

Resolution No. 2025-3438

A resolution of the City Commission of the City of Sanford, Florida amending certain miscellaneous fees and charges relating to the water and utility systems of the City; providing for legislative and administrative findings and intent; providing for implementing actions by the City Manager and others relative to numerous administrative and legal matters; providing authority for the promulgation and adoption of administrative rules and the taking of diverse administrative actions; providing for conflicts; providing for a savings provision; providing for severability and providing for an effective date.

Whereas, the City of Sanford is the owner and operator of the City of Sanford's water and wastewater systems (the "utility systems of the City"); and

Whereas, the City Commission of the City of Sanford has previously established the fees and charges pertaining to the utility systems of the City; and

Whereas, pursuant to the provisions of applicable law, it is incumbent upon, and fiscally responsible for, the City Commission to set fees and charges for services furnished by the utility systems of the City that are just and equitable to all classes of consumers served and properties benefited by the Utility systems of the City; and

Whereas, evaluations have been performed for and by the City of Sanford from time-to-time and due to said evaluations it was determined that an amendment of some of the fees and charges is necessary in order for the City to reasonably recover the costs to the City associated with serving the various classes of consumers and properties benefiting from the utility systems of the City and to meet the regulatory and fiscal obligations of the City; and

Whereas, the City Commission, by virtue of the controlling ordinances enacted by the City Commission, the other codified codes and ordinances of the City,

and other controlling law, may from time-to-time establish by Resolution such fees and charges pertaining to the utility systems of the City as shall be necessary to meet the City's obligations relating to the operation of the utility systems of the City, as well as to comply with the regulatory agencies requirements relating to the operation of the utility systems of the City; in addition to all other obligations of the City relating to the utility systems of the City; and

Whereas, the City Commission desires to continue to maintain fair, just, equitable and appropriate fees and charges and to ensure that all customers of the utility systems of the City are treated equitably and are charged appropriate rates for the use of the utility systems of the City; and

Whereas, the provisions of Section 180.191, *Florida Statutes*, relates to certain limitations on rates charged to consumers located outside municipal limits and provides that “[a]ny municipality within the state operating a water or sewer utility outside of the boundaries of such municipality . . . may add a surcharge of not more than 25 percent of such fees, and charges to consumers outside the boundaries” and that the “[f]ixing of such fees, and charges in this manner shall not require a public hearing except as may be provided for service to consumers inside the municipality”; and

Whereas, the City Commission finds that it is necessary, desirable and fiscally prudent for the utility systems of the City to adopt this Resolution, amending certain fees and charges previously established to include the enumerated fees and charges imposed relating to the utility systems of the City.

Now, Therefore, Be It Resolved by the City Commission of the City of Sanford, Florida, as follows:

Section 1. Legislative/administrative findings/intent.

(a). The provisions set forth in the recitals to this Resolution (whereas clauses) are hereby adopted by the City Commission of the City of Sanford as the legislative and administrative findings and intent pertaining to this Resolution.

(b). It is the intent of the City Commission to continue to move in the direction of establishing fees and charges by means of Resolutions to provide for the requisite administrative flexibility, to reduce administrative costs of the City, to unclutter the provisions of the *City of Sanford Code*.

(c). The City Commission of the City of Sanford hereby adopts and incorporates into this Resolution the City staff report, the Raftelis Fiscal Year 2025 Financial Forecast Update, and City Commission agenda memorandum relating to this matter as if fully set forth herein verbatim.

(d). The City of Sanford has complied with all requirements and procedures of Florida law in processing this Resolution.

Section 2. Amendment to certain of the fees and charges of the utility systems of the city.

(a). The fees and charges for the utility systems of the are established as follows:

- Additional adjustments to Water, Sewer and Reclaimed Water Services Rates are as follows: 7 % increase for water, a 6 % increase for sewer, and a 6 % increase for reclaimed water rates

(b). All other fees and charges that have been otherwise established by any other City code, ordinance or resolution shall remain in full force and effect.

(c). In accordance with Section 102-3 of the *City of Sanford Code* relating to the establishment of utility methods and annual adjustments, the fees and charges

(b). All other fees and charges that have been otherwise established by any other City code, ordinance or resolution shall remain in full force and effect.

(c). In accordance with Section 102-3 of the *City of Sanford Code* relating to the establishment of utility methods and annual adjustments, the fees and charges relating to the utility systems of the City shall be established by Resolutions adopted from time-to-time and shall be adjusted, automatically, on an annual basis on October 1 of each year with such adjustments being based on the Consumer Price Index for All Urban Consumers as published from time-to-time by the United States Department of Labor, Bureau of Labor Statistics. The City Manager is empowered to calculate and implement said revised fees and charges on such an annual basis to powers granted in the *City of Sanford Code* and other controlling laws.

Section 3. Implementing actions of the City Manager.

(a). The City Manager is authorized and directed to take any and all necessary actions, as he may deem reasonably necessary, in order to implement the provisions of this Resolution.

(b). The City Manager may delegate such responsibilities as deemed appropriate to City staff and consultants to implement the provisions of this Resolution.

(c). The City Manager is hereby delegated authority to authorize the City Attorney to engage in collection activities involving any and all available legal remedies relative to the collection of accounts owed by users of the utility systems of the City.

(d). The City Manager is hereby delegated authority to engage a collection agency to ensure maximum collection on accounts owed by users of the utility systems of the City and to ensure that the utility systems of the City attain maximum potential collections on accounts and to thereby ensure that the utility systems of the City operate in a manner which optimizes their status as enterprise funds and negates any burden on the taxpayers of the City of Sanford.

Section 4. Other reimbursed expenses of the City.

(a). In cases where customers request City utility personnel to perform specific utility services which are not the obligation of the City to perform and a standard fee or charge has not been established, a fee shall be charged to fully recover those costs incurred by the City in performing such services when the City deems it appropriate to perform such services in order to protect the utility systems of the City or otherwise ensure the proper maintenance and control of the utility systems of the City. The fees and charges for such services shall be assessed on a case-by-case basis and, in no

event, shall be less than the costs to or incurred by the City (to include any and all administrative costs reasonably associated with the service). Such matters may be addressed as set forth in a revised Resolution amending the provisions of this Resolution or on an *ad hoc* basis as determined by the City Manager based upon the intent set forth herein.

(b). It is the intent of the City Commission that the utility systems of the City shall not incur costs for the benefits of customers and others without the City of Sanford being fully reimbursed for such costs and the requirements of any and all bond covenants being honored.

(c). The City Manager shall exercise all authority under the codes, ordinances, and procedures of the City relating to debt collections, liens, interest rates and other financial matters in the implementation of this Resolution.

Section 5. Administrative rules.

The City Manager is hereby authorized to adopt administrative rules that are deemed necessary and appropriate to implement the provisions of this Resolution to include, but not be limited to, rules relating to administrative and contractual issues that do not relate to service-based fees or charges, but which do relate to administrative charges and procedures, and which do not result in the waiver of any fees or charges.

Section 6. Conflicts.

All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby superseded and shall be of no further effect; provided, however, that the rates, fee and charges as well as other fiscal matters set forth therein are hereby ratified and affirmed.

Section 7. Savings; Criminal Actions.

(a). All prior actions of the City Commission relating to the matters set forth herein and the utility systems of the City are hereby ratified and affirmed.

(b). The provisions of this Resolution shall not be construed to preclude or deter criminal prosecution relating to actions such as, but not limited to, wrongful actions pertaining to cutting wires and tampering with the facilities of the utility system.

Section 8. Severability.


Should any section, paragraph, sentence, clause, phrase, or other part of this Resolution be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of this Resolution as a whole or any portion thereof, other than the part so declared to be invalid.

Section 9. Effective Date.

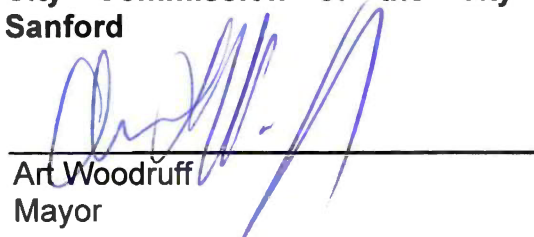
The provisions of this Resolution shall take effect immediately upon adoption and the new fees and charges shall take effect regarding all application files after the effective date.

Passed and Adopted this 8th day of December 2025.

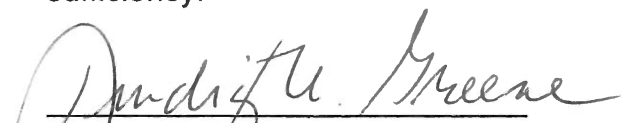
Attest:


Traci Houchin, MMC, FCRM
City Clerk

City Commission of the City of Sanford


Art Woodruff
Mayor

Approved as to form and legal sufficiency.


Lindsay N. Greene
City Attorney

Sanford Utility Customers

We want to keep you informed about some potential changes that may affect your utility bills. These potential bill changes, if approved, would appear on utility bills starting January 1, 2026. These changes only apply to the water, reclaimed water, and sewer portions of the bill. No utility rates adjustments will take effect until approval by the City Commission. The adjustments will be considered at the City Commission meeting on Monday, December 8, 2025, at 7:00pm, at City Hall Commission Chambers (300 N. Park Avenue, Sanford, Florida).

The City of Sanford is considering a rate increase to help cover rising operating and capital improvement costs as well as maintain the high quality of our services. The City's utilities financial consultant, Raftelis, Inc., has reviewed current rates, current costs, and future costs for treatment, maintenance and repairs, personnel, and planned capital improvements. Proposed rate changes are based on their analysis.

Here's what you need to know:

Adjustments to Water, Sewer and Reclaimed Water Rates: We are considering a 7% increase for water services, a 6% for sewer services, and a 6% increase for reclaimed water services to ensure we can continue maintaining and improving our infrastructure.

If these adjustments are approved, the average utility bill for 6,000 gallons of water and sewer per month, currently \$86.89, would see an overall increase of 6.35% to \$92.41. For our customers with the lowest usage, the bill for 2,000 gallons of water and sewer per month would go from \$43.93 to \$46.73.

We understand that rate increases are never welcome, but they are necessary to keep up with the rising costs of providing reliable services to our community.

Thank you for being a valued part of our Sanford community!

Sincerely,

The City of Sanford

TECHNICAL MEMORANDUM

To: Brynt Johnson
CC: Cynthia Lindsay
From: Shawn Ocasio and Henry Thomas
Date: October 24, 2025
Subject: Fiscal Year 2025 Financial Forecast Update - Final

Dear Mr. Johnson:

Raftelis Financial Consultants, Inc. (Raftelis) has completed our annual review of the water and wastewater and reclaimed water rates for the City of Sanford (City) and in doing so have completed a series of tasks including updating the: 1) customer, sales, and rate revenue forecast; 2) operating expense projections; 3) capital improvement plan funding analysis; 4) annual debt service payment analysis; and 5) the overall revenue sufficiency analysis to estimate the adequacy of the existing utility system water, wastewater, and reclaimed water rates. Additionally, Raftelis has reviewed various financial metrics (cash flow margins, liquidity, debt service coverage, etc.) to aid in the evaluation of the rate needs and achieving the recommended financial position of the City's Water and Wastewater Utility System (System). These tasks were all part of updating the System financial forecast for the projected period from October 1, 2024 through September 30, 2030 (Forecast Period). As referenced in this memorandum and consistent with the City's annual budget "Fiscal Year" is the accounting period from October 1 through September 30.

The System is experiencing significant cost increases both operationally and in investment required for capital improvements due to the recent inflationary economic environment. Labor-related costs and expenditures associated with treatment chemicals, fuel, power, operating supplies, and materials, and are contributing to higher current and forecasted operating expenses. Costs associated with the construction of planned capital improvements have been particularly affected by the recent high inflationary environment, as will be discussed further in this memorandum. The recommended rate adjustments, as discussed further in this memorandum, are intended to meet a number of goals and objectives. The most important objective of the study was to develop proposed utility rates that meet the projected expenditure requirements of the System in order to maintain sound financial operations and fund the anticipated operating and capital needs of the utility systems.

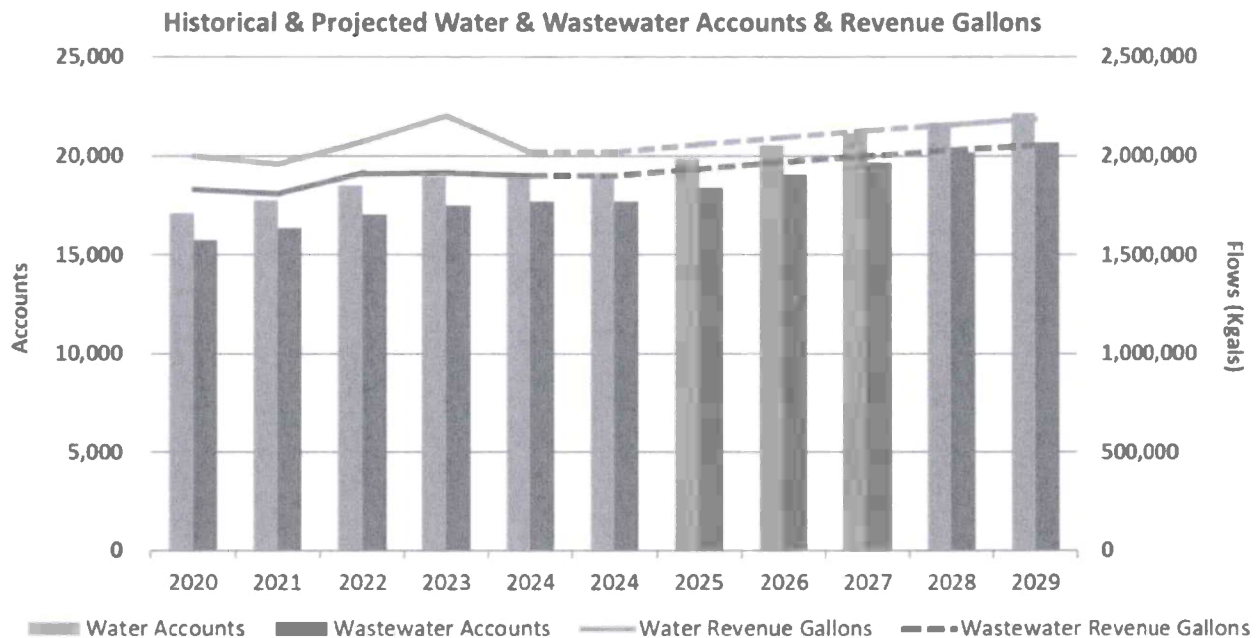
This technical memorandum summarizes the results of the updated financial forecast including our assumptions, analyses, conclusions, and recommendations and is submitted for your consideration. It should be noted that while we believe the assumptions listed herein are reasonable for the purpose of this report, they are dependent upon future events and actual conditions will likely vary from those assumed. Additionally, due to economic uncertainty, the projections upon which our recommendations are predicated may not fully address the continuing inflationary situation and potential further impacts to the local economy and System

financial operating results beyond those assumed herein. To the extent that actual conditions differ from those assumed by us herein or from information or assumptions provided to us, or prepared by others, the actual results will vary from those estimated and projected herein. As such, any recommendations made are subject to possible revision pending significant changes in underlying assumptions. The City should continue to carefully monitor utility system revenues and financial operating results and make necessary adjustments as the situation dictates.

Assumptions and Considerations

1. An unappropriated cash fund balance of 120 days of operating expenses was targeted as an adequate level of liquidity for the System. It should also be noted that the City maintains an internal policy of a minimum of 90 days of operating expenses to be held in unrestricted (operating) reserves at all times to maintain adequate working capital and as a reserve for unanticipated expenses or significant variances in revenues collected.
2. A minimum combined or “All-In” debt service coverage margin of 1.50× or 150% was targeted as being adequate for the System and was based on industry medians and discussions with the City’s staff. This calculation presents the debt service coverage for the aggregate of all System debt and loans paid from System revenues and reflects the ability of the Net Revenues of the System to fund the annual debt service requirements and generate additional funds for internal capital funding needs (pay-go capital).
3. A minimum Net Revenue Margin of 35% was targeted for the Forecast Period to promote and maintain the System’s financial health. This target was based on a review of industry medians and represents the amount of Net Revenues from System operations that are available to meet the System’s other expenditure requirements after the payment of the operating expenses (e.g., debt service, transfers, etc.).
4. Projected revenues from existing rates for the System were based on the current schedule of water, wastewater, and reclaimed water rates and charges. In order to calculate projected revenues from rates for the Forecast Period, the existing rates were applied to the Fiscal Year 2025 billing statistics. Based on discussions with City staff, this analysis assumes an average growth in Equivalent Residential Connections (ERCs) of approximately 1.8% (or 550 ERCs) per year throughout the Forecast Period and that usage per customer is assumed to remain at current levels. The detailed customer billing and sales projections are detailed on Tables 13 through 17 and summarized in the chart below.

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Based on these growth assumptions, system revenues at existing rates, prior to the application of the proposed rate adjustments, are estimated to increase from approximately \$36.0 million to \$38.6 million per year over the Forecast Period.

5. Based on the projected customer growth, System Development Charge (SDCs or Impact Fees) revenues are projected at approximately \$3,484,000 per year on average (starting at \$3,266,800 in 2025 and increasing to about \$3,276,000 by 2030). It should be noted that an increase in the existing SDCs was assumed based on discussions with the City as the City is currently engaged in an impact fee study to review and update these fees. The assumed increase in the base fee level that the City was comfortable with assuming was estimated at 50% compared to current levels and phased in over a two-year period. These amounts are anticipated to be utilized for expansion-related capital projects and to pay a portion of the expansion related component of the System’s annual debt service payments. An annual amount from impact fees of approximately \$525,000 is anticipated per year for Fiscal Years 2025 to 2030 to go towards the payment of annual expansion-related debt service costs. This amount is assumed at \$1.1 million in FY 2025 and decreasing to \$0 by 2030 in order to help reduce the utility system’s reliance on these fees as they can fluctuate materially due to economic conditions. Impact fees that are not used to make debt service payments are used to directly fund expansion-related projects.
6. Other System revenues (service charges, lease revenues, late charges, penalties, etc.) are projected at approximately \$1,400,000 per year (starting at \$1,518,139 in Fiscal Year 2025 and decreasing to \$1,323,594 by 2030). Interest earnings on projected unrestricted funded balances are estimated to

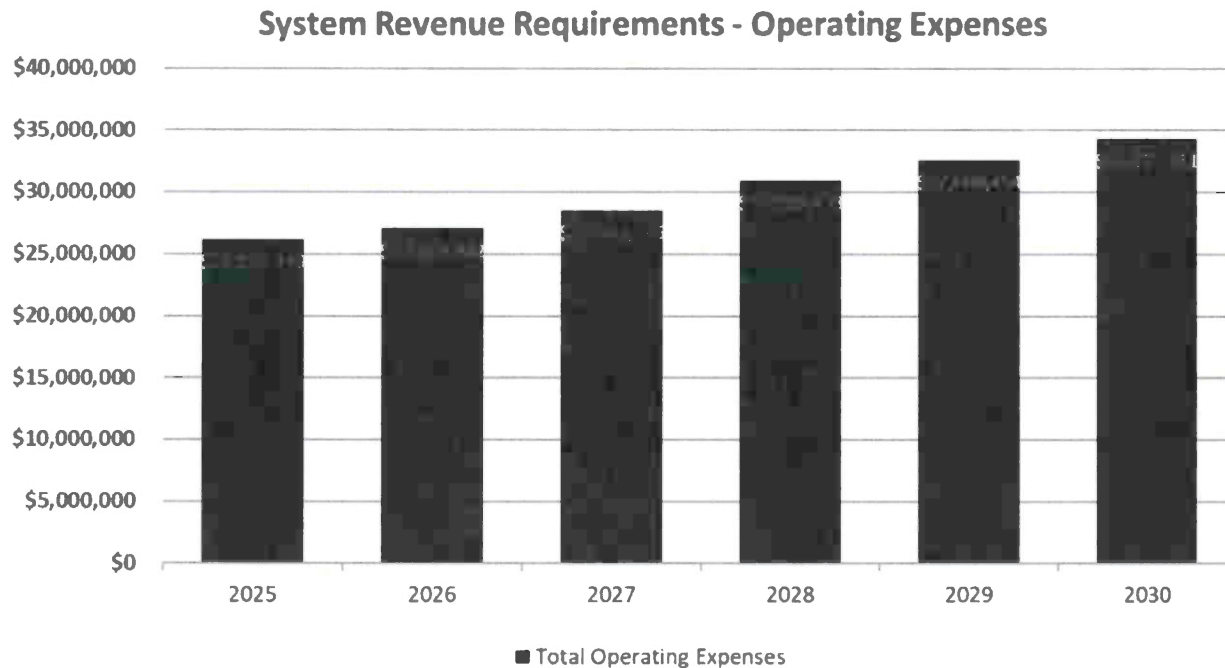
average approximately \$544,000 per year (starting at \$1.1 million and decreasing to \$602,000 by 2030). It should be noted that this decrease in interest earnings is due to declining fund balances related to the significant usage of existing reserves to fund capital projects and phase rate adjustments.

7. The Fiscal Year 2025 Operating Budget, as adopted and amended by the City, served as the basis for the expenditure projections for the Forecast Period. In accordance with the flow of funds provisions related to debt service coverage calculation, adjustments were made to the Fiscal Year 2025 Operating Budget to exclude principal and interest payments on debt, capital expenses, and additions to reserves from operating expenses, and were accounted for separately in our analysis. The sum of all these adjustments resulted in the Operating Expense Budget of \$38.6 million being adjusted down to approximately \$26.2 million in cash operating expenses for the purpose of calculating debt service coverage.
8. Projected operation and maintenance expenses have been increased by an annual average of approximately 5.6% per year over the Forecast Period from Fiscal Year 2025 levels. The overall increase in projected operating expenses was based upon assumptions corresponding to several factors, such as adding two (2) additional staff positions (estimated to be \$100k by 2030), and the nature of other recurring expenses as shown below:
 - a. Wage Increases: 4.0% in FY 2026 and 5.0% per year thereafter;
 - b. Health Insurance, Property, and Liability Insurance: 4.0% per year;
 - c. Utilities: Approximately 8.7% per year on average;
 - d. Electricity, Chemicals, and Fuel: 7.00% per year;
 - e. Repairs and Maintenance: 7.0% per year; and
 - f. General Inflation / Consumer Price Index: Approximately 2.3% per Year (starting at 2.4% in 2026 and decreasing to 2.2% by 2030) based on recent historical trends, discussions with City Staff, and data published January 2025 by the Congressional Budget Office (CBO).

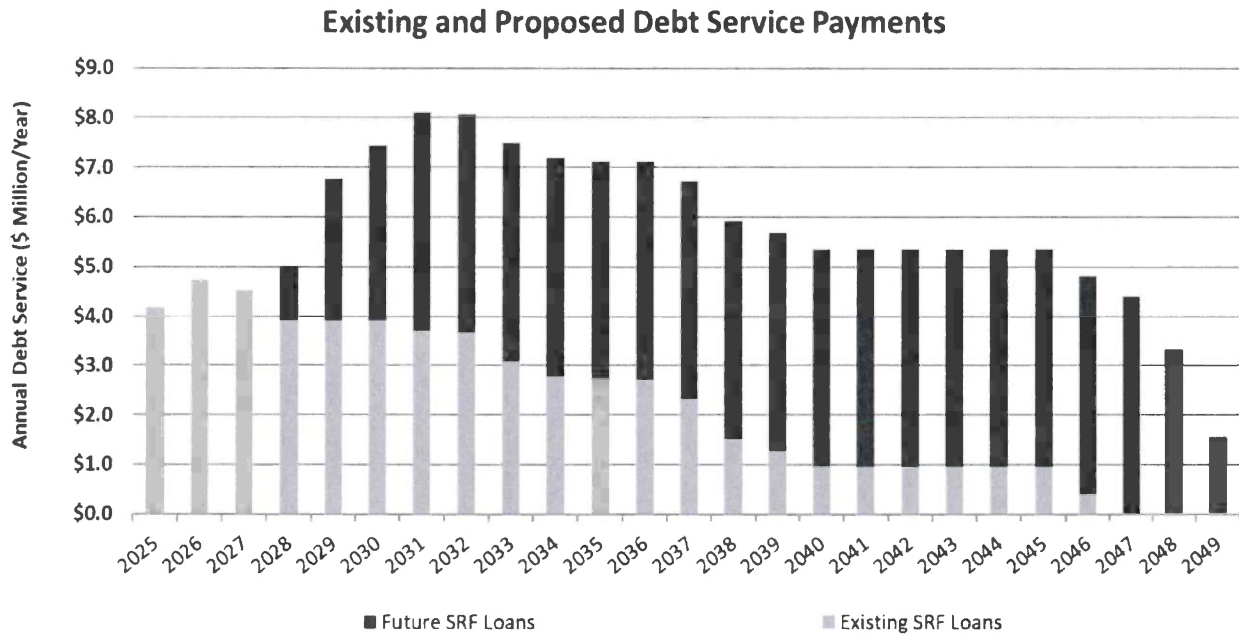
It should also be noted that an increase in water system operating costs of approximately \$950,000 per year is anticipated beginning in FY 2028 due to treatment process changes associated with the “1, 4 Dioxane Project” at the water treatment plant based on discussions with City Staff.

Additionally, an adjustment to reduce budgeted operating expenses by approximately \$686,000 per year (starting at \$600,000 in 2025 and increasing to \$787,000 by 2030) based on recent the relationship between historical actual operating expenses to budgeted amounts was made for rate setting purposes.

A projection of combined system operating costs is shown below. Further discussion of the projection of operating costs on a by system basis is discussed in the System Revenue Requirements Summary subsequent to the Assumptions and Considerations section of this memorandum.



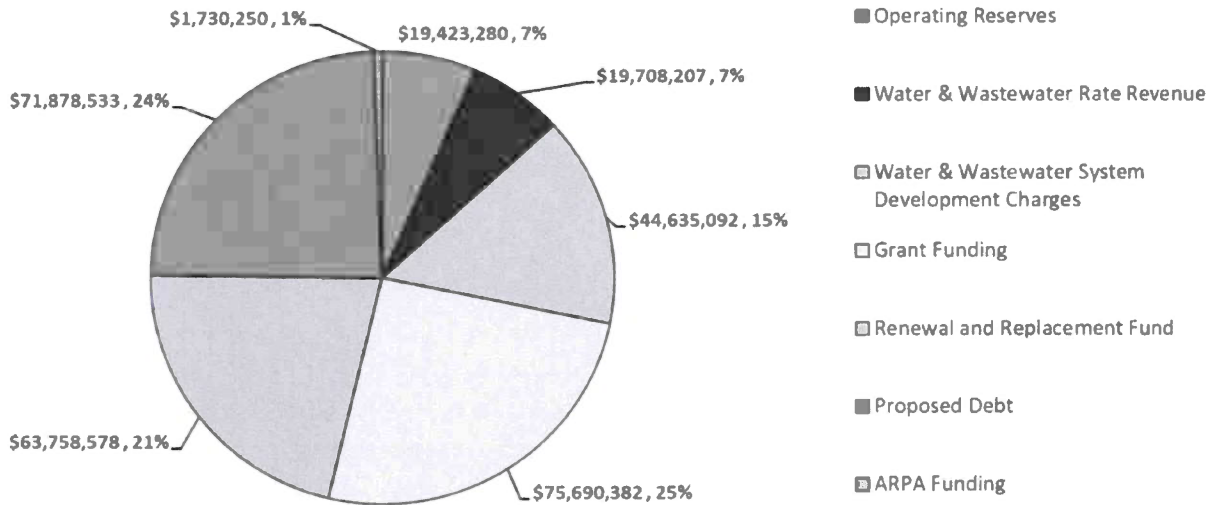
9. Based on the existing debt service schedules for the outstanding SRF Loans and the proposed debt assumptions (detailed in items 11 and 12 below), the total annual debt service payments to be funded are approximately \$4.2 million in 2025 and are projected to increase to \$7.4 million over the Forecast Period. While SRF Loan WW586250 matures in 2027 (decreasing total existing debt payments by \$1.2 million) the increase in annual debt service shown in 2028 through 2030 is due to proposed two (2) additional borrowings to fund the capital improvement program. Annual debt service payments for an additional third SRF loan of \$877,000 per year are anticipated to begin in Fiscal Year 2031, which is just outside of the Forecast Period, increasing total debt service payments to \$8.1 million. The assumptions associated with these proposed loans are described later in this memorandum. These annual payment amounts are detailed on Table 4 and are shown in the chart below. It should also be noted that it is anticipated that City will use System Development Charges to pay a portion of these payments as noted in item #5 above. Approximately \$525,000 is anticipated per year for Fiscal Years 2025 to 2030 to go towards the payment of annual expansion-related debt service costs. This amount is assumed at \$1.1 million in FY 2025 and decreasing to \$0 by 2030 in order to help reduce the utility system’s reliance on these fees. Using these fees to pay a portion of debt service costs helps to provide for some relief to phase in the rate increases over time.



10. The Capital Improvement Program (CIP) utilized in this analysis was based on the Fiscal Year 2025 through Fiscal Year 2030 Capital Program as provided by City staff, which was subsequently updated and prioritized for purposes of the rate study based on further discussions with City Staff. The CIP includes approximately \$296.8 million in total planned future capital investments. Major projects include the Main Water Treatment Plant Improvements, New Meters, Expansion of SSWRC to 6.0 MGD, Cloth Filtration System, and other improvements, renewals and replacements, and regulatory-related investments. Based on discussions with the City, this CIP amount also includes carry-forward amounts for projects that were appropriated in prior periods but have not yet been completed as of the beginning of the Forecast Period that are still being completed. The financial forecast assumes that the anticipated CIP will be fully funded through a combination of rate revenues, cash reserves, grants, impact fees, and issuance of additional debt. The CIP funding amounts and sources that are anticipated to be expended during the Forecast Period are detailed on Table 6 and shown in the chart below.

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**Capital Improvement Funding Plan
 FY 2025 - 2030 Total Plan - \$296,824,322**



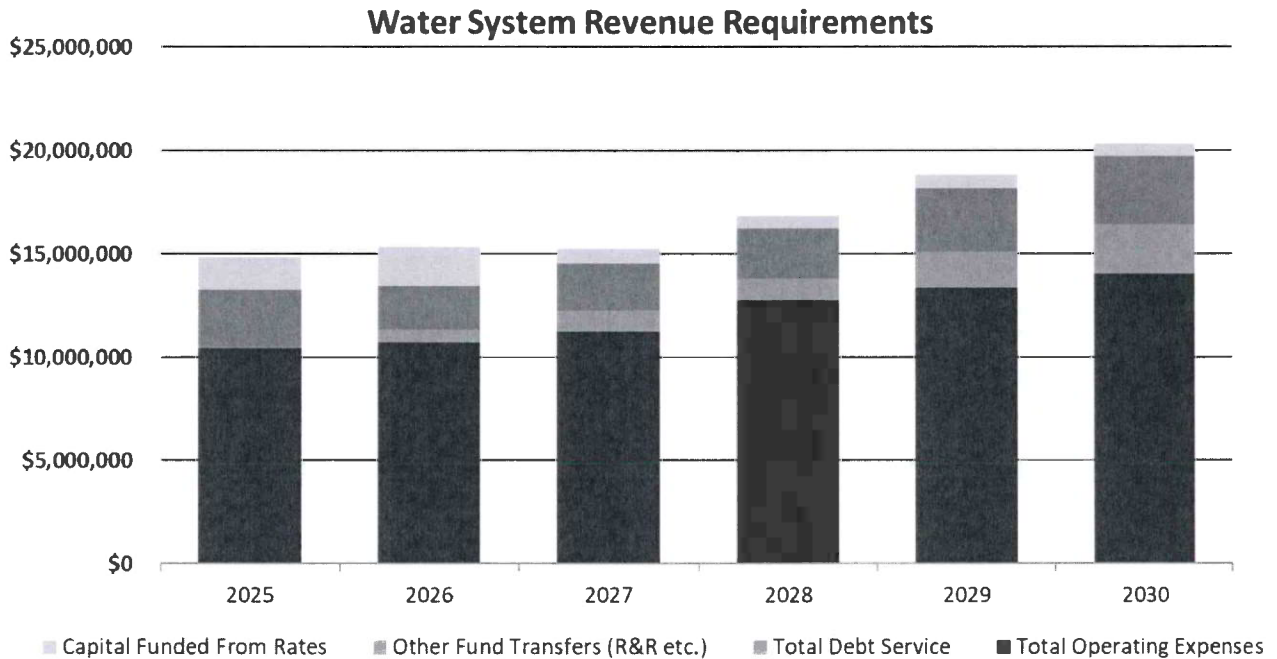
11. As noted in items 10 and 11 above, certain projects in the CIP are anticipated to be funded through the issuance of loans through the Florida Department of Environmental Protection (FDEP) State Revolving Fund (SRF) Program. These loans are projected to have 20-year payment terms with assumed interest rates of 3.00% and an assumed cost of issuance of 2.0% of total financed project costs. Payments for the two (2) proposed water SRF loans are anticipated to finance water plant expansions, upgrades and improvements and line improvements / extensions. The first loan's payments are anticipated to begin in Fiscal Year 2029 at approximately \$0.7 million and increase to \$1.4 million in 2030 and the second loan's payments are anticipated in 2031 at approximately \$877,000. Payments for the proposed wastewater SRF loan are anticipated to finance plant and other electrical upgrades and line improvements / extensions and are anticipated to begin in Fiscal Year 2028 at approximately \$1.1 million and increase to \$2.2 million in 2029.

12. An annual transfer to the renewal and replacement fund from rate revenues was assumed at approximately 22.2% of prior year's revenue for 2025 and at 15.0% of the prior year's revenue for Fiscal Year 2026 through the end of the Forecast Period in order to fund ongoing renewal and replacement capital requirements. Approximately \$2.4 million in annual revenues are also assumed to be transferred into the fund between 2029 and 2030 above this 15% transfer to achieve the City's renewal and replacement fund balance target of approximately \$9.0 million by 2030. This equates to an average deposit of \$7.2 million per year throughout the Forecast Period. A long-term target of 2.0% of the prior year's gross depreciable assets was set as the target reserve balance to maintain for this capital reserve, which amounts to \$9.0 million by the end of the Forecast Period. Maintaining this level of reserves will

allow the System to manage unforeseen capital contingencies and is consistent with industry practice. The System should closely monitor the balance in this fund to ensure adequate funding for future renewal and replacement capital requirements.

System Revenue Requirements Summary

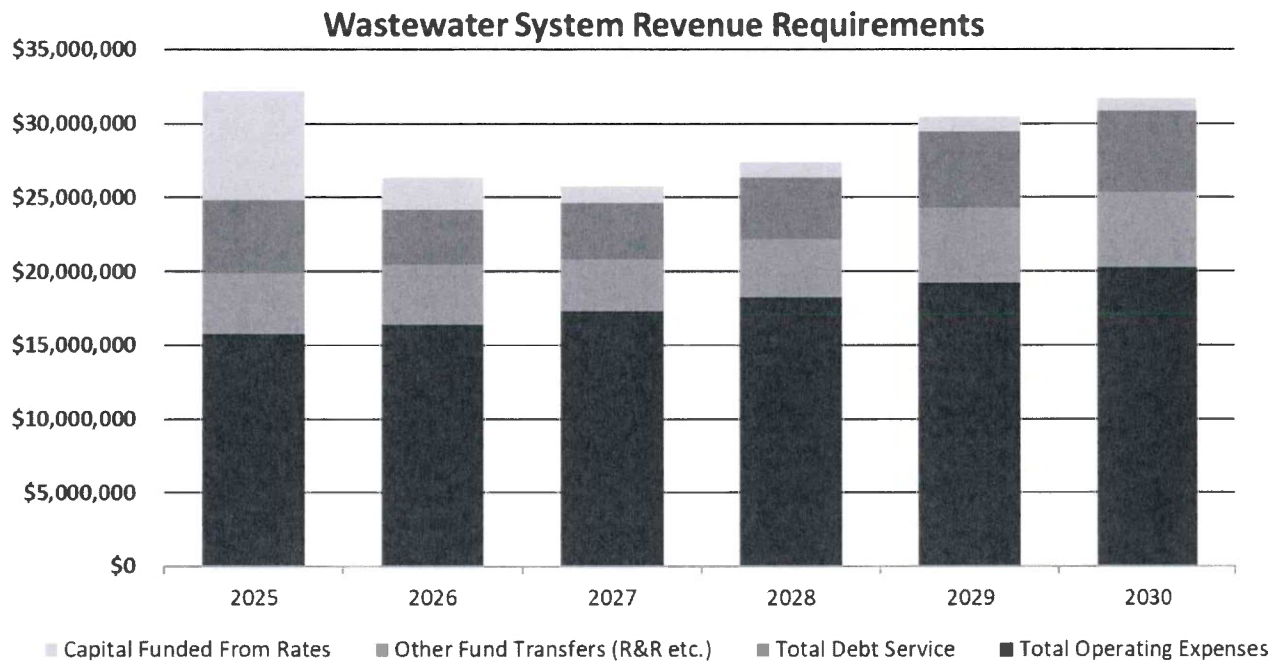
The projected revenue requirements through Fiscal Year 2030 for the City’s water system to be recovered from user rates are shown in Table 1 at the end of this section and summarized in the chart below as follows:



As can be seen in the summary above, the estimated gross revenue requirements for the water system for the Forecast Period are anticipated to increase by approximately 37.13% in total or 6.52% per year on average. A significant portion of this increase materializes in Fiscal Year 2030 due to additional annual debt service costs (noted previously) and operational changes related to the additional water treatment costs associated with the completion of the “1,4 Dioxane” project for the main water treatment plant in 2028. Operational cost increases for the project are projected beginning in Fiscal Year 2028 at approximately \$950,000 based on information provided by the City.

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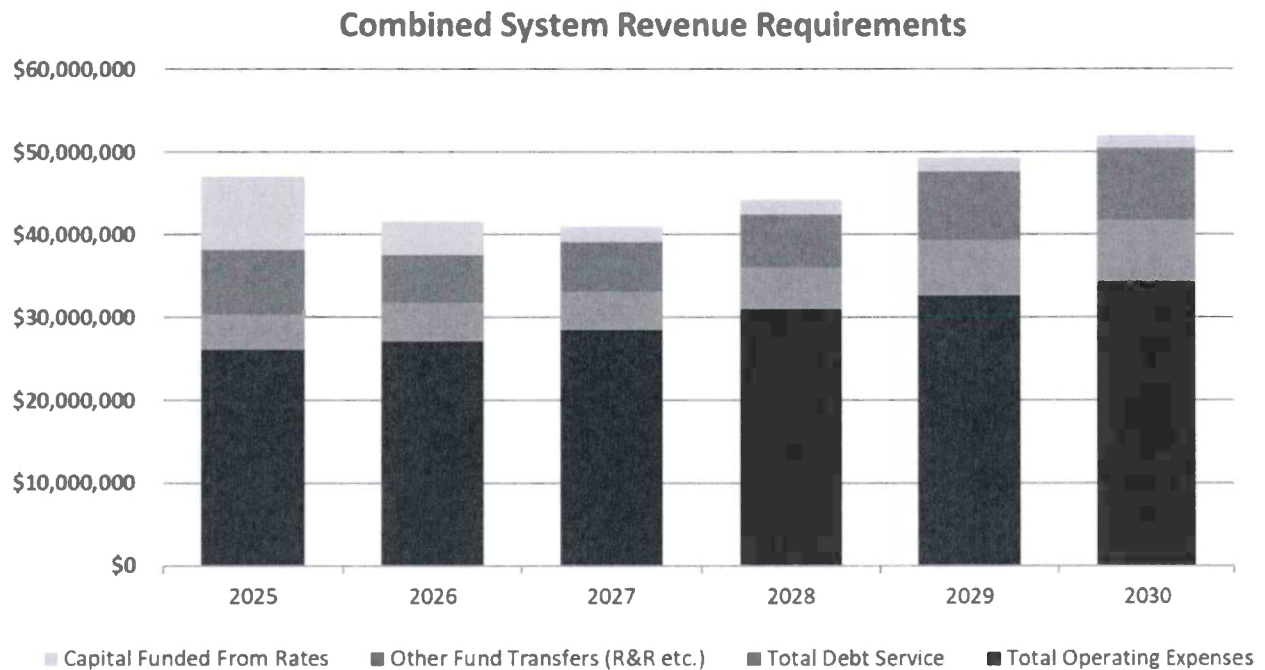
The corresponding net revenue requirements projected through Fiscal Year 2030 for the wastewater system are shown in Table 2 at the end of this section and summarized as in the chart below as follows:



As can be seen in the above summary, the projected gross revenue requirements for the wastewater system for the Forecast Period are anticipated to decrease by approximately 1.56% in total or 0.31% per year on average. However, it should be noted that the overall decrease is because of significant rollover capital projects in 2025. If those are excluded, then the total of all other wastewater revenue requirements is increasing over the forecast period. Again, it should be noted that it is projected that in 2029 there will be an increase in annual debt service payments of approximately \$2.9 million associated with the funding of the capital plan.

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The corresponding net revenue requirements projected through Fiscal Year 2030 for the combined system are shown in Table 3 at the end of this section and summarized in the chart below:

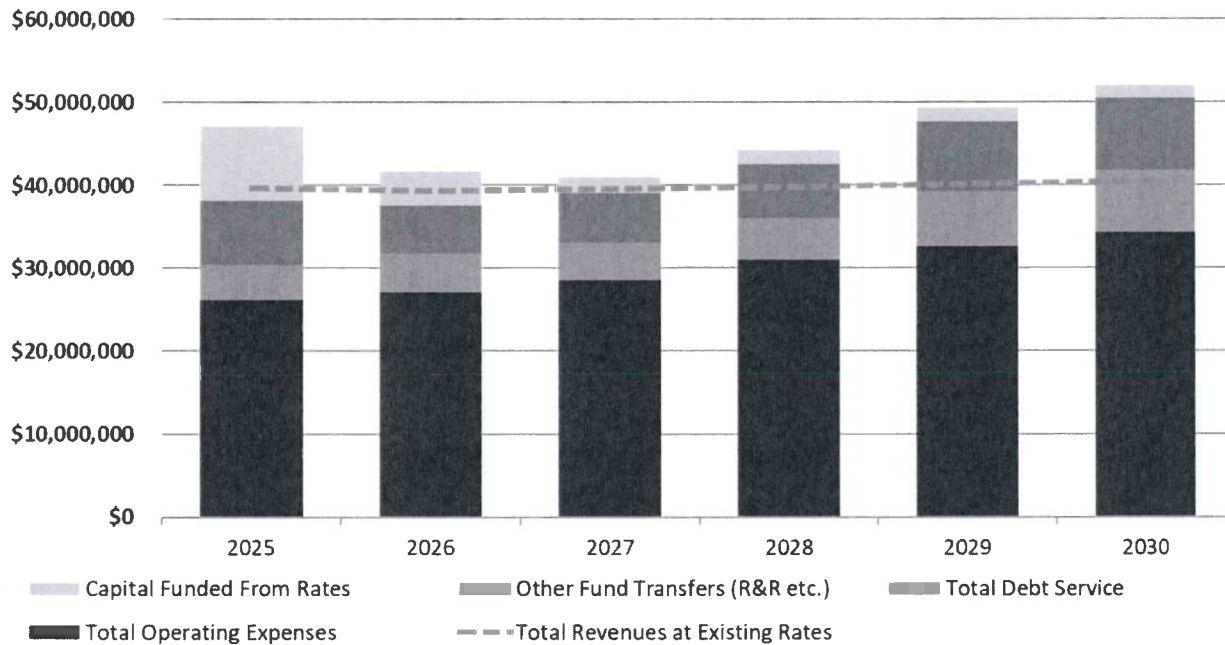


ADEQUACY OF EXISTING AND PROPOSED UTILITY RATE REVENUES

As shown in Table 3 at the end of this report, based on the forecast of sales and revenues for the water and wastewater systems and the assumptions and considerations set forth herein with respect to the projection of water and wastewater system revenue requirements, the existing rate revenue deficiencies for the Forecast Period are illustrated as follows:

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Combined System Revenue Requirements



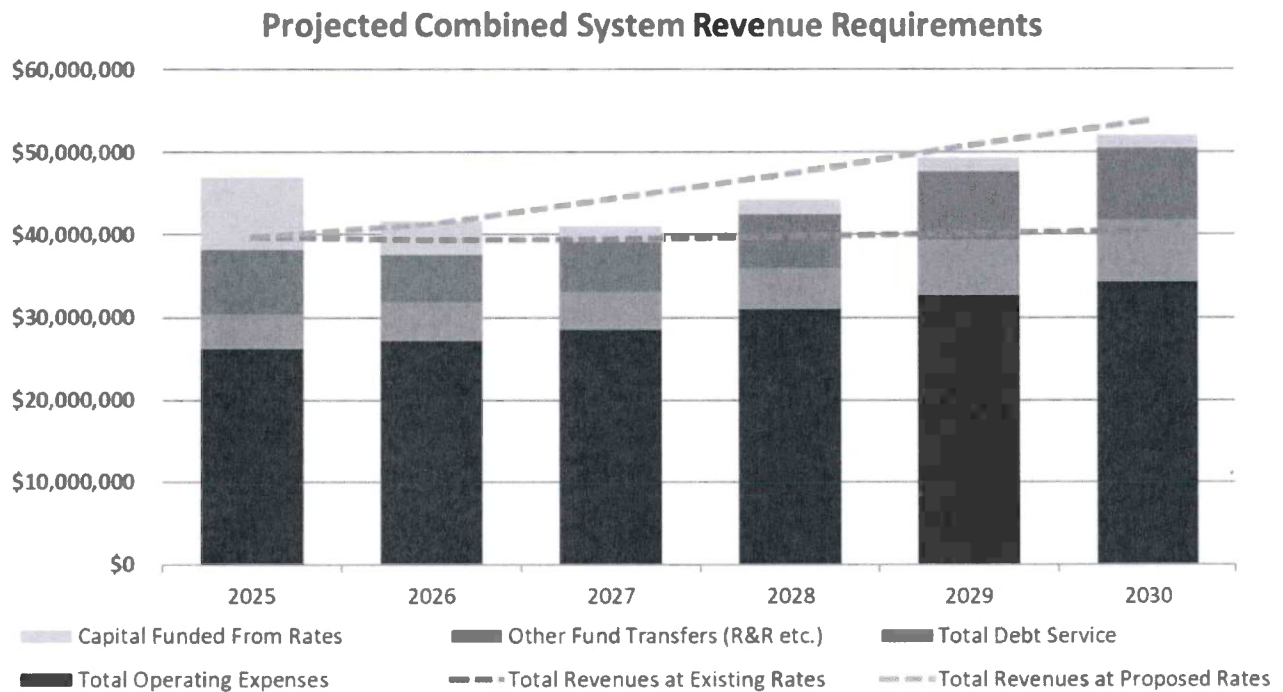
As can be seen above, the combined water and wastewater systems existing revenues are projected to be insufficient to recover the projected operating expenses, capital funding requirements, and debt service costs. It is recommended that the proposed rate adjustments be implemented for bills rendered on or after October 1 of each fiscal year in order to ensure adequate funding of anticipated revenue requirements, sufficient reserves for operations and contingency, and compliance with loan covenants. Below is a summary of the proposed rate adjustments for the Forecast Period.

Water and Wastewater Rate Adjustments						
Description	Proposed Rate Increases by Fiscal Year					
	2025 [1]	2026	2027	2028	2029	2030
Water System	N/A	7.00%	7.00%	7.00%	7.00%	5.00%
Wastewater System	N/A	6.00%	6.00%	6.00%	6.00%	5.00%
Effective Date	Oct. 1	Dec. 1	Oct. 1	Oct. 1	Oct. 1	Oct. 1

[1] The City adopted and implemented a 9.00% rate increase for the water system in October 1, 2024 followed by a 2.00% increase February 1, 2025, and a 6.00% rate increase for the wastewater system effective October 1, 2024 (i.e., the start of Fiscal Year 2025). The proposed rate increases shown are for adjustments to follow those already implemented rate changes.

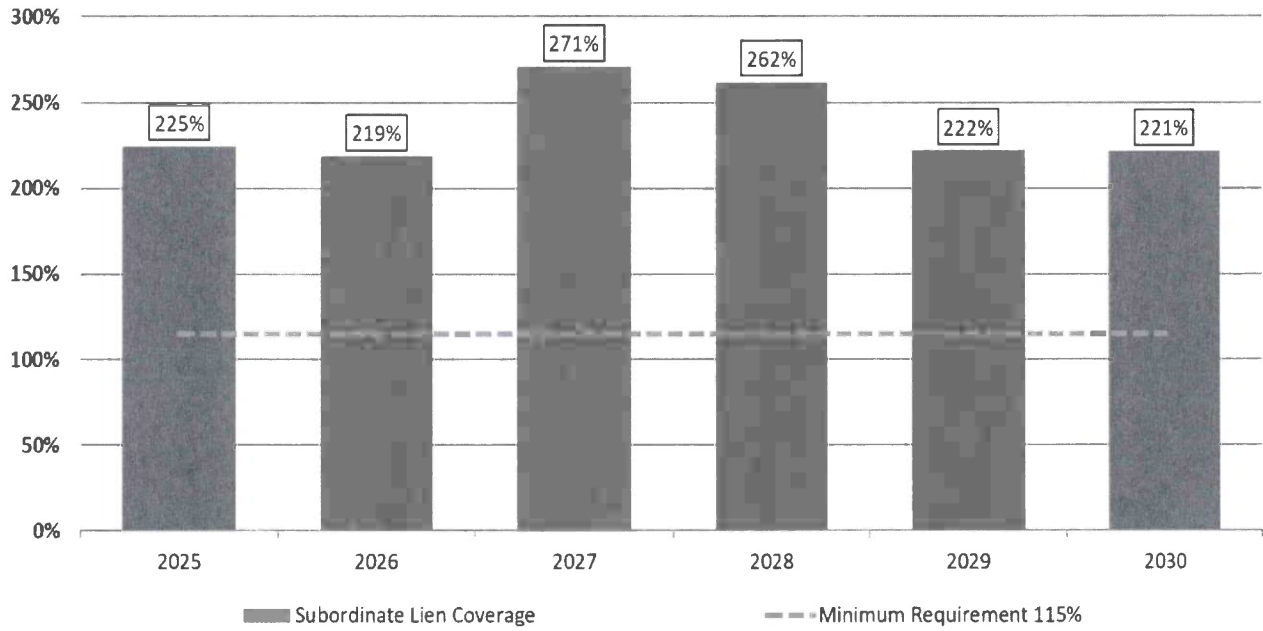
It should be noted that the prior study projected a need for a series of 9% rate adjustments on for the water system but based on revised assumptions and most recent information provided as a part of this update by the City the rate increase need projected is now 2% lower per year for Fiscal Years 2026 through 2028. If the

proposed increases are adopted, it is estimated that revenues would: i) meet the projected net revenue requirements of the water and wastewater systems by Fiscal Year 2030; ii) exceed the minimum debt service coverage requirements on existing and future debt; and iii) achieve unrestricted cash reserves of approximately 120 days of annual rate revenues as can be seen on the following three (3) charts. Additionally, while it appears that the system is over recovering in Fiscal Years 2027 through 2030, this is to rebuild reserves and also in anticipation of the water SRF loan payments projected to begin in Fiscal Year 2031 of approximately \$877,000 as discussed in items 10 and 12 in the Assumptions and Considerations section.

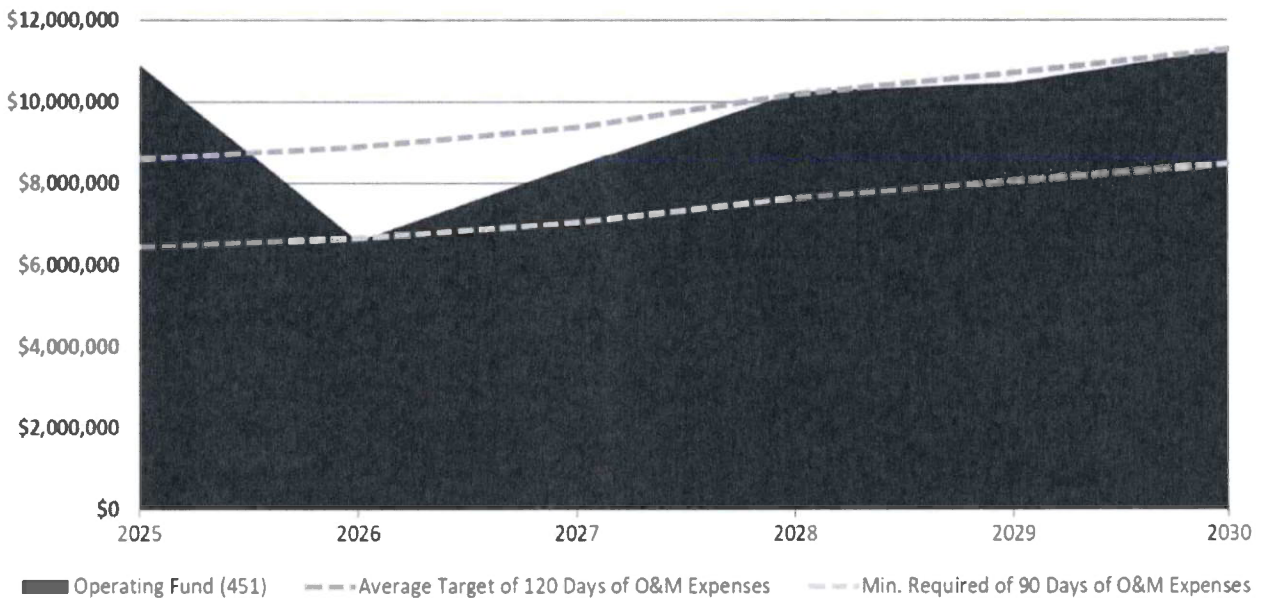


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Debt Service Coverage - Subordinate Lien Debt



Operating Reserves Ending Cash Balance



It should be noted that the debt service coverage estimates includes an adjustment (an increase to operating and maintenance costs) for expensed renewal and replacement projects. Projecting expensed renewal and replacement projects can be difficult as these expensed projects fluctuate over time. That said, the assumption assumed in the forecast was based on direction provided by the City's finance department. Approximately \$3.0 million in expensed renewal and replacement projects over projected operating costs was assumed for the purposes of calculating debt service coverage during the Forecast Period. As can be seen in the Debt Service Coverage chart, even with this assumption, the System is projected to exceed coverage minimum requirements through the Forecast Period.

Capital Improvement Plan Discussion

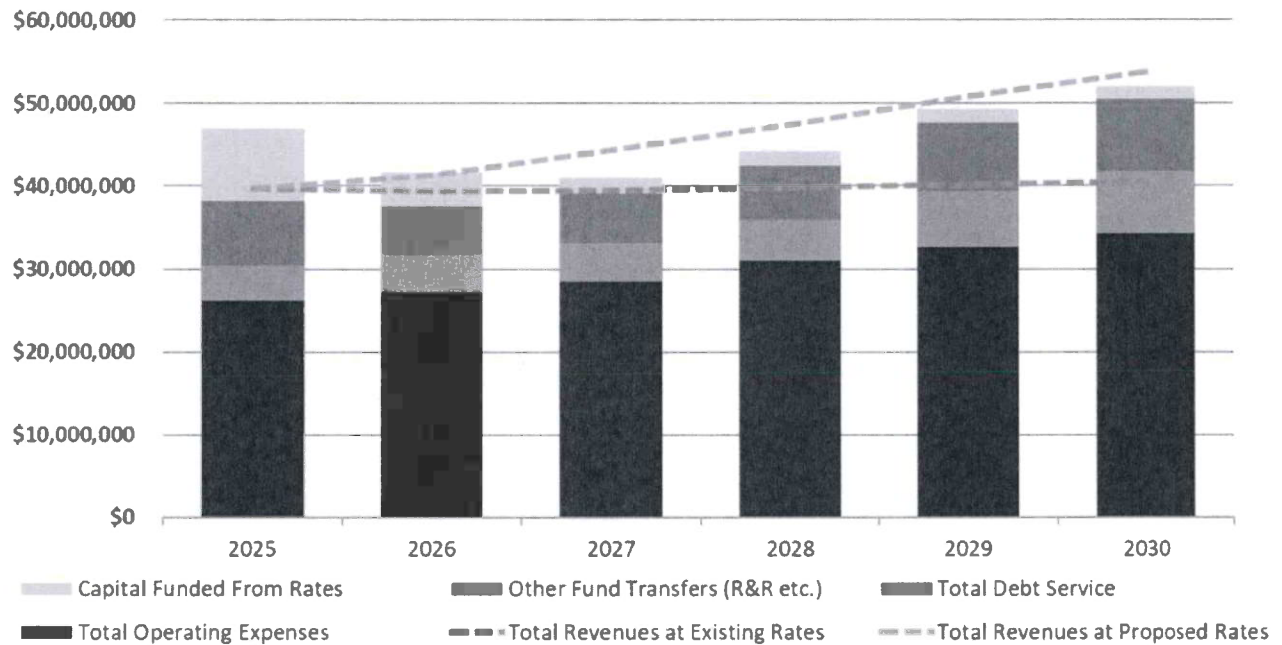
Considering the significant CIP and the inflationary environment impacting the projected costs of the CIP, Raftelis deemed it important to independently address the impacts of these factors on the proposed rate adjustment recommendations in this memorandum. While items 10, 11, and 12 in the Assumptions and Considerations section of this memorandum discuss the funding sources, major projects, and the total projected CIP costs, they do not discuss in detail the inflationary factors driving up the costs of said projects. For instance, since 2020, the Construction Materials Index has increased by 42% compared to 25% for the Consumer Price Index. In other words, the cost of capital construction is outpacing the already higher inflationary environment. This contributes to the higher projected construction costs assumed in the CIP. In addition to project cost inflation the City also has had to add additional regulatory related projects and other needs that are increasing total costs as well. For additional context related to these increases, the City's five- (5) year CIP in 2020 was projected at approximately \$98 million compared to the current first five (5) years of the current capital plan of \$284 million.

Conclusions and Recommendations

Based on the projected operating expenditure needs of the System and the projected funding plan for the CIP, it is estimated that the current rates will not be sufficient to meet such obligations and that the rates for monthly utility service will need to be increased beyond the City's indexing provision. The projected results set forth herein assume 7.0% increases per year through 2029 followed by 5.0% in 2030 for water system rates and 6.0% increases per year through 2029 followed by 5.0% in 2030 for wastewater system rates. The projected rate increases are primarily due to the System's increasing revenue requirements based on increased capital funding needs, the effects of inflation on operation costs, the effect of regulatory requirements on operating costs, and additional borrowing to fund the capital plan. Below is a chart illustrating the cash flows (summary revenues and revenue requirements) for the System at the proposed rates.

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Projected Combined System Revenue Requirements



As can be seen above, the first year of the forecast uses reserves to fully fund capital needs and increases in operating costs. In subsequent years, the System will generate surplus revenues to partially replenish the fund balances used in the early part of the Forecast Period, position the System for increased operational costs in Fiscal Year 2030 fund ongoing deposits to the R&R fund, fund capital through rates and additional debt during the Forecast Period, and position the System for the \$877,000 additional debt service payment assumed to begin in Fiscal Year 2031. Below is a more detailed summary of the projected rate increases and projected financial operating results.

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Summary of Projected Rate Adjustments and Key Operating Results						
Description	Fiscal Year Ending September 30,					
	2025	2026	2027	2028	2029	2030
Water System Rate Increases	N/A [1]	7.00%	7.00%	7.00%	7.00%	5.00%
Wastewater System Rate Increases	N/A [1]	6.00%	6.00%	6.00%	6.00%	5.00%
System Net Cash Flow Surplus / (Deficiency)	(\$7,369,574)	(\$385,610)	\$3,421,631	\$3,211,904	\$1,527,607	\$1,732,108
Operating Reserves (Ending Balance)	\$10,913,490	\$6,595,879	\$8,442,510	\$10,229,414	\$10,482,021	\$11,289,130
Days of Cash (Target of 120 / Minimum 90)	152	89	108	120	123	120
Capital Reserves (R&R) (Ending Balance)	\$31,238,300	\$27,281,615	\$19,250,268	\$15,448,065	\$7,731,476	\$12,579,288
Subordinate Lien Debt Service Coverage (Min. 1.15)	2.25	2.19	2.71	2.62	2.22	2.21

[1] The City adopted and implemented a 9.00% rate increase for the water system in October 1, 2024 followed by a 2.00% increase February 1, 2025, and a 6.00% rate increase for the wastewater system effective October 1, 2024 (i.e., the start of Fiscal Year 2025). The proposed rate increases shown are for adjustments to follow those already implemented rate changes.

As shown in the preceding table, based on the proposed rate increases, the System is projected to meet and fulfill all of its required financial requirements and nearly all of its targets based on the projections and assumptions set forth herein. The detailed schedules prepared in conjunction with the Financial Forecast are attached.

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City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

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Table 1
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water System Revenue Requirements

Line No.	Description	Fiscal Year Ending September 30,					
		2025	2026	2027	2028	2029	2030
1	Operating Expenses	[1] \$10,411,469	\$10,693,237	\$11,250,906	\$12,747,999	\$13,367,875	\$14,022,299
	Other Revenue Requirements:						
2	Total Debt Service	[2] \$89,394	\$646,109	\$1,043,678	\$1,043,678	\$1,729,083	\$2,396,499
3	Transfer to R&R Fund	\$2,764,392	\$2,111,918	\$2,232,021	\$2,438,057	\$3,083,236	\$3,297,459
4	Transfer to Operating Reserves	0	0	0	0	0	0
5	Capital Funded from Rates	1,578,599	1,903,689	729,406	637,488	650,813	639,387
6	Total Other Revenue Requirements	<u>\$4,342,991</u>	<u>\$4,015,607</u>	<u>\$2,961,427</u>	<u>\$3,075,545</u>	<u>\$3,734,049</u>	<u>\$3,936,846</u>
7	Gross Revenue Requirements	\$14,843,853	\$15,354,953	\$15,256,011	\$16,867,223	\$18,831,007	\$20,355,644
	Less Income and Funds from Other Sources						
8	Other Operating Revenue	[3] \$894,632	\$842,072	\$803,436	\$764,799	\$726,163	\$726,163
9	Unrestricted Interest Income	390,900	128,200	111,400	139,200	172,200	213,800
10	Transfer from System Development Charges	[4] 800,000	600,000	400,000	200,000	100,000	0
11	Total Income and Funds from Other Sources	<u>\$2,085,532</u>	<u>\$1,570,272</u>	<u>\$1,314,836</u>	<u>\$1,103,999</u>	<u>\$998,363</u>	<u>\$939,963</u>
12	Net Revenue Requirements	\$12,758,321	\$13,784,681	\$13,941,175	\$15,763,223	\$17,832,644	\$19,415,681
	Revenue from Rates						
13	Water Rate Revenue from Adopted Rates	[5] \$13,116,237	\$13,428,184	\$13,619,460	\$13,794,793	\$13,954,180	\$14,113,572
14	Prior Year Rate Adjustments	0	0	953,400	1,998,900	3,140,300	4,386,400
15	Total Rate Revenue Before Current Year Adjustment	<u>\$13,116,237</u>	<u>\$13,428,184</u>	<u>\$14,572,860</u>	<u>\$15,793,693</u>	<u>\$17,094,480</u>	<u>\$18,499,972</u>
	Current Year Rate Adjustments						
16	Current Year Rate Adjustments	[6] 0.00%	7.00%	7.00%	7.00%	7.00%	5.00%
17	Effective Month	October	December	October	October	October	October
18	Percent of Current Year Effective	100%	83%	100%	100%	100%	100%
19	Revenue From Current Year Rate Adjustments	<u>\$0</u>	<u>\$783,311</u>	<u>\$1,020,100</u>	<u>\$1,105,558</u>	<u>\$1,196,614</u>	<u>\$924,999</u>
20	Total Revenue from Rates	\$13,116,237	\$14,211,495	\$15,592,960	\$16,899,251	\$18,291,094	\$19,424,971
21	Revenue Surplus/(Deficiency)	[7] <u>\$357,916</u>	<u>\$426,813</u>	<u>\$1,651,784</u>	<u>\$1,136,028</u>	<u>\$458,450</u>	<u>\$9,289</u>

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Table 1
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water System Revenue Requirements

Footnotes.

- [1] Amounts derived from the Fiscal Year 2025 Budget with future years escalated as shown on Table 9.
- [2] Amounts represents both existing debt service payments and proposed debt service to fund the estimated pre-construction and construction costs of Water Treatment Plant No. 3, Forcemain Sanora to East Lake Mary, French Ave. Booster Building, and Celery and Mellonville Avenue Utility Relocation projects. The debt service for the proposed SRF loans included in these amounts is based on the following terms:

First Year of Payment	2029
Construction Project Amount	\$19,400,000
Principal Amount (Incl. Cap. Int. and Issuance Cost)	20,420,040
Term	20 Years
Annual Interest Rate	3.00%
Estimated Annual Payment	\$1,365,166
Water System Allocation of Payment	100.00%

First Year of Payment	2031
Construction Project Amount	\$12,300,000
Principal Amount (Incl. Cap. Int. and Issuance Cost)	13,124,168
Term	20 Years
Annual Interest Rate	3.00%
Estimated Annual Payment	\$877,406
Water System Allocation of Payment	100.00%

- [3] Other operating revenue includes water service charges, late fees, and other miscellaneous utility revenues
- [4] Amount reflects use of water system development charge revenue for senior lien debt service payment.
- [5] Amounts reflect projected revenues at existing rates effective October 2024.
- [6] The rate adjustments shown for the Forecast Period are based proposed rate adjustment schedule
- [7] For any fiscal year given, projected revenue surpluses are added to the utility operating reserves while projected deficiencies are funded from available utility cash operating reserves

Table 2
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Wastewater System Revenue Requirements

Line No.	Description	Fiscal Year Ending September 30,					
		2025	2026	2027	2028	2029	2030
1	Operating Expenses	[1] \$15,767,980	\$16,376,705	\$17,292,491	\$18,238,458	\$19,241,578	\$20,305,562
	Other Revenue Requirements:						
2	Total Debt Service	[2] \$4,094,962	\$4,094,963	\$3,487,464	\$3,964,889	\$5,041,016	\$5,041,021
3	Transfer to R&R Fund	\$5,000,119	\$3,674,159	\$3,833,254	\$4,133,526	\$5,182,813	\$5,495,765
4	Transfer to Operating Reserves	0	0	0	0	0	0
5	Capital Funded from Rates	7,336,508	2,220,000	1,119,703	1,040,994	997,474	854,148
6	Total Other Revenue Requirements	\$12,336,627	\$5,894,159	\$4,952,957	\$5,174,519	\$6,180,286	\$6,349,913
7	Gross Revenue Requirements	\$32,199,570	\$26,365,827	\$25,732,911	\$27,377,867	\$30,462,880	\$31,696,496
	Less Income and Funds from Other Sources						
8	Other Operating Revenue	[3] \$623,507	\$615,373	\$609,392	\$603,412	\$597,431	\$597,431
9	Unrestricted Interest Income	695,100	252,000	211,200	251,500	312,300	388,600
10	Transfer from System Dev. Charges	[4] 300,000	300,000	200,000	150,000	100,000	0
11	Total Income and Funds from Other Sources	\$1,618,607	\$1,167,373	\$1,020,592	\$1,004,912	\$1,009,731	\$986,031
12	Net Revenue Requirements	\$30,580,964	\$25,198,454	\$24,712,319	\$26,372,955	\$29,453,149	\$30,710,465
	Revenue from Rates						
13	Wastewater Rate Revenue from Adopted Rates	[5] \$19,860,149	\$20,211,425	\$20,535,665	\$20,832,767	\$21,103,034	\$21,373,300
14	Reclaimed Water Revenue from Adopted Rates	[5] 2,993,324	3,013,366	3,033,410	3,053,453	3,073,495	3,093,541
15	Prior Year Rate Adjustments	0	0	1,414,100	2,952,300	4,618,100	6,422,000
16	Total Applicable Rate Revenue	\$22,853,473	\$23,224,791	\$24,983,175	\$26,838,520	\$28,794,629	\$30,888,841
	Current Year Rate Adjustments						
17	Current Year Rate Adjustments	[6] 0.00%	6.00%	6.00%	6.00%	6.00%	5.00%
18	Effective Month	October	December	October	October	October	October
19	Percent of Current Year Effective	100%	83%	100%	100%	100%	100%
20	Revenue From Current Year Rate Adjustments	\$0	\$1,161,240	\$1,498,990	\$1,610,311	\$1,727,678	\$1,544,442
21	Total Revenue from Rates	\$22,853,473	\$24,386,031	\$26,482,165	\$28,448,831	\$30,522,306	\$32,433,284
22	Revenue Surplus/(Deficiency)	[7] (7,727,491)	(812,423)	1,769,847	2,075,876	1,069,157	1,722,819

Footnotes on page 2 of 2.

Table 2
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Wastewater System Revenue Requirements

Footnotes.

- [1] Amounts derived from the Fiscal Year 2025 Budget with future years escalated as shown on Table 10
- [2] Amounts represents both existing debt service payments and proposed debt service to fund the estimated pre-construction and construction costs of Cloth Filtration System, Electrical Upgrades, New Grit Removal System, Lift Station Rerouting, Traveling Bridge Filter, Actiflo Rehab and Upgrades, and Roadway Restoration and S/W Modifications at the Sanford North WRF. The debt service for this future SRF loans is based on the following terms:
- | | |
|--|--------------|
| First Year of Payment | 2028 |
| Construction Project Amount | \$29,594,033 |
| Principal Amount (Incl. Cap. Int. and Issuance Cost) | 32,322,811 |
| Term | 20 Years |
| Annual Interest Rate | 3.00% |
| Estimated Annual Payment | \$2,160,916 |
| Wastewater System Allocation of Payment | 100.00% |
- [3] Other operating revenue includes sewer service fees, reclaimed water services, late fees, and other miscellaneous utility revenues.
- [4] Amount reflects use of wastewater system development charges for senior lien debt service payment.
- [5] Amounts reflect projected revenues at existing rates effective October 2024.
- [6] The rate adjustments shown for the Forecast Period are based proposed rate adjustment schedule
- [7] For any fiscal year given, projected revenue surpluses are added to the utility operating reserves while projected deficiencies are funded from available utility cash operating reserves.

Table 3
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Consolidated System Revenue Requirements [1]

Line No.	Description	Fiscal Year Ending September 30,					
		2025	2026	2027	2028	2029	2030
1	Operating Expenses	\$26,179,449	\$27,069,942	\$28,543,396	\$30,986,458	\$32,609,454	\$34,327,861
2	Total Debt Service	\$4,184,356	\$4,741,072	\$4,531,142	\$5,008,567	\$6,770,099	\$7,437,520
<u>Other Revenue Requirements</u>							
3	Transfer to R&R Fund [2]	\$7,764,511	\$5,786,077	\$6,065,276	\$6,571,583	\$8,266,049	\$8,793,224
4	Capital Funded from Rates	8,915,107	4,123,689	1,849,109	1,678,482	1,648,286	1,493,535
5	Total Other Revenue Requirements	\$16,679,618	\$9,909,766	\$7,914,384	\$8,250,065	\$9,914,335	\$10,286,759
6	Gross Revenue Requirements	\$47,043,423	\$41,720,781	\$40,988,922	\$44,245,090	\$49,293,888	\$52,052,140
<u>Less Income and Funds from Other Sources</u>							
7	Other Operating Revenue	\$1,518,139	\$1,457,445	\$1,412,828	\$1,368,211	\$1,323,594	\$1,323,594
8	Unrestricted Interest Income [2]	1,086,000	380,200	322,600	390,700	484,500	602,400
9	Transfer from System Development Charges [2]	1,100,000	900,000	600,000	350,000	200,000	0
10	Total Income and Funds from Other Sources	\$3,704,139	\$2,737,645	\$2,335,428	\$2,108,911	\$2,008,094	\$1,925,994
11	Net Revenue Requirements	\$43,339,284	\$38,983,135	\$38,653,494	\$42,136,179	\$47,285,793	\$50,126,146
<u>Revenue from Rates</u>							
12	Rate Revenue from Adopted Rates	\$35,969,710	\$36,652,975	\$37,188,534	\$37,681,013	\$38,130,709	\$38,580,413
13	Prior Year Rate Adjustments	0	0	2,367,500	4,951,200	7,758,400	10,808,400
14	Total Rate Revenue Before Current Year Adjustment	\$35,969,710	\$36,652,975	\$39,556,034	\$42,632,213	\$45,889,109	\$49,388,813
<u>Current Year Rate Adjustments</u>							
15	Current Year Water Rate Adjustments	0.00%	7.00%	7.00%	7.00%	7.00%	5.00%
16	Current Year Wastewater Rate Adjustments	0.00%	6.00%	6.00%	6.00%	6.00%	5.00%
17	Effective Month	October	December	October	October	October	October
18	Revenue From Current Year Rate Adjustments	\$0	\$1,944,550	\$2,519,091	\$2,715,870	\$2,924,291	\$2,469,441
19	Total Revenue from Rates	\$35,969,710	\$38,597,525	\$42,075,125	\$45,348,082	\$48,813,400	\$51,858,254
20	Revenue Surplus/(Deficiency)	(7,369,574)	(385,610)	3,421,631	3,211,904	1,527,607	1,732,108
21	Percent of Rate Revenue	(20.5%)	(1.1%)	8.7%	7.5%	3.3%	3.5%
<u>Cash Balances (End of Fiscal Year)</u>							
22	Operating/General Revenue Account	\$10,913,490	\$6,595,879	\$8,442,510	\$10,229,414	\$10,482,021	\$11,289,130
23	Renewal & Replacement Fund	3,593,487	1,853,899	2,365,879	2,525,367	5,670,258	8,982,990
24	Water System Development Charges	6,065,306	1,406,494	747,194	169,169	80,419	90,669
25	Sewer System Development Charges	21,579,506	24,021,221	16,137,196	12,753,529	1,980,799	3,505,629
26	Total End of Fiscal Year Balances	\$42,151,790	\$33,877,494	\$27,692,779	\$25,677,479	\$18,213,497	\$23,868,417
27	Days of O&M Expenses (Min. Bal. Operating Fund = 90 Days / Target 120 Days)	152	89	108	120	123	120
28	Unappropriated Fund Balance (Target Operating & R&R Funds = 120+ Days)	202	114	138	150	190	216
<u>Coverage [3]</u>							
29	Subordinated Lien Coverage (Required Min. = 1.15)	2.25	2.19	2.71	2.62	2.22	2.21
30	All In Coverage Test Metric (Target = 1.50)	2.25	2.19	2.71	2.62	2.22	2.21

Footnotes

[1] Amounts shown for lines 1 through 22 based on Tables 1 and 2.

[2] Amounts shown based on Table 5.

[3] Amounts shown based on Table 4.

Table 4
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Debt Service Coverage Analysis

Line No.	Description	Fiscal Year Ending September 30					
		2025	2026	2027	2028	2029	2030
System Revenues							
<u>Sales Revenues</u>							
1	Water Rate Revenues Existing Rates	[1] \$13,116,237	\$13,428,184	\$13,619,460	\$13,794,793	\$13,954,180	\$14,113,572
2	Wastewater Rate Revenues Existing Rates	[1] 19,860,149	20,211,425	20,535,665	20,832,767	21,103,034	21,373,300
3	Reclaimed Water Revenue Existing Rates	[2] 2,993,324	3,013,366	3,033,410	3,053,453	3,073,495	3,093,541
4	Revenue from Adjustments	0	1,944,550	4,886,591	7,667,070	10,682,691	13,277,841
5	Total Rate Revenue	\$35,969,710	\$38,597,525	\$42,075,125	\$45,348,082	\$48,813,400	\$51,858,254
6	Other Operating Revenue	[3] 1,518,139	1,457,445	1,412,828	1,368,211	1,323,594	1,323,594
7	Total Charges for Services	\$37,487,849	\$40,054,970	\$43,487,953	\$46,716,294	\$50,136,995	\$53,181,848
8	Unrestricted Interest Income	[4] 1,086,000	380,200	322,600	390,700	484,500	602,400
9	Total System Revenues	\$38,573,849	\$40,435,170	\$43,810,553	\$47,106,994	\$50,621,495	\$53,784,248
Operating Expenses							
10	Water System Operating Expenses	\$10,411,469	\$10,693,237	\$11,250,906	\$12,747,999	\$13,367,875	\$14,022,299
11	Wastewater System Operating Expenses	15,767,980	16,376,705	17,292,491	18,238,458	19,241,578	20,305,562
12	Total Operating Expenses	\$26,179,449	\$27,069,942	\$28,543,396	\$30,986,458	\$32,609,454	\$34,327,861
13	Adjustment for Expensed Renewal and Replacement Projects	[5] \$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
14	Net Revenues	\$9,394,400	\$10,365,228	\$12,267,157	\$13,120,536	\$15,012,041	\$16,456,387
15	System Development Fees	[6] \$0	\$0	\$0	\$0	\$0	\$0
16	Pledged Funds Available for Senior Debt Service	\$9,394,400	\$10,365,228	\$12,267,157	\$13,120,536	\$15,012,041	\$16,456,387
Senior Lien Coverage							
17	Senior Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
18	Annual Debt Service - Senior Lien Debt	\$0	\$0	\$0	\$0	\$0	\$0
Senior Lien Coverage:							
19	Net Revenues Only (Min. = 1.10)	N/A	N/A	N/A	N/A	N/A	N/A
Net Revenues With System Development							
20	Charges (Min. =1.20)	N/A	N/A	N/A	N/A	N/A	N/A

Table 4
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Debt Service Coverage Analysis

Line No.	Description	Fiscal Year Ending September 30					
		2025	2026	2027	2028	2029	2030
Subordinate Lien (SRF) Coverage							
21	Net Revenues	\$9,394,400	\$10,365,228	\$12,267,157	\$13,120,536	\$15,012,041	\$16,456,387
22	Less Senior Lien Debt Service including Coverage	0	0	0	0	0	0
23	Amount Available for Subordinate Debt Service	\$9,394,400	\$10,365,228	\$12,267,157	\$13,120,536	\$15,012,041	\$16,456,387
<u>Annual Debt Service - SRF Debt</u>							
24	SRF Loan WW590101	\$12,804	\$12,804	\$12,804	\$12,804	\$12,804	\$12,804
25	SRF Loan #WW586250	1,215,000	1,215,000	607,500	0	0	0
26	SRF Loan #DW590110	29,730	29,730	29,730	29,730	29,730	29,730
27	SRF Loan #WW590100	169,415	169,415	169,415	169,415	169,415	169,415
28	SRF Loan #WW590120	867,308	867,308	867,308	867,308	867,308	867,308
29	SRF Loan #WW590130	66,601	66,601	66,601	66,601	66,601	66,601
30	SRF Loan #WW590131	1,196,669	1,196,670	1,196,671	1,196,672	1,196,672	1,196,673
31	SRF Loan #WW590150	567,165	567,165	567,165	567,165	567,165	567,165
32	SRF Loan #DW590191	59,664	59,664	59,664	59,664	59,664	47,234
33	Proposed 2026 SRF Loan Issue - Wastewater	0	0	0	1,084,925	2,161,051	2,161,055
34	Proposed 2027 SRF Loan Issue - Water	0	0	0	0	685,405	1,365,251
35	SRF Loan #DW590192	0	556,715	954,284	954,284	954,284	954,284
36	Proposed 2028 SRF Loan Issue - Water	0	0	0	0	0	0
37	Total Subordinate Lien Debt Service	\$4,184,356	\$4,741,072	\$4,531,142	\$5,008,567	\$6,770,099	\$7,437,520
38	Subordinated Lien Coverage (Min. = 1.15)	2.25	2.19	2.71	2.62	2.22	2.21
Debt Service Coverage (Total System Debt)							
39	Net Revenues	\$9,394,400	\$10,365,228	\$12,267,157	\$13,120,536	\$15,012,041	\$16,456,387
40	Less: Total System Debt Service	(\$4,184,356)	(\$4,741,072)	(\$4,531,142)	(\$5,008,567)	(\$6,770,099)	(\$7,437,520)
41	Net Revenues Less Total Annual Debt Service	\$5,210,044	\$5,624,156	\$7,736,015	\$8,111,969	\$8,241,942	\$9,018,867
42	Combined All-In Debt Service Coverage	2.25	2.19	2.71	2.62	2.22	2.21
43	Target Minimum All-In Coverage	1.50	1.50	1.50	1.50	1.50	1.50
Other Transfers							
44	Renewal, Replacement and Improvement Fund	[7] \$7,764,511	\$5,786,077	\$6,065,276	\$6,571,583	\$8,266,049	\$8,793,224
45	Senior Lien Bonds Debt Reserve Deposit	0	0	0	0	0	0
46	Capital Funded from Rates	8,915,107	4,123,689	1,849,109	1,678,482	1,648,286	1,493,535
47	Total Required Transfers	\$16,679,618	\$9,909,766	\$7,914,384	\$8,250,065	\$9,914,335	\$10,286,759
Net Revenues Available for Other Lawful Purposes Before System Develop. Charges							
48	Purposes Before System Develop. Charges	(\$11,469,574)	(\$4,285,610)	(\$178,369)	(\$138,096)	(\$1,672,393)	(\$1,267,892)
49	Plus: System Dev. Charges Used Toward Debt Service	[8] \$1,100,000	\$900,000	\$600,000	\$350,000	\$200,000	\$0
50	Plus: Adjustment to SRF Reserve Requirement	[9] 0	0	0	0	0	0
51	Plus: Adjustment to Series 2003 Reserve Requirement	0	0	0	0	0	0
52	Adjusted Net Revenues Available For Other Purposes	(\$10,369,574)	(\$3,385,610)	\$421,631	\$211,904	(\$1,472,393)	(\$1,267,892)
53	Use of Operating Reserves for Capital Expenditures	8,041,280	4,382,000	2,025,000	1,875,000	1,725,000	1,375,000
54	Transfer of Operating Reserves to R&R Fund	-	0	0	0	0	0
55	Net Change in Operating Reserves	(\$18,410,854)	(\$7,767,610)	(\$1,603,369)	(\$1,663,096)	(\$3,197,393)	(\$2,642,892)

Footnotes on Pages 3 and 4

**Table 4
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update**

Projected Debt Service Coverage Analysis

Footnotes:

[1] Projected revenue from rates reflects existing rates effective October 2024 plus the following projected annual adjustments:

	Fiscal Year Ending September 30,					
	2025	2026	2027	2028	2029	2030
Water Rate Revenue Increase	N/A	7.0%	7.0%	7.0%	7.0%	5.0%
Effective Month	N/A	December	October	October	October	October
Wastewater Rate Revenue Increase	N/A	6.0%	6.0%	6.0%	6.0%	5.0%
Effective Month	N/A	December	October	October	October	October

[2] Amount includes reclaimed water sales to the City of Lake Mary, Seminole County, and Volusia County.

[3] Amount includes water and sewer connection charges, water meter installations, and late payment charges

[4] Interest income excludes System Development Charge balances consistent with the requirements of the Bond Resolution

[5] Expensed Renewal and Replacement Projects projection based on approximately \$3,000,000 of expensed renewal and replacement costs based on discussions with City of Sanford

[6] Based on customer growth projections and the use of System Development Charge revenues to fund capital projects, the amount of debt service funded from System Development Charges is at or below the expansion factors allowed by the Bond Resolution for the Senior Lien Bond payments as summarized below:

	Fiscal Year Ending September 30,					
	2025	2026	2027	2028	2029	2030
Projected Water System Dev. Charge Revenue	\$964,300	\$1,091,188	\$1,208,700	\$1,107,975	\$1,007,250	\$1,007,250
Projected Wastewater System Dev. Charge Revenue	2,302,500	2,457,813	2,722,500	2,495,625	2,268,750	2,268,750
Total System Development Charge Revenue	\$3,266,800	\$3,549,000	\$3,931,200	\$3,603,600	\$3,276,000	\$3,276,000

[7] Amounts shown based on Table 3 and are for the funding of ongoing Renewal and Replacement related capital projects

[8] System development charges shown are assumed to go towards the payment of expansion related debt service costs for rate setting purposes but are not included in the calculation of debt service coverage.

[9] Amounts shown represent availability of SRF Loan debt service reserves to be applied toward the final payment of each SRF Loan, as applicable

Table 5
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Cash Fund Account Balances

Line No.	Description	Fiscal Year Ending September 30,					
		2025	2026	2027	2028	2029	2030
Summary of Projected Ending Balances:							
1	Operating/General Revenue Account	[1] \$10,913,490	\$6,595,879	\$8,442,510	\$10,229,414	\$10,482,021	\$11,289,130
2	Debt Service Reserve Fund - Senior Lien	0	0	0	0	0	0
3	Debt Service Reserve Fund - Junior Lien	0	0	0	0	0	0
4	Bank Loan Fund	0	0	0	0	0	0
5	Renewal & Replacement Fund	3,593,487	1,853,899	2,365,879	2,525,367	5,670,258	8,982,990
6	Water System Development Charges	6,065,306	1,406,494	747,194	169,169	80,419	90,669
7	Sewer System Development Charges	21,579,506	24,021,221	16,137,196	12,753,529	1,980,799	3,505,629
8	Total End of Fiscal Year Balances	\$42,151,790	\$33,877,494	\$27,692,779	\$25,677,479	\$18,213,497	\$23,868,417
9	Unappropriated Fund Balance (Operating & R&R Funds)	\$14,506,977	\$8,449,779	\$10,808,389	\$12,754,781	\$16,152,280	\$20,272,120
10	Days of O&M Expenses	202	114	138	150	190	216
OPERATING ACCOUNT							
11	Beginning Balance	(U) \$26,324,344	\$10,913,490	\$6,595,879	\$8,442,510	\$10,229,414	\$10,482,021
12	Transfers In - Water System	357,916	426,813	1,651,784	1,136,028	458,450	9,289
13	Transfers In - Wastewater System	0	0	1,769,847	2,075,876	1,069,157	1,722,819
14	Transfers In - PFAS Settlement Payments	0	450,000	450,000	450,000	450,000	450,000
15	Transfers In - SRF Debt Reserves	0	0	0	0	0	0
16	Transfers Out - CIP	8,041,280	4,382,000	2,025,000	1,875,000	1,725,000	1,375,000
17	Transfers Out - Water System Revenue Requirements	0	0	0	0	0	0
18	Transfers Out - Wastewater System Revenue Requirements	7,727,491	812,423	0	0	0	0
19	Other Transfers Out - Transfer to R&R Fund	0	0	0	0	0	0
20	Interest Rate	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
21	Interest Income	\$558,600	\$262,600	\$225,600	\$280,100	\$310,700	\$326,600
22	Recognition of Interest Earnings in Revenue Requirements	\$558,600	\$262,600	\$225,600	\$280,100	\$310,700	\$326,600
23	Ending Balance	\$10,913,490	\$6,595,879	\$8,442,510	\$10,229,414	\$10,482,021	\$11,289,130
24	Days of O&M Expenses (Minimum Balance = 90 Days)	152	89	108	120	123	120
25	Percent Allocated to Water System (Revenue)	37.0%	37.0%	37.0%	37.0%	37.0%	37.0%
26	Amount Allocated to Water System	\$206,700	\$97,200	\$83,500	\$103,600	\$115,000	\$120,800
27	Amount Allocated to Wastewater System	351,900	165,400	142,100	176,500	195,700	205,800
DEBT SERVICE SINKING FUND							
(U)							
Annual Sinking Fund Deposit							
28	Total Debt Service	\$4,184,356	\$4,741,072	\$4,531,142	\$5,008,567	\$6,770,099	\$7,437,520
29	Average Balance	1,046,100	1,185,300	1,132,800	1,252,100	1,692,500	1,859,400
30	Interest Rate	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
31	Interest Income	\$31,400	\$35,600	\$34,000	\$37,600	\$50,800	\$55,800
32	Recognition of Interest Earnings in Revenue Requirements	\$31,400	\$35,600	\$34,000	\$37,600	\$50,800	\$55,800
33	Percent Allocated to Water System	2.1%	2.1%	13.6%	23.0%	23.0%	20.8%
34	Amount Allocated to Water System	\$700	\$700	\$4,600	\$8,600	\$11,700	\$11,600
35	Amount Allocated to Wastewater System	30,700	34,900	29,400	29,000	39,100	44,200
RENEWAL & REPLACEMENT FUND							
36	Beginning Balance	(U) \$29,494,848	\$3,593,487	\$1,853,899	\$2,365,879	\$2,525,367	\$5,670,258
37	Transfers In	7,764,511	5,786,077	6,065,276	6,571,583	8,266,049	8,793,224
38	Transfers In - SRF Delayed Reimbursements	0	0	0	0	0	0
39	Transfers Out to Capital Improvements (link to CIP)	33,665,872	7,525,665	5,553,296	6,412,095	5,121,158	5,480,492
40	Interest Rate	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
41	Interest Income	\$496,000	\$82,000	\$63,000	\$73,000	\$123,000	\$220,000
42	Recognition of Interest Earnings in Revenue Requirements	\$496,000	\$82,000	\$63,000	\$73,000	\$123,000	\$220,000
43	Ending Balance	\$3,593,487	\$1,853,899	\$2,365,879	\$2,525,367	\$5,670,258	\$8,982,990
44	Percent Allocated to Water System	37.0%	37.0%	37.0%	37.0%	37.0%	37.0%
45	Amount Allocated to Water System	\$183,500	\$30,300	\$23,300	\$27,000	\$45,500	\$81,400
46	Amount Allocated to Wastewater System	312,500	51,700	39,700	46,000	77,500	138,600

Table 5
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Cash Fund Account Balances

Line No.	Description	Fiscal Year Ending September 30,					
		2025	2026	2027	2028	2029	2030
CUSTOMER DEPOSITS FUND							
47	Beginning Balance	(R) \$2,172,152	\$2,172,152	\$2,172,152	\$2,172,152	\$2,172,152	\$2,172,152
48	Transfers In from customers	0	0	0	0	0	0
49	Transfers Out to customers	0	0	0	0	0	0
50	End of Year Transfers In	0	0	0	0	0	0
51	Interest Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
52	Interest Income	\$0	\$0	\$0	\$0	\$0	\$0
53	Recognition of Interest Earnings in Revenue Requirements	\$0	\$0	\$0	\$0	\$0	\$0
54	Ending Balance	\$2,172,152	\$2,172,152	\$2,172,152	\$2,172,152	\$2,172,152	\$2,172,152
WATER SYSTEM DEVELOPMENT CHARGES							
55	Beginning Balance	(R) \$7,106,006	\$6,065,306	\$1,406,494	\$747,194	\$169,169	\$80,419
56	Transfers In	964,300	1,091,188	1,208,700	1,107,975	1,007,250	1,007,250
57	Transfers Out to CIP	1,400,000	5,260,000	1,500,000	1,500,000	1,000,000	1,000,000
58	Transfers Out to Pay Debt Service	800,000	600,000	400,000	200,000	100,000	0
59	Interest Rate	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
60	Interest Income	\$195,000	\$110,000	\$32,000	\$14,000	\$4,000	\$3,000
61	Interest Earnings transferred to General Revenue Account	\$0	\$0	\$0	\$0	\$0	\$0
62	Ending Balance	\$6,065,306	\$1,406,494	\$747,194	\$169,169	\$80,419	\$90,669
SEWER SYSTEM DEVELOPMENT CHARGES							
63	Beginning Balance	(R) \$20,401,217	\$21,579,506	\$24,021,221	\$16,137,196	\$12,753,529	\$1,980,799
64	Transfers In	2,302,500	2,457,813	2,722,500	2,495,625	2,268,750	2,268,750
65	Transfers Out to CIP	1,444,615	390,000	11,000,000	6,156,248	13,159,229	825,000
66	Transfers Out to Pay Debt Service	300,000	300,000	200,000	150,000	100,000	0
67	Interest Rate	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
68	Interest Income	\$620,405	\$673,902	\$593,474	\$426,957	\$217,749	\$81,080
69	Interest Earnings transferred to General Revenue Account	\$0	\$0	\$0	\$0	\$0	\$0
70	Ending Balance	\$21,579,506	\$24,021,221	\$16,137,196	\$12,753,529	\$1,980,799	\$3,505,629
Adjustment to Interest Income							
71	Unrestricted Interest Allocated to Water	\$0	\$0	\$0	\$0	\$0	\$0
72	Unrestricted Interest Allocated to Wastewater	0	0	0	0	0	0
73	Total Unrestricted Interest Income	\$0	\$0	\$0	\$0	\$0	\$0
Total Interest Income							
74	Unrestricted Interest Allocated to Water	\$390,900	\$128,200	\$111,400	\$139,200	\$172,200	\$213,800
75	Unrestricted Interest Allocated to Wastewater	695,100	252,000	211,200	251,500	312,300	388,600
76	Total Unrestricted Interest Income	\$1,086,000	\$380,200	\$322,600	\$390,700	\$484,500	\$602,400
77	Restricted Interest Income	\$815,405	\$783,902	\$625,474	\$440,957	\$221,749	\$84,080
78	Total Interest Income	\$1,901,405	\$1,164,102	\$948,074	\$831,657	\$706,249	\$686,480

Footnotes

[1] The beginning Balances Shown as of October 1, 2024 as provided by City Staff. The projected account balances assumed that the budgeted CIP project amounts are fully expended as appropriated in the respective budget year

Table 6
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update
Capital Improvement Plan

Ln No.	Description	Funding Source	2025	Adjustments	Adjusted 2025	Fiscal Year Ending September 30,				6-Year Total
						2026	2027	2028	2030	
Utilities Administration - Water										
1	Equipment, Furniture, and Hardware - admin customer service	W Rates	\$134,159	(\$4,139)	\$130,020	\$0	\$20,000	\$20,000	\$20,000	\$210,020
2	Utilities Building	W Rates	250,000	(141,218)	108,782	0	0	0	0	108,782
3	Public Works Building - utilities portion	W Rates	2,764	0	2,764	0	0	0	0	2,764
4	Utilities Master Plan - PFAS	Op Res	0	0	0	832,000	0	0	0	832,000
5	Lucy	W Rates	4,111	0	4,111	0	0	0	0	4,111
6	Subtotal - Utilities Administration - Water		\$391,034	(\$145,357)	\$245,677	\$832,000	\$20,000	\$20,000	\$20,000	\$1,157,677
Utilities Administration - Wastewater										
7	Utilities Building	S Rates	\$1,327,092	(\$1,259,845)	\$67,247	\$0	\$0	\$0	\$0	\$67,247
8	Subtotal - Utilities Administration - Wastewater		\$1,327,092	(\$1,259,845)	\$67,247	\$0	\$0	\$0	\$0	\$67,247
Water Treatment Plants, Wellfield, and Water Quality										
9	Consumptive Use Permit	W Rates	\$46,350	\$0	\$46,350	\$0	\$0	\$0	\$0	\$46,350
10	Vehicle Replacement - WTP's	W Rates	0	0	0	50,000	0	0	0	50,000
11	Equipment Replacement - WTP's	W Rates	390,041	0	390,041	352,000	150,000	154,500	163,909	1,050,000
12	Main WTP Improvements	W Rates	0	0	0	57,964	57,964	61,494	65,239	1,369,585
13	Auxiliary and Main WTP Improvements	W Rates	56,275	0	56,275	18,725	59,703	63,339	65,239	307,739
14	Well Water Rehab (Ongoing)	RR	137,414	0	137,414	180,738	179,891	179,108	190,015	324,775
15	Elevated Water Tank - Maintenance Contract	W Rates	65,564	0	65,564	200,000	200,000	200,000	200,000	1,045,646
16	Hidden Lakes No. 10R and Golf Course #6	W Rates	0	0	0	950,000	0	0	0	950,000
17	Design and Construction of WTP No. 3 at the SSWRC - change to impact fees	W SDC	1,200,000	0	1,200,000	0	0	0	0	1,200,000
18	Design and Construction of WTP No. 3 at the SSWRC	New W-Debt 1	0	0	0	0	11,000,000	6,000,000	0	17,000,000
19	Main WTP Improvements - 1, 4 Dioxane	Grants	19,323,249	0	19,323,249	27,572,000	7,538,200	0	0	54,433,449
20	Main WTP Improvements - 1, 4 Dioxane	Grants	4,673,551	0	4,673,551	0	0	0	0	4,673,551
21	Security Improvements - Water Treatment Plants	W Rates	200,000	112,141	312,141	0	0	400,000	400,000	312,141
22	French Ave Booster Building	New W-Debt 4	0	0	0	0	0	0	400,000	400,000
23	LCRR Compliance Services	W Rates	0	0	0	15,000	15,000	15,000	0	45,000
24	Miscellaneous Repairs I	Op Res	0	0	0	350,000	0	0	0	350,000
25	Control Valves	W Rates	250,000	0	250,000	0	0	0	0	250,000
26	Miscellaneous Repairs II	RR	350,000	0	350,000	350,000	0	0	0	1,400,000
27	Main STP- Future Treatment	W Rates	100,000	0	100,000	0	0	0	0	100,000
28	Subtotal - Water Treatment Plants and Wellfield		\$26,792,444	\$112,141	\$26,904,585	\$29,731,427	\$19,546,497	\$7,421,596	\$5,090,294	\$90,128,800
Sanford North Water Reclamation Facility (SNWRF)										
29	Vehicle Replacement - SNWRF	S Rates	\$179,023	\$0	\$179,023	\$200,000	\$50,000	\$200,000	\$0	\$729,023
30	Equipment Replacement - SNWRF	S Rates	136,238	0	136,238	300,000	150,000	154,500	163,909	1,063,782
31	Sanford North Water Reclamation Facility - Misc. Improvements	S Rates	247,612	0	247,612	500,000	260,000	275,000	275,000	1,832,612
32	Cloth Filtration System	New S-Debt 2	0	0	0	3,977,033	4,000,000	4,000,000	0	11,977,033
33	Seasonal Discharge Control Valve and Facility Irrigation System	RR	200,000	0	200,000	1,500,000	150,000	0	0	1,850,000
34	North Plant BNR - Project number WW2418	Grants	3,300,000	0	3,300,000	0	0	0	0	3,300,000
35	North Plant BNR - Project number WW2418	Op Res	4,550,000	0	4,550,000	0	0	0	0	4,550,000
36	Electrical System Improvements / Upgrades	New S-Debt 2	0	0	0	900,000	0	0	0	900,000
37	New 5 MG Reclaimed Water Ground Storage Tank	S SDC	0	0	0	0	0	2,000,000	3,000,000	5,000,000
38	Storage Tank SJRWMD	S SDC	142,379	0	142,379	0	0	0	0	142,379
39	Operations Building Relocation (Upstairs - Thickener Bldg)	RR	504,388	(33,802)	470,586	0	0	0	0	470,586
40	Metal Bldg on Parcel South of SNWRF + Infrastructure	RR	250,000	0	250,000	0	0	0	0	250,000
41	New Volute Thickening System	S Rates	100,629	0	100,629	0	0	0	0	100,629
42	Security System Upgrades	RR	341,829	0	341,829	0	0	0	0	341,829
43	Bridge Study + Close Front Entrance + New Bridge at Mill Creek	S Rates	0	0	0	175,000	150,000	100,000	0	425,000
44	Roadway Restoration + S/W Modifications - Sanford North WRF	New S-Debt 2	0	0	0	0	2,000,000	0	0	2,000,000
45	Actiflo Rehabilitation and Upgrades	New S-Debt 2	0	0	0	1,989,000	1,989,000	1,989,000	0	5,967,000
46	Actiflo Rehabilitation and Upgrades	S Rates	11,000	0	11,000	0	0	0	0	11,000
47	Block Wall at South Entrance to SNWRF	RR	190,000	0	190,000	0	0	0	0	190,000
48	Mill Creek Stabilization	RR	175,000	0	175,000	75,000	0	0	0	250,000
49	Polymer Staging Area	S Rates	0	0	0	20,000	0	0	0	20,000
50	North water reclaim - design	RR	241,668	0	241,668	0	0	0	0	241,668
51	Electrical and piping rehab transfer pump station	RR	2,100,000	0	2,100,000	0	0	0	0	2,100,000

Table 6
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update
Capital Improvement Plan

Ln No.	Description	Funding Source	2025	Adjustments	Adjusted 2025	Fiscal Year Ending September 30,					6-Year Total
						2026	2027	2028	2029	2030	
52	Transfer Pump	RR	13,277	0	13,277	0	0	0	0	0	13,277
53	North sewer plant improvements	RR	368,726	0	368,726	0	0	0	0	0	368,726
54	North Sewer Odor Treatment	RR	61,020	0	61,020	0	0	0	0	0	61,020
55	Thermal tanks and dryer	RR	293,000	0	293,000	0	0	0	0	0	293,000
56	Disc Filler	RR	2,874,531	0	2,874,531	0	0	0	0	0	2,874,531
57	Subtotal - Sanford North Water Reclamation Facility		\$16,280,320	(\$33,802)	\$16,246,518	\$9,636,033	\$8,749,000	\$8,718,500	\$3,434,135	\$538,909	\$47,323,095
Sanford South Water Resource Center (SSWRC)											
58	Equipment - SSWRC	S Rates	\$56,275	\$0	\$56,275	\$100,000	\$59,703	\$61,494	\$63,339	\$65,239	\$406,049
59	Vehicles - SSWRC	S Rates	0	0	0	0	150,000	0	200,000	0	350,000
60	New Aeration System/Blowers/Pumps for Sludge Holding Tank No. 1	S Rates	1,452,000	0	1,452,000	100,000	0	0	0	0	1,552,000
61	Sludge Holding Tank No. 2, Equipment Building, Blowers, Pumps	S Rates	2,620,000	0	2,620,000	600,000	250,000	250,000	250,000	250,000	4,280,000
62	Odor Control System, Concrete Repair, Drain	RR	1,025,000	0	1,025,000	500,000	0	0	0	0	1,525,000
63	Belt Filler Press Control Panel and Fourth Reclaimed Water Pump	S Rates	882,000	0	882,000	165,000	0	0	0	0	1,047,000
64	Reclaimed Water Ground Storage Tank (5 MG)	S SDC	0	0	0	0	0	275,000	3,575,000	825,000	4,675,000
65	Thickened Sludge Hauling Vehicle (Tanker)	S SDC	424,484	0	424,484	0	0	0	0	0	424,484
66	Thickened Sludge Hauling Vehicle (Tractor and Trailer) (Split Funding)	S Rates	424,484	0	424,484	0	0	0	0	0	424,484
67	Expansion of SSWRC to 6.0 MGD (BNR Trans, Clarifiers, Filters, etc.)	S SDC	877,752	0	877,752	0	6,000,000	3,111,248	0	0	9,989,000
68	Expansion of SSWRC to 6.0 MGD (BNR Trans, Clarifiers, Filters, etc.)	S SDC	0	0	0	0	0	0	6,584,229	0	6,584,229
69	Expansion of SSWRC to 6.0 MGD (BNR Trans, Clarifiers, Filters, etc.)	Grants	1,088,019	0	1,088,019	0	0	2,388,752	1,750,000	0	5,226,771
70	New Grit Removal System	New S-Debt 2	0	0	0	250,000	3,500,000	0	0	0	3,750,000
71	New Grit Removal System	Op Res	77,812	0	77,812	0	0	0	0	0	77,812
72	New Grit Removal System	Grants	155,625	0	155,625	0	0	0	0	0	155,625
73	Piping R&R	Op Res	135,342	0	135,342	0	0	200,000	200,000	200,000	735,342
74	Miscellaneous Repair and Maintenance	RR	407,207	0	407,207	40,000	40,000	40,000	40,000	40,000	607,207
75	Plant Improvement Design	RR	14,231	0	14,231	0	0	0	0	0	14,231
76	Future Water Supply / All water Source	RR	45,000	0	45,000	0	0	0	0	0	45,000
77	Flow Meter Bypass	RR	75,000	0	75,000	0	0	0	0	0	75,000
78	Security System Upgrades	RR	48,501	0	48,501	0	0	0	0	0	48,501
79	Subtotal - SSWRC		\$9,808,732	\$0	\$9,808,732	\$1,815,000	\$9,999,703	\$6,326,494	\$12,662,568	\$1,380,239	\$41,992,735
Lift Stations - Repairs and Improvements											
80	Lift Station Rehabilitation/Replacement - Capitalized	RR	\$1,962,852	\$0	\$1,962,852	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$7,962,852
81	Retouring of Lift Stations - Sending more flow to SSWRC - Capitalized	RR	2,266,333	0	2,266,333	0	0	2,500,000	\$0	\$0	2,266,333
82	Retouring of Lift Stations - Sending more flow to SSWRC - Capitalized	New S-Debt 2	0	0	0	0	0	0	0	0	0
83	Groveview Village Lift Station	RR	1,000,000	0	1,000,000	0	0	0	0	0	1,000,000
84	Vacuum Station Rehabilitation Study and Rehabilitation	RR	3,000,000	0	3,000,000	0	0	0	0	0	3,000,000
85	Vacuum Collection System - Buffer Tank Study and Improvements	S Rates	1,100,000	0	1,100,000	0	0	0	0	0	1,100,000
86	Lift Stations Panels	RR	60,000	0	60,000	60,000	60,000	60,000	60,000	60,000	360,000
87	Lift Stations Generators	RR	300,000	0	300,000	300,000	350,000	350,000	350,000	350,000	2,000,000
88	Miscellaneous Repair and Maintenance	RR	172,000	0	172,000	25,000	25,000	25,000	25,000	25,000	297,000
89	Lift station equipment	RR	1,368,302	0	1,368,302	0	0	0	0	0	1,368,302
90	Subtotal - Lift Stations - Repairs and Improvements		\$11,229,487	\$0	\$11,229,487	\$1,585,000	\$1,635,000	\$4,135,000	\$4,135,000	\$1,635,000	\$24,354,487
Water Distribution											
91	Equipment - Water Meters/Mains	W Rates	\$112,551	\$0	\$112,551	\$75,000	\$225,000	\$75,000	\$75,000	\$75,000	\$637,551
92	Vehicles - Water Meters/Mains	W Rates	0	0	0	200,000	0	50,000	0	50,000	300,000
93	New AMI Water Meters (Core and Main)	Op Res	80,000	0	80,000	0	125,000	125,000	125,000	125,000	580,000
94	New Meters	DW590192	5,000,000	0	5,000,000	0	0	0	0	0	5,000,000
95	New Meters	Op Res	1,000,000	0	1,000,000	2,000,000	0	0	0	0	3,000,000
96	Critical Water Valve Installation	Op Res	300,000	0	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
97	Line Renewal, Replacement, Extensions - Capitalized	RR	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000
98	Line Renewal, Replacement, Extensions - Capitalized	Op Res	0	0	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	3,000,000
99	Pressure Gauges along WM's - tied to LS's & SCADA	RR	36,098	0	36,098	20,000	20,000	20,000	20,000	20,000	136,098
100	New AMI Water Meters (Core and Main) - SRF Loan	DW590192	5,584,500	0	5,584,500	0	0	0	0	0	5,584,500
101	Georgetown WM Relocations	RR	500,000	0	500,000	0	0	0	0	0	500,000
102	Celery Avenue and Mellonville Avenue Utility Relocations	New W-Debt 4	0	0	0	0	0	2,500,000	2,500,000	2,500,000	7,500,000
103	24th and Ravona relocates (PW Project)	RR	0	0	0	40,000	40,000	250,000	0	0	290,000

Table 6
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update
Capital Improvement Plan

Ln No.	Description	Funding Source	2025	Adjustments	Adjusted 2025	Fiscal Year Ending September 30,					6-Year Total
						2026	2027	2028	2029	2030	
104	McCraken box culvert - water portion relocate	RR	0	0	0	20,000	250,000	0	0	0	270,000
105	Forcemain sanora to east lake many design/construction	New W/Debt I	0	0	0	200,000	2,200,000	0	0	0	2,400,000
106	Line Replacement and Upsizing - Goldsboro	W SDC	200,000	0	200,000	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000	6,700,000
107	Line Replacement and Upsizing - Goldsboro	Op Res	0	0	0	0	0	500,000	500,000	0	1,000,000
108	Meter Vault Lid Replacement	RR	381,452	0	381,452	0	0	0	0	0	381,452
109	Hydrants	RR	313,292	0	313,292	200,000	200,000	200,000	200,000	200,000	1,313,292
110	Valve Boxes	RR	40,000	0	40,000	40,000	40,000	40,000	40,000	40,000	240,000
111	Utility Relocates	Op Res	1,090,000	0	1,090,000	250,000	250,000	250,000	250,000	250,000	2,340,000
112	Utility Relocates - Pine Way	W SDC	0	0	0	2,360,000	0	0	0	0	2,360,000
113	Utility Relocates - Sem Co Kentucky	W SDC	0	0	0	1,000,000	0	0	0	0	1,000,000
114	Utility Relocates - Sem Co Riverview	W SDC	0	0	0	400,000	0	0	0	0	400,000
115	Miscellaneous Repair and Maintenance	RR	250,000	0	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
116	SR 46 -fdot	RR	259,889	0	259,889	0	0	0	0	0	259,889
117	Sem. Co. PHS1 Line relocate	RR	293,456	0	293,456	0	0	0	0	0	293,456
118	Lucity	RR	9,074	0	9,074	0	0	0	0	0	9,074
119	Water Main - pfas	Op Res	426,674	0	426,674	0	0	0	0	0	426,674
120	Water Line Repairs	RR	250,000	0	250,000	0	0	0	0	0	250,000
121	WDS Valve replacement	RR	125,470	0	125,470	0	0	0	0	0	125,470
122	Emergency Water Repair	RR	38,264	0	38,264	0	0	0	0	0	38,264
123	Subtotal - Water Distribution		\$17,290,719	\$0	\$17,290,719	\$10,595,000	\$5,170,000	\$10,010,000	\$6,260,000	\$6,310,000	\$55,635,719
Sewer Collection											
124	Equipment - WW Collection Systems	RR	\$4,082,551	\$0	\$4,082,551	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$4,457,551
125	Vehicles - WW Collection Systems	S Rates	0	0	0	50,000	0	0	50,000	0	100,000
126	Misc. Sewer Line and FM Rehabilitation	RR	3,362,996	0	3,362,996	800,000	800,000	800,000	800,000	800,000	7,362,996
127	Gerorgetown Sewer Relocations	RR	125,000	0	125,000	0	0	200,000	0	0	325,000
128	Cherry Property forcemain relocate	RR	0	0	0	40,000	200,000	200,000	0	0	240,000
129	Vacuum Sewer System - Renewal and Replacement	RR	550,000	0	550,000	250,000	250,000	250,000	250,000	250,000	1,800,000
130	Nutrient Reduction (Sewer Lining and Manhole Repair)	Grants	1,240,986	0	1,240,986	2,500,000	2,500,000	1,660,000	0	0	7,900,986
131	Manhole Repair and Replacement	S Rates	60,000	0	60,000	0	0	0	0	0	60,000
132	ARPA Vacuum Sewer	ARPA Funds	1,730,250	0	1,730,250	0	0	0	0	0	1,730,250
133	Lucity	RR	8,934	0	8,934	0	0	0	0	0	8,934
134	Subtotal - Sewer Collection		\$11,160,717	\$0	\$11,160,717	\$3,625,000	\$3,715,000	\$3,185,000	\$1,175,000	\$1,125,000	\$23,985,717

Table 6
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update
Capital Improvement Plan

Ln No.	Description	Funding Source	2025	Adjustments	Adjusted 2025	Fiscal Year Ending September 30					6-Year Total
						2026	2027	2028	2029	2030	
135	Reclaimed / Alternative Water System		\$0	\$0	\$0	\$119,405	\$122,987	\$126,677	\$130,477	\$130,477	\$615,474
136	Miscellaneous RW Discharge Line Repair	RR	350,000	0	350,000	0	0	0	0	0	350,000
137	Miscellaneous Reclaimed Line Extensions	RR	406,000	0	406,000	94,000	250,000	250,000	250,000	250,000	1,506,000
138	Site 10 Maintenance and Culvert Replacement	RR	0	0	0	390,000	770,000	0	0	0	6,160,000
139	New Site 10 Reclaimed Water Pumping Station	S SDC	0	0	0	5,000,000	0	0	0	0	100,000
140	Georgetown RW/Main Relocation	RR	0	0	0	50,000	50,000	50,000	50,000	50,000	200,000
141	RW Pressure Gauges - tied to SCADA System - Capitalized	RR	0	0	0	200,000	200,000	200,000	200,000	200,000	1,000,000
142	Miscellaneous Repair and Maintenance	RR	0	0	0	200,000	200,000	0	0	0	400,000
143	replace diesel engines for freeze protection	RR	278,873	0	278,873	0	0	0	0	0	278,873
144	Reclaimed Pump Repairs	RR	145,880	0	145,880	0	0	0	0	0	145,880
145	Alternative Water Source	RR	250,000	0	250,000	0	0	0	0	0	250,000
146	Reclaim lines	RR	270,000	0	270,000	0	0	0	0	0	270,000
147	Anaerobic	RR	908,618	0	908,618	0	0	0	0	0	908,618
148	North water reclaimed	RR	908,618	0	908,618	0	0	0	0	0	908,618
149	Subtotal - Reclaimed Water System		\$2,609,371	\$0	\$2,609,371	\$1,049,927	\$5,819,405	\$1,442,987	\$626,677	\$630,477	\$12,178,845
149	TOTAL CAPITAL IMPROVEMENTS		\$96,889,917	(\$1,326,863)	\$95,563,054	\$58,869,387	\$41,259,577	\$33,403,673	\$13,074,027	\$296,824,322	
FUNDING SOURCE SUMMARY											
150	Operating Reserves	Op Res	\$8,041,280	\$0	\$8,041,280	\$4,382,000	\$2,025,000	\$1,875,000	\$1,725,000	\$1,375,000	\$19,421,280
151	Water Rate Revenue	W Rates	1,611,815	(33,216)	1,578,599	1,903,689	729,406	637,488	650,813	639,387	6,139,381
152	Wastewater Rate Revenue	S Rates	8,596,353	(1,259,845)	7,336,508	2,220,000	1,119,703	1,040,994	997,474	854,148	13,568,826
153	Renewals & Replacement Fund	RR	33,699,674	(33,802)	33,665,872	7,525,665	5,553,296	6,412,095	5,121,158	5,480,482	63,758,578
154	Water System Development Charges (Impact Fees)	W SDC	1,400,000	0	1,400,000	5,260,000	1,500,000	1,500,000	1,000,000	1,000,000	11,660,000
155	Sewer System Development Charges (Impact Fees)	S SDC	1,444,615	0	1,444,615	390,000	11,000,000	6,156,248	13,159,229	823,000	32,975,092
156	Grant Funding	Grants	29,781,430	0	29,781,430	30,072,000	10,038,200	4,048,752	1,750,000	0	75,690,382
157	Proposed 2027 SRF Loan Issue - Water	New W-Debt 1	0	0	0	0	11,200,000	8,200,000	0	0	19,400,000
158	Proposed 2026 SRF Loan Issue - Wastewater	New S-Debt 2	0	0	0	7,116,033	11,489,000	8,489,000	2,500,000	0	29,594,033
159	SRF Loan #DW590192 Water [1]	DW590192	10,584,500	0	10,584,500	0	0	0	0	0	10,584,500
160	Proposed 2028 SRF Loan Issue - Water - Water	New W-Debt 4	0	0	0	0	2,900,000	2,900,000	6,500,000	2,900,000	12,300,000
161	ARPA Funding	ARPA Funds	1,730,250	0	1,730,250	0	0	0	0	0	1,730,250
162	TOTAL FUNDING SOURCES		\$96,889,917	(\$1,326,863)	\$95,563,054	\$58,869,387	\$41,259,577	\$33,403,673	\$13,074,027	\$296,824,322	

Footnotes:
 [1] Based on discussions with the City and its Consulting Engineers the City will be receiving approximately \$2.8 million in principal forgiveness associated with this loan. The revised borrowing amounts are shown below

Description	Amount
Estimated Prior Project Spending	\$9,710,100
Projects Identified Above	10,584,500
Principal Forgiveness	(2,815,200)
Other Related Project Costs, Contingencies and Allowances	1,126,400
Net Principal Financed	\$18,605,800

Table 7
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Allocation of Fiscal Year 2025 Operating Budget (1)

Line No.	Account Code	Description	Adopted Budget 2025	Adjustment	Adjusted 2025	Allocation Basis	Allocation Percentages		Adjusted 2025	
							Water System	Wastewater System	Water System	Wastewater System
Administration - Fund 510										
1	451-4510-536 12-00	Regular Salaries & Wages	\$1,756,118	\$0	\$1,756,118	Admin Salaries	50.00%	50.00%	\$878,059	\$878,059
2	451-4510-536 12-01	Regular Salaries & Wages Contractual > 6 Months	0	0	0	Admin Salaries	50.00%	50.00%	0	0
3	451-4510-536 12-02	Regular Salaries & Wages	17,182	0	17,182	Admin Salaries	50.00%	50.00%	8,591	8,591
4	451-4510-536 12-05	Regular Salaries & Wages Incentive Bonus	0	0	0	Admin Salaries	50.00%	50.00%	0	0
5	451-4510-536 12-06	Regular Salaries & Wages Opt Out Health Ins Sub	1,200	0	1,200	Admin Salaries	50.00%	50.00%	600	600
6		Additional Personnel Salaries	0	0	0	Input	50.00%	50.00%	0	0
7	451-4510-536 12-10	OPEB	0	0	0	Admin Salaries	50.00%	50.00%	0	0
8	451-4510-536 13-00	Other Salaries & Wages	76,905	0	76,905	Admin Salaries	50.00%	50.00%	38,453	38,453
9	451-4510-536 14-00	Overtime	55,000	0	55,000	Admin Salaries	50.00%	50.00%	27,500	27,500
10	451-4510-536 21-00	Fica/Medicare Taxes	0	0	0	Admin Salaries	50.00%	50.00%	0	0
11	451-4510-536 21-01	Fica/Medicare Taxes Fica	0	0	0	Admin Salaries	50.00%	50.00%	0	0
12	451-4510-536 21-02	Fica/Medicare Taxes Medicare	136,165	0	136,165	Admin Salaries	50.00%	50.00%	68,083	68,083
13	451-4510-536 22-01	Retirement Contributions Frs	280,722	0	280,722	Admin Salaries	50.00%	50.00%	140,361	140,361
14	451-4510-536 22-06	Retirement Contributions City Contrib. Icma 457	0	0	0	Admin Salaries	50.00%	50.00%	0	0
15	451-4510-536 23-00	Medical Insurance	430,815	0	430,815	Admin Salaries	50.00%	50.00%	215,408	215,408
16	451-4510-536 23-02	Medical Insurance Life & Short Term Disability	11,139	0	11,139	Admin Salaries	50.00%	50.00%	5,570	5,570
17	451-4510-536 24-00	Worker's Compensation	22,255	0	22,255	Admin Salaries	50.00%	50.00%	11,128	11,128
18	451-4510-536 25-00	Unemployment Comp	0	0	0	Admin Salaries	50.00%	50.00%	0	0
19	451-4510-536 26-00	Fy End Benefit Accrual	0	0	0	Admin Salaries	50.00%	50.00%	0	0
20	451-4510-536 31-00	Professional Services	915,000	0	915,000	Admin Salaries	50.00%	50.00%	457,500	457,500
21	451-4510-536 31-01	Professional Services Medical Services	0	0	0	Admin Salaries	50.00%	50.00%	0	0
22	451-4510-536 31-02	Professional Services Legal Services	0	0	0	Admin Salaries	50.00%	50.00%	0	0
23	451-4510-536 31-03	Prof Services Engineering/Architectural/Accounting	0	0	0	Admin Salaries	50.00%	50.00%	0	0
24	451-4510-536 34-00	Other Contractual Service	262,729	0	262,729	Admin Salaries	50.00%	50.00%	131,365	131,365
25	451-4510-536 34-03	Other Contractual Service Collection Agency Fees	0	0	0	Admin Salaries	50.00%	50.00%	0	0
26	451-4510-536 34-06	Other Contractual Service Other Contractual Service	0	0	0	Admin Salaries	50.00%	50.00%	0	0
27	451-4510-536 34-08	Other Contractual Service Data Processing Svcs-Gf	415,126	0	415,126	Accounts	52.00%	48.00%	215,866	199,260
28	451-4510-536 34-09	Other Contractual Service Engineering Services-Gf	249,966	0	249,966	Admin Salaries	50.00%	50.00%	124,983	124,983
29	451-4510-536 34-10	Other Contractual Service Personnel Svcs - Gf	176,660	0	176,660	Admin Salaries	50.00%	50.00%	88,330	88,330
30	451-4510-536 34-11	Other Contractual Service Finance/Admin Svcs - Gf	1,196,333	0	1,196,333	Admin Salaries	50.00%	50.00%	598,167	598,167
31	451-4510-536 34-12	Other Contractual Service -Fleet - Gf	157,150	0	157,150	Admin Salaries	50.00%	50.00%	78,575	78,575
32	451-4510-536 40-00	Travel & Per Diem	4,200	0	4,200	Admin Salaries	50.00%	50.00%	2,100	2,100
33	451-4510-536 40-01	Travel & Per Diem Lodge/Transportation/Meal	0	0	0	Admin Salaries	50.00%	50.00%	0	0
34	451-4510-536 40-02	Travel & Per Diem Monthly Vehicle Reimburse	0	0	0	Admin Salaries	50.00%	50.00%	0	0
35	451-4510-536 41-00	Communications Services	19,400	0	19,400	Admin Salaries	50.00%	50.00%	9,700	9,700
36	451-4510-536 41-01	Communications Services Telephone	0	0	0	Admin Salaries	50.00%	50.00%	0	0
37	451-4510-536 41-02	Communications Services Radios/Base Station Maint	0	0	0	Admin Salaries	50.00%	50.00%	0	0
38	451-4510-536 41-03	Communications Services Alarm System	0	0	0	Admin Salaries	50.00%	50.00%	0	0
39	451-4510-536 41-07	Communications Services Postage & Transportation	0	0	0	Accounts	52.00%	48.00%	0	0
40	451-4510-536 42-00	Postage & Transportation	90,000	0	90,000	Accounts	52.00%	48.00%	46,800	43,200
41	451-4510-536 43-00	Utility Services	190,000	0	190,000	Admin Salaries	50.00%	50.00%	95,000	95,000
42	451-4510-536 43-01	Utility Services Electric	0	0	0	Admin Salaries	50.00%	50.00%	0	0
43	451-4510-536 43-02	Utility Services Water & Sewer	0	0	0	Admin Salaries	50.00%	50.00%	0	0
44	451-4510-536 43-45	Utility Services Utility Bills Due County	0	0	0	Direct-S	0.00%	100.00%	0	0
45	451-4510-536 44-00	Rentals & Leases	23,500	0	23,500	Admin Salaries	50.00%	50.00%	11,750	11,750
46	451-4510-536 44-02	Rentals & Leases Equipment/Motor Vehicles	0	0	0	Admin Salaries	50.00%	50.00%	0	0
47	451-4510-536 44-03	Rentals & Leases Buildings/Land	0	0	0	Admin Salaries	50.00%	50.00%	0	0
48	451-4510-536 44-04	Rentals & Leases Copier Lease	0	0	0	Admin Salaries	50.00%	50.00%	0	0
49	451-4510-536 45-01	Insurance Operating Liability	37,446	0	37,446	Admin Salaries	50.00%	50.00%	18,723	18,723
50	451-4510-536 45-02	Insurance Auto Liability	2,664	0	2,664	Admin Salaries	50.00%	50.00%	1,332	1,332
51	451-4510-536 45-04	Insurance Workers' Comp	0	0	0	Admin Salaries	50.00%	50.00%	0	0
52	451-4510-536 46-00	Repair & Maintenance Serv	228,357	0	228,357	Admin Salaries	50.00%	50.00%	114,179	114,179
53	451-4510-536 46-01	Repair & Maintenance Serv Office Equipment	0	0	0	Admin Salaries	50.00%	50.00%	0	0
54	451-4510-536 46-02	Repair & Maintenance Serv Motor Vehicle	0	0	0	Admin Salaries	50.00%	50.00%	0	0
55	451-4510-536 46-03	Repair & Maintenance Serv Building	0	0	0	Admin Salaries	50.00%	50.00%	0	0
56	451-4510-536 47-00	Printing & Binding	54,400	0	54,400	Admin Salaries	50.00%	50.00%	27,200	27,200
57	451-4510-536 47-01	Printing & Binding Printer Reproduction	0	0	0	Admin Salaries	50.00%	50.00%	0	0
58	451-4510-536 47-02	Printing & Binding Duplicating Xerox	0	0	0	Admin Salaries	50.00%	50.00%	0	0
59	451-4510-536 48-00	Promotional Activities	5,000	0	5,000	Admin Salaries	50.00%	50.00%	2,500	2,500
60	451-4510-536 49-00	Other Charges/Obligations	425,720	0	425,720	Accounts	52.00%	48.00%	221,374	204,346
61	451-4510-536 49-01	Other Charges/Obligations Legal Ads	0	0	0	Accounts	52.00%	48.00%	0	0
62	451-4510-536 49-04	Other Charges/Obligations Special Projects	0	0	0	Accounts	52.00%	48.00%	0	0
63	451-4510-536 51-00	Office Supplies	25,000	0	25,000	Admin Salaries	50.00%	50.00%	12,500	12,500
64	451-4510-536 51-01	Office Supplies General Office Supplies	0	0	0	Admin Salaries	50.00%	50.00%	0	0
65	451-4510-536 51-02	Office Supplies Small Tools/Minor Equip	0	0	0	Admin Salaries	50.00%	50.00%	0	0
66	451-4510-536 52-00	Operating Supplies	25,100	0	25,100	Admin Salaries	50.00%	50.00%	12,550	12,550
67	451-4510-536 52-01	Operating Supplies Gasoline/Diesel/Lubricant	12,000	0	12,000	Admin Salaries	50.00%	50.00%	6,000	6,000
68	451-4510-536 52-04	Operating Supplies Janitor Supplies	0	0	0	Admin Salaries	50.00%	50.00%	0	0
69	451-4510-536 52-05	Operating Supplies Uniforms/Protective Clthg	4,550	0	4,550	Admin Salaries	50.00%	50.00%	2,275	2,275
70	451-4510-536 54-01	Books/Pubs/Subscrs/Membs Prof Dues & Memberships	8,625	0	8,625	Admin Salaries	50.00%	50.00%	4,313	4,313
71	451-4510-536 54-02	Books/Pubs/Subscrs/Membs Registrations/Conf/Seminar	8,650	0	8,650	Admin Salaries	50.00%	50.00%	4,325	4,325
72	451-4510-536 54-03	Books/Pubs/Subscrs/Membs Books/Pubs/Subscriptions	0	0	0	Admin Salaries	50.00%	50.00%	0	0
73	451-4510-536 54-04	Books/Pubs/Subscrs/Membs School Tuition/Books/Supp	11,575	0	11,575	Admin Salaries	50.00%	50.00%	5,788	5,788
74	451-4510-536 55-00	W/S Combination Services / Training	10,800	0	10,800	Admin Salaries	50.00%	50.00%	5,400	5,400
75	451-4510-536 59-00	Non Classified Expense	0	0	0	Admin Salaries	50.00%	50.00%	0	0
76	451-4510-536 64-00	Machinery & Equipment	0	0	0	Admin Salaries	50.00%	50.00%	0	0
77	451-4510-536 64-07	Machinery & Equipment Computer Hardware	0	0	0	Admin Salaries	50.00%	50.00%	0	0
78	451-4510-536 64-08	Machinery & Equipment Computer Software	0	0	0	Admin Salaries	50.00%	50.00%	0	0
79	451-4510-536 69-99	Fixed Assets Capitalized	0	0	0	Admin Salaries	50.00%	50.00%	0	0
80	451-4510-536 72-45	Debt Service - Interest / Pay Int On Utility Deposit	12,000	(12,000)	0	Accounts	52.00%	48.00%	0	0
81	451-4561-536 52-00	Operating Supplies	0	\$0	\$0	Admin Salaries	50.00%	50.00%	\$0	\$0
82	451-4561-536 62-00	Buildings	0	0	0	Admin Salaries	50.00%	50.00%	0	0
83	451-4561-536 64-00	Machinery & Equipment	0	0	0	Admin Salaries	50.00%	50.00%	0	0

Table 7
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Allocation of Fiscal Year 2025 Operating Budget (1)

Line No.	Account Code	Description	Adopted Budget	Adjustment	Adjusted	Allocation Basis	Allocation Percentages		Adjusted 2025	
			2025		2025		Water System	Wastewater System	Water System	Wastewater System
84		Administration Sub-Total	\$7,359,452	(\$12,000)	\$7,347,452		50.25%	49.75%	\$3,692,343	\$3,655,109
		Water and Wastewater Plants - Fund 520								
85	451-4520-536.12-00	Regular Salaries & Wages	\$3,370,837	\$0	\$3,370,837	Plant Salaries	33.93%	66.07%	\$1,143,725	\$2,227,112
86	451-4520-536.12-01	Regular Salaries & Wages Contractual > 6 Months	0	0	0	Plant Salaries	33.93%	66.07%	0	0
87	451-4520-536.12-02	Regular Salaries & Wages	5,020	0	5,020	Plant Salaries	33.93%	66.07%	1,703	3,317
88	451-4520-536.12-05	Regular Salaries & Wages Incentive Bonus	0	0	0	Plant Salaries	33.93%	66.07%	0	0
89	451-4520-536.12-06	Regular Salaries & Wages Opt Out Health Ins Sub	6,000	0	6,000	Plant Salaries	33.93%	66.07%	2,036	3,964
90		Additional Personnel Salaries	0	0	0	Input	50.00%	50.00%	0	0
91	451-4520-536.12-10	OPEB	0	0	0	Plant Salaries	33.93%	66.07%	0	0
92	451-4520-536.13-00	Other Salaries & Wages	20,952	0	20,952	Plant Salaries	33.93%	66.07%	7,109	13,843
93	451-4520-536.14-00	Overtime	177,000	0	177,000	Plant Salaries	33.93%	66.07%	60,056	116,944
94	451-4520-536.21-00	Fica/Medicare Taxes	274,830	0	274,830	Plant Salaries	33.93%	66.07%	93,250	181,580
95	451-4520-536.21-01	Fica/Medicare Taxes Fica	0	0	0	Plant Salaries	33.93%	66.07%	0	0
96	451-4520-536.21-02	Fica/Medicare Taxes Medicare	0	0	0	Plant Salaries	33.93%	66.07%	0	0
97	451-4520-536.22-01	Retirement Contributions Frs	517,860	0	517,860	Plant Salaries	33.93%	66.07%	175,710	342,150
98	451-4520-536.22-06	Retirement Contributions City Contrib. Icma 457	0	0	0	Plant Salaries	33.93%	66.07%	0	0
99	451-4520-536.23-00	Medical Insurance	767,822	0	767,822	Plant Salaries	33.93%	66.07%	260,522	507,300
100	451-4520-536.23-02	Medical Insurance Life & Short Term Disability	21,787	0	21,787	Plant Salaries	33.93%	66.07%	7,392	14,395
101	451-4520-536.24-00	Worker's Compensation	79,856	0	79,856	Plant Salaries	33.93%	66.07%	27,095	52,761
102	451-4520-536.25-00	Unemployment Comp	0	0	0	Plant Salaries	33.93%	66.07%	0	0
103	451-4520-536.26-00	Fy End Benefit Accrual	0	0	0	Plant Salaries	33.93%	66.07%	0	0
104	451-4520-536.31-00	Professional Services	215,000	0	215,000	Plant Salaries	33.93%	66.07%	72,950	142,051
105	451-4520-536.31-01	Professional Services Medical Services	0	0	0	Plant Salaries	33.93%	66.07%	0	0
106	451-4520-536.31-03	Professional Services Engineering/Architectural	0	0	0	Plant Salaries	33.93%	66.07%	0	0
107	451-4520-536.31-04	Professional Services Engineering Fwc - Site 10	0	0	0	Plant Salaries	33.93%	66.07%	0	0
108	451-4520-536.34-00	Other Contractual Service	25,000	0	25,000	Plant Salaries	33.93%	66.07%	8,483	16,518
109	451-4520-536.34-06	Other Contractual Service Other Contractual Service	0	0	0	Plant Salaries	33.93%	66.07%	0	0
110	451-4520-536.40-00	Travel & Per Diem	5,800	0	5,800	Plant Salaries	33.93%	66.07%	1,968	3,832
111	451-4520-536.40-01	Travel & Per Diem Lodge/Transportation/Meal	0	0	0	Plant Salaries	33.93%	66.07%	0	0
112	451-4520-536.41-00	Communications Services	19,200	0	19,200	Plant Salaries	33.93%	66.07%	6,515	12,685
113	451-4520-536.41-01	Communications Services Telephone	0	0	0	Plant Salaries	33.93%	66.07%	0	0
114	451-4520-536.41-02	Communications Services Radios/Base Station Maint	0	0	0	Plant Salaries	33.93%	66.07%	0	0
115	451-4520-536.41-07	Communications Services Postage & Transportation	0	0	0	Plant Salaries	33.93%	66.07%	0	0
116	451-4520-536.42-00	Postage & Transportation	100	0	100	Plant Salaries	33.93%	66.07%	34	66
117	451-4520-536.43-00	Utility Services	0	0	0	Plant Salaries	33.93%	66.07%	0	0
118	451-4520-536.43-06	Utility Services Industrial Monitoring	0	0	0	Plant Salaries	33.93%	66.07%	0	0
119	451-4520-536.44-00	Rentals & Leases	5,000	0	5,000	Plant Salaries	33.93%	66.07%	1,697	3,304
120	451-4520-536.44-02	Rentals & Leases Equipment/Motor Vehicles	0	0	0	Plant Salaries	33.93%	66.07%	0	0
121	451-4520-536.44-04	Rentals & Leases Copier Lease	0	0	0	Plant Salaries	33.93%	66.07%	0	0
122	451-4520-536.45-00	Insurance	0	0	0	Plant Salaries	33.93%	66.07%	0	0
123	451-4520-536.45-01	Insurance Operating Liability	13,020	0	13,020	Plant Salaries	33.93%	66.07%	4,418	8,602
124	451-4520-536.45-02	Insurance Auto Liability	17,092	0	17,092	Plant Salaries	33.93%	66.07%	5,799	11,293
125	451-4520-536.45-04	Insurance Workers' Comp	0	0	0	Plant Salaries	33.93%	66.07%	0	0
126	451-4520-536.45-05	Insurance Building & Contents	0	0	0	Plant Salaries	33.93%	66.07%	0	0
127	451-4520-536.46-00	Repair & Maintenance Serv	140,000	0	140,000	Plant Salaries	33.93%	66.07%	47,502	92,498
128	451-4520-536.46-01	Repair & Maintenance Serv Office Equipment	0	0	0	Plant Salaries	33.93%	66.07%	0	0
129	451-4520-536.46-02	Repair & Maintenance Serv Motor Vehicle	0	0	0	Plant Salaries	33.93%	66.07%	0	0
130	451-4520-536.46-03	Repair & Maintenance Serv Building	0	0	0	Plant Salaries	33.93%	66.07%	0	0
131	451-4520-536.46-04	Repair & Maintenance Serv Machinery/Equipment-Other	0	0	0	Plant Salaries	33.93%	66.07%	0	0
132	451-4520-536.46-14	Repair & Maintenance Serv Motorized/Mobile Equip.	0	0	0	Plant Salaries	33.93%	66.07%	0	0
133	451-4520-536.47-00	Printing & Binding	1,900	0	1,900	Plant Salaries	33.93%	66.07%	645	1,255
134	451-4520-536.47-01	Printing & Binding Printer Reproduction	0	0	0	Plant Salaries	33.93%	66.07%	0	0
135	451-4520-536.48-00	Promotional Activities	0	0	0	Plant Salaries	33.93%	66.07%	0	0
136	451-4520-536.49-00	Other Charges/Obligations	28,000	0	28,000	Plant Salaries	33.93%	66.07%	9,500	18,500
137	451-4520-536.49-01	Other Charges/Obligations Legal Ads	0	0	0	Plant Salaries	33.93%	66.07%	0	0
138	451-4520-536.49-04	Other Charges/Obligations Special Projects	0	0	0	Plant Salaries	33.93%	66.07%	0	0
139	451-4520-536.49-96	Other Charges/Obligations Fema-Hurricane Jeanne	0	0	0	Plant Salaries	33.93%	66.07%	0	0
140	451-4520-536.51-00	Office Supplies	1,000	0	1,000	Plant Salaries	33.93%	66.07%	339	661
141	451-4520-536.51-01	Office Supplies General Office Supplies	0	0	0	Plant Salaries	33.93%	66.07%	0	0
142	451-4520-536.51-02	Office Supplies Small Tools/Minor Equip	0	0	0	Plant Salaries	33.93%	66.07%	0	0
143	451-4520-536.52-00	Operating Supplies	36,000	0	36,000	Plant Salaries	33.93%	66.07%	12,215	23,785
144	451-4520-536.52-01	Operating Supplies Gasoline/Diesel/Lubricant	95,000	0	95,000	Plant Salaries	33.93%	66.07%	32,234	62,767
145	451-4520-536.52-03	Operating Supplies First Aid Supplies	0	0	0	Plant Salaries	33.93%	66.07%	0	0
146	451-4520-536.52-04	Operating Supplies Janitor Supplies	0	0	0	Plant Salaries	33.93%	66.07%	0	0
147	451-4520-536.52-05	Operating Supplies Uniforms/Protective Clthg	22,000	0	22,000	Plant Salaries	33.93%	66.07%	7,465	14,535
148	451-4520-536.52-07	Operating Supplies Chemicals/Lab Supplies	0	0	0	Plant Salaries	33.93%	66.07%	0	0
149	451-4520-536.54-01	Books/Pubs/Subscrs/Membs Prof Dues & Memberships	6,700	0	6,700	Plant Salaries	33.93%	66.07%	2,273	4,427
150	451-4520-536.54-02	Books/Pubs/Subscrs/Membs Registrations/Conf/Seminar	4,200	0	4,200	Plant Salaries	33.93%	66.07%	1,425	2,775
151	451-4520-536.54-03	Books/Pubs/Subscrs/Membs Books/Pubs/Subscriptions	400	0	400	Plant Salaries	33.93%	66.07%	136	264
152	451-4520-536.54-04	Books/Pubs/Subscrs/Membs School Tuition/Books/Supp	0	0	0	Plant Salaries	33.93%	66.07%	0	0
153	451-4520-536.55-00	W/S Combination Services / Training	2,400	0	2,400	Plant Salaries	33.93%	66.07%	814	1,586
154	451-4520-536.63-00	Improve Other Than Bldg	0	0	0	Plant Salaries	33.93%	66.07%	0	0
155	451-4520-536.63-52	Improve Other Than Bldg Airport Lift Station & Fo	0	0	0	Plant Salaries	33.93%	66.07%	0	0
156	451-4520-536.64-00	Machinery & Equipment	0	0	0	Plant Salaries	33.93%	66.07%	0	0
157	451-4520-536.64-02	Machinery & Equipment Motor Vehicle-Replacement	0	0	0	Plant Salaries	33.93%	66.07%	0	0
158	451-4520-536.64-06	Machinery & Equipment Other Mach/Equip-Replace	0	0	0	Plant Salaries	33.93%	66.07%	0	0
159	451-4520-536.64-07	Machinery & Equipment Computer Hardware	0	0	0	Plant Salaries	33.93%	66.07%	0	0
160	451-4520-536.64-08	Machinery & Equipment Computer Software	0	0	0	Plant Salaries	33.93%	66.07%	0	0
161	451-4520-536.69-99	Fixed Assets Capitalized	0	0	0	Plant Salaries	33.93%	66.07%	0	0
162	451-4562-536.31-00	Professional Services	0	\$0	\$0	Plant Salaries	33.93%	66.07%	\$0	\$0
163	451-4562-536.46-00	Repair & Maintenance Serv	0	0	0	Plant Salaries	33.93%	66.07%	0	0
164	451-4562-536.61-00	Land Acquisitions	0	0	0	Plant Salaries	33.93%	66.07%	0	0
165	451-4562-536.63-00	Improve Other Than Bldg	0	0	0	Plant Salaries	33.93%	66.07%	0	0
166	451-4562-536.64-00	Machinery & Equipment	0	0	0	Plant Salaries	33.93%	66.07%	0	0

Table 7
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Allocation of Fiscal Year 2025 Operating Budget [1]

Line No.	Account Code	Description	Adopted Budget	Adjustment	Adjusted	Allocation Basis	Allocation Percentages		Adjusted 2025	
			2025		2025		Water System	Wastewater System	Water System	Wastewater System
167	451-4562-699.63-00	Improve Other Than Bldg	0	0	0	Plant Salaries	33.93%	66.07%	0	0
168		Water and Wastewater Plants Sub-Total	\$5,879,776	\$0	\$5,879,776		33.93%	66.07%	\$1,995,008	\$3,884,768
		Water Plant #1 - Fund 521								
169	451-4521-536.31-00	Professional Services	\$60,000	\$0	\$60,000	Direct-W	100.00%	0.00%	\$60,000	\$0
170	451-4521-536.34-00	Other Contractual Service	32,000	0	32,000	Direct-W	100.00%	0.00%	32,000	0
171	451-4521-536.34-06	Other Contractual Service Other Contractual Service	0	0	0	Direct-W	100.00%	0.00%	0	0
172	451-4521-536.41-07	Communications Services	0	0	0	Direct-W	100.00%	0.00%	0	0
173	451-4521-536.43-00	Utility Services	310,000	0	310,000	Direct-W	100.00%	0.00%	310,000	0
174	451-4521-536.43-01	Utility Services Electric	0	0	0	Direct-W	100.00%	0.00%	0	0
175	451-4521-536.43-02	Utility Services Water & Sewer	0	0	0	Direct-W	100.00%	0.00%	0	0
176	451-4521-536.44-00	W/S Combination Services / Rentals & Leases	1,300	0	1,300	Direct-W	100.00%	0.00%	1,300	0
177	451-4521-536.45-01	Insurance Operating Liability	3,087	0	3,087	Direct-W	100.00%	0.00%	3,087	0
178	451-4521-536.45-02	Auto Liability	0	0	0	Direct-W	100.00%	0.00%	0	0
179	451-4521-536.46-00	Repair & Maintenance Serv	60,000	0	60,000	Direct-W	100.00%	0.00%	60,000	0
180	451-4521-536.46-03	Repair & Maintenance Serv Building	0	0	0	Direct-W	100.00%	0.00%	0	0
181	451-4521-536.46-04	Repair & Maintenance Serv Machinery/Equipment-Other	0	0	0	Direct-W	100.00%	0.00%	0	0
182	451-4521-536.47-00	W/S Combination Services / Printing & Binding	500	0	500	Direct-W	100.00%	0.00%	500	0
183	451-4521-536.51-00	Office Supplies	3,000	0	3,000	Direct-W	100.00%	0.00%	3,000	0
184	451-4521-536.51-01	Office Supplies General Office Supplies	0	0	0	Direct-W	100.00%	0.00%	0	0
185	451-4521-536.51-02	Office Supplies Small Tools/Minor Equip / Rep. & Mant	0	0	0	Direct-W	100.00%	0.00%	0	0
186	451-4521-536.52-00	Operating Supplies	225,000	0	225,000	Direct-W	100.00%	0.00%	225,000	0
187	451-4521-536.52-01	Operating Supplies Gasoline/Diesel/Lubrcant	10,000	0	10,000	Direct-W	100.00%	0.00%	10,000	0
188	451-4521-536.52-04	Operating Supplies Janitor Supplies	0	0	0	Direct-W	100.00%	0.00%	0	0
189	451-4521-536.52-07	Operating Supplies Chemicals/Lab Supplies	0	0	0	Direct-W	100.00%	0.00%	0	0
190	451-4521-536.64-05	Machinery & Equipment Other Mach/Equip-Addition	0	0	0	Direct-W	100.00%	0.00%	0	0
191	451-4521-536.64-06	Machinery & Equipment Other Mach/Equip-Replace	0	0	0	Direct-W	100.00%	0.00%	0	0
192	451-4521-536.69-99	Fixed Assets Capitalized	0	0	0	Direct-W	100.00%	0.00%	0	0
193		Additional Ops	0	0	0	Direct-W	100.00%	0.00%	0	0
194		Sub-Total Water Plant #1	\$704,887	\$0	\$704,887		100.00%	0.00%	\$704,887	\$0
		Water Plant #2 - Fund 522								
195	451-4522-536.31-00	W/S Combination Services / Professional Services	\$0	\$0	\$0	Direct-W	100.00%	0.00%	\$0	\$0
196	451-4522-536.34-00	W/S Combination Services / Other Contractual Services	45,000	0	45,000	Direct-W	100.00%	0.00%	45,000	0
197	451-4522-536.43-00	Utility Services	180,000	0	180,000	Direct-W	100.00%	0.00%	180,000	0
198	Incremental1	Incremental DBP - Carbon Replacement	0	0	0	Direct-W	100.00%	0.00%	0	0
199	Incremental2	Incremental DBP - Electric & Chemical	0	0	0	Direct-W	100.00%	0.00%	0	0
200	451-4522-536.43-01	Utility Services Electric	0	0	0	Direct-W	100.00%	0.00%	0	0
201	451-4522-536.43-02	Utility Services Water & Sewer	0	0	0	Direct-W	100.00%	0.00%	0	0
202	451-4522-536.44-00	W/S Combination Services / Rentals & Leases	1,000	0	1,000	Direct-W	100.00%	0.00%	1,000	0
203	451-4522-536.45-01	Insurance Operating Liability	2,798	0	2,798	Direct-W	100.00%	0.00%	2,798	0
204	451-4522-536.45-02	Auto Liability / Other Contractual Services / Prof. Services	0	0	0	Direct-W	100.00%	0.00%	0	0
205	451-4522-536.46-00	Repair & Maintenance Serv	45,000	0	45,000	Direct-W	100.00%	0.00%	45,000	0
206	451-4522-536.46-03	Repair & Maintenance Serv Building	0	0	0	Direct-W	100.00%	0.00%	0	0
207	451-4522-536.46-04	Repair & Maintenance Serv Machinery/Equipment-Other	0	0	0	Direct-W	100.00%	0.00%	0	0
208	451-4522-536.51-00	Office Supplies	0	0	0	Direct-W	100.00%	0.00%	0	0
209	451-4522-536.52-00	Operating Supplies	0	0	0	Direct-W	100.00%	0.00%	0	0
210	451-4522-536.52-01	Operating Supplies Gasoline/Diesel/Lubrcant	0	0	0	Direct-W	100.00%	0.00%	0	0
211	451-4522-536.52-07	Operating Supplies Chemicals/Lab Supplies	0	0	0	Direct-W	100.00%	0.00%	0	0
212	451-4522-536.64-06	Machinery & Equipment Other Mach/Equip-Replace	360,000	0	360,000	Direct-W	100.00%	0.00%	360,000	0
213	451-4522-536.69-99	Fixed Assets Capitalized	0	0	0	Direct-W	100.00%	0.00%	0	0
214		Water Plant #2 Sub-Total	\$633,798	\$0	\$633,798		100.00%	0.00%	\$633,798	\$0
		Well Fields - Fund 525								
215	451-4525-536.43-00	Utility Services	\$0	\$0	\$0	Direct-W	100.00%	0.00%	\$0	\$0
216	451-4525-536.45-01	Insurance Operating Liability	22,843	0	22,843	Direct-W	100.00%	0.00%	22,843	0
217	451-4525-536.46-00	Repair & Maintenance Serv	80,000	0	80,000	Direct-W	100.00%	0.00%	80,000	0
218	451-4525-536.46-03	Repair & Maintenance Serv Building	0	0	0	Direct-W	100.00%	0.00%	0	0
219	451-4525-536.46-04	Repair & Maintenance Serv Machinery/Equipment-Other	0	0	0	Direct-W	100.00%	0.00%	0	0
220	451-4525-536.49-00	W/S Combination Services / Other Charges / Obligation	0	0	0	Direct-W	100.00%	0.00%	0	0
221	451-4525-536.52-00	Operating Supplies	250	0	250	Direct-W	100.00%	0.00%	250	0
222	451-4525-536.52-01	Operating Supplies Gasoline/Diesel/Lubricant	0	0	0	Direct-W	100.00%	0.00%	0	0
223	451-4525-536.52-07	Operating Supplies Chemicals/Lab Supplies	0	0	0	Direct-W	100.00%	0.00%	0	0
224	451-4525-536.64-06	Machinery & Equipment Other Mach/Equip-Replace	500	0	500	Direct-W	100.00%	0.00%	500	0
225	451-4525-536.69-99	Fixed Assets Capitalized	0	0	0	Direct-W	100.00%	0.00%	0	0
226		Well Fields Sub-Total	\$103,593	\$0	\$103,593		100.00%	0.00%	\$103,593	\$0
		North Wastewater Treatment Plant - Fund 527								
227	451-4527-536.31-00	Professional Services	30,200	\$0	\$30,200	Direct-S	0.00%	100.00%	\$0	\$30,200
228	451-4527-536.34-00	Other Contractual Service	335,622	0	335,622	Direct-S	0.00%	100.00%	0	335,622
229	451-4527-536.34-06	Other Contractual Service Other Contractual Service	0	0	0	Direct-S	0.00%	100.00%	0	0
230	451-4527-536.34-07	Other Contractual Service Sludge Disposal Fee	0	0	0	Direct-S	0.00%	100.00%	0	0
231	451-4527-536.41-00	Communications Services	200	0	200	Direct-S	0.00%	100.00%	0	200
232	451-4527-536.41-07	Communications Services	0	0	0	Direct-S	0.00%	100.00%	0	0
233	451-4527-536.42-00	W/S Combination Services / Postage & Transportation	300	0	300	Direct-S	0.00%	100.00%	0	300
234	451-4527-536.43-00	Utility Services	933,000	0	933,000	Direct-S	0.00%	100.00%	0	933,000
235	451-4527-536.43-01	Utility Services Electric	0	0	0	Direct-S	0.00%	100.00%	0	0
236	451-4527-536.43-02	Utility Services Water & Sewer	0	0	0	Direct-S	0.00%	100.00%	0	0

Table 7
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Allocation of Fiscal Year 2025 Operating Budget [1]

Line No.	Account Code	Description	Adopted Budget	Adjustment	Adjusted	Allocation Basis	Allocation Percentages		Adjusted 2025	
			2025		2025		Water System	Wastewater System	Water System	Wastewater System
237	451-4527-536 44-00	Rentals & Leases	19,000	0	19,000	Direct-S	0.00%	100.00%	0	19,000
238	451-4527-536 45-01	Insurance Operating Liability	381,594	0	381,594	Direct-S	0.00%	100.00%	0	381,594
239	451-4527-536 45-02	Insurance Auto Liability	11,502	0	11,502	Direct-S	0.00%	100.00%	0	11,502
240	451-4527-536 46-00	Repair & Maintenance Serv	500,000	0	500,000	Direct-S	0.00%	100.00%	0	500,000
241	451-4527-536 46-03	Repair & Maintenance Serv Building	0	0	0	Direct-S	0.00%	100.00%	0	0
242	451-4527-536 46-04	Repair & Maintenance Serv Machinery/Equipment-Other	0	0	0	Direct-S	0.00%	100.00%	0	0
243	451-4527-536 47-00	W/S Combination Services / Printing & Binding	100	0	100	Direct-S	0.00%	100.00%	0	100
244	451-4527-536 49-00	Other Charges/Obligations/ Printing and Binding	1,500	0	1,500	Direct-S	0.00%	100.00%	0	1,500
245	451-4527-536 51-00	Office Supplies	3,000	0	3,000	Direct-S	0.00%	100.00%	0	3,000
246	451-4527-536 51-01	Office Supplies General Office Supplies	0	0	0	Direct-S	0.00%	100.00%	0	0
247	451-4527-536 51-02	Office Supplies Small Tools/Minor Equip	0	0	0	Direct-S	0.00%	100.00%	0	0
248	451-4527-536 52-00	Operating Supplies	1,100,000	0	1,100,000	Direct-S	0.00%	100.00%	0	1,100,000
249	451-4527-536 52-01	Operating Supplies Gasoline/Diesel/Lubricant	40,000	0	40,000	Direct-S	0.00%	100.00%	0	40,000
250	451-4527-536 52-04	Operating Supplies Janitor Supplies	0	0	0	Direct-S	0.00%	100.00%	0	0
251	451-4527-536 52-07	Operating Supplies Chemicals/Lab Supplies	0	0	0	Direct-S	0.00%	100.00%	0	0
252	451-4527-536 62-02	Buildings Reclaimed Water Aug System	0	0	0	Direct-S	0.00%	100.00%	0	0
253	451-4527-536 62-07	Buildings W/W Plant-Airport Ph li	0	0	0	Direct-S	0.00%	100.00%	0	0
254	451-4527-536 63-00	Improve Other Than Bldg	0	0	0	Direct-S	0.00%	100.00%	0	0
255	451-4527-536 63-02	Improve Other Than Bldg Headworks Improvemnts-Wrf	0	0	0	Direct-S	0.00%	100.00%	0	0
256	451-4527-536 63-54	Improve Other Than Bldg North Wrf Odor Treatment	0	0	0	Direct-S	0.00%	100.00%	0	0
257	451-4527-536 63-58	Improve Other Than Bldg Pretreatment - Flow	0	0	0	Direct-S	0.00%	100.00%	0	0
258	451-4527-536 64-00	Machinery & Equipment	0	0	0	Direct-S	0.00%	100.00%	0	0
259	451-4527-536 64-05	Machinery & Equipment Other Mach/Equip-Addtion	0	0	0	Direct-S	0.00%	100.00%	0	0
260	451-4527-536 64-06	Machinery & Equipment Other Mach/Equip-Replace	0	0	0	Direct-S	0.00%	100.00%	0	0
261	451-4527-536 69-99	Fixed Assets Capitalized	0	0	0	Direct-S	0.00%	100.00%	0	0
262	451-4567-536 31-03	Professional Services Engineering/Architectural	\$0	\$0	\$0	Direct-S	0.00%	100.00%	\$0	\$0
263	451-4567-536 46-00	Repair & Maintenance Serv	0	0	0	Direct-S	0.00%	100.00%	0	0
264	451-4567-536 63-00	Improve Other Than Bldg	0	0	0	Direct-S	0.00%	100.00%	0	0
265	451-4567-536 64-00	Machinery & Equipment	0	0	0	Direct-S	0.00%	100.00%	0	0
266		North Wastewater Treatment Plant Sub-Total	\$3,356,018	\$0	\$3,356,018		0.00%	100.00%	\$0	\$3,356,018
		South Wastewater Treatment Plant - Fund 528								
267	451-4528-536 31-00	W/S Combination Services / Professional Services	\$30,000	\$0	\$30,000	Direct-S	0.00%	100.00%	\$0	\$30,000
268	451-4528-536 34-00	Other Contractual Service	76,000	0	76,000	Direct-S	0.00%	100.00%	0	76,000
269	451-4528-536 34-06	Other Contractual Service / Professional Services	0	0	0	Direct-S	0.00%	100.00%	0	0
270	451-4528-536 34-07	Other Contractual Service Sludge Disposal Fee	0	0	0	Direct-S	0.00%	100.00%	0	0
271	451-4528-536 42-00	Postage & Transportation	200	0	200	Direct-S	0.00%	100.00%	0	200
272	451-4528-536 43-00	Utility Services	245,000	0	245,000	Direct-S	0.00%	100.00%	0	245,000
273	451-4528-536 43-01	Utility Services Electric	0	0	0	Direct-S	0.00%	100.00%	0	0
274	451-4528-536 43-02	Utility Services Water & Sewer	0	0	0	Direct-S	0.00%	100.00%	0	0
275	451-4528-536 44-00	Rentals & Leases	7,500	0	7,500	Direct-S	0.00%	100.00%	0	7,500
276	451-4528-536 44-02	Rentals & Leases Equipment/Motor Vehicles	0	0	0	Direct-S	0.00%	100.00%	0	0
277	451-4528-536 46-00	Repair & Maintenance Serv	255,000	0	255,000	Direct-S	0.00%	100.00%	0	255,000
278	451-4528-536 46-03	Repair & Maintenance Serv Building	0	0	0	Direct-S	0.00%	100.00%	0	0
279	451-4528-536 46-04	Repair & Maintenance Serv Machinery/Equipment-Other	0	0	0	Direct-S	0.00%	100.00%	0	0
280	451-4528-536 49-00	Other Charges/Obligation	500	0	500	Direct-S	0.00%	100.00%	0	500
281	451-4528-536 51-00	Office Supplies	1,000	0	1,000	Direct-S	0.00%	100.00%	0	1,000
282	451-4528-536 51-01	Office Supplies General Office Supplies	0	0	0	Direct-S	0.00%	100.00%	0	0
283	451-4528-536 51-02	Office Supplies Small Tools/Minor Equip	0	0	0	Direct-S	0.00%	100.00%	0	0
284	451-4528-536 52-00	Operating Supplies	112,000	0	112,000	Direct-S	0.00%	100.00%	0	112,000
285	451-4528-536 52-01	Operating Supplies Gasoline/Diesel/Lubricant	15,000	0	15,000	Direct-S	0.00%	100.00%	0	15,000
286	451-4528-536 52-04	Operating Supplies Janitor Supplies	0	0	0	Direct-S	0.00%	100.00%	0	0
287	451-4528-536 52-07	Operating Supplies Chemicals/Lab Supplies	0	0	0	Direct-S	0.00%	100.00%	0	0
288	451-4528-536 64-00	Machinery & Equipment	0	0	0	Direct-S	0.00%	100.00%	0	0
289	451-4568-536 46-00	Repair & Maintenance Serv	\$0	\$0	\$0	Direct-S	0.00%	100.00%	\$0	\$0
290	451-4568-536 51-00	Office Supplies	0	0	0	Direct-S	0.00%	100.00%	0	0
291	451-4568-536 62-00	Buildings	0	0	0	Direct-S	0.00%	100.00%	0	0
292	451-4568-536 63-00	Improve Other Than Bldg	0	0	0	Direct-S	0.00%	100.00%	0	0
293	451-4568-536 64-00	Machinery & Equipment	0	0	0	Direct-S	0.00%	100.00%	0	0
294		South Wastewater Treatment Plant Sub -Total	\$742,200	\$0	\$742,200		0.00%	100.00%	\$0	\$742,200
		Wastewater Lift Stations - Fund 529								
295	451-4529-536 34-00	Other Contractual Service	\$50	\$0	\$50	Direct-S	0.00%	100.00%	\$0	\$50
296	451-4529-536 42-00	Utility Services 2	100	0	100	Direct-S	0.00%	100.00%	0	100
297	451-4529-536 43-00	Utility Services	221,000	0	221,000	Direct-S	0.00%	100.00%	0	221,000
298	451-4529-536 43-01	Utility Services Electric	0	0	0	Direct-S	0.00%	100.00%	0	0
299	451-4529-536 43-02	Utility Services Water & Sewer	0	0	0	Direct-S	0.00%	100.00%	0	0
300	451-4529-536 44-00	Rentals & Leases	20,000	0	20,000	Direct-S	0.00%	100.00%	0	20,000
301	451-4529-536 45-01	Insurance Operating Liability	50,113	0	50,113	Direct-S	0.00%	100.00%	0	50,113
302	451-4529-536 45-02	Insurance & Auto Liability	139	0	139	Direct-S	0.00%	100.00%	0	139
303	451-4529-536 46-00	Repair & Maintenance Serv	225,000	0	225,000	Direct-S	0.00%	100.00%	0	225,000
304	451-4529-536 46-03	Repair & Maintenance Serv Building	0	0	0	Direct-S	0.00%	100.00%	0	0
305	451-4529-536 46-04	Repair & Maintenance Serv Machinery/Equipment-Other	0	0	0	Direct-S	0.00%	100.00%	0	0
306	451-4529-536 51-00	Office Supplies	200	0	200	Direct-S	0.00%	100.00%	0	200
307	451-4529-536 51-02	Office Supplies Small Tools/Minor Equip	0	0	0	Direct-S	0.00%	100.00%	0	0
308	451-4529-536 52-00	Operating Supplies	6,500	0	6,500	Direct-S	0.00%	100.00%	0	6,500
309	451-4529-536 52-01	Operating Supplies Gasoline/Diesel/Lubrcant	2,500	0	2,500	Direct-S	0.00%	100.00%	0	2,500
310	451-4529-536 52-04	Operating Supplies Janitor Supplies	0	0	0	Direct-S	0.00%	100.00%	0	0
311	451-4529-536 52-07	Operating Supplies Chemicals/Lab Supplies	0	0	0	Direct-S	0.00%	100.00%	0	0
312	451-4529-536 64-00	Machinery & Equipment Other Mach/Equip-Addtion	0	0	0	Direct-S	0.00%	100.00%	0	0
313	451-4529-536 64-06	Machinerv & Equipment Other Mach/Equip-Replace	0	0	0	Direct-S	0.00%	100.00%	0	0

**Table 7
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update**

Allocation of Fiscal Year 2025 Operating Budget III

Line No.	Account Code	Description	Adopted Budget 2025	Adjustment	Adjusted 2025	Allocation Basis	Allocation Percentages		Adjusted 2025	
							Water System	Wastewater System	Water System	Wastewater System
314	451-4529-536.69-99	Fixed Assets Capitalized	0	0	0	Direct-S	0.00%	100.00%	0	0
315	451-4569-536.46-00	Repair & Maintenance Serv	\$0	\$0	\$0	Direct-S	0.00%	100.00%	\$0	\$0
316	451-4569-536.63-00	Improve Other Than Bldg	0	0	0	Direct-S	0.00%	100.00%	0	0
317	451-4569-536.64-00	Machinery & Equipment	0	0	0	Direct-S	0.00%	100.00%	0	0
318		Wastewater Lift Stations Sub -Total	\$525,602	\$0	\$525,602		0.00%	100.00%	\$0	\$525,602
		Water Distribution - Fund 530								
319	451-4530-536.12-00	Regular Salaries & Wages	\$1,162,898	\$0	\$1,162,898	Direct-W	100.00%	0.00%	\$1,162,898	\$0
320	451-4530-536.12-02	Additional Pay	2,000	0	2,000	Direct-W	100.00%	0.00%	2,000	0
321	451-4530-536.12-05	Regular Salaries & Wages Incentive Bonus	0	0	0	Direct-W	100.00%	0.00%	0	0
322	451-4530-536.12-06	Regular Salaries & Wages Opt Out Health Ins Sub	0	0	0	Direct-W	100.00%	0.00%	0	0
323		Additional Personnel Salaries	0	0	0	Input	50.00%	50.00%	0	0
324	451-4530-536.12-10	OPEB	0	0	0	Direct-W	100.00%	0.00%	0	0
325	451-4530-536.13-00	Other Salaries & Wages	0	0	0	Direct-W	100.00%	0.00%	0	0
326	451-4530-536.14-00	Overtime	163,000	0	163,000	Direct-W	100.00%	0.00%	163,000	0
327	451-4530-536.21-00	Fica/Medicare Taxes	0	0	0	Direct-W	100.00%	0.00%	0	0
328	451-4530-536.21-01	Fica/Medicare Taxes Fica	0	0	0	Direct-W	100.00%	0.00%	0	0
329	451-4530-536.21-02	Fica/Medicare Taxes Medicare	101,913	0	101,913	Direct-W	100.00%	0.00%	101,913	0
330	451-4530-536.22-01	Retirement Contributions Frs	194,984	0	194,984	Direct-W	100.00%	0.00%	194,984	0
331	451-4530-536.22-06	Retirement Contributions City Contrib Icma 457	0	0	0	Direct-W	100.00%	0.00%	0	0
332	451-4530-536.23-00	Medical Insurance	295,463	0	295,463	Direct-W	100.00%	0.00%	295,463	0
333	451-4530-536.23-02	Medical Insurance Life & Short Term Disability	7,284	0	7,284	Direct-W	100.00%	0.00%	7,284	0
334	451-4530-536.24-00	Worker's Compensation	30,438	0	30,438	Direct-W	100.00%	0.00%	30,438	0
335	451-4530-536.25-00	Unemployment Comp	0	0	0	Direct-W	100.00%	0.00%	0	0
336	451-4530-536.26-00	Fy End Benefit Accrual	0	0	0	Direct-W	100.00%	0.00%	0	0
337	451-4530-536.31-00	Professional Services	12,000	0	12,000	Direct-W	100.00%	0.00%	12,000	0
338	451-4530-536.31-01	Professional Services Medical Services	0	0	0	Direct-W	100.00%	0.00%	0	0
339	451-4530-536.31-03	Professional Services Engineering/Architectural	0	0	0	Direct-W	100.00%	0.00%	0	0
340	451-4530-536.34-00	Other Contractual Service	323,500	0	323,500	Direct-W	100.00%	0.00%	323,500	0
341	451-4530-536.34-02	Other Contractual Service Landfill Fees	0	0	0	Direct-W	100.00%	0.00%	0	0
342	451-4530-536.34-06	Other Contractual Service Other Contractual Service	0	0	0	Direct-W	100.00%	0.00%	0	0
343	451-4530-536.40-00	Travel & Per Diem	70	0	70	Direct-W	100.00%	0.00%	70	0
344	451-4530-536.40-01	Travel & Per Diem Lodge/Transportation/Meal	0	0	0	Direct-W	100.00%	0.00%	0	0
345	451-4530-536.41-00	Communications Services	8,650	0	8,650	Direct-W	100.00%	0.00%	8,650	0
346	451-4530-536.41-01	Communications Services Telephone	0	0	0	Direct-W	100.00%	0.00%	0	0
347	451-4530-536.41-02	Communications Services Radios/Base Station Maint	0	0	0	Direct-W	100.00%	0.00%	0	0
348	451-4530-536.41-07	Communications Services Postage & Transportation	0	0	0	Direct-W	100.00%	0.00%	0	0
349	451-4530-536.42-00	Postage & Transportation	50	0	50	Direct-W	100.00%	0.00%	50	0
350	451-4530-536.43-00	Utility Services	23,500	0	23,500	Direct-W	100.00%	0.00%	23,500	0
351	451-4530-536.43-01	Utility Services Electric	0	0	0	Direct-W	100.00%	0.00%	0	0
352	451-4530-536.43-02	Utility Services Water & Sewer	0	0	0	Direct-W	100.00%	0.00%	0	0
353	451-4530-536.44-00	Rentals & Leases	4,400	0	4,400	Direct-W	100.00%	0.00%	4,400	0
354	451-4530-536.44-02	Rentals & Leases Equipment/Motor Vehicles	0	0	0	Direct-W	100.00%	0.00%	0	0
355	451-4530-536.45-01	Insurance Operating Liability	348,029	0	348,029	Direct-W	100.00%	0.00%	348,029	0
356	451-4530-536.45-02	Insurance Auto Liability	5,421	0	5,421	Direct-W	100.00%	0.00%	5,421	0
357	451-4530-536.45-04	Insurance Workers' Comp	0	0	0	Direct-W	100.00%	0.00%	0	0
358	451-4530-536.45-05	Insurance Building & Contents	0	0	0	Direct-W	100.00%	0.00%	0	0
359	451-4530-536.46-00	Repair & Maintenance Serv	719,100	0	719,100	Direct-W	100.00%	0.00%	719,100	0
360	451-4530-536.46-01	Repair & Maintenance Serv Office Equipment	0	0	0	Direct-W	100.00%	0.00%	0	0
361	451-4530-536.46-02	Repair & Maintenance Serv Motor Vehicle	0	0	0	Direct-W	100.00%	0.00%	0	0
362	451-4530-536.46-03	Repair & Maintenance Serv Building	0	0	0	Direct-W	100.00%	0.00%	0	0
363	451-4530-536.46-04	Repair & Maintenance Serv Machinery/Equipment-Other	0	0	0	Direct-W	100.00%	0.00%	0	0
364	451-4530-536.46-05	Repair & Maintenance Serv Utility Lines	0	0	0	Direct-W	100.00%	0.00%	0	0
365	451-4530-536.46-06	Repair & Maintenance Serv Water Meters	0	0	0	Direct-W	100.00%	0.00%	0	0
366	451-4530-536.46-14	Repair & Maintenance Serv Motorized/Mobile Equip	0	0	0	Direct-W	100.00%	0.00%	0	0
367	451-4530-536.46-15	Repair & Maintenance Serv Reclaimed Irrigation Sys	0	0	0	Direct-W	100.00%	0.00%	0	0
368	451-4530-536.46-17	Repair & Maintenance Serv Cross Connection Controls	0	0	0	Direct-W	100.00%	0.00%	0	0
369	451-4530-536.47-00	Printing & Binding	1,400	0	1,400	Direct-W	100.00%	0.00%	1,400	0
370	451-4530-536.47-01	Printing & Binding Printer Reproduction	0	0	0	Direct-W	100.00%	0.00%	0	0
371	451-4530-536.47-02	Printing & Binding Duplicating Xerox)	0	0	0	Direct-W	100.00%	0.00%	0	0
372	451-4530-536.49-00	Other Charges/Obligations	1,500	0	1,500	Direct-W	100.00%	0.00%	1,500	0
373	451-4530-536.49-01	Other Charges/Obligations Legal Ads	0	0	0	Direct-W	100.00%	0.00%	0	0
374	451-4530-536.49-02	Other Charges/Obligations Other Contractual Oblig	0	0	0	Direct-W	100.00%	0.00%	0	0
375	451-4530-536.49-04	Other Charges/Obligations Special Projects	0	0	0	Direct-W	100.00%	0.00%	0	0
376	451-4530-536.51-00	Office Supplies	2,000	0	2,000	Direct-W	100.00%	0.00%	2,000	0
377	451-4530-536.51-01	Office Supplies General Office Supplies	0	0	0	Direct-W	100.00%	0.00%	0	0
378	451-4530-536.51-02	Office Supplies Small Tools/Minor Equip	0	0	0	Direct-W	100.00%	0.00%	0	0
379	451-4530-536.52-00	Operating Supplies	30,000	0	30,000	Direct-W	100.00%	0.00%	30,000	0
380	451-4530-536.52-01	Operating Supplies Gasoline/Diesel/Lubricant	55,000	0	55,000	Direct-W	100.00%	0.00%	55,000	0
381	451-4530-536.52-03	Operating Supplies First Aid Supplies	0	0	0	Direct-W	100.00%	0.00%	0	0
382	451-4530-536.52-04	Operating Supplies Janitor Supplies	0	0	0	Direct-W	100.00%	0.00%	0	0
383	451-4530-536.52-05	Operating Supplies Uniforms/Protective Clthg	9,900	0	9,900	Direct-W	100.00%	0.00%	9,900	0
384	451-4530-536.52-07	Operating Supplies Chemicals/Lab Supplies	0	0	0	Direct-W	100.00%	0.00%	0	0
385	451-4530-536.54-01	Books/Pubs/Subscrs/Membs Prof Dues & Memberships	550	0	550	Direct-W	100.00%	0.00%	550	0
386	451-4530-536.54-02	Books/Pubs/Subscrs/Membs Registrations/Conf/Seminar	4,300	0	4,300	Direct-W	100.00%	0.00%	4,300	0
387	451-4530-536.54-03	Books/Pubs/Subscrs/Membs Books/Pubs/Subscriptions	0	0	0	Direct-W	100.00%	0.00%	0	0
388	451-4530-536.54-04	Books/Pubs/Subscrs/Membs School Tuition/Books/Supp	0	0	0	Direct-W	100.00%	0.00%	0	0
389	451-4530-536.55-00	W/S Combination Services / Training	7,000	0	7,000	Direct-W	100.00%	0.00%	7,000	0
390	451-4530-536.63-00	Improve Other Than Bldg	0	0	0	Direct-W	100.00%	0.00%	0	0
391	451-4530-536.63-50	Improve Other Than Bldg Airport Blvd Phui	0	0	0	Direct-W	100.00%	0.00%	0	0
392	451-4530-536.63-53	Improve Other Than Bldg Reclaimed Water Tri-Party	0	0	0	Direct-W	100.00%	0.00%	0	0
393	451-4530-536.63-56	Improve Other Than Bldg E Lk Mary Blvd lib-Cc1243	0	0	0	Direct-W	100.00%	0.00%	0	0
394	451-4530-536.64-00	Machinery & Equipment	0	0	0	Direct-W	100.00%	0.00%	0	0
395	451-4530-536.64-02	Machinery & Equipment Motor Vehicle-Replacement	0	0	0	Direct-W	100.00%	0.00%	0	0

Table 7
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Allocation of Fiscal Year 2025 Operating Budget (1)

Line No.	Account Code	Description	Adopted Budget		Adjusted 2025	Allocation Basis	Allocation Percentages		Adjusted 2025	
			2025	Adjustment			Water System	Wastewater System	Water System	Wastewater System
396	451-4530-536 64-05	Machinery & Equipment Other Mach/Equip-Additio	0	0	0	Direct-W	100.00%	0.00%	0	0
397	451-4530-536 64-07	Machinery & Equipment Computer Hardware	0	0	0	Direct-W	100.00%	0.00%	0	0
398	451-4530-536 64-08	Machinery & Equipment Computer Software	0	0	0	Direct-W	100.00%	0.00%	0	0
399	451-4530-536 69-99	Fixed Assets Capitalized	0	0	0	Direct-W	100.00%	0.00%	0	0
400	451-4563-536 31-00	Professional Services Engineering/Architectural	\$0	\$0	\$0	Direct-W	100.00%	0.00%	\$0	\$0
401	451-4563-536 46-00	Repair & Maintenance Serv	0	0	0	Direct-W	100.00%	0.00%	0	0
402	451-4563-536 51-02	Office Supplies Small Tools/Minor Equip	0	0	0	Direct-W	100.00%	0.00%	0	0
403	451-4563-536 63-00	Improve Other Than Bldg	0	0	0	Direct-W	100.00%	0.00%	0	0
404	451-4563-536 64-03	Water Quality Control Improvements DW 590120	0	0	0	Direct-W	100.00%	0.00%	0	0
405	451-4563-536 64-00	Machinery & Equipment	0	0	0	Direct-W	100.00%	0.00%	0	0
406	451-4563-536 64-13	Meter Replacement DW 590120	0	0	0	Direct-W	100.00%	0.00%	0	0
407		Water Distribution Sub-Total	\$3,514,350	\$0	\$3,514,350		100.00%	0.00%	\$3,514,350	\$0
		Wastewater Collection - Fund 540								
408	451-4540-536 12-00	Regular Salaries & Wages	\$1,329,793	\$0	\$1,329,793	Direct-S	0.00%	100.00%	\$0	\$1,329,793
409	451-4540-536 12-05	Regular Salaries & Wages Incentive Bonus	0	0	0	Direct-S	0.00%	100.00%	0	0
410	451-4540-536 12-06	Regular Salaries & Wages Opt Out Health Ins Sub	1,200	0	1,200	Direct-S	0.00%	100.00%	0	1,200
411		Additional Personnel Salaries	0	0	0	Input	50.00%	50.00%	0	0
412	451-4540-536 12-10	OPEB	0	0	0	Direct-S	0.00%	100.00%	0	0
413	451-4540-536 14-00	Overtime	231,000	0	231,000	Direct-S	0.00%	100.00%	0	231,000
414	451-4540-536 21-00	Fica/Medicare Taxes	119,872	0	119,872	Direct-S	0.00%	100.00%	0	119,872
415	451-4540-536 21-01	Fica/Medicare Taxes Fica	0	0	0	Direct-S	0.00%	100.00%	0	0
416	451-4540-536 21-02	Fica/Medicare Taxes Medicare	0	0	0	Direct-S	0.00%	100.00%	0	0
417	451-4540-536 22-01	Retirement Contributions Frs	221,818	0	221,818	Direct-S	0.00%	100.00%	0	221,818
418	451-4540-536 22-06	Retirement Contributions City Contrib. Icma 457	0	0	0	Direct-S	0.00%	100.00%	0	0
419	451-4540-536 23-00	Medical Insurance	348,437	0	348,437	Direct-S	0.00%	100.00%	0	348,437
420	451-4540-536 23-02	Medical Insurance Life & Short Term Disability	8,545	0	8,545	Direct-S	0.00%	100.00%	0	8,545
421	451-4540-536 24-00	Worker's Compensation	35,720	0	35,720	Direct-S	0.00%	100.00%	0	35,720
422	451-4540-536 25-00	Unemployment Comp	0	0	0	Direct-S	0.00%	100.00%	0	0
423	451-4540-536 26-00	Fy End Benefit Accrual	0	0	0	Direct-S	0.00%	100.00%	0	0
424	451-4540-536 31-00	Professional Services	150,000	0	150,000	Direct-S	0.00%	100.00%	0	150,000
425	451-4540-536 31-01	Professional Services Medical Services	0	0	0	Direct-S	0.00%	100.00%	0	0
426	451-4540-536 31-03	Professional Services Engineering/Architectural	0	0	0	Direct-S	0.00%	100.00%	0	0
427	451-4540-536 34-00	Other Contractual Service	29,500	0	29,500	Direct-S	0.00%	100.00%	0	29,500
428	451-4540-536 34-02	Other Contractual Service Landfill Fees	0	0	0	Direct-S	0.00%	100.00%	0	0
429	451-4540-536 40-00	Travel & Per Diem	70	0	70	Direct-S	0.00%	100.00%	0	70
430	451-4540-536 40-01	Travel & Per Diem Lodge/Transportation/M meal	0	0	0	Direct-S	0.00%	100.00%	0	0
431	451-4540-536 41-00	Communications Services	16,053	0	16,053	Direct-S	0.00%	100.00%	0	16,053
432	451-4540-536 41-01	Communications Services Telephone	0	0	0	Direct-S	0.00%	100.00%	0	0
433	451-4540-536 41-02	Communications Services Radios/Base Station Maint	0	0	0	Direct-S	0.00%	100.00%	0	0
434	451-4540-536 41-07	Communications Services Postage & Transportation	0	0	0	Direct-S	0.00%	100.00%	0	0
435	451-4540-536 42-00	Postage & Transportation	300	0	300	Direct-S	0.00%	100.00%	0	300
436	451-4540-536 43-00	Utility Services	2,500	0	2,500	Direct-S	0.00%	100.00%	0	2,500
437	451-4540-536 43-02	Utility Services Water & Sewer	0	0	0	Direct-S	0.00%	100.00%	0	0
438	451-4540-536 44-00	Rentals & Leases	500	0	500	Direct-S	0.00%	100.00%	0	500
439	451-4540-536 44-02	Rentals & Leases Equipment/Motor Vehicles	0	0	0	Direct-S	0.00%	100.00%	0	0
440	451-4540-536 45-01	Insurance Operating Liability	302,790	0	302,790	Direct-S	0.00%	100.00%	0	302,790
441	451-4540-536 45-02	Insurance Auto Liability	19,015	0	19,015	Direct-S	0.00%	100.00%	0	19,015
442	451-4540-536 45-04	Insurance Workers' Comp	0	0	0	Direct-S	0.00%	100.00%	0	0
443	451-4540-536 45-05	Insurance Building & Contents	0	0	0	Direct-S	0.00%	100.00%	0	0
444	451-4540-536 46-00	Repair & Maintenance Serv	993,600	0	993,600	Direct-S	0.00%	100.00%	0	993,600
445	451-4540-536 46-01	Repair & Maintenance Serv Office Equipment	0	0	0	Direct-S	0.00%	100.00%	0	0
446	451-4540-536 46-02	Repair & Maintenance Serv Motor Vehicle	0	0	0	Direct-S	0.00%	100.00%	0	0
447	451-4540-536 46-03	Repair & Maintenance Serv Building	0	0	0	Direct-S	0.00%	100.00%	0	0
448	451-4540-536 46-04	Repair & Maintenance Serv Machinery/Equipment-Other	0	0	0	Direct-S	0.00%	100.00%	0	0
449	451-4540-536 46-05	Repair & Maintenance Serv Utility Lines	0	0	0	Direct-S	0.00%	100.00%	0	0
450	451-4540-536 46-14	Repair & Maintenance Serv Motorized/Mobile Equip.	0	0	0	Direct-S	0.00%	100.00%	0	0
451	451-4540-536 47-00	Printing & Binding	1,750	0	1,750	Direct-S	0.00%	100.00%	0	1,750
452	451-4540-536 47-01	Printing & Binding Printer Reproduction	0	0	0	Direct-S	0.00%	100.00%	0	0
453	451-4540-536 47-02	Printing & Binding Duplicating Xerox)	0	0	0	Direct-S	0.00%	100.00%	0	0
454	451-4540-536 49-00	Other Charges/Obligations	760	0	760	Direct-S	0.00%	100.00%	0	760
455	451-4540-536 49-01	Other Charges/Obligations Legal Ads	0	0	0	Direct-S	0.00%	100.00%	0	0
456	451-4540-536 49-02	Other Charges/Obligations Other Contractual Oblige	0	0	0	Direct-S	0.00%	100.00%	0	0
457	451-4540-536 49-04	Other Charges/Obligations Special Projects	0	0	0	Direct-S	0.00%	100.00%	0	0
458	451-4540-536 51-00	Office Supplies	750	0	750	Direct-S	0.00%	100.00%	0	750
459	451-4540-536 51-01	Office Supplies General Office Supplies	0	0	0	Direct-S	0.00%	100.00%	0	0
460	451-4540-536 51-02	Office Supplies Small Tools/Minor Equip	0	0	0	Direct-S	0.00%	100.00%	0	0
461	451-4540-536 52-00	Operating Supplies	42,000	0	42,000	Direct-S	0.00%	100.00%	0	42,000
462	451-4540-536 52-01	Operating Supplies Gasoline/Diesel/Lubricant	68,000	0	68,000	Direct-S	0.00%	100.00%	0	68,000
463	451-4540-536 52-03	Operating Supplies First Aid Supplies	0	0	0	Direct-S	0.00%	100.00%	0	0
464	451-4540-536 52-04	Operating Supplies Janitor Supplies	0	0	0	Direct-S	0.00%	100.00%	0	0
465	451-4540-536 52-05	Operating Supplies Uniforms/Protective Clthg	11,250	0	11,250	Direct-S	0.00%	100.00%	0	11,250
466	451-4540-536 52-07	Operating Supplies Chemicals/Lab Supplies	0	0	0	Direct-S	0.00%	100.00%	0	0
467	451-4540-536 54-01	Books/Pubs/Subscrs/Membs Prof Dues & Memberships	1,550	0	1,550	Direct-S	0.00%	100.00%	0	1,550
468	451-4540-536 54-02	Books/Pubs/Subscrs/Membs Registrations/Conf/Seminar	9,000	0	9,000	Direct-S	0.00%	100.00%	0	9,000
469	451-4540-536 54-03	Books/Pubs/Subscrs/Membs Books/Pubs/Subscriptions	0	0	0	Direct-S	0.00%	100.00%	0	0
470	451-4540-536 54-04	Books/Pubs/Subscrs/Membs School Tuition/Books/Supp	0	0	0	Direct-S	0.00%	100.00%	0	0
471	451-4540-536 55-00	Medical/Life Insurance/ Payments for Health Exp	8,000	0	8,000	Direct-S	0.00%	100.00%	0	8,000
472	451-4540-536 62-00	Buildings	0	0	0	Direct-S	0.00%	100.00%	0	0
473	451-4540-536 63-00	Improve Other Than Bldg	0	0	0	Direct-S	0.00%	100.00%	0	0
474	451-4540-536 63-50	Improve Other Than Bldg Airport Blvd Phui	0	0	0	Direct-S	0.00%	100.00%	0	0
475	451-4540-536 63-55	Improve Other Than Bldg 24Th Place Sewer Replace	0	0	0	Direct-S	0.00%	100.00%	0	0
476	451-4540-536 63-56	Improve Other Than Bldg E Lk Mary Blvd lib-Cc1243	0	0	0	Direct-S	0.00%	100.00%	0	0
477	451-4540-536 63-57	Improve Other Than Bldg 18Th St/Maple To Chase	0	0	0	Direct-S	0.00%	100.00%	0	0

**Table 7
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update**

Allocation of Fiscal Year 2025 Operating Budget [1]

Line No.	Account Code	Description	Adopted Budget 2025	Adjustment	Adjusted 2025	Allocation Basis	Allocation Percentages		Adjusted 2025	
							Water System	Wastewater System	Water System	Wastewater System
478	451-4540-536.63-78	Improve Other Than Bldg Odor Control & Biosolids	0	0	0	Direct-S	0.00%	100.00%	0	0
479	451-4540-536.64-00	Machinery & Equipment Motor Vehicle-Replacement	0	0	0	Direct-S	0.00%	100.00%	0	0
480	451-4540-536.64-04	Machinery & Equipment Office Equip-Replacement	0	0	0	Direct-S	0.00%	100.00%	0	0
481	451-4540-536.64-05	Machinery & Equipment Other Mach/Equip-Addition	0	0	0	Direct-S	0.00%	100.00%	0	0
482	451-4540-536.69-99	Fixed Assets Capitalized	0	0	0	Direct-S	0.00%	100.00%	0	0
483	451-4564-536.46-00	Repair & Maintenance Serv	\$0	\$0	\$0	Direct-S	0.00%	100.00%	\$0	\$0
484	451-4564-536.63-00	Improve Other Than Bldg	0	0	0	Direct-S	0.00%	100.00%	0	0
485	451-4564-536.64-00	Machinery & Equipment	0	0	0	Direct-S	0.00%	100.00%	0	0
486	451-4565-536.46-00	Improve Other Than Bldg	\$0	\$0	\$0	Direct-S	0.00%	100.00%	\$0	\$0
487	451-4565-536.63-00	Improve Other Than Bldg	0	0	0	Direct-S	0.00%	100.00%	0	0
488		Wastewater Collections Sub-Total	\$3,953,773	\$0	\$3,953,773		0.00%	100.00%	\$0	\$3,953,773
Non Departmental - Fund 979 [2]										
489	451-7979-518.23-03	Medical/Life Insurance Payments For Health Exp	\$18,000	\$0	\$18,000	Plant Salaries	33.93%	66.07%	\$6,107	\$11,893
490	451-7979-536.71-18	Debt Service - Principal SRF Loan DW586250	1,150,747	(1,150,747)	0	Equal	50.00%	50.00%	0	0
491	451-7979-536.71-19	Debt Service - Principal SRF Loan WW590100	143,716	(143,716)	0	Equal	50.00%	50.00%	0	0
492	451-7979-536.71-20	Debt Service - Principal SRF Loan 590110	25,175	(25,175)	0	Equal	50.00%	50.00%	0	0
493	451-7979-536.71-25	Debt Service - Principal SRF Loan 590130	46,706	(46,706)	0	Equal	50.00%	50.00%	0	0
494	451-7979-536.71-26	Debt Service - Principal SRF Loan 590131	942,658	(942,658)	0	Equal	50.00%	50.00%	0	0
495	451-7979-536.72-26	Debt Service - Interest SRF Loan 590131	254,385	(254,385)	0	Equal	50.00%	50.00%	0	0
496	451-7979-536.71-28	Debt Service - Principal SRF Loan 590190	523,781	(523,781)	0	Equal	50.00%	50.00%	0	0
497	451-7979-536.72-27	Debt Service - Interest SRF Loan 590190	43,382	(43,382)	0	Equal	50.00%	50.00%	0	0
498	451-7979-536.72-18	Debt Service - Interest SRF Loan DW586250	64,255	(64,255)	0	Equal	50.00%	50.00%	0	0
499	451-7979-536.72-19	Debt Service - Interest - 590100	25,700	(25,700)	0	Equal	50.00%	50.00%	0	0
500	451-7979-536.72-20	Debt Service - Interest - DW590110	4,612	(4,612)	0	Equal	50.00%	50.00%	0	0
501	451-7979-536.72-22	Debt Service - Interest - WW590101	1,692	(1,692)	0	Equal	50.00%	50.00%	0	0
502	451-7979-536.71-22	Debt Service - Principal - WW590101	11,113	(11,113)	0	Equal	50.00%	50.00%	0	0
503	451-7979-536.71-24	Debt Service - Principal - 590120	590,408	(590,408)	0	Equal	50.00%	50.00%	0	0
504	451-7979-536.72-24	Debt Service - Interest - 590120	133,625	(133,625)	0	Equal	50.00%	50.00%	0	0
505	451-7979-536.72-25	Debt Service - Interest - SRF WW 590130	19,551	(19,551)	0	Equal	50.00%	50.00%	0	0
506	451-7979-536.71-27	Debt Service - Principal - 590150	56,210	(56,210)	0	Equal	50.00%	50.00%	0	0
507	451-7979-536.72-27	Debt Service - Interest - 590150	3,455	(3,455)	0	Equal	50.00%	50.00%	0	0
508	451-7979-536.71-28	Debt Service - Principal DW590191	0	0	0	Equal	50.00%	50.00%	0	0
509	451-7979-536.72-28	Debt Service - Interest DW590191	0	0	0	Equal	50.00%	50.00%	0	0
510	451-7979-581.91-00	Transfer to General Fund / Fund 452	7,764,511	(7,764,511)	0	Equal	50.00%	50.00%	0	0
511	451-7979-581.91-01	Transfer to Capital Replacement Fund	0	0	0	Equal	50.00%	50.00%	0	0
512	451-7979-590.99-01	Personnel Contingency	0	0	0	Direct Sal	39.34%	60.66%	0	0
513	451-7979-590.99-90	Other Uses Additions To Reserves	0	0	0	Accounts	52.00%	48.00%	0	0
514		Total Non Departmental Sub-Total	\$11,823,682	(\$11,805,682)	\$18,000		33.93%	66.07%	\$6,107	\$11,893
515	Contingency	Historical Adjustment [3]	\$0	(\$600,000)	(\$600,000)	Calculation	39.77%	60.23%	(\$238,618)	(\$361,382)
516		Total Water & Wastewater Budget	\$38,597,131	(\$12,417,682)	\$26,179,449		39.77%	60.23%	\$10,411,469	\$15,767,980

Footnotes:

- [1] Amounts obtained from Adopted Fiscal Year 2025 Budget Document provided by City staff.
- [2] Amounts are adjusted out of operating expenses and reflected in the revenue requirements on Table 1 and Table 2.

Table 8
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Operating Expense Allocations

Line No.	Description	Basis	Allocation Percentages		Total
			Water System	Wastewater System	
1	Direct Water System	Direct-W	100.00%	0.00%	100.00%
2	Direct Wastewater System	Direct-S	0.00%	100.00%	100.00%
3	Equal	Equal	50.00%	50.00%	100.00%
4	Plant Salaries	Plant Salaries	33.93%	66.07%	100.00%
5	Administration Salaries	Admin Salaries	50.00%	50.00%	100.00%
6	Operating Expenses	Expenses	39.80%	60.20%	100.00%
7	Sales Revenues	Revenues	37.00%	63.00%	100.00%
8	Other	Other	0.00%	100.00%	100.00%
9	Customer Accounts	Accounts	52.00%	48.00%	100.00%
10	Plant/Field Salaries	Direct Sal	39.34%	60.66%	100.00%
11	Additional Allocator	Additional	0.00%	100.00%	100.00%

Derivation of Allocators

Plant/Field Salaries - FY 2024

	Water System	Wastewater System	Total
12 Plant Salaries	\$1,147,464	\$2,234,393	\$3,381,857
13 Water Distribution Salaries	1,164,898	0	1,164,898
14 Sewer Collection Salaries	0	1,330,993	1,330,993
15 Total	\$2,312,362	\$3,565,386	\$5,877,748
16 % of Total	39.3%	60.7%	100.0%

Operating Expenses

	Water System	Wastewater System	Total
17 Water System - FY 2024	\$10,411,469	\$0	\$10,411,469
18 Wastewater System - FY 2024	0	15,767,980	15,767,980
19 Total	\$10,411,469	\$15,767,980	\$26,179,449
20 % of Total	39.8%	60.2%	100.0%

Accounts

	Water System	Wastewater System	Total
21 Water System - FY 2024	19,144	0	19,144
22 Wastewater System - FY 2024	0	17,669	17,669
23 Total	19,144	17,669	36,812
24 % of Total	52.0%	48.0%	100.0%

Actual Revenue

	Water System	Wastewater System	Total
25 Water System - FY 2024	\$10,673,254	\$0	\$10,673,254
26 Wastewater System - FY 2024	0	18,180,956	18,180,956
27 Total	\$10,673,254	\$18,180,956	\$28,854,210
28 % of Total	37.0%	63.0%	100.0%

Table 9
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water System Operating Expenses

Line No.	Description	Adjusted		Projected 2026	Fiscal Year Ending September 30,			
		2025	Escalation		2027	2028	2029	2030
Administration - Fund 510								
1	Regular Salaries & Wages	\$878,059	Labor	\$913,181	\$958,840	\$1,006,782	\$1,057,122	\$1,109,978
2	Regular Salaries & Wages Contractual > 6 Months	0	Labor	0	0	0	0	0
3	Regular Salaries & Wages	8,591	Labor	8,935	9,381	9,850	10,343	10,860
4	Regular Salaries & Wages Incentive Bonus	0	Labor	0	0	0	0	0
5	Regular Salaries & Wages Opt Out Health Ins Sub	600	Labor	624	655	688	722	758
6	Additional Personnel Salaries	0	Calculation	23,525	43,076	45,230	47,492	49,866
7	OPEB	0	Benefits	0	0	0	0	0
8	Other Salaries & Wages	38,453	Labor	39,991	41,990	44,090	46,294	48,609
9	Overtime	27,500	Labor	28,600	30,030	31,532	33,108	34,763
10	Fica/Medicare Taxes	0	Labor	0	0	0	0	0
11	Fica/Medicare Taxes Fica	0	Labor	0	0	0	0	0
12	Fica/Medicare Taxes Medicare	68,083	Labor	70,806	74,346	78,063	81,967	86,065
13	Retirement Contributions Frs	140,361	Benefits	150,186	160,699	171,948	183,985	196,864
14	Retirement Contributions City Contrib Icma 457	0	Benefits	0	0	0	0	0
15	Medical Insurance	215,408	Benefits	230,486	246,620	263,883	282,355	302,120
16	Medical Insurance Life & Short Term Disability	5,570	Benefits	5,959	6,377	6,823	7,300	7,812
17	Worker's Compensation	11,128	Benefits	11,906	12,740	13,632	14,586	15,607
18	Unemployment Comp	0	Labor	0	0	0	0	0
19	Fy End Benefit Accrual	0	Benefits	0	0	0	0	0
20	Professional Services	457,500	Infl	250,000	255,750	261,377	267,127	273,004
21	Professional Services Medical Services	0	Infl	0	0	0	0	0
22	Professional Services Legal Services	0	Infl	0	0	0	0	0
23	Prof. Services Engineering/Architectural/Accounting	0	Infl	0	0	0	0	0
24	Other Contractual Service	131,365	Infl	134,517	137,611	140,639	143,733	146,895
25	Other Contractual Service Collection Agency Fees	0	Infl	0	0	0	0	0
26	Other Contractual Service Other Contractual Service	0	Labor	0	0	0	0	0
27	Other Contractual Service Data Processing Svcs-Gf	215,866	Labor	224,500	235,725	247,511	259,887	272,881
28	Other Contractual Service Engineering Services-Gf	124,983	Labor	129,982	136,481	143,306	150,471	157,994
29	Other Contractual Service Personnel Svcs - Gf	88,330	Labor	91,863	96,456	101,279	106,343	111,660
30	Other Contractual Service Finance/Admin Svcs - Gf	598,167	Labor	622,093	653,198	685,858	720,151	756,158
31	Other Contractual Service -Fleet - Gf	78,575	Labor	81,718	85,804	90,094	94,599	99,329
32	Travel & Per Diem	2,100	Infl	2,150	2,200	2,248	2,298	2,348
33	Travel & Per Diem Lodge/Transportation/Meal	0	Infl	0	0	0	0	0
34	Travel & Per Diem Monthly Vehicle Reimburse	0	Infl	0	0	0	0	0
35	Communications Services	9,700	Infl	9,933	10,161	10,385	10,613	10,847
36	Communications Services Telephone	0	Infl	0	0	0	0	0
37	Communications Services Radios/Base Station Maint	0	Infl	0	0	0	0	0
38	Communications Services Alarm System	0	Infl	0	0	0	0	0
39	Communications Services Postage & Transportation	0	Infl	0	0	0	0	0
40	Postage & Transportation	46,800	Infl	47,923	49,025	50,104	51,206	52,333
41	Utility Services	95,000	Electric	101,650	108,766	116,379	124,526	133,242
42	Utility Services Electric	0	Utility	0	0	0	0	0
43	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
44	Utility Services Utility Bills Due County	0	Utility	0	0	0	0	0
45	Rentals & Leases	11,750	Infl	12,032	12,309	12,580	12,856	13,139
46	Rentals & Leases Equipment/Motor Vehicles	0	Infl	0	0	0	0	0
47	Rentals & Leases Buildings/Land	0	Infl	0	0	0	0	0
48	Rentals & Leases Copier Lease	0	Infl	0	0	0	0	0
49	Insurance Operating Liability	18,723	Ins	19,472	20,251	21,061	21,903	22,779
50	Insurance Auto Liability	1,332	Ins	1,385	1,441	1,498	1,558	1,621
51	Insurance Workers' Comp	0	Ins	0	0	0	0	0
52	Repair & Maintenance Serv	114,179	Repair	122,171	130,723	139,874	149,665	160,141
53	Repair & Maintenance Serv Office Equipment	0	Repair	0	0	0	0	0
54	Repair & Maintenance Serv Motor Vehicle	0	Repair	0	0	0	0	0
55	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
56	Printing & Binding	27,200	Infl	27,853	28,493	29,120	29,761	30,416
57	Printing & Binding Printer Reproduction	0	Infl	0	0	0	0	0
58	Printing & Binding Duplicating Xerox)	0	Infl	0	0	0	0	0
59	Promotional Activities	2,500	Infl	2,560	2,619	2,676	2,735	2,796
60	Other Charges/Obligations	221,374	Infl	226,687	231,901	237,003	242,217	247,546
61	Other Charges/Obligations Legal Ads	0	Infl	0	0	0	0	0
62	Other Charges/Obligations Special Projects	0	Infl	0	0	0	0	0
63	Office Supplies	12,500	Infl	12,800	13,094	13,382	13,677	13,978
64	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
65	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
66	Operating Supplies	12,550	Infl	12,851	13,147	13,436	13,732	14,034
67	Operating Supplies Gasoline/Diesel/Lubricant	6,000	Fuel/Chem	6,420	6,869	7,350	7,865	8,415
68	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
69	Operating Supplies Uniforms/Protective Clthg	2,275	Infl	2,330	2,383	2,436	2,489	2,544
70	Books/Pubs/Subscrs/Membs Prof Dues & Memberships	4,313	Infl	4,416	4,518	4,617	4,719	4,822
71	Books/Pubs/Subscrs/Membs Registrations/Conf/Seminar	4,325	Infl	4,429	4,531	4,630	4,732	4,836
72	Books/Pubs/Subscrs/Membs Books/Pubs/Subscriptions	0	Infl	0	0	0	0	0

Table 9
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water System Operating Expenses

Line No.	Description	Adjusted		Projected 2026	Fiscal Year Ending September 30,			
		2025	Escalation		2027	2028	2029	2030
73	Books/Pubs/Subscrs/Membs School Tuition/Books/Supp	5,788	Infl	5,926	6,063	6,196	6,332	6,472
74	W/S Combination Services / Training	5,400	Infl	5,530	5,657	5,781	5,908	6,038
75	Non Classified Expense	0	Infl	0	0	0	0	0
76	Machinery & Equipment	0	Infl	0	0	0	0	0
77	Machinery & Equipment Computer Hardware	0	Infl	0	0	0	0	0
78	Machinery & Equipment Computer Software	0	Infl	0	0	0	0	0
79	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
80	Debt Service - Interest / Pay Int On Utility Deposit	0	Eliminate	0	0	0	0	0
81	Operating Supplies	\$0	Constant	\$0	\$0	\$0	\$0	\$0
82	Buildings	0	Constant	0	0	0	0	0
83	Machinery & Equipment	0	Constant	0	0	0	0	0
84	Administration Sub-Total	\$3,692,343		\$3,647,392	\$3,839,931	\$4,023,342	\$4,216,376	\$4,419,570
Water and Wastewater Plants - Fund 520								
85	Regular Salaries & Wages	\$1,143,725	Labor	\$1,189,474	\$1,248,948	\$1,311,395	\$1,376,965	\$1,445,813
86	Regular Salaries & Wages Contractual > 6 Months	0	Labor	0	0	0	0	0
87	Regular Salaries & Wages	1,703	Labor	1,771	1,860	1,953	2,051	2,153
88	Regular Salaries & Wages Incentive Bonus	0	Labor	0	0	0	0	0
89	Regular Salaries & Wages Opt Out Health Ins Sub	2,036	Labor	2,117	2,223	2,334	2,451	2,574
90	Additional Personnel Salaries	0	Calculation	0	0	0	0	0
91	OPEB	0	Benefits	0	0	0	0	0
92	Other Salaries & Wages	7,109	Labor	7,393	7,763	8,151	8,559	8,987
93	Overtime	60,056	Labor	62,458	65,581	68,860	72,303	75,919
94	Fica/Medicare Taxes	93,250	Labor	96,980	101,829	106,920	112,266	117,880
95	Fica/Medicare Taxes Fica	0	Labor	0	0	0	0	0
96	Fica/Medicare Taxes Medicare	0	Labor	0	0	0	0	0
97	Retirement Contributions Frs	175,710	Benefits	188,010	201,170	215,252	230,320	246,442
98	Retirement Contributions City Contrib. Icma 457	0	Benefits	0	0	0	0	0
99	Medical Insurance	260,522	Benefits	278,759	298,272	319,151	341,491	365,396
100	Medical Insurance Life & Short Term Disability	7,392	Benefits	7,910	8,463	9,056	9,690	10,368
101	Worker's Compensation	27,095	Benefits	28,992	31,021	33,193	35,516	38,002
102	Unemployment Comp	0	Labor	0	0	0	0	0
103	Fy End Benefit Accrual	0	Benefits	0	0	0	0	0
104	Professional Services	72,950	Infl	74,700	76,418	78,100	79,818	81,574
105	Professional Services Medical Services	0	Infl	0	0	0	0	0
106	Professional Services Engineering/Architectural	0	Infl	0	0	0	0	0
107	Professional Services Engineering Fwc - Site 10	0	Infl	0	0	0	0	0
108	Other Contractual Service	8,483	Infl	8,686	8,886	9,081	9,281	9,485
109	Other Contractual Service Other Contractual Service	0	Infl	0	0	0	0	0
110	Travel & Per Diem	1,968	Infl	2,015	2,062	2,107	2,153	2,201
111	Travel & Per Diem Lodge/Transportation/Meal	0	Infl	0	0	0	0	0
112	Communications Services	6,515	Infl	6,671	6,824	6,974	7,128	7,285
113	Communications Services Telephone	0	Infl	0	0	0	0	0
114	Communications Services Radios/Base Station Maint	0	Infl	0	0	0	0	0
115	Communications Services Postage & Transportation	0	Infl	0	0	0	0	0
116	Postage & Transportation	34	Infl	35	36	36	37	38
117	Utility Services	0	Utility	0	0	0	0	0
118	Utility Services Industrial Monitoring	0	Utility	0	0	0	0	0
119	Rentals & Leases	1,697	Infl	1,737	1,777	1,816	1,856	1,897
120	Rentals & Leases Equipment/Motor Vehicles	0	Infl	0	0	0	0	0
121	Rentals & Leases Copier Lease	0	Infl	0	0	0	0	0
122	Insurance	0	Ins	0	0	0	0	0
123	Insurance Operating Liability	4,418	Ins	4,594	4,778	4,969	5,168	5,375
124	Insurance Auto Liability	5,799	Ins	6,031	6,273	6,523	6,784	7,056
125	Insurance Workers' Comp	0	Ins	0	0	0	0	0
126	Insurance Building & Contents	0	Ins	0	0	0	0	0
127	Repair & Maintenance Serv	47,502	Repair	50,827	54,385	58,192	62,265	66,624
128	Repair & Maintenance Serv Office Equipment	0	Repair	0	0	0	0	0
129	Repair & Maintenance Serv Motor Vehicle	0	Repair	0	0	0	0	0
130	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
131	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
132	Repair & Maintenance Serv Motorized/Mobile Equip.	0	Repair	0	0	0	0	0
133	Printing & Binding	645	Infl	660	675	690	705	721
134	Printing & Binding Printer Reproduction	0	Infl	0	0	0	0	0
135	Promotional Activities	0	Infl	0	0	0	0	0
136	Other Charges/Obligations	9,500	Infl	9,728	9,952	10,171	10,395	10,624
137	Other Charges/Obligations Legal Ads	0	Infl	0	0	0	0	0
138	Other Charges/Obligations Special Projects	0	Infl	0	0	0	0	0
139	Other Charges/Obligations Fema-Hurricane Jeanne	0	Infl	0	0	0	0	0
140	Office Supplies	339	Infl	347	355	363	371	379
141	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0

Table 9
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water System Operating Expenses

Line No.	Description	Adjusted		Projected 2026	Fiscal Year Ending September 30,			
		2025	Escalation		2027	2028	2029	2030
142	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
143	Operating Supplies	12,215	Infl	12,508	12,796	13,077	13,365	13,659
144	Operating Supplies Gasoline/Diesel/Lubricant	32,234	Fuel/Chem	34,490	36,904	39,487	42,252	45,209
145	Operating Supplies First Aid Supplies	0	Infl	0	0	0	0	0
146	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
147	Operating Supplies Uniforms/Protective Clthg	7,465	Infl	7,644	7,820	7,992	8,167	8,347
148	Operating Supplies Chemicals/Lab Supplies	0	Fuel/Chem	0	0	0	0	0
149	Books/Pubs/Subscrs/Membs Prof Dues & Memberships	2,273	Infl	2,328	2,381	2,434	2,487	2,542
150	Books/Pubs/Subscrs/Membs Registrations/Conf/Seminar	1,425	Infl	1,459	1,493	1,526	1,559	1,594
151	Books/Pubs/Subscrs/Membs Books/Pubs/Subscriptions	136	Infl	139	142	145	148	152
152	Books/Pubs/Subscrs/Membs School Tuition/Books/Supp	0	Infl	0	0	0	0	0
153	W/S Combination Services / Training	814	Infl	834	853	872	891	911
154	Improve Other Than Bldg	0	Repair	0	0	0	0	0
155	Improve Other Than Bldg Airport Lift Station & Fo	0	Repair	0	0	0	0	0
156	Machinery & Equipment	0	Infl	0	0	0	0	0
157	Machinery & Equipment Motor Vehicle-Replacement	0	Infl	0	0	0	0	0
158	Machinery & Equipment Other Mach/Equip-Replace	0	Infl	0	0	0	0	0
159	Machinery & Equipment Computer Hardware	0	Infl	0	0	0	0	0
160	Machinery & Equipment Computer Software	0	Infl	0	0	0	0	0
161	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
162	Professional Services	\$0	Constant	\$0	\$0	\$0	\$0	\$0
163	Repair & Maintenance Serv	0	Constant	0	0	0	0	0
164	Land Acquisitions	0	Constant	0	0	0	0	0
165	Improve Other Than Bldg	0	Constant	0	0	0	0	0
166	Machinery & Equipment	0	Constant	0	0	0	0	0
167	Improve Other Than Bldg	0	Constant	0	0	0	0	0
168	Water and Wastewater Plants Sub-Total	\$1,995,008		\$2,089,299	\$2,201,941	\$2,320,822	\$2,446,444	\$2,579,204
Water Plant #1 - Fund 521								
169	Professional Services	\$60,000	Infl	\$61,440	\$62,853	\$64,236	\$65,649	\$67,093
170	Other Contractual Service	32,000	Infl	32,768	33,522	34,259	35,013	35,783
171	Other Contractual Service Other Contractual Service	0	Infl	0	0	0	0	0
172	Communications Services	0	Infl	0	0	0	0	0
173	Utility Services	310,000	Utility	337,671	367,088	398,676	432,129	468,389
174	Utility Services Electric	0	Utility	0	0	0	0	0
175	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
176	W/S Combination Services / Rentals & Leases	1,300	Utility	1,416	1,539	1,672	1,812	1,964
177	Insurance Operating Liability	3,087	Ins	3,210	3,339	3,472	3,611	3,756
178	Auto Liability	0	Ins	0	0	0	0	0
179	Repair & Maintenance Serv	60,000	Repair	64,200	68,694	73,503	78,648	84,153
180	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
181	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
182	W/S Combination Services / Printing & Binding	500	Infl	512	524	535	547	559
183	Office Supplies	3,000	Infl	3,072	3,143	3,212	3,282	3,355
184	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
185	Office Supplies Small Tools/Minor Equip / Rep. & Mant.	0	Infl	0	0	0	0	0
186	Operating Supplies	225,000	W Flow	234,505	243,775	252,770	261,705	270,910
187	Operating Supplies Gasoline/Diesel/Lubricant	10,000	Fuel/Chem	10,700	11,449	12,250	13,108	14,026
188	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
189	Operating Supplies Chemicals/Lab Supplies	0	W Flow	0	0	0	0	0
190	Machinery & Equipment Other Mach/Equip-Addition	0	Infl	0	0	0	0	0
191	Machinery & Equipment Other Mach/Equip-Replace	0	Infl	0	0	0	0	0
192	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
193	Additional Operating Costs for Dioxane Project	0	Infl	0	0	950,000	970,900	992,260
194	Sub-Total Water Plant #1	\$704,887		\$749,494	\$795,926	\$1,794,585	\$1,866,405	\$1,942,248
Water Plant #2 - Fund 522								
195	W/S Combination Services / Professional Services	\$0	Infl	\$0	\$0	\$0	\$0	\$0
196	W/S Combination Services / Other Contractual Services	45,000	Infl	46,080	47,140	48,177	49,237	50,320
197	Utility Services	180,000	Constant	180,000	180,000	180,000	180,000	180,000
198	Incremental DBP - Carbon Replacement	0	Infl	0	0	0	0	0
199	Incremental DBP - Electric & Chemical	0	Constant	0	0	0	0	0
200	Utility Services Electric	0	Utility	0	0	0	0	0
201	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
202	W/S Combination Services / Rentals & Leases	1,000	Infl	1,024	1,048	1,071	1,094	1,118
203	Insurance Operating Liability	2,798	Ins	2,910	3,026	3,147	3,273	3,404
204	Auto Liability / Other Contractual Services / Prof. Services	0	Ins	0	0	0	0	0
205	Repair & Maintenance Serv	45,000	Repair	48,150	51,521	55,127	58,986	63,115
206	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0

**Table 9
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update**

Projected Water System Operating Expenses

Line No.	Description	Adjusted		Projected 2026	Fiscal Year Ending September 30,			
		2025	Escalation		2027	2028	2029	2030
207	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
208	Office Supplies	0	Infl	0	0	0	0	0
209	Operating Supplies	0	W Flow	0	0	0	0	0
210	Operating Supplies Gasoline/Diesel/Lubricant	0	Fuel/Chem	0	0	0	0	0
211	Operating Supplies Chemicals/Lab Supplies	0	W Flow	0	0	0	0	0
212	Machinery & Equipment Other Mach/Equip-Replace	360,000	Infl	368,640	377,119	385,415	393,894	402,560
213	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
214	Water Plant #2 Sub-Total	\$633,798		\$646,804	\$659,853	\$672,937	\$686,485	\$700,517
Well Fields - Fund 525								
215	Utility Services	\$0	Utility	\$0	\$0	\$0	\$0	\$0
216	Insurance Operating Liability	22,843	Ins	23,757	24,707	25,695	26,723	27,792
217	Repair & Maintenance Serv	80,000	Repair	85,600	91,592	98,003	104,864	112,204
218	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
219	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
220	W/S Combination Services / Other Charges / Obligation	0	Infl	0	0	0	0	0
221	Operating Supplies	250	Infl	256	262	268	274	280
222	Operating Supplies Gasoline/Diesel/Lubricant	0	Fuel/Chem	0	0	0	0	0
223	Operating Supplies Chemicals/Lab Supplies	0	W Flow	0	0	0	0	0
224	Machinery & Equipment Other Mach/Equip-Replace	500	Infl	512	524	535	547	559
225	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
226	Well Fields Sub-Total	\$103,593		\$110,125	\$117,085	\$124,502	\$132,407	\$140,835
North Wastewater Treatment Plant - Fund 527								
227	Professional Services	\$0	Infl	\$0	\$0	\$0	\$0	\$0
228	Other Contractual Service	0	Infl	0	0	0	0	0
229	Other Contractual Service Other Contractual Service	0	Infl	0	0	0	0	0
230	Other Contractual Service Sludge Disposal Fee	0	Infl	0	0	0	0	0
231	Communications Services	0	Infl	0	0	0	0	0
232	Communications Services	0	Infl	0	0	0	0	0
233	W/S Combination Services / Postage & Transportation	0	Infl	0	0	0	0	0
234	Utility Services	0	Utility	0	0	0	0	0
235	Utility Services Electric	0	Utility	0	0	0	0	0
236	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
237	Rentals & Leases	0	Infl	0	0	0	0	0
238	Insurance Operating Liability	0	Ins	0	0	0	0	0
239	Insurance Auto Liability	0	Ins	0	0	0	0	0
240	Repair & Maintenance Serv	0	Repair	0	0	0	0	0
241	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
242	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
243	W/S Combination Services / Printing & Binding	0	Infl	0	0	0	0	0
244	Other Charges/Obligations/ Printing and Binding	0	Infl	0	0	0	0	0
245	Office Supplies	0	Infl	0	0	0	0	0
246	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
247	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
248	Operating Supplies	0	S Flow	0	0	0	0	0
249	Operating Supplies Gasoline/Diesel/Lubricant	0	Fuel/Chem	0	0	0	0	0
250	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
251	Operating Supplies Chemicals/Lab Supplies	0	S Flow	0	0	0	0	0
252	Buildings Reclaimed Water Aug System	0	Infl	0	0	0	0	0
253	Buildings W/W Plant-Airport Ph Ii	0	Infl	0	0	0	0	0
254	Improve Other Than Bldg	0	Repair	0	0	0	0	0
255	Improve Other Than Bldg Headworks Improvemnts-Wrf	0	Repair	0	0	0	0	0
256	Improve Other Than Bldg North Wrf Odor Treatment	0	Repair	0	0	0	0	0
257	Improve Other Than Bldg Pretreatment - Flow	0	Repair	0	0	0	0	0
258	Machinery & Equipment	0	Infl	0	0	0	0	0
259	Machinery & Equipment Other Mach/Equip-Addition	0	Infl	0	0	0	0	0
260	Machinery & Equipment Other Mach/Equip-Replace	0	Infl	0	0	0	0	0
261	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
262	Professional Services Engineering/Architectural	\$0	Constant	\$0	\$0	\$0	\$0	\$0
263	Repair & Maintenance Serv	0	Constant	0	0	0	0	0
264	Improve Other Than Bldg	0	Constant	0	0	0	0	0
265	Machinery & Equipment	0	Constant	0	0	0	0	0
266	North Wastewater Treatment Plant Sub-Total	\$0		\$0	\$0	\$0	\$0	\$0
South Wastewater Treatment Plant - Fund 528								
267	W/S Combination Services / Professional Services	\$0	Infl	\$0	\$0	\$0	\$0	\$0

Table 9
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water System Operating Expenses

Line No.	Description	Adjusted		Projected 2026	Fiscal Year Ending September 30,			
		2025	Escalation		2027	2028	2029	2030
268	Other Contractual Service	0	Infl	0	0	0	0	0
269	Other Contractual Service / Professional Services	0	Infl	0	0	0	0	0
270	Other Contractual Service Sludge Disposal Fee	0	Infl	0	0	0	0	0
271	Postage & Transportation	0	Infl	0	0	0	0	0
272	Utility Services	0	Utility	0	0	0	0	0
273	Utility Services Electric	0	Utility	0	0	0	0	0
274	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
275	Rentals & Leases	0	Infl	0	0	0	0	0
276	Rentals & Leases Equipment/Motor Vehicles	0	Infl	0	0	0	0	0
277	Repair & Maintenance Serv	0	Repair	0	0	0	0	0
278	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
279	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
280	Other Charges/Obligation	0	Infl	0	0	0	0	0
281	Office Supplies	0	Infl	0	0	0	0	0
282	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
283	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
284	Operating Supplies	0	S Flow	0	0	0	0	0
285	Operating Supplies Gasoline/Diesel/Lubricant	0	Fuel/Chem	0	0	0	0	0
286	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
287	Operating Supplies Chemicals/Lab Supplies	0	S Flow	0	0	0	0	0
288	Machinery & Equipment	0	Infl	0	0	0	0	0
289	Repair & Maintenance Serv	\$0	Constant	\$0	\$0	\$0	\$0	\$0
290	Office Supplies	0	Constant	0	0	0	0	0
291	Buildings	0	Constant	0	0	0	0	0
292	Improve Other Than Bldg	0	Constant	0	0	0	0	0
293	Machinery & Equipment	0	Constant	0	0	0	0	0
294	South Wastewater Treatment Plant Sub -Total	\$0		\$0	\$0	\$0	\$0	\$0
Wastewater Lift Stations - Fund 529								
295	Other Contractual Service	\$0	Infl	\$0	\$0	\$0	\$0	\$0
296	Utility Services	0	Utility	0	0	0	0	0
297	Utility Services	0	Utility	0	0	0	0	0
298	Utility Services Electric	0	Utility	0	0	0	0	0
299	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
300	Rentals & Leases	0	Infl	0	0	0	0	0
301	Insurance Operating Liability	0	Ins	0	0	0	0	0
302	Insurance & Auto Liability	0	Ins	0	0	0	0	0
303	Repair & Maintenance Serv	0	Repair	0	0	0	0	0
304	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
305	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
306	Office Supplies	0	Infl	0	0	0	0	0
307	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
308	Operating Supplies	0	Infl	0	0	0	0	0
309	Operating Supplies Gasoline/Diesel/Lubricant	0	Fuel/Chem	0	0	0	0	0
310	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
311	Operating Supplies Chemicals/Lab Supplies	0	S Flow	0	0	0	0	0
312	Machinery & Equipment Other Mach/Equip-Addition	0	Infl	0	0	0	0	0
313	Machinery & Equipment Other Mach/Equip-Replace	0	Infl	0	0	0	0	0
314	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
315	Repair & Maintenance Serv	\$0	Constant	\$0	\$0	\$0	\$0	\$0
316	Improve Other Than Bldg	0	Constant	0	0	0	0	0
317	Machinery & Equipment	0	Constant	0	0	0	0	0
318	Wastewater Lift Stations Sub -Total	\$0		\$0	\$0	\$0	\$0	\$0
Water Distribution - Fund 530								
319	Regular Salaries & Wages	\$1,162,898	Labor	\$1,209,414	\$1,269,885	\$1,333,379	\$1,400,048	\$1,470,050
320	Additional Pay	2,000	Labor	2,080	2,184	2,293	2,408	2,528
321	Regular Salaries & Wages Incentive Bonus	0	Labor	0	0	0	0	0
322	Regular Salaries & Wages Opt Out Health Ins Sub	0	Labor	0	0	0	0	0
323	Additional Personnel Salaries	0	Calculation	0	0	0	0	0
324	OPEB	0	Benefits	0	0	0	0	0
325	Other Salaries & Wages	0	Labor	0	0	0	0	0
326	Overtime	163,000	Labor	169,520	177,996	186,896	196,241	206,053
327	Fica/Medicare Taxes	0	Labor	0	0	0	0	0
328	Fica/Medicare Taxes Fica	0	Labor	0	0	0	0	0
329	Fica/Medicare Taxes Medicare	101,913	Labor	105,990	111,289	116,853	122,696	128,831
330	Retirement Contributions Frs	194,984	Benefits	208,633	223,237	238,864	255,584	273,475
331	Retirement Contributions City Contrib. Icma 457	0	Benefits	0	0	0	0	0

Table 9
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water System Operating Expenses

Line No.	Description	Adjusted		Projected 2026	Fiscal Year Ending September 30,			
		2025	Escalation		2027	2028	2029	2030
332	Medical Insurance	295,463	Benefits	316,145	338,276	361,955	387,292	414,402
333	Medical Insurance Life & Short Term Disability	7,284	Benefits	7,794	8,339	8,923	9,548	10,216
334	Worker's Compensation	30,438	Benefits	32,569	34,848	37,288	39,898	42,691
335	Unemployment Comp	0	Labor	0	0	0	0	0
336	Fy End Benefit Accrual	0	Benefits	0	0	0	0	0
337	Professional Services	12,000	Infl	12,288	12,571	12,847	13,130	13,419
338	Professional Services Medical Services	0	Infl	0	0	0	0	0
339	Professional Services Engineering/Architectural	0	Infl	0	0	0	0	0
340	Other Contractual Service	323,500	Infl	331,264	338,883	346,338	353,958	361,745
341	Other Contractual Service Landfill Fees	0	Infl	0	0	0	0	0
342	Other Contractual Service Other Contractual Service	0	Infl	0	0	0	0	0
343	Travel & Per Diem	70	Infl	72	73	75	77	78
344	Travel & Per Diem Lodge/Transportation/Meal	0	Infl	0	0	0	0	0
345	Communications Services	8,650	Infl	8,858	9,061	9,261	9,464	9,673
346	Communications Services Telephone	0	Infl	0	0	0	0	0
347	Communications Services Radios/Base Station Maint	0	Infl	0	0	0	0	0
348	Communications Services Postage & Transportation	0	Infl	0	0	0	0	0
349	Postage & Transportation	50	Infl	51	52	54	55	56
350	Utility Services	23,500	Utility	25,598	27,828	30,222	32,758	35,507
351	Utility Services Electric	0	Utility	0	0	0	0	0
352	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
353	Rentals & Leases	4,400	Infl	4,506	4,609	4,711	4,814	4,920
354	Rentals & Leases Equipment/Motor Vehicles	0	Infl	0	0	0	0	0
355	Insurance Operating Liability	348,029	Ins	361,950	376,428	391,485	407,145	423,430
356	Insurance Auto Liability	5,421	Ins	5,638	5,863	6,098	6,342	6,595
357	Insurance Workers' Comp	0	Ins	0	0	0	0	0
358	Insurance Building & Contents	0	Ins	0	0	0	0	0
359	Repair & Maintenance Serv	719,100	Repair	769,437	823,298	880,928	942,593	1,008,575
360	Repair & Maintenance Serv Office Equipment	0	Repair	0	0	0	0	0
361	Repair & Maintenance Serv Motor Vehicle	0	Repair	0	0	0	0	0
362	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
363	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
364	Repair & Maintenance Serv Utility Lines	0	Eliminate	0	0	0	0	0
365	Repair & Maintenance Serv Water Meters	0	Repair	0	0	0	0	0
366	Repair & Maintenance Serv Motorized/Mobile Equip	0	Repair	0	0	0	0	0
367	Repair & Maintenance Serv Reclaimed Irrigation Sys.	0	Repair	0	0	0	0	0
368	Repair & Maintenance Serv Cross Connection Controls	0	Repair	0	0	0	0	0
369	Printing & Binding	1,400	Infl	1,434	1,467	1,499	1,532	1,566
370	Printing & Binding Printer Reproduction	0	Infl	0	0	0	0	0
371	Printing & Binding Duplicating Xerox)	0	Infl	0	0	0	0	0
372	Other Charges/Obligations	1,500	Infl	1,536	1,571	1,606	1,641	1,677
373	Other Charges/Obligations Legal Ads	0	Infl	0	0	0	0	0
374	Other Charges/Obligations Other Contractual Oblig	0	Infl	0	0	0	0	0
375	Other Charges/Obligations Special Projects	0	Infl	0	0	0	0	0
376	Office Supplies	2,000	Infl	2,048	2,095	2,141	2,188	2,236
377	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
378	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
379	Operating Supplies	30,000	Infl	30,720	31,427	32,118	32,825	33,547
380	Operating Supplies Gasoline/Diesel/Lubricant	55,000	Fuel/Chem	58,850	62,970	67,377	72,094	77,140
381	Operating Supplies First Aid Supplies	0	Infl	0	0	0	0	0
382	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
383	Operating Supplies Uniforms/Protective Clthg	9,900	Infl	10,138	10,371	10,599	10,832	11,070
384	Operating Supplies Chemicals/Lab Supplies	0	W Flow	0	0	0	0	0
385	Books/Pubs/Subscrs/Membs Prof Dues & Memberships	550	Infl	563	576	589	602	615
386	Books/Pubs/Subscrs/Membs Registrations/Conf/Seminar	4,300	Infl	4,403	4,504	4,604	4,705	4,808
387	Books/Pubs/Subscrs/Membs Books/Pubs/Subscriptions	0	Infl	0	0	0	0	0
388	Books/Pubs/Subscrs/Membs School Tuition/Books/Supp	0	Infl	0	0	0	0	0
389	W/S Combination Services / Training	7,000	Infl	7,168	7,333	7,494	7,659	7,828
390	Improve Other Than Bldg	0	Repair	0	0	0	0	0
391	Improve Other Than Bldg Airport Blvd Phiii	0	Repair	0	0	0	0	0
392	Improve Other Than Bldg Reclaimed Water Tri-Party	0	Repair	0	0	0	0	0
393	Improve Other Than Bldg E Lk Mary Blvd lib-Cc1243	0	Repair	0	0	0	0	0
394	Machinery & Equipment	0	Infl	0	0	0	0	0
395	Machinery & Equipment Motor Vehicle-Replacement	0	Infl	0	0	0	0	0
396	Machinery & Equipment Other Mach/Equip-Addition	0	Infl	0	0	0	0	0
397	Machinery & Equipment Computer Hardware	0	Infl	0	0	0	0	0
398	Machinery & Equipment Computer Software	0	Infl	0	0	0	0	0
399	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
400	Professional Services Engineering/Architectural	\$0	Constant	\$0	\$0	\$0	\$0	\$0
401	Repair & Maintenance Serv	0	Constant	0	0	0	0	0
402	Office Supplies Small Tools/Minor Equip	0	Constant	0	0	0	0	0
403	Improve Other Than Bldg	0	Constant	0	0	0	0	0
404	Water Quality Control Improvements DW 590120	0	Constant	0	0	0	0	0

Table 9
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water System Operating Expenses

Line No	Description	Adjusted		Projected 2026	Fiscal Year Ending September 30,			
		2025	Escalation		2027	2028	2029	2030
405	Machinery & Equipment	0	Constant	0	0	0	0	0
406	Meter Replacement DW 590120	0	Constant	0	0	0	0	0
407	Water Distribution Sub-Total	\$3,514,350		\$3,688,665	\$3,887,034	\$4,096,497	\$4,318,127	\$4,552,733
Wastewater Collection - Fund 540								
408	Regular Salaries & Wages	\$0	Labor	\$0	\$0	\$0	\$0	\$0
409	Regular Salaries & Wages Incentive Bonus	0	Labor	0	0	0	0	0
410	Regular Salaries & Wages Opt Out Health Ins Sub	0	Labor	0	0	0	0	0
411	Additional Personnel Salaries	0	Labor	0	0	0	0	0
412	OPEB	0	Benefits	0	0	0	0	0
413	Overtime	0	Labor	0	0	0	0	0
414	Fica/Medicare Taxes	0	Labor	0	0	0	0	0
415	Fica/Medicare Taxes Fica	0	Labor	0	0	0	0	0
416	Fica/Medicare Taxes Medicare	0	Labor	0	0	0	0	0
417	Retirement Contributions Frs	0	Benefits	0	0	0	0	0
418	Retirement Contributions City Contrib. Icma 457	0	Benefits	0	0	0	0	0
419	Medical Insurance	0	Benefits	0	0	0	0	0
420	Medical Insurance Life & Short Term Disability	0	Benefits	0	0	0	0	0
421	Worker's Compensation	0	Benefits	0	0	0	0	0
422	Unemployment Comp	0	Labor	0	0	0	0	0
423	Fy End Benefit Accrual	0	Benefits	0	0	0	0	0
424	Professional Services	0	Infl	0	0	0	0	0
425	Professional Services Medical Services	0	Infl	0	0	0	0	0
426	Professional Services Engineering/Architectural	0	Infl	0	0	0	0	0
427	Other Contractual Service	0	Infl	0	0	0	0	0
428	Other Contractual Service Landfill Fees	0	Infl	0	0	0	0	0
429	Travel & Per Diem	0	Infl	0	0	0	0	0
430	Travel & Per Diem Lodge/Transportation/Meal	0	Infl	0	0	0	0	0
431	Communications Services	0	Infl	0	0	0	0	0
432	Communications Services Telephone	0	Infl	0	0	0	0	0
433	Communications Services Radios/Base Station Maint	0	Infl	0	0	0	0	0
434	Communications Services Postage & Transportation	0	Infl	0	0	0	0	0
435	Postage & Transportation	0	Infl	0	0	0	0	0
436	Utility Services	0	Utility	0	0	0	0	0
437	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
438	Rentals & Leases	0	Infl	0	0	0	0	0
439	Rentals & Leases Equipment/Motor Vehicles	0	Infl	0	0	0	0	0
440	Insurance Operating Liability	0	Ins	0	0	0	0	0
441	Insurance Auto Liability	0	Ins	0	0	0	0	0
442	Insurance Workers' Comp	0	Ins	0	0	0	0	0
443	Insurance Building & Contents	0	Ins	0	0	0	0	0
444	Repair & Maintenance Serv	0	Repair	0	0	0	0	0
445	Repair & Maintenance Serv Office Equipment	0	Repair	0	0	0	0	0
446	Repair & Maintenance Serv Motor Vehicle	0	Repair	0	0	0	0	0
447	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
448	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
449	Repair & Maintenance Serv Utility Lines	0	Repair	0	0	0	0	0
450	Repair & Maintenance Serv Motorized/Mobile Equip	0	Repair	0	0	0	0	0
451	Printing & Binding	0	Infl	0	0	0	0	0
452	Printing & Binding Printer Reproduction	0	Infl	0	0	0	0	0
453	Printing & Binding Duplicating Xerox)	0	Infl	0	0	0	0	0
454	Other Charges/Obligations	0	Infl	0	0	0	0	0
455	Other Charges/Obligations Legal Ads	0	Infl	0	0	0	0	0
456	Other Charges/Obligations Other Contractual Oblige	0	Infl	0	0	0	0	0
457	Other Charges/Obligations Special Projects	0	Infl	0	0	0	0	0
458	Office Supplies	0	Infl	0	0	0	0	0
459	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
460	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
461	Operating Supplies	0	Infl	0	0	0	0	0
462	Operating Supplies Gasoline/Diesel/Lubricant	0	Fuel/Chem	0	0	0	0	0
463	Operating Supplies First Aid Supplies	0	Infl	0	0	0	0	0
464	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
465	Operating Supplies Uniforms/Protective Clthg	0	Infl	0	0	0	0	0
466	Operating Supplies Chemicals/Lab Supplies	0	S Flow	0	0	0	0	0
467	Books/Pubs/Subscrs/Membs Prof Dues & Memberships	0	Infl	0	0	0	0	0
468	Books/Pubs/Subscrs/Membs Registrations/Conf/Seminar	0	Infl	0	0	0	0	0
469	Books/Pubs/Subscrs/Membs Books/Pubs/Subscriptions	0	Infl	0	0	0	0	0
470	Books/Pubs/Subscrs/Membs School Tuition/Books/Supp	0	Infl	0	0	0	0	0
471	MedicalLife Insurance/ Payments for Health Exp	0	Infl	0	0	0	0	0
472	Buildings	0	Repair	0	0	0	0	0
473	Improve Other Than Bldg	0	Repair	0	0	0	0	0
474	Improve Other Than Bldg Airport Blvd Phiii	0	Repair	0	0	0	0	0

Table 9
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water System Operating Expenses

Line No.	Description	Adjusted		Projected 2026	Fiscal Year Ending September 30,			
		2025	Escalation		2027	2028	2029	2030
475	Improve Other Than Bldg 24Th Place Sewer Replace	0	Repair	0	0	0	0	0
476	Improve Other Than Bldg E Lk Mary Blvd lib-Cc1243	0	Repair	0	0	0	0	0
477	Improve Other Than Bldg 18Th St/Maple To Chase	0	Repair	0	0	0	0	0
478	Improve Other Than Bldg Odor Control & Biosolids	0	Repair	0	0	0	0	0
479	Machinery & Equipment Motor Vehicle-Replacement	0	Infl	0	0	0	0	0
480	Machinery & Equipment Office Equip-Replacement	0	Infl	0	0	0	0	0
481	Machinery & Equipment Other Mach/Equip-Addition	0	Infl	0	0	0	0	0
482	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
483	Repair & Maintenance Serv	\$0	Constant	\$0	\$0	\$0	\$0	\$0
484	Improve Other Than Bldg	0	Constant	0	0	0	0	0
485	Machinery & Equipment	0	Constant	0	0	0	0	0
486	Improve Other Than Bldg	\$0	Constant	\$0	\$0	\$0	\$0	\$0
487	Improve Other Than Bldg	0	Constant	0	0	0	0	0
488	Wastewater Collections Sub-Total	\$0		\$0	\$0	\$0	\$0	\$0
Non Departmental - Fund 979 [2]								
489	Medical/Life Insurance Payments For Health Exp	\$6,107	Benefits	\$6,535	\$6,992	\$7,482	\$8,006	\$8,566
490	Non Classified Expense Amortization Expense	0	Eliminate	0	0	0	0	0
491	Non Classified Expense Depreciation Expense	0	Eliminate	0	0	0	0	0
492	Fixed Assets Capitalized	0	Eliminate	0	0	0	0	0
493	Debt Service - Principal St Rev Loan CS120586150	0	Eliminate	0	0	0	0	0
494	Debt Service - Principal St Rev Loan CS120586170	0	Eliminate	0	0	0	0	0
495	Debt Service - Principal SRF CS120586210 Principal	0	Eliminate	0	0	0	0	0
496	Debt Service - Principal Srl CS120-586190	0	Eliminate	0	0	0	0	0
497	Debt Service - Principal SRF Loan CS120586220	0	Eliminate	0	0	0	0	0
498	Debt Service - Principal SRF Loan DW5906010	0	Eliminate	0	0	0	0	0
499	Debt Service - Principal 2003 Bond Principal	0	Eliminate	0	0	0	0	0
500	Debt Service - Principal SRF Loan DWW586250	0	Eliminate	0	0	0	0	0
501	Debt Service - Principal SRF Loan WW590100	0	Eliminate	0	0	0	0	0
502	Debt Service - Principal SRF Loan 590110	0	Eliminate	0	0	0	0	0
503	Debt Service - Principal 2010 Refunding Bonds	0	Eliminate	0	0	0	0	0
504	Debt Service - Principal SRF Loan 590130	0	Eliminate	0	0	0	0	0
505	Debt Service - Principal SRF Loan 590131	0	Eliminate	0	0	0	0	0
506	Debt Service - Interest SRF Loan 590131	0	Eliminate	0	0	0	0	0
507	Debt Service - Interest St Rev Loan CS120586150	0	Eliminate	0	0	0	0	0
508	Debt Service - Interest St Rev Loan CS120586170	0	Eliminate	0	0	0	0	0
509	Debt Service - Interest SRF CS120586210 Interest	0	Eliminate	0	0	0	0	0
510	Debt Service - Interest 1993 Bonds Interest	0	Eliminate	0	0	0	0	0
511	Debt Service - Interest SRL CS120-586190	0	Eliminate	0	0	0	0	0
512	Debt Service - Interest SRF Loan CS120586220	0	Eliminate	0	0	0	0	0
513	Debt Service - Interest SRF Loan DW5906010	0	Eliminate	0	0	0	0	0
514	Debt Service - Interest 2003 Bond Interest	0	Eliminate	0	0	0	0	0
515	Debt Service - Interest SRF Loan DW586250	0	Eliminate	0	0	0	0	0
516	Debt Service - Interest - 590100	0	Eliminate	0	0	0	0	0
517	Debt Service - Interest - DW590110	0	Eliminate	0	0	0	0	0
518	Debt Service - Interest 2010 Refunding Bonds	0	Eliminate	0	0	0	0	0
519	Debt Service - Interest - WW590101	0	Eliminate	0	0	0	0	0
520	Debt Service - Principal - WW590101	0	Eliminate	0	0	0	0	0
521	Debt Service - Principal - 590120	0	Eliminate	0	0	0	0	0
522	Debt Service - Interest - 590120	0	Eliminate	0	0	0	0	0
523	Debt Service - Interest - SRF WW 590130	0	Eliminate	0	0	0	0	0
524	Debt Service - Principal - 590150	0	Eliminate	0	0	0	0	0
525	Debt Service - Interest - 590150	0	Eliminate	0	0	0	0	0
526	Debt Service - Principal DW590191	0	Eliminate	0	0	0	0	0
527	Debt Service - Interest DW590191	0	Eliminate	0	0	0	0	0
528	Amortization Expense 2003 Bond Amortization	0	Eliminate	0	0	0	0	0
529	Amortization Expense	0	Eliminate	0	0	0	0	0
530	Amortization Expense SRF Loan Amortization	0	Eliminate	0	0	0	0	0
531	Other Non-Operating Uses Bad Debt Exp-Customer A/R	0	Eliminate	0	0	0	0	0
532	Transfer to General Fund / Fund 452	0	Eliminate	0	0	0	0	0
533	Transfer to Capital Replacement Fund	0	Eliminate	0	0	0	0	0
534	Personnel Contingency	0	Eliminate	0	0	0	0	0
535	Other Uses Additions To Reserves	0	Eliminate	0	0	0	0	0
536	Total Non Departmental Sub-Total	\$6,107		\$6,535	\$6,992	\$7,482	\$8,006	\$8,566
537	Historical Adjustment [3]	(\$238,618)	Calculation	(\$245,076)	(\$257,857)	(\$292,168)	(\$306,375)	(\$321,373)
538	Total Water Budget	\$10,411,469		\$10,693,237	\$11,250,906	\$12,747,999	\$13,367,875	\$14,022,299

Table 9
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water System Operating Expenses

Line No.	Description	Adjusted	Escalation	Projected	Fiscal Year Ending September 30,			
		2025		2026	2027	2028	2029	2030

Footnotes

- [1] Amounts obtained from the Adopted Fiscal Year 2025 Budget Documents provided by City staff and are then adjusted
- [2] Amounts are adjusted out of operating expenses and reflected in the revenue requirements on Table 1 and Table 2

Table 10
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Wastewater System Operating Expenses

Line No.	Description	Adjusted		Projected 2026	Fiscal Year Ending September 30,			
		2025	Escalation		2027	2028	2029	2030
Administration - Fund 510								
1	Regular Salaries & Wages	\$878,059	Labor	\$913,181	\$958,840	\$1,006,782	\$1,057,122	\$1,109,978
2	Regular Salaries & Wages Contractual > 6 Months	0	Labor	0	0	0	0	0
3	Regular Salaries & Wages	8,591	Labor	8,935	9,381	9,850	10,343	10,860
4	Regular Salaries & Wages Incentive Bonus	0	Labor	0	0	0	0	0
5	Regular Salaries & Wages Opt Out Health Ins Sub	600	Labor	624	655	688	722	758
6	Additional Personnel Salaries	0	Calculation	23,525	43,076	45,230	47,492	49,866
7	OPEB	0	Benefits	0	0	0	0	0
8	Other Salaries & Wages	38,453	Labor	39,991	41,990	44,090	46,294	48,609
9	Overtime	27,500	Labor	28,600	30,030	31,532	33,108	34,763
10	Fica/Medicare Taxes	0	Labor	0	0	0	0	0
11	Fica/Medicare Taxes Fica	0	Labor	0	0	0	0	0
12	Fica/Medicare Taxes Medicare	68,083	Labor	70,806	74,346	78,063	81,967	86,065
13	Retirement Contributions Frs	140,361	Benefits	150,186	160,699	171,948	183,985	196,864
14	Retirement Contributions City Contrib. Icma 457	0	Benefits	0	0	0	0	0
15	Medical Insurance	215,408	Benefits	230,486	246,620	263,883	282,355	302,120
16	Medical Insurance Life & Short Term Disability	5,570	Benefits	5,959	6,377	6,823	7,300	7,812
17	Worker's Compensation	11,128	Benefits	11,906	12,740	13,632	14,586	15,607
18	Unemployment Comp	0	Labor	0	0	0	0	0
19	Fy End Benefit Accrual	0	Benefits	0	0	0	0	0
20	Professional Services	457,500	Infl	250,000	255,750	261,377	267,127	273,004
21	Professional Services Medical Services	0	Infl	0	0	0	0	0
22	Professional Services Legal Services	0	Infl	0	0	0	0	0
23	Prof. Services Engineering/Architectural/Accounting	0	Infl	0	0	0	0	0
24	Other Contractual Service	131,365	Infl	134,517	137,611	140,639	143,733	146,895
25	Other Contractual Service Collection Agency Fees	0	Infl	0	0	0	0	0
26	Other Contractual Service Other Contractual Service	0	Labor	0	0	0	0	0
27	Other Contractual Service Data Processing Svcs-Gf	199,260	Labor	207,231	217,592	228,472	239,896	251,890
28	Other Contractual Service Engineering Services-Gf	124,983	Labor	129,982	136,481	143,306	150,471	157,994
29	Other Contractual Service Personnel Svcs - Gf	88,330	Labor	91,863	96,456	101,279	106,343	111,660
30	Other Contractual Service Finance/Admin Svcs - Gf	598,167	Labor	622,093	653,198	685,858	720,151	756,158
31	Other Contractual Service -Fleet - Gf	78,575	Labor	81,718	85,804	90,094	94,599	99,329
32	Travel & Per Diem	2,100	Infl	2,150	2,200	2,248	2,298	2,348
33	Travel & Per Diem Lodge/Transportation/Meal	0	Infl	0	0	0	0	0
34	Travel & Per Diem Monthly Vehicle Reimburse	0	Infl	0	0	0	0	0
35	Communications Services	9,700	Infl	9,933	10,161	10,385	10,613	10,847
36	Communications Services Telephone	0	Infl	0	0	0	0	0
37	Communications Services Radios/Base Station Maint	0	Infl	0	0	0	0	0
38	Communications Services Alarm System	0	Infl	0	0	0	0	0
39	Communications Services Postage & Transportation	0	Infl	0	0	0	0	0
40	Postage & Transportation	43,200	Infl	44,237	45,254	46,250	47,267	48,307
41	Utility Services	95,000	Electric	101,650	108,766	116,379	124,526	133,242
42	Utility Services Electric	0	Utility	0	0	0	0	0
43	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
44	Utility Services Utility Bills Due County	0	Utility	0	0	0	0	0
45	Rentals & Leases	11,750	Infl	12,032	12,309	12,580	12,856	13,139
46	Rentals & Leases Equipment/Motor Vehicles	0	Infl	0	0	0	0	0
47	Rentals & Leases Buildings/Land	0	Infl	0	0	0	0	0
48	Rentals & Leases Copier Lease	0	Infl	0	0	0	0	0
49	Insurance Operating Liability	18,723	Ins	19,472	20,251	21,061	21,903	22,779
50	Insurance Auto Liability	1,332	Ins	1,385	1,441	1,498	1,558	1,621
51	Insurance Workers' Comp	0	Ins	0	0	0	0	0
52	Repair & Maintenance Serv	114,179	Repair	122,171	130,723	139,874	149,665	160,141
53	Repair & Maintenance Serv Office Equipment	0	Repair	0	0	0	0	0
54	Repair & Maintenance Serv Motor Vehicle	0	Repair	0	0	0	0	0
55	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
56	Printing & Binding	27,200	Infl	27,853	28,493	29,120	29,761	30,416
57	Printing & Binding Printer Reproduction	0	Infl	0	0	0	0	0
58	Printing & Binding Duplicating Xerox)	0	Infl	0	0	0	0	0
59	Promotional Activities	2,500	Infl	2,560	2,619	2,676	2,735	2,796
60	Other Charges/Obligations	204,346	Infl	209,250	214,063	218,772	223,585	228,504
61	Other Charges/Obligations Legal Ads	0	Infl	0	0	0	0	0
62	Other Charges/Obligations Special Projects	0	Infl	0	0	0	0	0
63	Office Supplies	12,500	Infl	12,800	13,094	13,382	13,677	13,978
64	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
65	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
66	Operating Supplies	12,550	Infl	12,851	13,147	13,436	13,732	14,034
67	Operating Supplies Gasoline/Diesel/Lubricant	6,000	Fuel/Chem	6,420	6,869	7,350	7,865	8,415
68	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
69	Operating Supplies Uniforms/Protective Clthg	2,275	Infl	2,330	2,383	2,436	2,489	2,544
70	Books/Pubs/Subscrs/Membs Prof Dues & Memberships	4,313	Infl	4,416	4,518	4,617	4,719	4,822
71	Books/Pubs/Subscrs/Membs Registrations/Conf/Seminar	4,325	Infl	4,429	4,531	4,630	4,732	4,836
72	Books/Pubs/Subscrs/Membs Books/Pubs/Subscriptions	0	Infl	0	0	0	0	0

Table 10
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Wastewater System Operating Expenses

Line No.	Description	Adjusted 2025	Escalation	Projected 2026	Fiscal Year Ending September 30,			
					2027	2028	2029	2030
73	Books/Pubs/Subsers/Membs School Tuition/Books/Supp	5,788	Infl	5,926	6,063	6,196	6,332	6,472
74	W/S Combination Services / Training	5,400	Infl	5,530	5,657	5,781	5,908	6,038
75	Non Classified Expense	0	Infl	0	0	0	0	0
76	Machinery & Equipment	0	Infl	0	0	0	0	0
77	Machinery & Equipment Computer Hardware	0	Infl	0	0	0	0	0
78	Machinery & Equipment Computer Software	0	Infl	0	0	0	0	0
79	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
80	Debt Service - Interest / Pay Int On Utility Deposit	0	Eliminate	0	0	0	0	0
81	Operating Supplies	\$0	Constant	\$0	\$0	\$0	\$0	\$0
82	Buildings	0	Constant	0	0	0	0	0
83	Machinery & Equipment	0	Constant	0	0	0	0	0
84	Administration Sub-Total	\$3,655,109		\$3,608,999	\$3,800,189	\$3,982,217	\$4,173,814	\$4,375,512
Water and Wastewater Plants - Fund 520								
85	Regular Salaries & Wages	\$2,227,112	Labor	\$2,316,196	\$2,432,006	\$2,553,607	\$2,681,287	\$2,815,351
86	Regular Salaries & Wages Contractual > 6 Months	0	Labor	0	0	0	0	0
87	Regular Salaries & Wages	3,317	Labor	3,449	3,622	3,803	3,993	4,193
88	Regular Salaries & Wages Incentive Bonus	0	Labor	0	0	0	0	0
89	Regular Salaries & Wages Opt Out Health Ins Sub	3,964	Labor	4,123	4,329	4,545	4,773	5,011
90	Additional Personnel Salaries	0	Calculation	0	0	0	0	0
91	OPEB	0	Benefits	0	0	0	0	0
92	Other Salaries & Wages	13,843	Labor	14,397	15,117	15,872	16,666	17,499
93	Overtime	116,944	Labor	121,622	127,703	134,088	140,792	147,832
94	Fica/Medicare Taxes	181,580	Labor	188,843	198,286	208,200	218,610	229,540
95	Fica/Medicare Taxes Fica	0	Labor	0	0	0	0	0
96	Fica/Medicare Taxes Medicare	0	Labor	0	0	0	0	0
97	Retirement Contributions Frs	342,150	Benefits	366,101	391,728	419,149	448,489	479,883
98	Retirement Contributions City Contrib. Icma 457	0	Benefits	0	0	0	0	0
99	Medical Insurance	507,300	Benefits	542,811	580,808	621,464	664,967	711,514
100	Medical Insurance Life & Short Term Disability	14,395	Benefits	15,402	16,480	17,634	18,868	20,189
101	Worker's Compensation	52,761	Benefits	56,454	60,406	64,634	69,159	74,000
102	Unemployment Comp	0	Labor	0	0	0	0	0
103	Fy End Benefit Accrual	0	Benefits	0	0	0	0	0
104	Professional Services	142,051	Infl	145,460	148,805	152,079	155,425	158,844
105	Professional Services Medical Services	0	Infl	0	0	0	0	0
106	Professional Services Engineering/Architectural	0	Infl	0	0	0	0	0
107	Professional Services Engineering Fwc - Site 10	0	Infl	0	0	0	0	0
108	Other Contractual Service	16,518	Infl	16,914	17,303	17,684	18,073	18,470
109	Other Contractual Service Other Contractual Service	0	Infl	0	0	0	0	0
110	Travel & Per Diem	3,832	Infl	3,924	4,014	4,103	4,193	4,285
111	Travel & Per Diem Lodge/Transportation/Meal	0	Infl	0	0	0	0	0
112	Communications Services	12,685	Infl	12,990	13,289	13,581	13,880	14,185
113	Communications Services Telephone	0	Infl	0	0	0	0	0
114	Communications Services Radios/Base Station Maunt	0	Infl	0	0	0	0	0
115	Communications Services Postage & Transportation	0	Infl	0	0	0	0	0
116	Postage & Transportation	66	Infl	68	69	71	72	74
117	Utility Services	0	Utility	0	0	0	0	0
118	Utility Services Industrial Monitoring	0	Utility	0	0	0	0	0
119	Rentals & Leases	3,304	Infl	3,383	3,461	3,537	3,615	3,694
120	Rentals & Leases Equipment/Motor Vehicles	0	Infl	0	0	0	0	0
121	Rentals & Leases Copier Lease	0	Infl	0	0	0	0	0
122	Insurance	0	Ins	0	0	0	0	0
123	Insurance Operating Liability	8,602	Ins	8,946	9,304	9,676	10,063	10,466
124	Insurance Auto Liability	11,293	Ins	11,744	12,214	12,703	13,211	13,739
125	Insurance Workers' Comp	0	Ins	0	0	0	0	0
126	Insurance Building & Contents	0	Ins	0	0	0	0	0
127	Repair & Maintenance Serv	92,498	Repair	98,973	105,901	113,314	121,246	129,733
128	Repair & Maintenance Serv Office Equipment	0	Repair	0	0	0	0	0
129	Repair & Maintenance Serv Motor Vehicle	0	Repair	0	0	0	0	0
130	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
131	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
132	Repair & Maintenance Serv Motorized/Mobile Equip.	0	Repair	0	0	0	0	0
133	Printing & Binding	1,255	Infl	1,285	1,315	1,344	1,374	1,404
134	Printing & Binding Printer Reproduction	0	Infl	0	0	0	0	0
135	Promotional Activities	0	Infl	0	0	0	0	0
136	Other Charges/Obligations	18,500	Infl	18,944	19,379	19,806	20,241	20,687
137	Other Charges/Obligations Legal Ads	0	Infl	0	0	0	0	0
138	Other Charges/Obligations Special Projects	0	Infl	0	0	0	0	0
139	Other Charges/Obligations Fema-Hurricane Jeanne	0	Infl	0	0	0	0	0
140	Office Supplies	661	Infl	677	692	707	723	739
141	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0

Table 10
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Wastewater System Operating Expenses

Line No.	Description	Adjusted 2025	Escalation	Projected 2026	Fiscal Year Ending September 30,			
					2027	2028	2029	2030
142	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
143	Operating Supplies	23,785	Infl	24,356	24,916	25,464	26,025	26,597
144	Operating Supplies Gasoline/Diesel/Lubricant	62,767	Fuel/Chem	67,160	71,861	76,892	82,274	88,033
145	Operating Supplies First Aid Supplies	0	Infl	0	0	0	0	0
146	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
147	Operating Supplies Uniforms/Protective Clthg	14,535	Infl	14,884	15,227	15,562	15,904	16,254
148	Operating Supplies Chemicals/Lab Supplies	0	Fuel/Chem	0	0	0	0	0
149	Books/Pubs/Subscrs/Membs Prof Dues & Memberships	4,427	Infl	4,533	4,637	4,739	4,843	4,950
150	Books/Pubs/Subscrs/Membs Registrations/Conf/Seminar	2,775	Infl	2,842	2,907	2,971	3,036	3,103
151	Books/Pubs/Subscrs/Membs Books/Pubs/Subscriptions	264	Infl	271	277	283	289	296
152	Books/Pubs/Subscrs/Membs School Tuition/Books/Supp	0	Infl	0	0	0	0	0
153	W/S Combination Services / Training	1,586	Infl	1,624	1,661	1,698	1,735	1,773
154	Improve Other Than Bldg	0	Repair	0	0	0	0	0
155	Improve Other Than Bldg Airport Lift Station & Fo	0	Repair	0	0	0	0	0
156	Machinery & Equipment	0	Infl	0	0	0	0	0
157	Machinery & Equipment Motor Vehicle-Replacement	0	Infl	0	0	0	0	0
158	Machinery & Equipment Other Mach/Equip-Replace	0	Infl	0	0	0	0	0
159	Machinery & Equipment Computer Hardware	0	Infl	0	0	0	0	0
160	Machinery & Equipment Computer Software	0	Infl	0	0	0	0	0
161	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
162	Professional Services	\$0	Constant	\$0	\$0	\$0	\$0	\$0
163	Repair & Maintenance Serv	0	Constant	0	0	0	0	0
164	Land Acquisitions	0	Constant	0	0	0	0	0
165	Improve Other Than Bldg	0	Constant	0	0	0	0	0
166	Machinery & Equipment	0	Constant	0	0	0	0	0
167	Improve Other Than Bldg	0	Constant	0	0	0	0	0
168	Water and Wastewater Plants Sub-Total	\$3,884,768		\$4,068,375	\$4,287,717	\$4,519,208	\$4,763,825	\$5,022,340
Water Plant #1 - Fund 521								
169	Professional Services	\$0	Infl	\$0	\$0	\$0	\$0	\$0
170	Other Contractual Service	0	Infl	0	0	0	0	0
171	Other Contractual Service Other Contractual Service	0	Infl	0	0	0	0	0
172	Communications Services	0	Infl	0	0	0	0	0
173	Utility Services	0	Utility	0	0	0	0	0
174	Utility Services Electric	0	Utility	0	0	0	0	0
175	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
176	W/S Combination Services / Rentals & Leases	0	Utility	0	0	0	0	0
177	Insurance Operating Liability	0	Ins	0	0	0	0	0
178	Auto Liability	0	Ins	0	0	0	0	0
179	Repair & Maintenance Serv	0	Repair	0	0	0	0	0
180	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
181	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
182	W/S Combination Services / Printing & Binding	0	Infl	0	0	0	0	0
183	Office Supplies	0	Infl	0	0	0	0	0
184	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
185	Office Supplies Small Tools/Minor Equip / Rep. & Mant.	0	Infl	0	0	0	0	0
186	Operating Supplies	0	W Flow	0	0	0	0	0
187	Operating Supplies Gasoline/Diesel/Lubricant	0	Fuel/Chem	0	0	0	0	0
188	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
189	Operating Supplies Chemicals/Lab Supplies	0	W Flow	0	0	0	0	0
190	Machinery & Equipment Other Mach/Equip-Addition	0	Infl	0	0	0	0	0
191	Machinery & Equipment Other Mach/Equip-Replace	0	Infl	0	0	0	0	0
192	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
193	Additional Operating Costs for Dioxane Project	0	Infl	0	0	0	0	0
194	Sub-Total Water Plant #1	\$0		\$0	\$0	\$0	\$0	\$0
Water Plant #2 - Fund 522								
195	W/S Combination Services / Professional Services	\$0	Infl	\$0	\$0	\$0	\$0	\$0
196	W/S Combination Services / Other Contractual Services	0	Infl	0	0	0	0	0
197	Utility Services	0	Constant	0	0	0	0	0
198	Incremental DBP - Carbon Replacement	0	Utility	0	0	0	0	0
199	Incremental DBP - Electric & Chemical	0	Constant	0	0	0	0	0
200	Utility Services Electric	0	Utility	0	0	0	0	0
201	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
202	W/S Combination Services / Rentals & Leases	0	Infl	0	0	0	0	0
203	Insurance Operating Liability	0	Ins	0	0	0	0	0
204	Auto Liability / Other Contractual Services / Prof. Services	0	Ins	0	0	0	0	0
205	Repair & Maintenance Serv	0	Repair	0	0	0	0	0
206	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0

Table 10
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Wastewater System Operating Expenses

Line No.	Description	Adjusted 2025	Escalation	Projected 2026	Fiscal Year Ending September 30,			
					2027	2028	2029	2030
207	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
208	Office Supplies	0	Infl	0	0	0	0	0
209	Operating Supplies	0	W Flow	0	0	0	0	0
210	Operating Supplies Gasoline/Diesel/Lubricant	0	Fuel/Chem	0	0	0	0	0
211	Operating Supplies Chemicals/Lab Supplies	0	W Flow	0	0	0	0	0
212	Machinery & Equipment Other Mach/Equip-Replace	0	Infl	0	0	0	0	0
213	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
214	Water Plant #2 Sub-Total	\$0		\$0	\$0	\$0	\$0	\$0
Well Fields - Fund 525								
215	Utility Services	\$0	Utility	\$0	\$0	\$0	\$0	\$0
216	Insurance Operating Liability	0	Ins	0	0	0	0	0
217	Repair & Maintenance Serv	0	Repair	0	0	0	0	0
218	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
219	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
220	W/S Combination Services / Other Charges / Obligation	0	Infl	0	0	0	0	0
221	Operating Supplies	0	Infl	0	0	0	0	0
222	Operating Supplies Gasoline/Diesel/Lubricant	0	Fuel/Chem	0	0	0	0	0
223	Operating Supplies Chemicals/Lab Supplies	0	W Flow	0	0	0	0	0
224	Machinery & Equipment Other Mach/Equip-Replace	0	Infl	0	0	0	0	0
225	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
226	Well Fields Sub-Total	\$0		\$0	\$0	\$0	\$0	\$0
North Wastewater Treatment Plant - Fund 527								
227	Professional Services	\$30,200	Infl	\$30,925	\$31,636	\$32,332	\$33,043	\$33,770
228	Other Contractual Service	335,622	Infl	343,677	351,581	359,316	367,221	375,300
229	Other Contractual Service Other Contractual Service	0	Infl	0	0	0	0	0
230	Other Contractual Service Sludge Disposal Fee	0	Infl	0	0	0	0	0
231	Communications Services	200	Infl	205	210	214	219	224
232	Communications Services	0	Infl	0	0	0	0	0
233	W/S Combination Services / Postage & Transportation	300	Infl	307	314	321	328	335
234	Utility Services	933,000	Utility	1,016,280	1,104,818	1,199,887	1,303,138	1,415,273
235	Utility Services Electric	0	Utility	0	0	0	0	0
236	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
237	Rentals & Leases	19,000	Infl	19,456	19,903	20,341	20,789	21,246
238	Insurance Operating Liability	381,594	Ins	396,858	412,732	429,241	446,411	464,267
239	Insurance Auto Liability	11,502	Ins	11,962	12,441	12,938	13,456	13,994
240	Repair & Maintenance Serv	500,000	Repair	535,000	572,450	612,522	655,398	701,276
241	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
242	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
243	W/S Combination Services / Printing & Binding	100	Infl	102	105	107	109	112
244	Other Charges/Obligations/ Printing and Binding	1,500	Infl	1,536	1,571	1,606	1,641	1,677
245	Office Supplies	3,000	Infl	3,072	3,143	3,212	3,282	3,355
246	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
247	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
248	Operating Supplies	1,100,000	S Flow	1,146,953	1,192,742	1,237,165	1,283,242	1,331,036
249	Operating Supplies Gasoline/Diesel/Lubricant	40,000	Fuel/Chem	42,800	45,796	49,002	52,432	56,102
250	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
251	Operating Supplies Chemicals/Lab Supplies	0	S Flow	0	0	0	0	0
252	Buildings Reclaimed Water Aug System	0	Infl	0	0	0	0	0
253	Buildings W/W Plant-Airport Ph Ii	0	Infl	0	0	0	0	0
254	Improve Other Than Bldg	0	Repair	0	0	0	0	0
255	Improve Other Than Bldg Headworks Improvemnts-Wrf	0	Repair	0	0	0	0	0
256	Improve Other Than Bldg North Wrf Odor Treatment	0	Repair	0	0	0	0	0
257	Improve Other Than Bldg Pretreatment - Flow	0	Repair	0	0	0	0	0
258	Machinery & Equipment	0	Infl	0	0	0	0	0
259	Machinery & Equipment Other Mach/Equip-Addition	0	Infl	0	0	0	0	0
260	Machinery & Equipment Other Mach/Equip-Replace	0	Infl	0	0	0	0	0
261	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
262	Professional Services Engineering/Architectural	\$0	Constant	\$0	\$0	\$0	\$0	\$0
263	Repair & Maintenance Serv	0	Constant	0	0	0	0	0
264	Improve Other Than Bldg	0	Constant	0	0	0	0	0
265	Machinery & Equipment	0	Constant	0	0	0	0	0
266	North Wastewater Treatment Plant Sub-Total	\$3,356,018		\$3,549,133	\$3,749,442	\$3,958,205	\$4,180,710	\$4,417,968
South Wastewater Treatment Plant - Fund 528								
267	W/S Combination Services / Professional Services	\$30,000	Infl	\$30,720	\$31,427	\$32,118	\$32,825	\$33,547

Table 10
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Wastewater System Operating Expenses

Line No.	Description	Adjusted		Projected 2026	Fiscal Year Ending September 30,			
		2025	Escalation		2027	2028	2029	2030
268	Other Contractual Service	76,000	Infl	77,824	79,614	81,365	83,155	84,985
269	Other Contractual Service / Professional Services	0	Infl	0	0	0	0	0
270	Other Contractual Service Sludge Disposal Fee	0	Infl	0	0	0	0	0
271	Postage & Transportation	200	Infl	205	210	214	219	224
272	Utility Services	245,000	Utility	266,869	290,118	315,083	342,196	371,642
273	Utility Services Electric	0	Utility	0	0	0	0	0
274	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
275	Rentals & Leases	7,500	Infl	7,680	7,857	8,029	8,206	8,387
276	Rentals & Leases Equipment/Motor Vehicles	0	Infl	0	0	0	0	0
277	Repair & Maintenance Serv	255,000	Repair	272,850	291,950	312,386	334,253	357,651
278	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
279	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
280	Other Charges/Obligation	500	Repair	535	572	613	655	701
281	Office Supplies	1,000	Infl	1,024	1,048	1,071	1,094	1,118
282	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
283	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
284	Operating Supplies	112,000	S Flow	116,781	121,443	125,966	130,657	135,524
285	Operating Supplies Gasoline/Diesel/Lubricant	15,000	Fuel/Chem	16,050	17,174	18,376	19,662	21,038
286	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
287	Operating Supplies Chemicals/Lab Supplies	0	S Flow	0	0	0	0	0
288	Machinery & Equipment	0	Infl	0	0	0	0	0
289	Repair & Maintenance Serv	\$0	Constant	\$0	\$0	\$0	\$0	\$0
290	Office Supplies	0	Constant	0	0	0	0	0
291	Buildings	0	Constant	0	0	0	0	0
292	Improve Other Than Bldg	0	Constant	0	0	0	0	0
293	Machinery & Equipment	0	Constant	0	0	0	0	0
294	South Wastewater Treatment Plant Sub -Total	\$742,200		\$790,537	\$841,411	\$895,221	\$952,923	\$1,014,816
Wastewater Lift Stations - Fund 529								
295	Other Contractual Service	\$50	Infl	\$51	\$52	\$54	\$55	\$56
296	Utility Services	100	Utility	109	118	129	140	152
297	Utility Services	221,000	Utility	240,726	261,699	284,218	308,675	335,236
298	Utility Services Electric	0	Utility	0	0	0	0	0
299	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
300	Rentals & Leases	20,000	Infl	20,480	20,951	21,412	21,883	22,364
301	Insurance Operating Liability	50,113	Ins	52,118	54,202	56,370	58,625	60,970
302	Insurance & Auto Liability	139	Ins	145	150	156	163	169
303	Repair & Maintenance Serv	225,000	Repair	240,750	257,603	275,635	294,929	315,574
304	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
305	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
306	Office Supplies	200	Infl	205	210	214	219	224
307	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
308	Operating Supplies	6,500	Infl	6,656	6,809	6,959	7,112	7,268
309	Operating Supplies Gasoline/Diesel/Lubricant	2,500	Fuel/Chem	2,675	2,862	3,063	3,277	3,506
310	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
311	Operating Supplies Chemicals/Lab Supplies	0	S Flow	0	0	0	0	0
312	Machinery & Equipment Other Mach/Equip-Addition	0	Infl	0	0	0	0	0
313	Machinery & Equipment Other Mach/Equip-Replace	0	Infl	0	0	0	0	0
314	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
315	Repair & Maintenance Serv	\$0	Constant	\$0	\$0	\$0	\$0	\$0
316	Improve Other Than Bldg	0	Constant	0	0	0	0	0
317	Machinery & Equipment	0	Constant	0	0	0	0	0
318	Wastewater Lift Stations Sub -Total	\$525,602		\$563,914	\$604,656	\$648,209	\$695,077	\$745,520
Water Distribution - Fund 530								
319	Regular Salaries & Wages	\$0	Labor	\$0	\$0	\$0	\$0	\$0
320	Additional Pay	\$0	Labor	\$0	\$0	\$0	\$0	\$0
321	Regular Salaries & Wages Incentive Bonus	0	Labor	0	0	0	0	0
322	Regular Salaries & Wages Opt Out Health Ins Sub	0	Labor	0	0	0	0	0
323	Additional Personnel Salaries	0	Calculation	0	0	0	0	0
324	OPEB	0	Benefits	0	0	0	0	0
325	Other Salaries & Wages	0	Labor	0	0	0	0	0
326	Overtime	0	Labor	0	0	0	0	0
327	Fica/Medicare Taxes	0	Labor	0	0	0	0	0
328	Fica/Medicare Taxes Fica	0	Labor	0	0	0	0	0
329	Fica/Medicare Taxes Medicare	0	Labor	0	0	0	0	0
330	Retirement Contributions Frs	0	Benefits	0	0	0	0	0
331	Retirement Contributions City Contrib. Icma 457	0	Benefits	0	0	0	0	0

Table 10
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Wastewater System Operating Expenses

Line No.	Description	Adjusted		Projected 2026	Fiscal Year Ending September 30,			
		2025	Escalation		2027	2028	2029	2030
332	Medical Insurance	0	Benefits	0	0	0	0	0
333	Medical Insurance Life & Short Term Disability	0	Benefits	0	0	0	0	0
334	Worker's Compensation	0	Benefits	0	0	0	0	0
335	Unemployment Comp	0	Labor	0	0	0	0	0
336	Fy End Benefit Accrual	0	Benefits	0	0	0	0	0
337	Professional Services	0	Infl	0	0	0	0	0
338	Professional Services Medical Services	0	Infl	0	0	0	0	0
339	Professional Services Engineering/Architectural	0	Infl	0	0	0	0	0
340	Other Contractual Service	0	Infl	0	0	0	0	0
341	Other Contractual Service Landfill Fees	0	Infl	0	0	0	0	0
342	Other Contractual Service Other Contractual Service	0	Infl	0	0	0	0	0
343	Travel & Per Diem	0	Infl	0	0	0	0	0
344	Travel & Per Diem Lodge/Transportation/Meal	0	Infl	0	0	0	0	0
345	Communications Services	0	Infl	0	0	0	0	0
346	Communications Services Telephone	0	Infl	0	0	0	0	0
347	Communications Services Radios/Base Station Maint	0	Infl	0	0	0	0	0
348	Communications Services Postage & Transportation	0	Infl	0	0	0	0	0
349	Postage & Transportation	0	Infl	0	0	0	0	0
350	Utility Services	0	Utility	0	0	0	0	0
351	Utility Services Electric	0	Utility	0	0	0	0	0
352	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
353	Rentals & Leases	0	Infl	0	0	0	0	0
354	Rentals & Leases Equipment/Motor Vehicles	0	Infl	0	0	0	0	0
355	Insurance Operating Liability	0	Ins	0	0	0	0	0
356	Insurance Auto Liability	0	Ins	0	0	0	0	0
357	Insurance Workers' Comp	0	Ins	0	0	0	0	0
358	Insurance Building & Contents	0	Ins	0	0	0	0	0
359	Repair & Maintenance Serv	0	Repair	0	0	0	0	0
360	Repair & Maintenance Serv Office Equipment	0	Repair	0	0	0	0	0
361	Repair & Maintenance Serv Motor Vehicle	0	Repair	0	0	0	0	0
362	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
363	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
364	Repair & Maintenance Serv Utility Lines	0	Repair	0	0	0	0	0
365	Repair & Maintenance Serv Water Meters	0	Repair	0	0	0	0	0
366	Repair & Maintenance Serv Motorized/Mobile Equip	0	Repair	0	0	0	0	0
367	Repair & Maintenance Serv Reclaimed Irrigation Sys	0	Repair	0	0	0	0	0
368	Repair & Maintenance Serv Cross Connection Controls	0	Repair	0	0	0	0	0
369	Printing & Binding	0	Infl	0	0	0	0	0
370	Printing & Binding Printer Reproduction	0	Infl	0	0	0	0	0
371	Printing & Binding Duplicating Xerox)	0	Infl	0	0	0	0	0
372	Other Charges/Obligations	0	Infl	0	0	0	0	0
373	Other Charges/Obligations Legal Ads	0	Infl	0	0	0	0	0
374	Other Charges/Obligations Other Contractual Oblig	0	Infl	0	0	0	0	0
375	Other Charges/Obligations Special Projects	0	Infl	0	0	0	0	0
376	Office Supplies	0	Infl	0	0	0	0	0
377	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
378	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
379	Operating Supplies	0	Infl	0	0	0	0	0
380	Operating Supplies Gasoline/Diesel/Lubricant	0	Fuel/Chem	0	0	0	0	0
381	Operating Supplies First Aid Supplies	0	Infl	0	0	0	0	0
382	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
383	Operating Supplies Uniforms/Protective Clthg	0	Infl	0	0	0	0	0
384	Operating Supplies Chemicals/Lab Supplies	0	W Flow	0	0	0	0	0
385	Books/Pubs/Subscrs/Membs Prof Dues & Memberships	0	Infl	0	0	0	0	0
386	Books/Pubs/Subscrs/Membs Registrations/Conf/Seminar	0	Infl	0	0	0	0	0
387	Books/Pubs/Subscrs/Membs Books/Pubs/Subscriptions	0	Infl	0	0	0	0	0
388	Books/Pubs/Subscrs/Membs School Tuition/Books/Supp	0	Infl	0	0	0	0	0
389	W/S Combination Services / Training	0	Infl	0	0	0	0	0
390	Improve Other Than Bldg	0	Repair	0	0	0	0	0
391	Improve Other Than Bldg Airport Blvd Phuu	0	Repair	0	0	0	0	0
392	Improve Other Than Bldg Reclaimed Water Tri-Party	0	Repair	0	0	0	0	0
393	Improve Other Than Bldg E Lk Mary Blvd lib-Cc1243	0	Repair	0	0	0	0	0
394	Machinery & Equipment	0	Infl	0	0	0	0	0
395	Machinery & Equipment Motor Vehicle-Replacement	0	Infl	0	0	0	0	0
396	Machinery & Equipment Other Mach/Equip-Addition	0	Infl	0	0	0	0	0
397	Machinery & Equipment Computer Hardware	0	Infl	0	0	0	0	0
398	Machinery & Equipment Computer Software	0	Infl	0	0	0	0	0
399	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
400	Professional Services Engineering/Architectural	\$0	Constant	\$0	\$0	\$0	\$0	\$0
401	Repair & Maintenance Serv	0	Constant	0	0	0	0	0
402	Office Supplies Small Tools/Minor Equip	0	Constant	0	0	0	0	0
403	Improve Other Than Bldg	0	Constant	0	0	0	0	0
404	Water Quality Control Improvements DW 590120	0	Constant	0	0	0	0	0

Table 10
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Wastewater System Operating Expenses

Line No.	Description	Adjusted 2025	Escalation	Projected 2026	Fiscal Year Ending September 30.			
					2027	2028	2029	2030
405	Machinery & Equipment	0	Constant	0	0	0	0	0
406	Meter Replacement DW 590120	0	Constant	0	0	0	0	0
407	Water Distribution Sub-Total	\$0		\$0	\$0	\$0	\$0	\$0
	Wastewater Collection - Fund 540							
408	Regular Salaries & Wages	\$1,329,793	Labor	\$1,382,985	\$1,452,134	\$1,524,741	\$1,600,978	\$1,681,027
409	Regular Salaries & Wages Incentive Bonus	0	Labor	0	0	0	0	0
410	Regular Salaries & Wages Opt Out Health Ins Sub	1,200	Labor	1,248	1,310	1,376	1,445	1,517
411	Additional Personnel Salaries	0	Labor	0	0	0	0	0
412	OPEB	0	Benefits	0	0	0	0	0
413	Overtime	231,000	Labor	240,240	252,252	264,865	278,108	292,013
414	Fica/Medicare Taxes	119,872	Labor	124,667	130,900	137,445	144,317	151,533
415	Fica/Medicare Taxes Fica	0	Labor	0	0	0	0	0
416	Fica/Medicare Taxes Medicare	0	Labor	0	0	0	0	0
417	Retirement Contributions Frs	221,818	Benefits	237,345	253,959	271,737	290,758	311,111
418	Retirement Contributions City Contrib. Icma 457	0	Benefits	0	0	0	0	0
419	Medical Insurance	348,437	Benefits	372,828	398,926	426,850	456,730	488,701
420	Medical Insurance Life & Short Term Disability	8,545	Benefits	9,143	9,783	10,468	11,201	11,985
421	Worker's Compensation	35,720	Benefits	38,220	40,896	43,759	46,822	50,099
422	Unemployment Comp	0	Labor	0	0	0	0	0
423	Fy End Benefit Accrual	0	Benefits	0	0	0	0	0
424	Professional Services	150,000	Infl	153,600	157,133	160,590	164,123	167,733
425	Professional Services Medical Services	0	Infl	0	0	0	0	0
426	Professional Services Engineering/Architectural	0	Infl	0	0	0	0	0
427	Other Contractual Service	29,500	Infl	30,208	30,903	31,583	32,277	32,988
428	Other Contractual Service Landfill Fees	0	Infl	0	0	0	0	0
429	Travel & Per Diem	70	Infl	72	73	75	77	78
430	Travel & Per Diem Lodge/Transportation/Meal	0	Infl	0	0	0	0	0
431	Communications Services	16,053	Infl	16,438	16,816	17,186	17,564	17,951
432	Communications Services Telephone	0	Infl	0	0	0	0	0
433	Communications Services Radios/Base Station Maint	0	Infl	0	0	0	0	0
434	Communications Services Postage & Transportation	0	Infl	0	0	0	0	0
435	Postage & Transportation	300	Infl	307	314	321	328	335
436	Utility Services	2,500	Utility	2,723	2,960	3,215	3,492	3,792
437	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
438	Rentals & Leases	500	Infl	512	524	535	547	559
439	Rentals & Leases Equipment/Motor Vehicles	0	Infl	0	0	0	0	0
440	Insurance Operating Liability	302,790	Ins	314,902	327,498	340,598	354,221	368,390
441	Insurance Auto Liability	19,015	Ins	19,776	20,567	21,389	22,245	23,135
442	Insurance Workers' Comp	0	Ins	0	0	0	0	0
443	Insurance Building & Contents	0	Ins	0	0	0	0	0
444	Repair & Maintenance Serv	993,600	Repair	1,063,152	1,137,573	1,217,203	1,302,407	1,393,575
445	Repair & Maintenance Serv Office Equipment	0	Repair	0	0	0	0	0
446	Repair & Maintenance Serv Motor Vehicle	0	Repair	0	0	0	0	0
447	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
448	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
449	Repair & Maintenance Serv Utility Lines	0	Repair	0	0	0	0	0
450	Repair & Maintenance Serv Motorized/Mobile Equip	0	Repair	0	0	0	0	0
451	Printing & Binding	1,750	Infl	1,792	1,833	1,874	1,915	1,957
452	Printing & Binding Printer Reproduction	0	Infl	0	0	0	0	0
453	Printing & Binding Duplicating Xerox)	0	Infl	0	0	0	0	0
454	Other Charges/Obligations	760	Infl	778	796	814	832	850
455	Other Charges/Obligations Legal Ads	0	Infl	0	0	0	0	0
456	Other Charges/Obligations Other Contractual Oblige	0	Infl	0	0	0	0	0
457	Other Charges/Obligations Special Projects	0	Infl	0	0	0	0	0
458	Office Supplies	750	Infl	768	786	803	821	839
459	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
460	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
461	Operating Supplies	42,000	Infl	43,008	43,997	44,965	45,954	46,965
462	Operating Supplies Gasoline/Diesel/Lubricant	68,000	Fuel/Chem	72,760	77,853	83,303	89,134	95,374
463	Operating Supplies First Aid Supplies	0	Infl	0	0	0	0	0
464	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
465	Operating Supplies Uniforms/Protective Clthg	11,250	Infl	11,520	11,785	12,044	12,309	12,580
466	Operating Supplies Chemicals/Lab Supplies	0	S Flow	0	0	0	0	0
467	Books/Pubs/Subscrs/Membs Prof Dues & Memberships	1,550	Infl	1,587	1,624	1,659	1,696	1,733
468	Books/Pubs/Subscrs/Membs Registrations/Conf/Seminar	9,000	Infl	9,216	9,428	9,635	9,847	10,064
469	Books/Pubs/Subscrs/Membs Books/Pubs/Subscriptions	0	Infl	0	0	0	0	0
470	Books/Pubs/Subscrs/Membs School Tuition/Books/Supp	0	Infl	0	0	0	0	0
471	MedicalLife Insurance/ Payments for Health Exp	8,000	Benefits	8,560	9,159	9,800	10,486	11,220
472	Buildings	0	Repair	0	0	0	0	0
473	Improve Other Than Bldg	0	Repair	0	0	0	0	0
474	Improve Other Than Bldg Airport Blvd Phiii	0	Repair	0	0	0	0	0

Table 10
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Wastewater System Operating Expenses

Line No.	Description	Adjusted 2025	Escalation	Projected 2026	Fiscal Year Ending September 30.			
					2027	2028	2029	2030
475	Improve Other Than Bldg 24Th Place Sewer Replace	0	Repair	0	0	0	0	0
476	Improve Other Than Bldg E Lk Mary Blvd lib-Cc1243	0	Repair	0	0	0	0	0
477	Improve Other Than Bldg 18Th St/Maple To Chase	0	Repair	0	0	0	0	0
478	Improve Other Than Bldg Odor Control & Biosolids	0	Repair	0	0	0	0	0
479	Machinery & Equipment Motor Vehicle-Replacement	0	Infl	0	0	0	0	0
480	Machinery & Equipment Office Equip-Replacement	0	Infl	0	0	0	0	0
481	Machinery & Equipment Other Mach/Equip-Addition	0	Infl	0	0	0	0	0
482	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
483	Repair & Maintenance Serv	\$0	Constant	\$0	\$0	\$0	\$0	\$0
484	Improve Other Than Bldg	0	Constant	0	0	0	0	0
485	Machinery & Equipment	0	Constant	0	0	0	0	0
486	Improve Other Than Bldg	\$0	Constant	\$0	\$0	\$0	\$0	\$0
487	Improve Other Than Bldg	0	Constant	0	0	0	0	0
488	Wastewater Collections Sub-Total	\$3,953,773		\$4,158,355	\$4,391,782	\$4,638,832	\$4,900,634	\$5,178,105
Non Departmental - Fund 979 [2]								
489	Medical/Life Insurance Payments For Health Exp	\$11,893	Benefits	\$12,725	\$13,616	\$14,569	\$15,589	\$16,680
490	Non Classified Expense Amortization Expense	0	Eliminate	0	0	0	0	0
491	Non Classified Expense Depreciation Expense	0	Eliminate	0	0	0	0	0
492	Fixed Assets Capitalized	0	Eliminate	0	0	0	0	0
493	Debt Service - Principal St Rev Loan CS120586150	0	Eliminate	0	0	0	0	0
494	Debt Service - Principal St Rev Loan CS120586170	0	Eliminate	0	0	0	0	0
495	Debt Service - Principal SRF CS120586210 Principal	0	Eliminate	0	0	0	0	0
496	Debt Service - Principal Srl CS120-586190	0	Eliminate	0	0	0	0	0
497	Debt Service - Principal SRF Loan CS120586220	0	Eliminate	0	0	0	0	0
498	Debt Service - Principal SRF Loan DW5906010	0	Eliminate	0	0	0	0	0
499	Debt Service - Principal 2003 Bond Principal	0	Eliminate	0	0	0	0	0
500	Debt Service - Principal SRF Loan DWW586250	0	Eliminate	0	0	0	0	0
501	Debt Service - Principal SRF Loan WW590100	0	Eliminate	0	0	0	0	0

Table 10
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Wastewater System Operating Expenses

Line No.	Description	Adjusted 2025	Escalation	Projected 2026	Fiscal Year Ending September 30,			
					2027	2028	2029	2030
502	Debt Service - Principal SRF Loan 590110	0	Eliminate	0	0	0	0	0
503	Debt Service - Principal 2010 Refunding Bonds	0	Eliminate	0	0	0	0	0
504	Debt Service - Principal SRF Loan 590130	0	Eliminate	0	0	0	0	0
505	Debt Service - Principal SRF Loan 590131	0	Eliminate	0	0	0	0	0
506	Debt Service - Interest SRF Loan 590131	0	Eliminate	0	0	0	0	0
507	Debt Service - Interest St Rev Loan CS120586150	0	Eliminate	0	0	0	0	0
508	Debt Service - Interest St Rev Loan CS120586170	0	Eliminate	0	0	0	0	0
509	Debt Service - Interest SRF CS120586210 Interest	0	Eliminate	0	0	0	0	0
510	Debt Service - Interest 1993 Bonds Interest	0	Eliminate	0	0	0	0	0
511	Debt Service - Interest SRL CS120-586190	0	Eliminate	0	0	0	0	0
512	Debt Service - Interest SRF Loan CS120586220	0	Eliminate	0	0	0	0	0
513	Debt Service - Interest SRF Loan DW5906010	0	Eliminate	0	0	0	0	0
514	Debt Service - Interest 2003 Bond Interest	0	Eliminate	0	0	0	0	0
515	Debt Service - Interest SRF Loan DW586250	0	Eliminate	0	0	0	0	0
516	Debt Service - Interest - 590100	0	Eliminate	0	0	0	0	0
517	Debt Service - Interest - DW590110	0	Eliminate	0	0	0	0	0
518	Debt Service - Interest 2010 Refunding Bonds	0	Eliminate	0	0	0	0	0
519	Debt Service - Interest - WW590101	0	Eliminate	0	0	0	0	0
520	Debt Service - Principal - WW590101	0	Eliminate	0	0	0	0	0
521	Debt Service - Principal - 590120	0	Eliminate	0	0	0	0	0
522	Debt Service - Interest - 590120	0	Eliminate	0	0	0	0	0
523	Debt Service - Interest - SRF WW 590130	0	Eliminate	0	0	0	0	0
524	Debt Service - Principal - 590150	0	Eliminate	0	0	0	0	0
525	Debt Service - Interest - 590150	0	Eliminate	0	0	0	0	0
526	Debt Service - Principal DW590191	0	Eliminate	0	0	0	0	0
527	Debt Service - Interest DW590191	0	Eliminate	0	0	0	0	0
528	Amortization Expense 2003 Bond Amortization	0	Eliminate	0	0	0	0	0
529	Amortization Expense	0	Eliminate	0	0	0	0	0
530	Amortization Expense SRF Loan Amortization	0	Eliminate	0	0	0	0	0
531	Other Non-Operating Uses Bad Debt Exp-Customer A/R	0	Eliminate	0	0	0	0	0
532	Transfer to General Fund / Fund 452	0	Eliminate	0	0	0	0	0
533	Transfer to Capital Replacement Fund	0	Eliminate	0	0	0	0	0
534	Personnel Contingency	0	Eliminate	0	0	0	0	0
535	Other Uses Additions To Reserves	0	Eliminate	0	0	0	0	0
536	Total Non Departmental Sub-Total	\$11,893		\$12,725	\$13,616	\$14,569	\$15,589	\$16,680
537	Historical Adjustment [3]	(\$361,382)	Calculation	(\$375,333)	(\$396,322)	(\$418,002)	(\$440,993)	(\$465,378)
538	Total Wastewater Budget	\$15,767,980		\$16,376,705	\$17,292,491	\$18,238,458	\$19,241,578	\$20,305,562

Footnotes:

- [1] Amounts obtained from the Adopted Fiscal Year 2025 Budget Documents provided by City staff and are then adjusted
[2] Amounts are adjusted out of operating expenses and reflected in the revenue requirements on Table 1 and Table 2.
[3] Budgeted operating costs were adjusted downwards by -2.24%% per year to account for historical operating results.

Table 11
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water and Wastewater System Operating Expenses

Line No.	Description	Adjusted 2025	Escalation	Projected 2026	Fiscal Year Ending September 30,			
					2027	2028	2029	2030
Administration - Fund 510								
1	Regular Salaries & Wages	\$1,756,118	Labor	\$1,826,363	\$1,917,681	\$2,013,565	\$2,114,243	\$2,219,955
2	Regular Salaries & Wages Contractual > 6 Months	0	Labor	0	0	0	0	0
3	Regular Salaries & Wages	17,182	Labor	17,869	18,763	19,701	20,686	21,720
4	Regular Salaries & Wages Incentive Bonus	0	Labor	0	0	0	0	0
5	Regular Salaries & Wages Opt Out Health Ins Sub	1,200	Labor	1,248	1,310	1,376	1,445	1,517
6	Additional Personnel Salaries	0	Calculation	47,050	86,153	90,460	94,983	99,732
7	OPEB	0	Benefits	0	0	0	0	0
8	Other Salaries & Wages	76,905	Labor	79,981	83,980	88,179	92,588	97,218
9	Overtime	55,000	Labor	57,200	60,060	63,063	66,216	69,527
10	Fica/Medicare Taxes	0	Labor	0	0	0	0	0
11	Fica/Medicare Taxes Fica	0	Labor	0	0	0	0	0
12	Fica/Medicare Taxes Medicare	136,165	Labor	141,612	148,692	156,127	163,933	172,130
13	Retirement Contributions Frs	280,722	Benefits	300,373	321,399	343,897	367,969	393,727
14	Retirement Contributions City Contrib. Iema 457	0	Benefits	0	0	0	0	0
15	Medical Insurance	430,815	Benefits	460,972	493,240	527,767	564,711	604,240
16	Medical Insurance Life & Short Term Disability	11,139	Benefits	11,919	12,753	13,646	14,601	15,623
17	Worker's Compensation	22,255	Benefits	23,813	25,480	27,263	29,172	31,214
18	Unemployment Comp	0	Labor	0	0	0	0	0
19	Fy End Benefit Accrual	0	Benefits	0	0	0	0	0
20	Professional Services	915,000	Infl	500,000	511,500	522,753	534,254	546,007
21	Professional Services Medical Services	0	Infl	0	0	0	0	0
22	Professional Services Legal Services	0	Infl	0	0	0	0	0
23	Prof. Services Engineering/Architectural/Accounting	0	Infl	0	0	0	0	0
24	Other Contractual Service	262,729	Infl	269,034	275,222	281,277	287,465	293,790
25	Other Contractual Service Collection Agency Fees	0	Infl	0	0	0	0	0
26	Other Contractual Service Other Contractual Service	0	Labor	0	0	0	0	0
27	Other Contractual Service Data Processing Svcs-Gf	415,126	Labor	431,731	453,318	475,983	499,783	524,772
28	Other Contractual Service Engineering Services-Gf	249,966	Labor	259,965	272,963	286,611	300,942	315,989
29	Other Contractual Service Personnel Svcs - Gf	176,660	Labor	183,726	192,913	202,558	212,686	223,321
30	Other Contractual Service Finance/Admin Svcs - Gf	1,196,333	Labor	1,244,186	1,306,396	1,371,715	1,440,301	1,512,316
31	Other Contractual Service -Fleet - Gf	157,150	Labor	163,436	171,608	180,188	189,198	198,657
32	Travel & Per Diem	4,200	Infl	4,301	4,400	4,497	4,595	4,697
33	Travel & Per Diem Lodge/Transportation/Meal	0	Infl	0	0	0	0	0
34	Travel & Per Diem Monthly Vehicle Reimburse	0	Infl	0	0	0	0	0
35	Communications Services	19,400	Infl	19,866	20,323	20,770	21,227	21,694
36	Communications Services Telephone	0	Infl	0	0	0	0	0
37	Communications Services Radios/Base Station Maint	0	Infl	0	0	0	0	0
38	Communications Services Alarm System	0	Infl	0	0	0	0	0
39	Communications Services Postage & Transportation	0	Infl	0	0	0	0	0
40	Postage & Transportation	90,000	Infl	92,160	94,280	96,354	98,474	100,640
41	Utility Services	190,000	Electric	203,300	217,531	232,758	249,051	266,485
42	Utility Services Electric	0	Utility	0	0	0	0	0
43	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
44	Utility Services Utility Bills Due County	0	Utility	0	0	0	0	0
45	Rentals & Leases	23,500	Infl	24,064	24,617	25,159	25,713	26,278
46	Rentals & Leases Equipment/Motor Vehicles	0	Infl	0	0	0	0	0
47	Rentals & Leases Buildings/Land	0	Infl	0	0	0	0	0
48	Rentals & Leases Copier Lease	0	Infl	0	0	0	0	0
49	Insurance Operating Liability	37,446	Ins	38,944	40,502	42,122	43,807	45,559
50	Insurance Auto Liability	2,664	Ins	2,771	2,881	2,997	3,117	3,241
51	Insurance Workers' Comp	0	Ins	0	0	0	0	0
52	Repair & Maintenance Serv	228,357	Repair	244,342	261,446	279,747	299,329	320,283
53	Repair & Maintenance Serv Office Equipment	0	Repair	0	0	0	0	0
54	Repair & Maintenance Serv Motor Vehicle	0	Repair	0	0	0	0	0
55	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
56	Printing & Binding	54,400	Infl	55,706	56,987	58,241	59,522	60,831
57	Printing & Binding Printer Reproduction	0	Infl	0	0	0	0	0
58	Printing & Binding Duplicating Xerox)	0	Infl	0	0	0	0	0
59	Promotional Activities	5,000	Infl	5,120	5,238	5,353	5,471	5,591
60	Other Charges/Obligations	425,720	Infl	435,937	445,964	455,775	465,802	476,050
61	Other Charges/Obligations Legal Ads	0	Infl	0	0	0	0	0
62	Other Charges/Obligations Special Projects	0	Infl	0	0	0	0	0
63	Office Supplies	25,000	Infl	25,600	26,189	26,765	27,354	27,956
64	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
65	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
66	Operating Supplies	25,100	Infl	25,702	26,294	26,872	27,463	28,067
67	Operating Supplies Gasoline/Diesel/Lubricant	12,000	Fuel/Chem	12,840	13,739	14,701	15,730	16,831
68	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
69	Operating Supplies Uniforms/Protective Clthg	4,550	Infl	4,659	4,766	4,871	4,978	5,088
70	Books/Pubs/Subscrs/Membs Prof Dues & Memberships	8,625	Infl	8,832	9,035	9,234	9,437	9,645
71	Books/Pubs/Subscrs/Membs Registrations/Conf/Seminar	8,650	Infl	8,858	9,061	9,261	9,464	9,673
72	Books/Pubs/Subscrs/Membs Books/Pubs/Subscriptions	0	Infl	0	0	0	0	0

Table 11
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water and Wastewater System Operating Expenses

Line No.	Description	Adjusted 2025	Escalation	Projected 2026	Fiscal Year Ending September 30,			
					2027	2028	2029	2030
73	Books/Pubs/Subscrs/Membs School Tuition/Books/Supp	11,575	Infl	11,853	12,125	12,392	12,665	12,943
74	W/S Combination Services / Training	10,800	Infl	11,059	11,314	11,562	11,817	12,077
75	Non Classified Expense	0	Infl	0	0	0	0	0
76	Machinery & Equipment	0	Infl	0	0	0	0	0
77	Machinery & Equipment Computer Hardware	0	Infl	0	0	0	0	0
78	Machinery & Equipment Computer Software	0	Infl	0	0	0	0	0
79	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
80	Debt Service - Interest / Pay Int On Utility Deposit	0	Eliminate	0	0	0	0	0
81	Operating Supplies	\$0	Constant	\$0	\$0	\$0	\$0	\$0
82	Buildings	0	Constant	0	0	0	0	0
83	Machinery & Equipment	0	Constant	0	0	0	0	0
84	Administration Sub-Total	\$7,347,452		\$7,256,391	\$7,640,120	\$8,005,559	\$8,390,190	\$8,795,082
Water and Wastewater Plants - Fund 520								
85	Regular Salaries & Wages	\$3,370,837	Labor	\$3,505,670	\$3,680,954	\$3,865,002	\$4,058,252	\$4,261,164
86	Regular Salaries & Wages Contractual > 6 Months	0	Labor	0	0	0	0	0
87	Regular Salaries & Wages	5,020	Labor	5,221	5,482	5,756	6,044	6,346
88	Regular Salaries & Wages Incentive Bonus	0	Labor	0	0	0	0	0
89	Regular Salaries & Wages Opt Out Health Ins Sub	6,000	Labor	6,240	6,552	6,880	7,224	7,585
90	Additional Personnel Salaries	0	Calculation	0	0	0	0	0
91	OPEB	0	Benefits	0	0	0	0	0
92	Other Salaries & Wages	20,952	Labor	21,790	22,880	24,024	25,225	26,486
93	Overtime	177,000	Labor	184,080	193,284	202,948	213,096	223,750
94	Fica/Medicare Taxes	274,830	Labor	285,823	300,114	315,120	330,876	347,420
95	Fica/Medicare Taxes Fica	0	Labor	0	0	0	0	0
96	Fica/Medicare Taxes Medicare	0	Labor	0	0	0	0	0
97	Retirement Contributions Frs	517,860	Benefits	554,110	592,898	634,401	678,809	726,325
98	Retirement Contributions City Contrib. Icma 457	0	Benefits	0	0	0	0	0
99	Medical Insurance	767,822	Benefits	821,570	879,079	940,615	1,006,458	1,076,910
100	Medical Insurance Life & Short Term Disability	21,787	Benefits	23,312	24,944	26,690	28,558	30,557
101	Worker's Compensation	79,856	Benefits	85,446	91,427	97,827	104,675	112,002
102	Unemployment Comp	0	Labor	0	0	0	0	0
103	Fy End Benefit Accrual	0	Benefits	0	0	0	0	0
104	Professional Services	215,000	Infl	220,160	225,224	230,179	235,243	240,418
105	Professional Services Medical Services	0	Infl	0	0	0	0	0
106	Professional Services Engineering/Architectural	0	Infl	0	0	0	0	0
107	Professional Services Engineering Fwc - Site 10	0	Infl	0	0	0	0	0
108	Other Contractual Service	25,000	Infl	25,600	26,189	26,765	27,354	27,956
109	Other Contractual Service Other Contractual Service	0	Infl	0	0	0	0	0
110	Travel & Per Diem	5,800	Infl	5,939	6,076	6,209	6,346	6,486
111	Travel & Per Diem Lodge/Transportation/M meal	0	Infl	0	0	0	0	0
112	Communications Services	19,200	Infl	19,661	20,113	20,555	21,008	21,470
113	Communications Services Telephone	0	Infl	0	0	0	0	0
114	Communications Services Radios/Base Station Maint	0	Infl	0	0	0	0	0
115	Communications Services Postage & Transportation	0	Infl	0	0	0	0	0
116	Postage & Transportation	100	Infl	102	105	107	109	112
117	Utility Services	0	Utility	0	0	0	0	0
118	Utility Services Industrial Monitoring	0	Utility	0	0	0	0	0
119	Rentals & Leases	5,000	Infl	5,120	5,238	5,353	5,471	5,591
120	Rentals & Leases Equipment/Motor Vehicles	0	Infl	0	0	0	0	0
121	Rentals & Leases Copier Lease	0	Infl	0	0	0	0	0
122	Insurance	0	Ins	0	0	0	0	0
123	Insurance Operating Liability	13,020	Ins	13,541	14,082	14,646	15,232	15,841
124	Insurance Auto Liability	17,092	Ins	17,776	18,487	19,226	19,995	20,795
125	Insurance Workers' Comp	0	Ins	0	0	0	0	0
126	Insurance Building & Contents	0	Ins	0	0	0	0	0
127	Repair & Maintenance Serv	140,000	Repair	149,800	160,286	171,506	183,511	196,357
128	Repair & Maintenance Serv Office Equipment	0	Repair	0	0	0	0	0
129	Repair & Maintenance Serv Motor Vehicle	0	Repair	0	0	0	0	0
130	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
131	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
132	Repair & Maintenance Serv Motorized/Mobile Equip	0	Repair	0	0	0	0	0
133	Printing & Binding	1,900	Infl	1,946	1,990	2,034	2,079	2,125
134	Printing & Binding Printer Reproduction	0	Infl	0	0	0	0	0
135	Promotional Activities	0	Infl	0	0	0	0	0
136	Other Charges/Obligations	28,000	Infl	28,672	29,331	29,977	30,636	31,310
137	Other Charges/Obligations Legal Ads	0	Infl	0	0	0	0	0
138	Other Charges/Obligations Special Projects	0	Infl	0	0	0	0	0
139	Other Charges/Obligations Fema-Hurricane Jeanne	0	Infl	0	0	0	0	0
140	Office Supplies	1,000	Infl	1,024	1,048	1,071	1,094	1,118
141	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0

Table 11
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water and Wastewater System Operating Expenses

Line No.	Description	Adjusted		Projected 2026	Fiscal Year Ending September 30.			
		2025	Escalation		2027	2028	2029	2030
142	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
143	Operating Supplies	36,000	Infl	36,864	37,712	38,542	39,389	40,256
144	Operating Supplies Gasoline/Diesel/Lubricant	95,000	Fuel/Chem	101,650	108,766	116,379	124,526	133,242
145	Operating Supplies First Aid Supplies	0	Infl	0	0	0	0	0
146	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
147	Operating Supplies Uniforms/Protective Clthg	22,000	Infl	22,528	23,046	23,553	24,071	24,601
148	Operating Supplies Chemicals/Lab Supplies	0	Fuel/Chem	0	0	0	0	0
149	Books/Pubs/Subscrs/Membs Prof Dues & Memberships	6,700	Infl	6,861	7,019	7,173	7,331	7,492
150	Books/Pubs/Subscrs/Membs Registrations/Conf/Seminar	4,200	Infl	4,301	4,400	4,497	4,595	4,697
151	Books/Pubs/Subscrs/Membs Books/Pubs/Subscriptions	400	Infl	410	419	428	438	447
152	Books/Pubs/Subscrs/Membs School Tuition/Books/Supp	0	Infl	0	0	0	0	0
153	W/S Combination Services / Training	2,400	Infl	2,458	2,514	2,569	2,626	2,684
154	Improve Other Than Bldg	0	Repair	0	0	0	0	0
155	Improve Other Than Bldg Airport Lift Station & Fo	0	Repair	0	0	0	0	0
156	Machinery & Equipment	0	Infl	0	0	0	0	0
157	Machinery & Equipment Motor Vehicle-Replacement	0	Infl	0	0	0	0	0
158	Machinery & Equipment Other Mach/Equip-Replace	0	Infl	0	0	0	0	0
159	Machinery & Equipment Computer Hardware	0	Infl	0	0	0	0	0
160	Machinery & Equipment Computer Software	0	Infl	0	0	0	0	0
161	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
162	Professional Services	\$0	Constant	\$0	\$0	\$0	\$0	\$0
163	Repair & Maintenance Serv	0	Constant	0	0	0	0	0
164	Land Acquisitions	0	Constant	0	0	0	0	0
165	Improve Other Than Bldg	0	Constant	0	0	0	0	0
166	Machinery & Equipment	0	Constant	0	0	0	0	0
167	Improve Other Than Bldg	0	Constant	0	0	0	0	0
168	Water and Wastewater Plants Sub-Total	\$5,879,776		\$6,157,674	\$6,489,657	\$6,840,031	\$7,210,270	\$7,601,543
Water Plant #1 - Fund 521								
169	Professional Services	\$60,000	Infl	\$61,440	\$62,853	\$64,236	\$65,649	\$67,093
170	Other Contractual Service	32,000	Infl	32,768	33,522	34,259	35,013	35,783
171	Other Contractual Service Other Contractual Service	0	Infl	0	0	0	0	0
172	Communications Services	0	Infl	0	0	0	0	0
173	Utility Services	310,000	Utility	337,671	367,088	398,676	432,129	468,389
174	Utility Services Electric	0	Utility	0	0	0	0	0
175	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
176	W/S Combination Services / Rentals & Leases	1,300	Utility	1,416	1,539	1,672	1,812	1,964
177	Insurance Operating Liability	3,087	Ins	3,210	3,339	3,472	3,611	3,756
178	Auto Liability	0	Ins	0	0	0	0	0
179	Repair & Maintenance Serv	60,000	Repair	64,200	68,694	73,503	78,648	84,153
180	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
181	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
182	W/S Combination Services / Printing & Binding	500	Infl	512	524	535	547	559
183	Office Supplies	3,000	Infl	3,072	3,143	3,212	3,282	3,355
184	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
185	Office Supplies Small Tools/Minor Equip / Rep. & Maint	0	Infl	0	0	0	0	0
186	Operating Supplies	225,000	W Flow	234,505	243,775	252,770	261,705	270,910
187	Operating Supplies Gasoline/Diesel/Lubricant	10,000	Fuel/Chem	10,700	11,449	12,250	13,108	14,026
188	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
189	Operating Supplies Chemicals/Lab Supplies	0	W Flow	0	0	0	0	0
190	Machinery & Equipment Other Mach/Equip-Addtion	0	Infl	0	0	0	0	0
191	Machinery & Equipment Other Mach/Equip-Replace	0	Infl	0	0	0	0	0
192	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
193	Additional Operating Costs for Dioxane Project	0	Infl	0	0	950,000	970,900	992,260
194	Sub-Total Water Plant #1	\$704,887		\$749,494	\$795,926	\$1,794,585	\$1,866,405	\$1,942,248
Water Plant #2 - Fund 522								
195	W/S Combination Services / Professional Services	\$0	Infl	\$0	\$0	\$0	\$0	\$0
196	W/S Combination Services / Other Contractual Services	45,000	Infl	46,080	47,140	48,177	49,237	50,320
197	Utility Services	180,000	Constant	180,000	180,000	180,000	180,000	180,000
198	Incremental DBP - Carbon Replacement	0	Infl	0	0	0	0	0
199	Incremental DBP - Electric & Chemical	0	Constant	0	0	0	0	0
200	Utility Services Electric	0	Utility	0	0	0	0	0
201	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
202	W/S Combination Services / Rentals & Leases	1,000	Infl	1,024	1,048	1,071	1,094	1,118
203	Insurance Operating Liability	2,798	Ins	2,910	3,026	3,147	3,273	3,404
204	Auto Liability / Other Contractual Services / Prof. Services	0	Ins	0	0	0	0	0
205	Repair & Maintenance Serv	45,000	Repair	48,150	51,521	55,127	58,986	63,115
206	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0

Table 11
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water and Wastewater System Operating Expenses

Line No.	Description	Adjusted 2025	Escalation	Projected 2026	Fiscal Year Ending September 30,			
					2027	2028	2029	2030
207	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
208	Office Supplies	0	Infl	0	0	0	0	0
209	Operating Supplies	0	W Flow	0	0	0	0	0
210	Operating Supplies Gasoline/Diesel/Lubricant	0	Fuel/Chem	0	0	0	0	0
211	Operating Supplies Chemicals/Lab Supplies	0	W Flow	0	0	0	0	0
212	Machinery & Equipment Other Mach/Equip-Replace	360,000	Infl	368,640	377,119	385,415	393,894	402,560
213	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
214	Water Plant #2 Sub-Total	\$633,798		\$646,804	\$659,853	\$672,937	\$686,485	\$700,517
Well Fields - Fund 525								
215	Utility Services	\$0	Utility	\$0	\$0	\$0	\$0	\$0
216	Insurance Operating Liability	22,843	Ins	23,757	24,707	25,695	26,723	27,792
217	Repair & Maintenance Serv	80,000	Repair	85,600	91,592	98,003	104,864	112,204
218	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
219	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
220	W/S Combination Services / Other Charges / Obligation	0	Infl	0	0	0	0	0
221	Operating Supplies	250	Infl	256	262	268	274	280
222	Operating Supplies Gasoline/Diesel/Lubricant	0	Fuel/Chem	0	0	0	0	0
223	Operating Supplies Chemicals/Lab Supplies	0	W Flow	0	0	0	0	0
224	Machinery & Equipment Other Mach/Equip-Replace	500	Infl	512	524	535	547	559
225	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
226	Well Fields Sub-Total	\$103,593		\$110,125	\$117,085	\$124,502	\$132,407	\$140,835
North Wastewater Treatment Plant - Fund 527								
227	Professional Services	\$30,200	Infl	\$30,925	\$31,636	\$32,332	\$33,043	\$33,770
228	Other Contractual Service	335,622	Infl	343,677	351,581	359,316	367,221	375,300
229	Other Contractual Service Other Contractual Service	0	Infl	0	0	0	0	0
230	Other Contractual Service Sludge Disposal Fee	0	Infl	0	0	0	0	0
231	Communications Services	200	Infl	205	210	214	219	224
232	Communications Services	0	Infl	0	0	0	0	0
233	W/S Combination Services / Postage & Transportation	300	Infl	307	314	321	328	335
234	Utility Services	933,000	Utility	1,016,280	1,104,818	1,199,887	1,303,138	1,415,273
235	Utility Services Electric	0	Utility	0	0	0	0	0
236	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
237	Rentals & Leases	19,000	Infl	19,456	19,903	20,341	20,789	21,246
238	Insurance Operating Liability	381,594	Ins	396,858	412,732	429,241	446,411	464,267
239	Insurance Auto Liability	11,502	Ins	11,962	12,441	12,938	13,456	13,994
240	Repair & Maintenance Serv	500,000	Repair	535,000	572,450	612,522	655,398	701,276
241	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
242	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
243	W/S Combination Services / Printing & Binding	100	Infl	102	105	107	109	112
244	Other Charges/Obligations/ Printing and Binding	1,500	Infl	1,536	1,571	1,606	1,641	1,677
245	Office Supplies	3,000	Infl	3,072	3,143	3,212	3,282	3,355
246	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
247	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
248	Operating Supplies	1,100,000	S Flow	1,146,953	1,192,742	1,237,165	1,283,242	1,331,036
249	Operating Supplies Gasoline/Diesel/Lubricant	40,000	Fuel/Chem	42,800	45,796	49,002	52,432	56,102
250	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
251	Operating Supplies Chemicals/Lab Supplies	0	S Flow	0	0	0	0	0
252	Buildings Reclaimed Water Aug System	0	Infl	0	0	0	0	0
253	Buildings W/W Plant-Airport Ph Ii	0	Infl	0	0	0	0	0
254	Improve Other Than Bldg	0	Repair	0	0	0	0	0
255	Improve Other Than Bldg Headworks Improvemnts-Wrf	0	Repair	0	0	0	0	0
256	Improve Other Than Bldg North Wrf Odor Treatment	0	Repair	0	0	0	0	0
257	Improve Other Than Bldg Pretreatment - Flow	0	Repair	0	0	0	0	0
258	Machinery & Equipment	0	Infl	0	0	0	0	0
259	Machinery & Equipment Other Mach/Equip-Addition	0	Infl	0	0	0	0	0
260	Machinery & Equipment Other Mach/Equip-Replace	0	Infl	0	0	0	0	0
261	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
262	Professional Services Engineering/Architectural	\$0	Constant	\$0	\$0	\$0	\$0	\$0
263	Repair & Maintenance Serv	0	Constant	0	0	0	0	0
264	Improve Other Than Bldg	0	Constant	0	0	0	0	0
265	Machinery & Equipment	0	Constant	0	0	0	0	0
266	North Wastewater Treatment Plant Sub-Total	\$3,356,018		\$3,549,133	\$3,749,442	\$3,958,205	\$4,180,710	\$4,417,968
South Wastewater Treatment Plant - Fund 528								
267	W/S Combination Services / Professional Services	\$30,000	Infl	\$30,720	\$31,427	\$32,118	\$32,825	\$33,547

Table 11
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water and Wastewater System Operating Expenses

Line No.	Description	Adjusted		Projected 2026	Fiscal Year Ending September 30,			
		2025	Escalation		2027	2028	2029	2030
268	Other Contractual Service	76,000	Infl	77,824	79,614	81,365	83,155	84,985
269	Other Contractual Service / Professional Services	0	Infl	0	0	0	0	0
270	Other Contractual Service Sludge Disposal Fee	0	Infl	0	0	0	0	0
271	Postage & Transportation	200	Infl	205	210	214	219	224
272	Utility Services	245,000	Utility	266,869	290,118	315,083	342,196	371,642
273	Utility Services Electric	0	Utility	0	0	0	0	0
274	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
275	Rentals & Leases	7,500	Infl	7,680	7,857	8,029	8,206	8,387
276	Rentals & Leases Equipment/Motor Vehicles	0	Infl	0	0	0	0	0
277	Repair & Maintenance Serv	255,000	Repair	272,850	291,950	312,386	334,253	357,651
278	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
279	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
280	Other Charges/Obligation	500	Infl	535	572	613	655	701
281	Office Supplies	1,000	Infl	1,024	1,048	1,071	1,094	1,118
282	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
283	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
284	Operating Supplies	112,000	S Flow	116,781	121,443	125,966	130,657	135,524
285	Operating Supplies Gasoline/Diesel/Lubricant	15,000	Fuel/Chem	16,050	17,174	18,376	19,662	21,038
286	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
287	Operating Supplies Chemicals/Lab Supplies	0	S Flow	0	0	0	0	0
288	Machinery & Equipment	0	Infl	0	0	0	0	0
289	Repair & Maintenance Serv	\$0	Constant	\$0	\$0	\$0	\$0	\$0
290	Office Supplies	0	Constant	0	0	0	0	0
291	Buildings	0	Constant	0	0	0	0	0
292	Improve Other Than Bldg	0	Constant	0	0	0	0	0
293	Machinery & Equipment	0	Constant	0	0	0	0	0
294	South Wastewater Treatment Plant Sub -Total	\$742,200		\$790,537	\$841,411	\$895,221	\$952,923	\$1,014,816
Wastewater Lift Stations - Fund 529								
295	Other Contractual Service	\$50	Infl	\$51	\$52	\$54	\$55	\$56
296	Utility Services	100	Utility	109	118	129	140	152
297	Utility Services	221,000	Utility	240,726	261,699	284,218	308,675	335,236
298	Utility Services Electric	0	Utility	0	0	0	0	0
299	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
300	Rentals & Leases	20,000	Infl	20,480	20,951	21,412	21,883	22,364
301	Insurance Operating Liability	50,113	Ins	52,118	54,202	56,370	58,625	60,970
302	Insurance & Auto Liability	139	Ins	145	150	156	163	169
303	Repair & Maintenance Serv	225,000	Repair	240,750	257,603	275,635	294,929	315,574
304	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
305	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
306	Office Supplies	200	Infl	205	210	214	219	224
307	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
308	Operating Supplies	6,500	Infl	6,656	6,809	6,959	7,112	7,268
309	Operating Supplies Gasoline/Diesel/Lubricant	2,500	Fuel/Chem	2,675	2,862	3,063	3,277	3,506
310	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
311	Operating Supplies Chemicals/Lab Supplies	0	S Flow	0	0	0	0	0
312	Machinery & Equipment Other Mach/Equip-Addition	0	Infl	0	0	0	0	0
313	Machinery & Equipment Other Mach/Equip-Replace	0	Infl	0	0	0	0	0
314	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
315	Repair & Maintenance Serv	\$0	Constant	\$0	\$0	\$0	\$0	\$0
316	Improve Other Than Bldg	0	Constant	0	0	0	0	0
317	Machinery & Equipment	0	Constant	0	0	0	0	0
318	Wastewater Lift Stations Sub -Total	\$525,602		\$563,914	\$604,656	\$648,209	\$695,077	\$745,520
Water Distribution - Fund 530								
319	Regular Salaries & Wages	\$1,162,898	Labor	\$1,209,414	\$1,269,885	\$1,333,379	\$1,400,048	\$1,470,050
320	Additional Pay	2,000	Labor	2,080	2,184	2,293	2,408	2,528
321	Regular Salaries & Wages Incentive Bonus	0	Labor	0	0	0	0	0
322	Regular Salaries & Wages Opt Out Health Ins Sub	0	Labor	0	0	0	0	0
323	Additional Personnel Salaries	0	Calculation	0	0	0	0	0
324	OPEB	0	Benefits	0	0	0	0	0
325	Other Salaries & Wages	0	Labor	0	0	0	0	0
326	Overtime	163,000	Labor	169,520	177,996	186,896	196,241	206,053
327	Fica/Medicare Taxes	0	Labor	0	0	0	0	0
328	Fica/Medicare Taxes Fica	0	Labor	0	0	0	0	0
329	Fica/Medicare Taxes Medicare	101,913	Labor	105,990	111,289	116,853	122,696	128,831
330	Retirement Contributions Frs	194,984	Benefits	208,633	223,237	238,864	255,584	273,475
331	Retirement Contributions City Contrib. Icma 457	0	Benefits	0	0	0	0	0

Table 11
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water and Wastewater System Operating Expenses

Line No.	Description	Adjusted		Projected 2026	Fiscal Year Ending September 30,			
		2025	Escalation		2027	2028	2029	2030
332	Medical Insurance	295,463	Benefits	316,145	338,276	361,955	387,292	414,402
333	Medical Insurance Life & Short Term Disability	7,284	Benefits	7,794	8,339	8,923	9,548	10,216
334	Worker's Compensation	30,438	Benefits	32,569	34,848	37,288	39,898	42,691
335	Unemployment Comp	0	Labor	0	0	0	0	0
336	Fy End Benefit Accrual	0	Benefits	0	0	0	0	0
337	Professional Services	12,000	Infl	12,288	12,571	12,847	13,130	13,419
338	Professional Services Medical Services	0	Infl	0	0	0	0	0
339	Professional Services Engineering/Architectural	0	Infl	0	0	0	0	0
340	Other Contractual Service	323,500	Infl	331,264	338,883	346,338	353,958	361,745
341	Other Contractual Service Landfill Fees	0	Infl	0	0	0	0	0
342	Other Contractual Service Other Contractual Service	0	Infl	0	0	0	0	0
343	Travel & Per Diem	70	Infl	72	73	75	77	78
344	Travel & Per Diem Lodge/Transportation/Meal	0	Infl	0	0	0	0	0
345	Communications Services	8,650	Infl	8,858	9,061	9,261	9,464	9,673
346	Communications Services Telephone	0	Infl	0	0	0	0	0
347	Communications Services Radios/Base Station Maint	0	Infl	0	0	0	0	0
348	Communications Services Postage & Transportation	0	Infl	0	0	0	0	0
349	Postage & Transportation	50	Infl	51	52	54	55	56
350	Utility Services	23,500	Utility	25,598	27,828	30,222	32,758	35,507
351	Utility Services Electric	0	Utility	0	0	0	0	0
352	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
353	Rentals & Leases	4,400	Infl	4,506	4,609	4,711	4,814	4,920
354	Rentals & Leases Equipment/Motor Vehicles	0	Infl	0	0	0	0	0
355	Insurance Operating Liability	348,029	Ins	361,950	376,428	391,485	407,145	423,430
356	Insurance Auto Liability	5,421	Ins	5,638	5,863	6,098	6,342	6,595
357	Insurance Workers' Comp	0	Ins	0	0	0	0	0
358	Insurance Building & Contents	0	Ins	0	0	0	0	0
359	Repair & Maintenance Serv	719,100	Repair	769,437	823,298	880,928	942,593	1,008,575
360	Repair & Maintenance Serv Office Equipment	0	Repair	0	0	0	0	0
361	Repair & Maintenance Serv Motor Vehicle	0	Repair	0	0	0	0	0
362	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
363	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
364	Repair & Maintenance Serv Utility Lines	0	Eliminate	0	0	0	0	0
365	Repair & Maintenance Serv Water Meters	0	Repair	0	0	0	0	0
366	Repair & Maintenance Serv Motorized/Mobile Equip.	0	Repair	0	0	0	0	0
367	Repair & Maintenance Serv Reclaimed Irrigation Sys.	0	Repair	0	0	0	0	0
368	Repair & Maintenance Serv Cross Connection Controls	0	Repair	0	0	0	0	0
369	Printing & Binding	1,400	Infl	1,434	1,467	1,499	1,532	1,566
370	Printing & Binding Printer Reproduction	0	Infl	0	0	0	0	0
371	Printing & Binding Duplicating Xerox)	0	Infl	0	0	0	0	0
372	Other Charges/Obligations	1,500	Infl	1,536	1,571	1,606	1,641	1,677
373	Other Charges/Obligations Legal Ads	0	Infl	0	0	0	0	0
374	Other Charges/Obligations Other Contractual Oblig	0	Infl	0	0	0	0	0
375	Other Charges/Obligations Special Projects	0	Infl	0	0	0	0	0
376	Office Supplies	2,000	Infl	2,048	2,095	2,141	2,188	2,236
377	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
378	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
379	Operating Supplies	30,000	Infl	30,720	31,427	32,118	32,825	33,547
380	Operating Supplies Gasoline/Diesel/Lubricant	55,000	Fuel/Chem	58,850	62,970	67,377	72,094	77,140
381	Operating Supplies First Aid Supplies	0	Infl	0	0	0	0	0
382	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
383	Operating Supplies Uniforms/Protective Clthg	9,900	Infl	10,138	10,371	10,599	10,832	11,070
384	Operating Supplies Chemicals/Lab Supplies	0	W Flow	0	0	0	0	0
385	Books/Pubs/Subscrs/Membs Prof Dues & Memberships	550	Infl	563	576	589	602	615
386	Books/Pubs/Subscrs/Membs Registrations/Conf/Seminar	4,300	Infl	4,403	4,504	4,604	4,705	4,808
387	Books/Pubs/Subscrs/Membs Books/Pubs/Subscriptions	0	Infl	0	0	0	0	0
388	Books/Pubs/Subscrs/Membs School Tuition/Books/Supp	0	Infl	0	0	0	0	0
389	W/S Combination Services / Training	7,000	Infl	7,168	7,333	7,494	7,659	7,828
390	Improve Other Than Bldg	0	Repair	0	0	0	0	0
391	Improve Other Than Bldg Airport Blvd Phiii	0	Repair	0	0	0	0	0
392	Improve Other Than Bldg Reclaimed Water Tri-Party	0	Repair	0	0	0	0	0
393	Improve Other Than Bldg E Lk Mary Blvd lib-Cc1243	0	Repair	0	0	0	0	0
394	Machinery & Equipment	0	Infl	0	0	0	0	0
395	Machinery & Equipment Motor Vehicle-Replacement	0	Infl	0	0	0	0	0
396	Machinery & Equipment Other Mach/Equip-Addition	0	Infl	0	0	0	0	0
397	Machinery & Equipment Computer Hardware	0	Infl	0	0	0	0	0
398	Machinery & Equipment Computer Software	0	Infl	0	0	0	0	0
399	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
400	Professional Services Engineering/Architectural	\$0	Constant	\$0	\$0	\$0	\$0	\$0
401	Repair & Maintenance Serv	0	Constant	0	0	0	0	0
402	Office Supplies Small Tools/Minor Equip	0	Constant	0	0	0	0	0
403	Improve Other Than Bldg	0	Constant	0	0	0	0	0
404	Water Quality Control Improvements DW 590120	0	Constant	0	0	0	0	0

Table 11
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water and Wastewater System Operating Expenses

Line No.	Description	Adjusted 2025	Escalation	Projected 2026	Fiscal Year Ending September 30.			
					2027	2028	2029	2030
405	Machinery & Equipment	0	Constant	0	0	0	0	0
406	Meter Replacement DW 590120	0	Constant	0	0	0	0	0
407	Water Distribution Sub-Total	\$3,514,350		\$3,688,665	\$3,887,034	\$4,096,497	\$4,318,127	\$4,552,733
Wastewater Collection - Fund 540								
408	Regular Salaries & Wages	\$1,329,793	Labor	\$1,382,985	\$1,452,134	\$1,524,741	\$1,600,978	\$1,681,027
409	Regular Salaries & Wages Incentive Bonus	0	Labor	0	0	0	0	0
410	Regular Salaries & Wages Opt Out Health Ins Sub	1,200	Labor	1,248	1,310	1,376	1,445	1,517
411	Additional Personnel Salaries	0	Labor	0	0	0	0	0
412	OPEB	0	Benefits	0	0	0	0	0
413	Overtime	231,000	Labor	240,240	252,252	264,865	278,108	292,013
414	Fica/Medicare Taxes	119,872	Labor	124,667	130,900	137,445	144,317	151,533
415	Fica/Medicare Taxes Fica	0	Labor	0	0	0	0	0
416	Fica/Medicare Taxes Medicare	0	Labor	0	0	0	0	0
417	Retirement Contributions Frs	221,818	Benefits	237,345	253,959	271,737	290,758	311,111
418	Retirement Contributions City Contrib. Icma 457	0	Benefits	0	0	0	0	0
419	Medical Insurance	348,437	Benefits	372,828	398,926	426,850	456,730	488,701
420	Medical Insurance Life & Short Term Disability	8,545	Benefits	9,143	9,783	10,468	11,201	11,985
421	Worker's Compensation	35,720	Benefits	38,220	40,896	43,759	46,822	50,099
422	Unemployment Comp	0	Labor	0	0	0	0	0
423	Fy End Benefit Accrual	0	Benefits	0	0	0	0	0
424	Professional Services	150,000	Infl	153,600	157,133	160,590	164,123	167,733
425	Professional Services Medical Services	0	Infl	0	0	0	0	0
426	Professional Services Engineering/Architectural	0	Infl	0	0	0	0	0
427	Other Contractual Service	29,500	Infl	30,208	30,903	31,583	32,277	32,988
428	Other Contractual Service Landfill Fees	0	Infl	0	0	0	0	0
429	Travel & Per Diem	70	Infl	72	73	75	77	78
430	Travel & Per Diem Lodge/Transportation/Meal	0	Infl	0	0	0	0	0
431	Communications Services	16,053	Infl	16,438	16,816	17,186	17,564	17,951
432	Communications Services Telephone	0	Infl	0	0	0	0	0
433	Communications Services Radios/Base Station Maint	0	Infl	0	0	0	0	0
434	Communications Services Postage & Transportation	0	Infl	0	0	0	0	0
435	Postage & Transportation	300	Infl	307	314	321	328	335
436	Utility Services	2,500	Utility	2,723	2,960	3,215	3,492	3,792
437	Utility Services Water & Sewer	0	Utility	0	0	0	0	0
438	Rentals & Leases	500	Infl	512	524	535	547	559
439	Rentals & Leases Equipment/Motor Vehicles	0	Infl	0	0	0	0	0
440	Insurance Operating Liability	302,790	Ins	314,902	327,498	340,598	354,221	368,390
441	Insurance Auto Liability	19,015	Ins	19,776	20,567	21,389	22,245	23,135
442	Insurance Workers' Comp	0	Ins	0	0	0	0	0
443	Insurance Building & Contents	0	Ins	0	0	0	0	0
444	Repair & Maintenance Serv	993,600	Repair	1,063,152	1,137,573	1,217,203	1,302,407	1,393,575
445	Repair & Maintenance Serv Office Equipment	0	Repair	0	0	0	0	0
446	Repair & Maintenance Serv Motor Vehicle	0	Repair	0	0	0	0	0
447	Repair & Maintenance Serv Building	0	Repair	0	0	0	0	0
448	Repair & Maintenance Serv Machinery/Equipment-Other	0	Repair	0	0	0	0	0
449	Repair & Maintenance Serv Utility Lines	0	Repair	0	0	0	0	0
450	Repair & Maintenance Serv Motorized/Mobile Equip	0	Repair	0	0	0	0	0
451	Printing & Binding	1,750	Infl	1,792	1,833	1,874	1,915	1,957
452	Printing & Binding Printer Reproduction	0	Infl	0	0	0	0	0
453	Printing & Binding Duplicating Xerox)	0	Infl	0	0	0	0	0
454	Other Charges/Obligations	760	Infl	778	796	814	832	850
455	Other Charges/Obligations Legal Ads	0	Infl	0	0	0	0	0
456	Other Charges/Obligations Other Contractual Oblige	0	Infl	0	0	0	0	0
457	Other Charges/Obligations Special Projects	0	Infl	0	0	0	0	0
458	Office Supplies	750	Infl	768	786	803	821	839
459	Office Supplies General Office Supplies	0	Infl	0	0	0	0	0
460	Office Supplies Small Tools/Minor Equip	0	Infl	0	0	0	0	0
461	Operating Supplies	42,000	Infl	43,008	43,997	44,965	45,954	46,965
462	Operating Supplies Gasoline/Diesel/Lubricant	68,000	Fuel/Chem	72,760	77,853	83,303	89,134	95,374
463	Operating Supplies First Aid Supplies	0	Infl	0	0	0	0	0
464	Operating Supplies Janitor Supplies	0	Infl	0	0	0	0	0
465	Operating Supplies Uniforms/Protective Clthg	11,250	Infl	11,520	11,785	12,044	12,309	12,580
466	Operating Supplies Chemicals/Lab Supplies	0	S Flow	0	0	0	0	0
467	Books/Pubs/Subscrs/Membs Prof Dues & Memberships	1,550	Infl	1,587	1,624	1,659	1,696	1,733
468	Books/Pubs/Subscrs/Membs Registrations/Conf/Seminar	9,000	Infl	9,216	9,428	9,635	9,847	10,064
469	Books/Pubs/Subscrs/Membs Books/Pubs/Subscriptions	0	Infl	0	0	0	0	0
470	Books/Pubs/Subscrs/Membs School Tuition/Books/Supp	0	Infl	0	0	0	0	0
471	MedicalLife Insurance/ Payments for Health Exp	8,000	Infl	8,560	9,159	9,800	10,486	11,220
472	Buildings	0	Repair	0	0	0	0	0
473	Improve Other Than Bldg	0	Repair	0	0	0	0	0
474	Improve Other Than Bldg Airport Blvd Phiii	0	Repair	0	0	0	0	0

Table 11
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water and Wastewater System Operating Expenses

Line No.	Description	Adjusted		Projected 2026	Fiscal Year Ending September 30,			
		2025	Escalation		2027	2028	2029	2030
475	Improve Other Than Bldg 24Th Place Sewer Replace	0	Repair	0	0	0	0	0
476	Improve Other Than Bldg E Lk Mary Blvd Jib-Cc1243	0	Repair	0	0	0	0	0
477	Improve Other Than Bldg 18Th St/Maple To Chase	0	Repair	0	0	0	0	0
478	Improve Other Than Bldg Odor Control & Biosolids	0	Repair	0	0	0	0	0
479	Machinery & Equipment Motor Vehicle-Replacement	0	Infl	0	0	0	0	0
480	Machinery & Equipment Office Equip-Replacement	0	Infl	0	0	0	0	0
481	Machinery & Equipment Other Mach/Equip-Addition	0	Infl	0	0	0	0	0
482	Fixed Assets Capitalized	0	Infl	0	0	0	0	0
483	Repair & Maintenance Serv	\$0	Constant	\$0	\$0	\$0	\$0	\$0
484	Improve Other Than Bldg	0	Constant	0	0	0	0	0
485	Machinery & Equipment	0	Constant	0	0	0	0	0
486	Improve Other Than Bldg	\$0	Constant	\$0	\$0	\$0	\$0	\$0
487	Improve Other Than Bldg	0	Constant	0	0	0	0	0
488	Wastewater Collections Sub-Total	\$3,953,773		\$4,158,355	\$4,391,782	\$4,638,832	\$4,900,634	\$5,178,105
Non Departmental - Fund 979 [2]								
489	Medical/Life Insurance Payments For Health Exp	\$18,000	Benefits	\$19,260	\$20,608	\$22,051	\$23,594	\$25,246
490	Non Classified Expense Amortization Expense	0	Eliminate	0	0	0	0	0
491	Non Classified Expense Depreciation Expense	0	Eliminate	0	0	0	0	0
492	Fixed Assets Capitalized	0	Eliminate	0	0	0	0	0
493	Debt Service - Principal St Rev Loan CS120586150	0	Eliminate	0	0	0	0	0
494	Debt Service - Principal St Rev Loan CS120586170	0	Eliminate	0	0	0	0	0
495	Debt Service - Principal SRF CS120586210 Principal	0	Eliminate	0	0	0	0	0
496	Debt Service - Principal Srl CS120-586190	0	Eliminate	0	0	0	0	0
497	Debt Service - Principal SRF Loan CS120586220	0	Eliminate	0	0	0	0	0
498	Debt Service - Principal SRF Loan DW5906010	0	Eliminate	0	0	0	0	0
499	Debt Service - Principal 2003 Bond Principal	0	Eliminate	0	0	0	0	0
500	Debt Service - Principal SRF Loan DWW586250	0	Eliminate	0	0	0	0	0
501	Debt Service - Principal SRF Loan WW590100	0	Eliminate	0	0	0	0	0

Table 11
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Water and Wastewater System Operating Expenses

Line No.	Description	Adjusted		Projected 2026	Fiscal Year Ending September 30,			
		2025	Escalation		2027	2028	2029	2030
502	Debt Service - Principal SRF Loan 590110	0	Eliminate	0	0	0	0	0
503	Debt Service - Principal 2010 Refunding Bonds	0	Eliminate	0	0	0	0	0
504	Debt Service - Principal SRF Loan 590130	0	Eliminate	0	0	0	0	0
505	Debt Service - Principal SRF Loan 590131	0	Eliminate	0	0	0	0	0
506	Debt Service - Interest SRF Loan 590131	0	Eliminate	0	0	0	0	0
507	Debt Service - Interest St Rev Loan CS120586150	0	Eliminate	0	0	0	0	0
508	Debt Service - Interest St Rev Loan CS120586170	0	Eliminate	0	0	0	0	0
509	Debt Service - Interest SRF CS120586210 Interest	0	Eliminate	0	0	0	0	0
510	Debt Service - Interest 1993 Bonds Interest	0	Eliminate	0	0	0	0	0
511	Debt Service - Interest SRL CS120-586190	0	Eliminate	0	0	0	0	0
512	Debt Service - Interest SRF Loan CS120586220	0	Eliminate	0	0	0	0	0
513	Debt Service - Interest SRF Loan DW5906010	0	Eliminate	0	0	0	0	0
514	Debt Service - Interest 2003 Bond Interest	0	Eliminate	0	0	0	0	0
515	Debt Service - Interest SRF Loan DW586250	0	Eliminate	0	0	0	0	0
516	Debt Service - Interest - 590100	0	Eliminate	0	0	0	0	0
517	Debt Service - Interest - DW590110	0	Eliminate	0	0	0	0	0
518	Debt Service - Interest 2010 Refunding Bonds	0	Eliminate	0	0	0	0	0
519	Debt Service - Interest - WW590101	0	Eliminate	0	0	0	0	0
520	Debt Service - Principal - WW590101	0	Eliminate	0	0	0	0	0
521	Debt Service - Principal - 590120	0	Eliminate	0	0	0	0	0
522	Debt Service - Interest - 590120	0	Eliminate	0	0	0	0	0
523	Debt Service - Interest - SRF WW 590130	0	Eliminate	0	0	0	0	0
524	Debt Service - Principal - 590150	0	Eliminate	0	0	0	0	0
525	Debt Service - Interest - 590150	0	Eliminate	0	0	0	0	0
526	Debt Service - Principal DW590191	0	Eliminate	0	0	0	0	0
527	Debt Service - Interest DW590191	0	Eliminate	0	0	0	0	0
528	Amortization Expense 2003 Bond Amortization	0	Eliminate	0	0	0	0	0
529	Amortization Expense	0	Eliminate	0	0	0	0	0
530	Amortization Expense SRF Loan Amortization	0	Eliminate	0	0	0	0	0
531	Other Non-Operating Uses Bad Debt Exp-Customer A/R	0	Eliminate	0	0	0	0	0
532	Transfer to General Fund / Fund 452	0	Eliminate	0	0	0	0	0
533	Transfer to Capital Replacement Fund	0	Eliminate	0	0	0	0	0
534	Personnel Contingency	0	Eliminate	0	0	0	0	0
535	Other Uses Additions To Reserves	0	Eliminate	0	0	0	0	0
536	Total Non Departmental Sub-Total	\$18,000		\$19,260	\$20,608	\$22,051	\$23,594	\$25,246
537	Historical Adjustment [3]	(\$600,000)	Calculation	(\$620,409)	(\$654,179)	(\$710,171)	(\$747,368)	(\$786,751)
538	Total Operating Expenses	\$26,179,449		\$27,069,942	\$28,543,396	\$30,986,458	\$32,609,454	\$34,327,861

Footnotes.

- [1] Amounts obtained from the Adopted Fiscal Year 2025 Budget Documents provided by City staff and are then adjusted
[2] Amounts are adjusted out of operating expenses and reflected in the revenue requirements on Table 1 and Table 2.
[3] Budgeted operating costs were adjusted downwards by -2.24%% per year to account for historical operating results

Table 12
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Operating Expense Escalation Assumptions

Line No.	Description	Escalation	Fiscal Year ending September 30,				
			2026	2027	2028	2029	2030
1	Water Rate Revenue	WRev	1.084	1.097	1.084	1.082	1.062
2	Wastewater Rate Revenue	SRev	1.067	1.086	1.074	1.073	1.063
3	Elimination	Eliminate	0.000	0.000	0.000	0.000	0.000
4	Insurance	Ins	1.040	1.040	1.040	1.040	1.040
5	Electric & Growth	Utility	1.089	1.087	1.086	1.084	1.084
6	Repair and Maintenance	Repair	1.070	1.070	1.070	1.070	1.070
7	Water Flow + Inflation	W Flow	1.042	1.040	1.037	1.035	1.035
8	Sewer Flow + Inflation	S Flow	1.043	1.040	1.037	1.036	1.035
9	No. of Customers + Inflation	Cust	1.059	1.054	1.050	1.046	1.046
10	Personnel Services	Labor	1.040	1.050	1.050	1.050	1.050
11	Personnel-Benefits/Taxes	Benefits	1.070	1.070	1.070	1.070	1.070
12	Inflation (CPI) [1]	Infl	1.024	1.023	1.022	1.022	1.022
13	Water Account Growth	W Growth	0.905	0.923	0.917	0.909	1.000
14	Sewer Account Growth	WW Growth	0.905	0.923	0.917	0.909	1.000
15	Constant	Constant	1.000	1.000	1.000	1.000	1.000
16	Electric	Electric	1.070	1.070	1.070	1.070	1.070
17	Fuel & Chemical	Fuel/Chem	1.070	1.070	1.070	1.070	1.070

[1] Fiscal Years 2026 through 2030 obtained from the "The Budget and Economic Outlook: An Update" published by the Congressional Budget Office as of January 2025.

Table 13
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update
Historical and Projected Water Customers and Sales

Line No.	Description	Historical Fiscal Year Ending September 30,					Projected Fiscal Year Ending September 30,					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Irrigation - Outside												
24	Average Monthly Customers	4	4	3	3	3	3	3	3	3	3	3
25	Annual Usage (000's Gallons)	304	381	271	186	200	200	200	200	200	200	200
26	Avg Monthly Usage per Customer (000's Gallons)	6.3	7.9	7.5	5.2	5.5	5.5	5.5	5.5	5.5	5.5	5.5
SUMMARY OF RETAIL WATER CUSTOMERS												
27	Average Monthly Customers	17,112	17,756	18,496	18,949	19,140	19,858	20,508	21,108	21,658	22,158	22,658
28	Average Monthly Units	27,053	28,485	29,289	28,992	29,033	29,751	30,401	31,001	31,551	32,051	32,551
29	Annual Usage (000's Gallons)	1,842,138	1,837,820	1,947,043	1,985,321	1,903,598	1,944,092	1,980,749	2,014,586	2,045,604	2,073,802	2,102,000
30	Avg Monthly Usage per Unit (000's Gallons)	5.7	5.4	5.5	5.7	5.5	5.4	5.4	5.4	5.4	5.4	5.4
Bulk Water Sales												
31	Average Monthly Customers	4	4	4	4	4	4	4	4	4	4	4
32	Annual Usage (000's Gallons)	154,894	120,709	126,375	216,713	113,359	113,359	113,359	113,359	113,359	113,359	113,359
SUMMARY OF WATER STATISTICS												
33	Total Average Monthly Customers	17,116	17,760	18,500	18,953	19,144	19,862	20,512	21,112	21,662	22,162	22,662
34	Annual Usage (000's Gallons)	1,997,032	1,958,529	2,073,418	2,202,034	2,016,957	2,057,450	2,094,107	2,127,945	2,158,962	2,187,160	2,215,358

Table 14
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Historical and Projected Wastewater Customers and Sales

Line No.	Description	Historical Fiscal Year Ending September 30,					Projected Fiscal Year Ending September 30,					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
SUMMARY OF RETAIL WASTEWATER CUSTOMERS												
20	Average Monthly Customers	15,774	16,322	17,028	17,480	17,667	18,385	19,035	19,635	20,185	20,685	21,185
21	Average Monthly Units	25,923	27,197	27,971	27,555	27,532	28,250	28,900	29,500	30,050	30,550	31,050
22	Annual Usage (000's Gallons)	1,679,058	1,685,545	1,781,115	1,778,971	1,771,825	1,808,272	1,841,267	1,871,724	1,899,644	1,925,025	1,950,406
23	Avg Monthly Usage per Unit (000's Gallons)	5.4	5.2	5.3	5.4	5.4	5.3	5.3	5.3	5.3	5.3	5.2
Bulk Wastewater Sales												
24	Average Monthly Customers	2	2	2	2	2	2	2	2	2	2	2
25	Annual Usage (000's Gallons)	148,708	121,568	133,180	136,182	126,142	126,142	126,142	126,142	126,142	126,142	126,142
26	Avg Monthly Usage per Customer (000's Gallons)	6,196.2	5,065.3	5,549.1	5,674.2	5,255.9	5,255.9	5,255.9	5,255.9	5,255.9	5,255.9	5,255.9
SUMMARY OF WASTEWATER STATISTICS												
27	Total Average Monthly Customers	15,776	16,324	17,030	17,482	17,669	18,387	19,037	19,637	20,187	20,687	21,187
28	Annual Usage (000's Gallons)	1,827,766	1,807,113	1,914,295	1,915,153	1,897,967	1,934,414	1,967,409	1,997,866	2,025,785	2,051,166	2,076,547

Table 15
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Line No.	Description	Fiscal Year Ending September 30,						
		Historical 2024	2025	2026	2027	2028	2029	2030
Projected Water Revenue from Existing Rates								
Summary of Projected Water Revenue Under Existing Rates								
<u>Base Revenue</u>								
1	Residential - Inside	\$1,446,526	\$1,682,001	\$1,769,823	\$1,840,642	\$1,905,559	\$1,964,574	\$2,023,589
2	Residential - Outside	311,655	344,384	346,661	346,661	346,661	346,661	346,661
3	Multifamily - Inside	881,659	973,218	979,324	979,324	979,324	979,324	979,324
4	Multifamily - Outside	2,175	2,400	2,416	2,416	2,416	2,416	2,416
5	Commercial - Inside	862,930	953,155	959,436	959,436	959,436	959,436	959,436
6	Commercial - Outside	78,456	86,659	87,230	87,230	87,230	87,230	87,230
7	Irrigation - Inside	79,396	87,702	87,702	87,702	87,702	87,702	87,702
8	Irrigation - Outside	394	436	436	436	436	436	436
9	Bulk Customers	6,974	7,601	7,601	7,601	7,601	7,601	7,601
10	Total Annual Base Water Revenue	\$3,670,166	\$4,137,555	\$4,240,627	\$4,311,446	\$4,376,363	\$4,435,378	\$4,494,393
<u>Consumption Revenue</u>								
11	Residential - Inside	\$2,462,137	\$2,861,529	\$3,010,202	\$3,130,660	\$3,241,076	\$3,341,448	\$3,441,825
12	Residential - Outside	496,291	547,383	551,564	551,564	551,564	551,564	551,564
13	Multifamily - Inside	1,264,697	1,396,233	1,405,089	1,405,089	1,405,089	1,405,089	1,405,089
14	Multifamily - Outside	245	270	272	272	272	272	272
15	Commercial - Inside	2,246,567	2,535,017	2,578,146	2,578,146	2,578,146	2,578,146	2,578,146
16	Commercial - Outside	69,893	78,802	80,202	80,202	80,202	80,202	80,202
17	Irrigation - Inside	363,403	401,356	403,979	403,979	403,979	403,979	403,979
18	Irrigation - Outside	1,073	1,184	1,193	1,193	1,193	1,193	1,193
19	Bulk Sales	418,783	456,909	456,909	456,909	456,909	456,909	456,909
20	Total Annual Consumption Water Revenue	\$7,323,088	\$8,278,682	\$8,487,556	\$8,608,014	\$8,718,430	\$8,818,802	\$8,919,179
21	Subtotal Calculated Revenues	\$10,993,254	\$12,416,237	\$12,728,184	\$12,919,460	\$13,094,793	\$13,254,180	\$13,413,572
22	Revenue Adjustments	(\$320,000)	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
23	Total Projected Water Revenue	\$10,673,254	\$13,116,237	\$13,428,184	\$13,619,460	\$13,794,793	\$13,954,180	\$14,113,572

**Table 16
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update**

Line No.	Description	Fiscal Year Ending September 30,						
		2024	2025	2026	2027	2028	2029	2030
Projected Wastewater Revenue from Existing Rates								
Summary of Projected Wastewater Revenue under Existing Rates								
<u>Base Revenue</u>								
1	Residential - Inside	\$2,232,685	\$2,496,851	\$2,614,327	\$2,722,767	\$2,822,170	\$2,912,536	\$3,002,902
2	Residential - Outside	415,429	440,378	440,378	440,378	440,378	440,378	440,378
3	Multifamily - Inside	1,418,600	1,504,100	1,504,100	1,504,100	1,504,100	1,504,100	1,504,100
4	Multifamily - Outside	0	0	0	0	0	0	0
5	Commercial - Inside	1,245,227	1,319,962	1,319,962	1,319,962	1,319,962	1,319,962	1,319,962
6	Commercial - Outside	71,176	75,447	75,447	75,447	75,447	75,447	75,447
7	Bulk Customers	10,600	11,236	11,236	11,236	11,236	11,236	11,236
8	Total Annual Base Wastewater Revenue	\$5,393,717	\$5,847,974	\$5,965,450	\$6,073,890	\$6,173,292	\$6,263,659	\$6,354,025
<u>Consumption Revenue</u>								
9	Residential - Inside	\$4,443,900	\$4,968,800	\$5,202,600	\$5,418,400	\$5,616,100	\$5,796,000	\$5,975,900
10	Residential - Outside	932,900	989,300	989,300	989,300	989,300	989,300	989,300
11	Multifamily - Inside	3,370,900	3,572,200	3,572,200	3,572,200	3,572,200	3,572,200	3,572,200
12	Multifamily - Outside	0	0	0	0	0	0	0
13	Commercial - Inside	3,729,485	3,952,218	3,952,218	3,952,218	3,952,218	3,952,218	3,952,218
14	Commercial - Outside	90,596	96,032	96,032	96,032	96,032	96,032	96,032
15	Bulk Sales	1,069,458	1,133,625	1,133,625	1,133,625	1,133,625	1,133,625	1,133,625
16	Total Annual Consumption Wastewater Revenue	\$13,637,239	\$14,712,175	\$14,945,975	\$15,161,775	\$15,359,475	\$15,539,375	\$15,719,275
17	Subtotal Calculated Revenues	\$19,030,956	\$20,560,149	\$20,911,425	\$21,235,665	\$21,532,767	\$21,803,034	\$22,073,300
18	Revenue Adjustment: -4.69%	(\$850,000)	(\$700,000)	(\$700,000)	(\$700,000)	(\$700,000)	(\$700,000)	(\$700,000)
19	Total Projected Wastewater Revenue	\$18,180,956	\$19,860,149	\$20,211,425	\$20,535,665	\$20,832,767	\$21,103,034	\$21,373,300

Table 17
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update

Projected Reclaimed Water Statistics and Revenue

Line No.	Description	Historical Fiscal Year Ending September 30, [1]					Projected Fiscal Year Ending September 30,					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Reclaimed Water Summary - Retail Customers (Excl. Tri-Party):												
1	Reclaimed Water Customers	3,685	4,040	4,538	4,912	5,143	5,208	5,273	5,338	5,403	5,468	5,533
2	Reclaimed Water Sales	953,926	882,818	925,070	907,800	1,175,062	1,183,672	1,189,816	1,195,959	1,202,102	1,208,246	1,214,389
3	Reclaimed Water Revenue	\$1,800,036	\$1,777,928	\$1,836,380	\$1,832,509	\$2,590,392	\$2,743,324	\$2,761,692	\$2,780,062	\$2,798,431	\$2,816,799	\$2,835,171
Wholesale Sales (000's)												
<u>Volusia County</u>												
4	MGD	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
5	Annual Gallons Sold (000s)	0	0	0	0	0	0	0	0	0	0	0
<u>Tri-Party Use (000's)</u>												
6	Lake Mary - No Charge per Current Agreement expiring in 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lake Mary - Amount exceeding 0.750 MGD prior to 2013, and all demand after 2013												
7		0.500	0.647	0.647	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
8	Seminole County	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
9	Total Tri-Party Use (MGD) Billed Amount	0.500	0.647	0.647	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
10	Billed Tri-Party Use (Annual 1000 Gallons)	182,500	236,218	236,218	0	0	0	0	0	0	0	0
11	Total Billed Wholesale Usage (000's)	182,500	236,218	236,218	0	0	0	0	0	0	0	0
12	Base Revenue	\$5,184	\$5,114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Wholesale Rate as a % of Retail Rate	100.0%	100.0%	100.0%	100.0%	100.0%	85.0%	85.0%	85.0%	85.0%	85.0%	85.0%
14	Rate per Thousand Gallons	\$1.23	\$1.56	\$1.64	\$1.76	\$1.81	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64
15	Total Wholesale Revenue	\$229,659	\$373,614	\$387,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retail and Wholesale Reclaimed Water Summary												
16	Annual Gallons Billed (000s)	1,136,426	1,119,036	1,161,288	907,800	1,175,062	1,183,672	1,189,816	1,195,959	1,202,102	1,208,246	1,214,389
17	MGD - Sold	3.113	3.066	3.182	2.487	3.219	3.243	3.260	3.277	3.293	3.310	3.327
18	MGD - No Charge, per Agreement	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
19	Total MGD Demand	3.113	3.066	3.182	2.487	3.219	3.243	3.260	3.277	3.293	3.310	3.327
20	Retail Revenue	\$1,800,036	\$1,777,928	\$1,836,380	\$1,832,509	\$2,590,392	\$2,743,324	\$2,761,692	\$2,780,062	\$2,798,431	\$2,816,799	\$2,835,171
21	Wholesale Revenue	229,659	373,614	387,398	0	0	0	0	0	0	0	0
22	Revenue Adjustment	(110,020)	(159,351)	(165,261)	563,714	84,718	250,000	251,674	253,348	255,022	256,696	258,370
23	Total Reclaimed Water Revenue	\$1,919,675	\$1,992,191	\$2,058,516	\$2,396,222	\$2,675,110	\$2,993,324	\$3,013,366	\$3,033,410	\$3,053,453	\$3,073,495	\$3,093,541

Footnotes

[1] Historical billed amounts as provided by city staff

Table 18-1
City of Sanford, Florida
Fiscal Year 2025 Water, Wastewater & Reclaimed Rate Study

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

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter							
		0 Gallons	2,000 Gallons	4,000 Gallons	6,000 Gallons	10,000 Gallons	12,000 Gallons	30,000 Gallons	40,000 Gallons
City of Sanford, Florida									
1	Existing Rates	\$15.96	\$15.96	\$22.18	\$28.40	\$44.68	\$52.82	\$162.68	\$240.38
2	Rates Effective December 1, 2025	17.08	17.08	23.74	30.40	47.80	56.50	174.04	257.14
Other Utilities:									
3	City of Altamonte Springs	\$4.64	\$7.96	\$12.81	\$19.19	\$34.35	\$42.33	\$114.15	\$164.45
4	City of Apopka [2]	12.98	17.76	22.54	27.32	39.12	45.02	119.72	208.62
5	City of Casselberry [2]	12.32	16.94	21.56	27.70	43.02	55.96	211.52	315.32
6	City of DeLand	14.91	20.63	26.35	33.95	52.91	67.85	223.76	312.76
7	City of Deltona	18.35	23.41	28.47	36.11	56.55	74.49	326.05	505.85
8	City of Lake Mary	7.01	7.01	9.34	12.16	17.80	21.62	63.30	100.80
9	City of Maitland	15.33	19.15	22.97	26.79	38.35	44.13	159.57	236.57
10	City of Mount Dora [2]	12.77	17.67	22.57	27.47	39.78	49.57	174.80	272.80
11	City of Ocoee [2]	15.97	19.43	22.89	26.35	35.08	39.44	158.47	283.40
12	Orange County	9.03	11.89	15.30	19.26	27.18	35.06	145.28	302.28
13	City of Orlando / O.U.C. [2]	10.50	12.30	14.60	17.40	25.70	30.30	134.40	284.40
14	City of Oviedo	19.22	22.40	27.52	34.58	48.70	62.02	224.35	335.85
15	City of St. Cloud	7.75	9.17	14.15	21.12	39.04	53.32	217.94	325.44
16	Seminole County [2]	17.12	20.00	22.88	25.76	31.52	36.32	135.22	235.72
17	Volusia County - Unsoftened [2]	17.50	22.74	27.98	33.89	47.05	54.95	239.75	389.75
18	City of Winter Springs	9.98	14.62	19.26	23.90	33.18	39.90	135.78	235.68
19	Other Utilities' Average	\$12.84	\$16.44	\$20.70	\$25.81	\$38.08	\$47.02	\$174.00	\$281.86

Footnotes

- [1] Unless otherwise noted, amounts shown reflect residential rates in effect October 2025 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.
- [2] Utility is currently involved in a rate study, is planning to conduct a rate study, or plans to implement a rate revision or price index / pass-through adjustment within the next twelve months following the comparison preparation date

Table 18-2
City of Sanford, Florida
Fiscal Year 2025 Water, Wastewater & Reclaimed Rate Study

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

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter							
		0 Gallons	2,000 Gallons	4,000 Gallons	6,000 Gallons	10,000 Gallons	12,000 Gallons	30,000 Gallons	40,000 Gallons
City of Sanford, Florida									
1	Existing Rates	\$27.97	\$27.97	\$43.23	\$58.49	\$89.01	\$104.27	\$104.27	\$104.27
2	Rates Effective December 1, 2025	29.65	29.65	45.83	62.01	94.37	110.55	110.55	110.55
<u>Other Utilities:</u>									
3	City of Altamonte Springs	\$9.24	\$15.28	\$24.39	\$36.57	\$61.80	\$127.09	\$1,187.47	\$1,776.57
4	City of Apopka [2]	27.60	36.78	45.96	55.14	73.50	82.68	82.68	82.68
5	City of Casselberry [2]	17.49	31.31	45.13	60.68	95.24	112.52	268.04	354.44
6	City of DeLand	28.30	39.50	50.70	61.90	84.30	84.30	84.30	84.30
7	City of Deltona	64.02	64.02	102.24	146.20	245.60	295.30	742.60	991.10
8	City of Lake Mary	6.50	17.82	29.14	40.46	63.10	63.10	63.10	63.10
9	City of Maitland	22.89	39.49	56.09	72.69	105.89	122.49	271.89	354.89
10	City of Mount Dora [2]	39.07	57.24	75.41	93.59	120.64	120.64	120.64	120.64
11	City of Ocoee [2]	28.79	37.03	45.28	53.52	70.01	78.26	78.26	78.26
12	Orange County	19.33	28.11	36.89	45.67	63.23	72.01	80.79	80.79
13	City of Orlando / O.U.C. [2]	24.38	36.16	47.94	59.72	83.28	95.06	106.84	106.84
14	City of Oviedo	45.50	59.04	72.58	86.12	113.20	113.20	113.20	113.20
15	City of St. Cloud	19.26	24.12	40.80	57.48	90.84	107.52	257.64	341.04
16	Seminole County [2]	27.20	39.56	51.92	64.28	89.00	101.36	119.90	119.90
17	Volusia County - Unsoftened [2]	26.92	38.30	49.68	61.06	83.82	95.20	106.58	106.58
18	City of Winter Springs	23.23	41.37	59.51	77.65	113.93	113.93	113.93	113.93
19	Other Utilities' Average	\$26.86	\$37.82	\$52.10	\$67.05	\$97.34	\$111.54	\$237.37	\$305.52

Footnotes

- [1] Unless otherwise noted, amounts shown reflect residential rates in effect October 2025 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.
- [2] Utility is currently involved in a rate study, is planning to conduct a rate study, or plans to implement a rate revision or price index / pass-through adjustment within the next twelve months following the comparison preparation date

Table 18-3
City of Sanford, Florida
Fiscal Year 2025 Water, Wastewater & Reclaimed Rate Study

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

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter							
		0 Gallons	2,000 Gallons	4,000 Gallons	6,000 Gallons	10,000 Gallons	12,000 Gallons	30,000 Gallons	40,000 Gallons
City of Sanford, Florida									
1	Existing Rates	\$43.93	\$43.93	\$65.41	\$86.89	\$133.69	\$157.09	\$266.95	\$344.65
2	Rates Effective December 1, 2025	46.73	46.73	69.57	92.41	142.17	167.05	284.59	367.69
Other Utilities:									
3	City of Altamonte Springs	\$13.88	\$23.24	\$37.20	\$55.76	\$96.15	\$169.42	\$1,301.62	\$1,941.02
4	City of Apopka [2]	40.58	54.54	68.50	82.46	112.62	127.70	202.40	291.30
5	City of Casselberry [2]	29.81	48.25	66.69	88.38	138.26	168.48	479.56	669.76
6	City of DeLand	43.21	60.13	77.05	95.85	137.21	152.15	308.06	397.06
7	City of Deltona	82.37	87.43	130.71	182.31	302.15	369.79	1,068.65	1,496.95
8	City of Lake Mary	13.51	24.83	38.48	52.62	80.90	84.72	126.40	163.90
9	City of Maitland	38.22	58.64	79.06	99.48	144.24	166.62	431.46	591.46
10	City of Mount Dora [2]	51.84	74.91	97.98	121.06	160.41	170.21	295.44	393.44
11	City of Ocoee [2]	44.76	56.47	68.17	79.88	105.09	117.69	236.72	361.66
12	Orange County	28.36	40.00	52.19	64.93	90.41	107.07	226.07	383.07
13	City of Orlando / O.U.C. [2]	34.88	48.46	62.54	77.12	108.98	125.36	241.24	391.24
14	City of Oviedo	64.72	81.44	100.10	120.70	161.90	175.22	337.55	449.05
15	City of St. Cloud	27.01	33.29	54.95	78.60	129.88	160.84	475.58	666.48
16	Seminole County [2]	44.32	59.56	74.80	90.04	120.52	137.68	255.12	355.62
17	Volusia County - Unsoftened [2]	44.42	61.04	77.66	94.95	130.87	150.15	346.33	496.33
18	City of Winter Springs	33.21	55.99	78.77	101.55	147.11	153.83	249.71	349.61
19	Other Utilities' Average	\$39.69	\$54.26	\$72.80	\$92.86	\$135.42	\$158.56	\$411.37	\$587.37

Footnotes

- [1] Unless otherwise noted, amounts shown reflect residential rates in effect October 2025 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.
- [2] Utility is currently involved in a rate study, is planning to conduct a rate study, or plans to implement a rate revision or price index / pass-through adjustment within the next twelve months following the comparison preparation date.

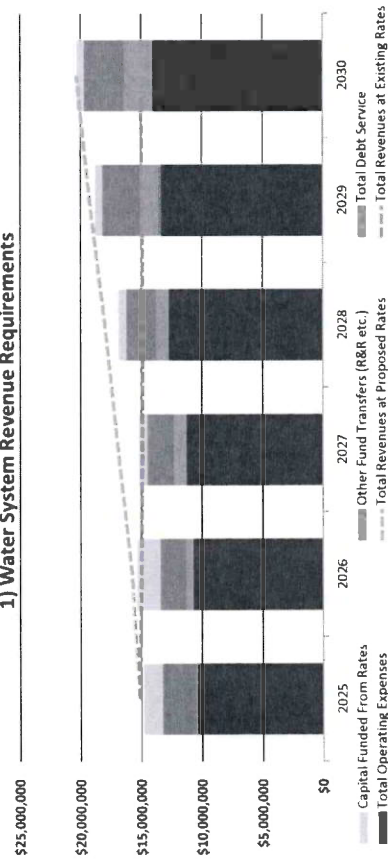
Appendix 1
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update
Performance Metrics & Dashboards



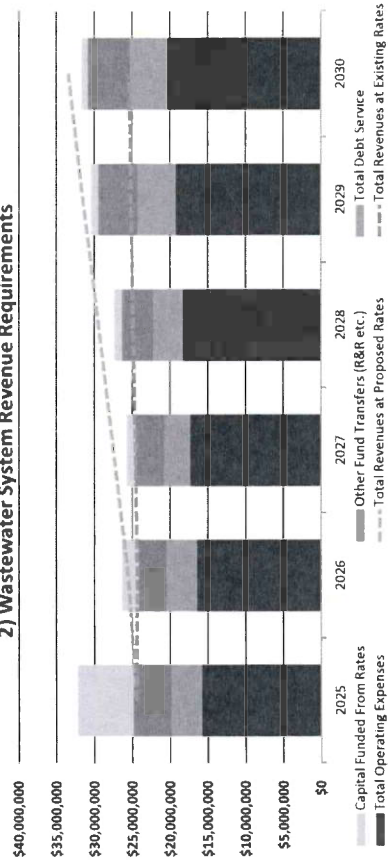
Proposed Rate Adjustments:	Fiscal Year Ending September 30:					Total Change
	2025	2026	2027	2028	2029	
Water System Effective Month of Increase	6.00% October	7.00% October	7.00% October	7.00% October	5.00% October	28.63%
Wastewater System Effective Month of Increase	6.00% October	6.00% October	6.00% October	6.00% October	5.00% October	25.06%

Reflects Application of Prior Period Rate Adjustments						
	2025	2026	2027	2028	2029	2030
Water System Surplus (Deficiency)	\$357,916	\$426,813	\$1,651,784	\$1,136,028	\$458,480	\$9,289
Wastewater System Surplus (Deficiency)	(7,727,491)	(812,423)	1,769,847	2,075,876	1,069,157	1,722,819
Combined System Surplus (Deficiency)	(\$7,369,574)	(\$385,610)	\$3,421,631	\$3,211,904	\$1,527,607	\$1,732,108

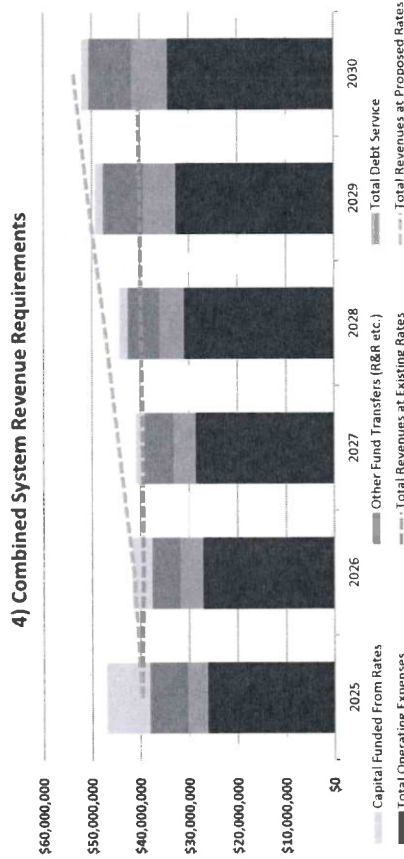
1) Water System Revenue Requirements



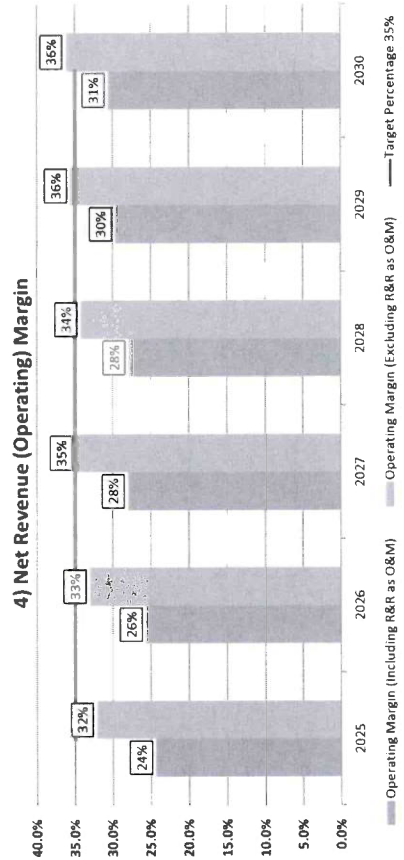
2) Wastewater System Revenue Requirements



3) Combined System Revenue Requirements



4) Net Revenue (Operating) Margin



Appendix 1
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update
Performance Metrics & Dashboards

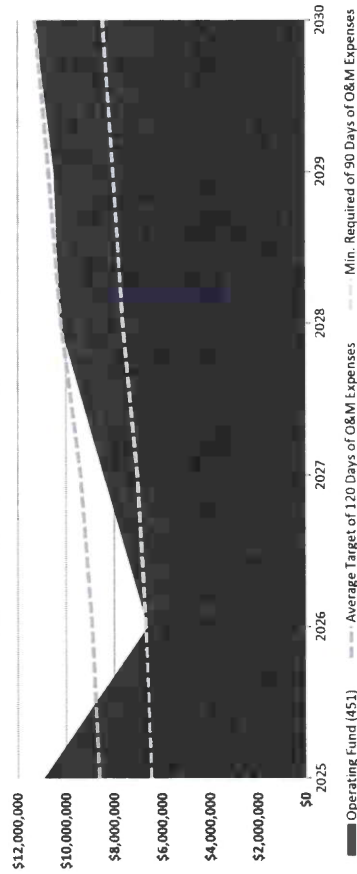


Proposed Rate Adjustments	Fiscal Year Ending September 30,					Total Change
	2025	2026	2027	2028	2029	
Water System Effective Month of Increase	October	October	October	October	October	28.65%
Wastewater System Effective Month of Increase	October	October	October	October	October	25.06%

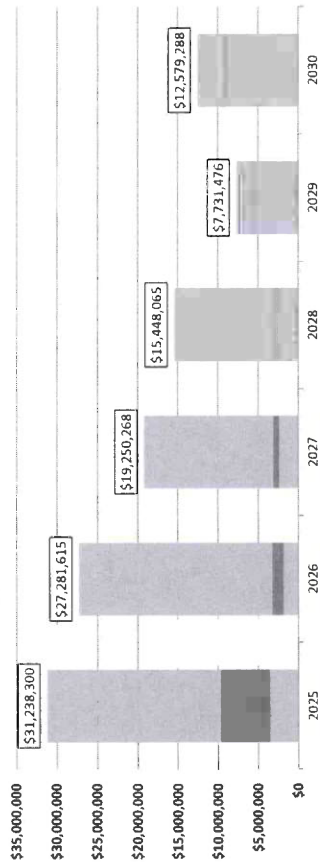
Utility System Cash Flow	Fiscal Year Ending September 30,				
	2025	2026	2027	2028	2029
Water System Surplus (Deficiency)	\$357,916	\$426,813	\$1,651,784	\$1,136,028	\$458,450
Wastewater System Surplus (Deficiency)	(777,491)	(812,423)	1,769,847	2,076,876	1,069,157
Combined System Surplus (Deficiency)	(\$419,575)	(\$385,610)	\$3,421,631	\$3,212,904	\$1,527,607

Reflects Application of Prior Period Rate Adjustments

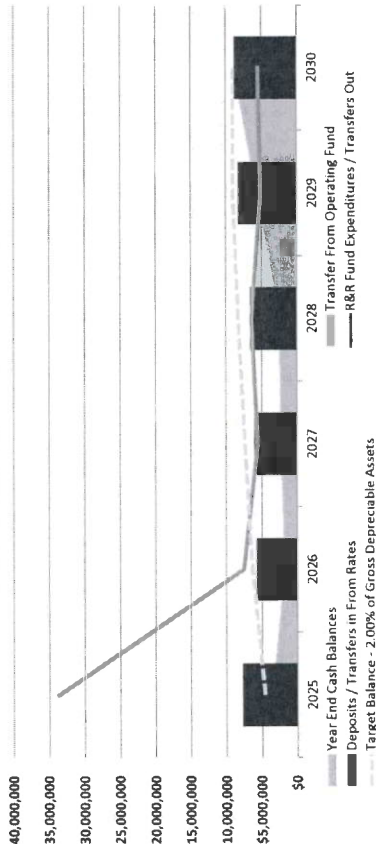
5) Operating Reserves Ending Cash Balance



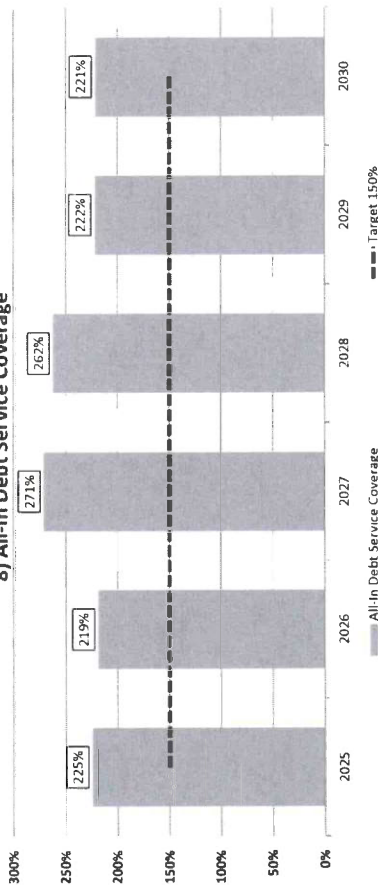
6) Capital Reserves Ending Cash Balances



7) Renewal and Replacement Fund Balance



8) All-in Debt Service Coverage



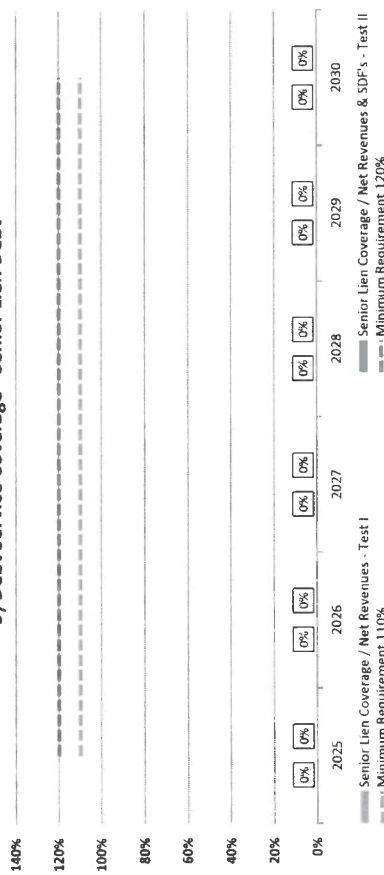
Appendix 1
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update
Performance Metrics & Dashboards



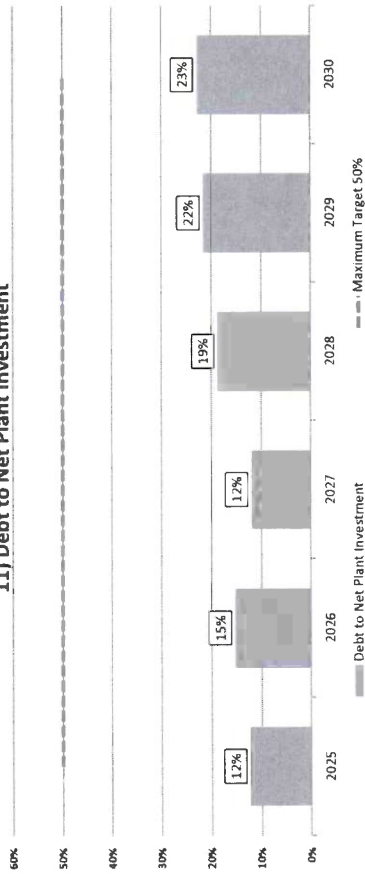
Proposed Rate Adjustments:	Fiscal Year Ending September 30,					Total Change
	2025	2026	2027	2028	2029	
Water System Effective Month of Increase	0.00% October	7.00% December	7.00% October	7.00% October	7.00% October	28.63%
Wastewater System Effective Month of Increase	0.00% October	6.00% December	6.00% October	6.00% October	6.00% October	25.06%

Utility System Cash Flow:	Fiscal Year Ending September 30,					2030
	2025	2026	2027	2028	2029	
<i>Reflects Application of Prior Period Rate Adjustments</i>						
Water System Surplus (Deficiency)	\$357,917	\$426,813	\$1,051,784	\$1,136,028	\$458,450	\$9,289
Wastewater System Surplus (Deficiency)	(7,727,491)	(812,423)	1,769,847	2,075,876	1,069,157	1,722,819
Combined System Surplus (Deficiency)	(\$7,369,574)	(\$385,610)	\$3,221,631	\$3,211,904	\$1,527,607	\$1,732,108

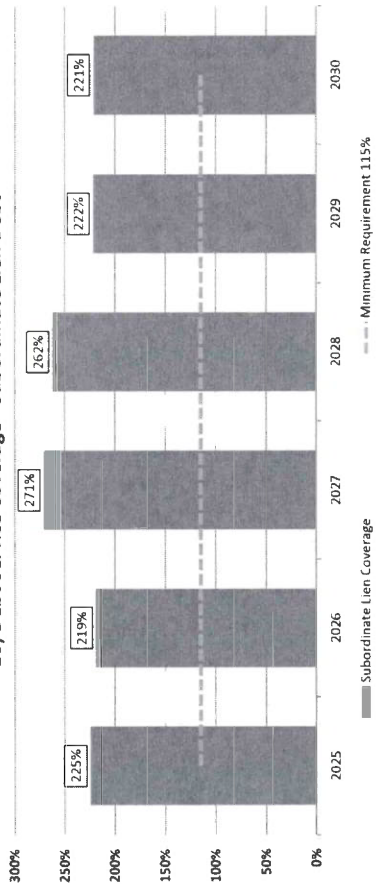
9) Debt Service Coverage - Senior Lien Debt



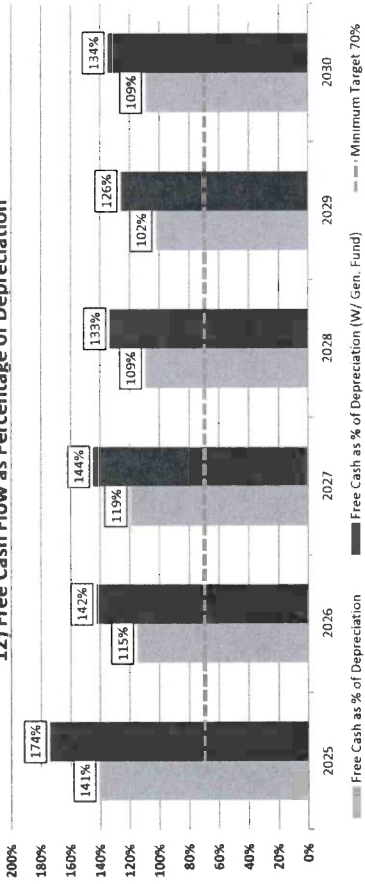
11) Debt to Net Plant Investment



10) Debt Service Coverage - Subordinate Lien Debt



12) Free Cash Flow as Percentage of Depreciation



Appendix 1
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update
Performance Metrics & Dashboards

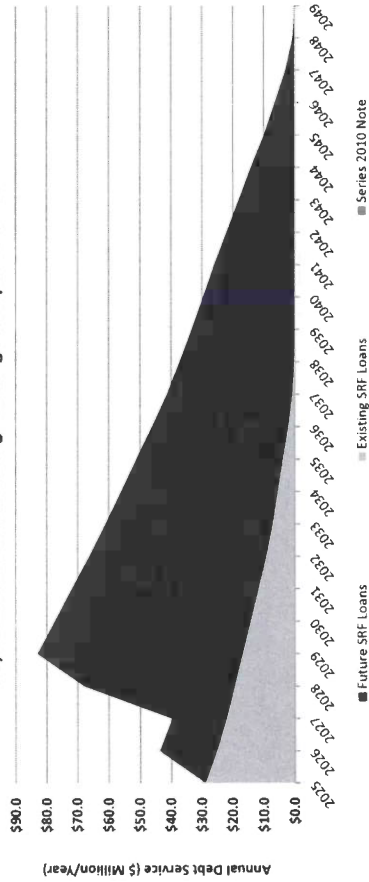


Proposed Rate Adjustments:	Fiscal Year Ending September 30:				
	2025	2026	2027	2028	2030
Water System Effective Month of Increase	0.00% October	7.00% December	7.00% October	7.00% October	5.00% October
Wastewater System Effective Month of Increase	0.00% October	6.00% December	6.00% October	6.00% October	5.00% October
Total Change					28.63%

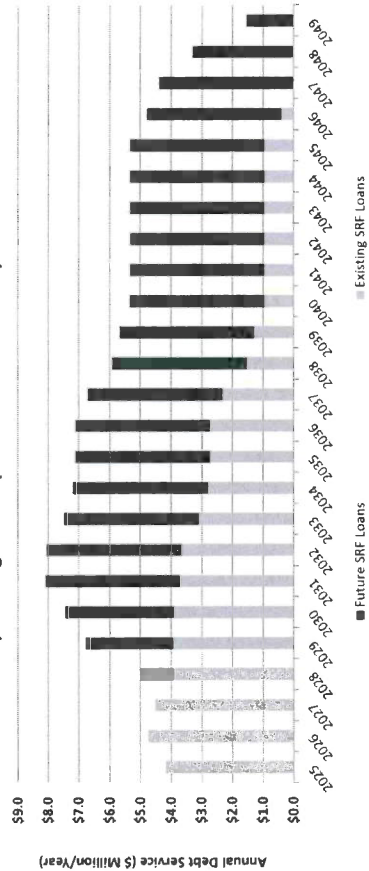
Utility System Cash Flow:	Fiscal Year Ending September 30:				
	2025	2026	2027	2028	2030
Water System Surplus (Deficiency)	\$357,916	\$426,813	\$1,651,784	\$1,136,028	\$458,450
Wastewater System Surplus (Deficiency)	(7,777,491)	(812,423)	1,769,847	2,075,876	1,069,157
Combined System Surplus (Deficiency)	(\$7,369,574)	(\$385,610)	\$3,421,631	\$3,211,904	\$1,732,108

Reflects Application of Prior Period Rate Adjustments

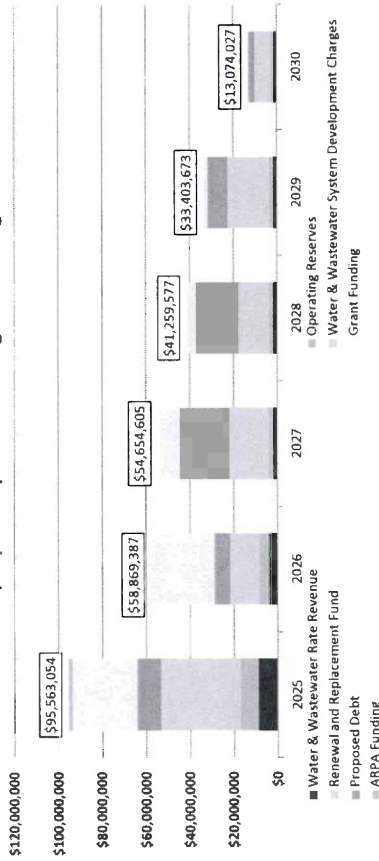
13) Total Debt Outstanding - Ending Principal Balance



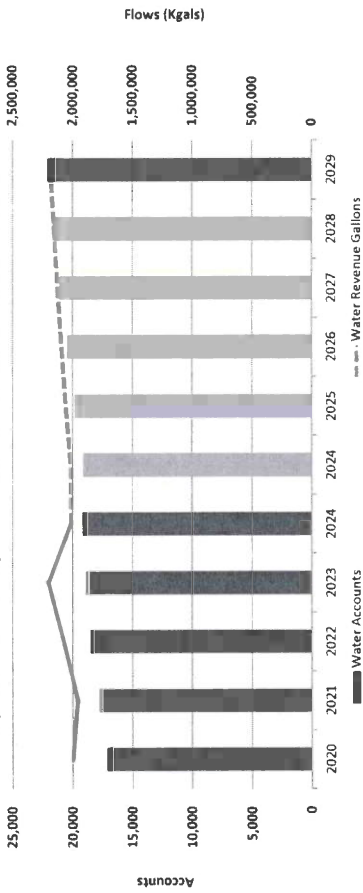
14) Existing and Proposed Debt Service Payments



15) Capital Improvement Program Funding



16) Historical & Projected Water Accounts & Revenue Gallons



Appendix 1
City of Sanford, Florida
Fiscal Year 2025 Water and Wastewater System Financial Forecast Update



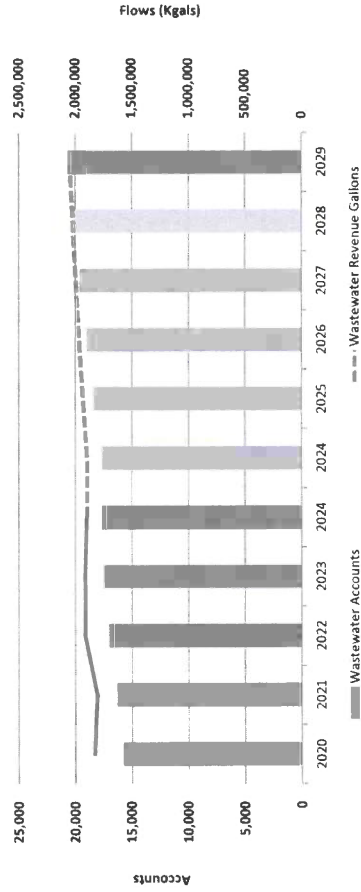
Performance Metrics & Dashboards

Proposed Rate Adjustments:	Fiscal Year Ending September 30,				Total Change
	2025	2026	2027	2028	
Water System Effective Month of Increase	0.00% October	7.00% December	7.00% October	7.00% October	28.63%
Wastewater System Effective Month of Increase	0.00% October	6.00% December	6.00% October	6.00% October	25.06%

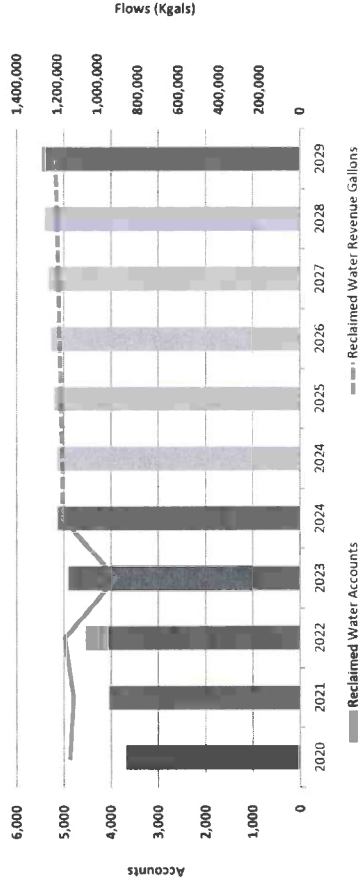
Utility System Cash Flow	Fiscal Year Ending September 30,				2030
	2026	2027	2028	2029	
Water System Surplus (Deficiency)	\$357,916	\$426,813	\$1,651,784	\$1,136,028	\$9,289
Wastewater System Surplus (Deficiency)	(7,727,491)	(812,423)	1,769,847	2,075,876	1,722,819
Combined System Surplus (Deficiency)	(\$7,369,574)	(\$385,610)	\$3,421,631	\$9,211,904	\$1,732,108

Reflects Application of Prior Period Rate Adjustments

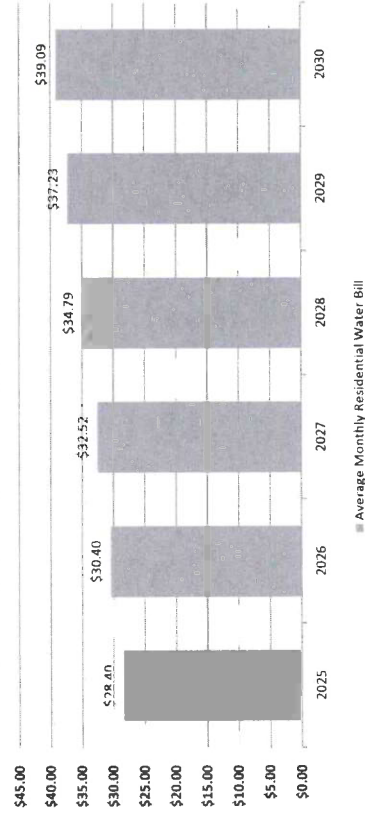
17) Historical & Projected Wastewater Accounts & Revenue Gallons



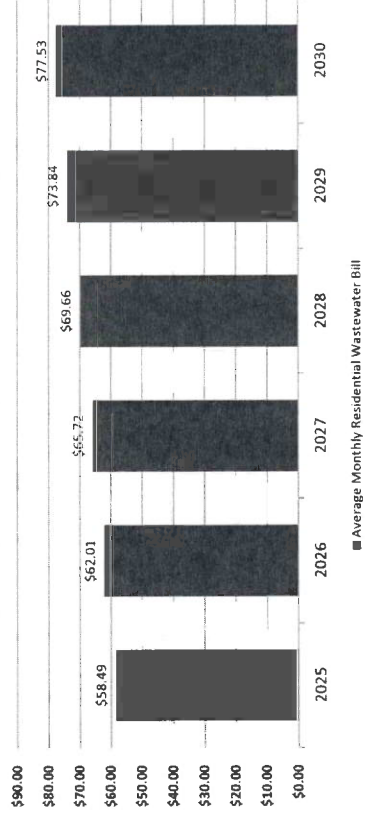
18) Historical & Projected Reclaimed Accounts & Revenue Gallons



19) Average Residential Monthly Water Bill (6,000 Gallons)



20) Average Residential Monthly Wastewater Bill (6,000 gallons)





CITY OF
SANFORD
FLORIDA



APPROVED

WS ___ RM X

Item No. 9.5

**CITY COMMISSION MEMORANDUM 25-285
DECEMBER 8, 2025, AGENDA**

TO: Honorable Mayor and Members of the City Commission
PREPARED BY: Michael Cannon, P.E., Public Works Director
SUBMITTED BY: Norton N. Bonaparte, Jr., ICMA-CM, City Manager
SUBJECT: Resolution No. 2025-3438; Increases To Utility Rate Fees And Charges

SYNOPSIS:

Requesting that the City Commission adopt Resolution No. 2025-3438, which revises the utility rates for the City's water, wastewater (sewer), and reclaimed water utility systems.

FISCAL/STAFFING STATEMENT:

The overall impact on the City's utility systems will be positive and reflects the City Commission's established policy that the fee Resolutions pertaining to the City's utility systems shall result in the City fully recovering the costs incurred by the City in performing services for utility customers. Additionally, the proposed action provides the City with the ability to engage in funding opportunities that will facilitate the fiscal condition of the City such that needed capital projects can be funded.

BACKGROUND:

Raftelis Financial Consultants, Inc. ("Raftelis") has completed the City's evaluation of the fees and charges pertaining to the City's water, sewer, and reclaimed water utility systems to fully address and include current costs to help ensure the fees are adequate to recover the costs of providing these essential public services.

Accordingly, the adjustments are as follows:

Water, Sewer, and Reclaimed Water Rates: To keep up with inflation and increased operating costs, City staff is recommending a 7% increase for water rates and a 6% increase in sewer and reclaimed water rates.

The City's rate consultant, Raftelis, will be available at the City Commission meeting to answer specific questions that may arise.

Raftelis previously provided an overview of the rate increases at the City's October 27, workshop session.

LEGAL REVIEW:

The City Attorney has reviewed this agenda item and has no legal objection.

RECOMMENDATION:

City staff recommends that the City Commission adopt Resolution No. 2025-3438 providing City utility systems miscellaneous rates and fees.

SUGGESTED MOTION:

“I move to approve Resolution No. 2025-3438.”

- Attachments:
- (1). Resolution No. 2025-3438.
 - (2). Raftelis Technical Memorandum, dated October 21, 2025, issued to Brynt Johnson by Shawn Ocasio and Henry Thomas.
 - (3). Raftelis Memorandum with utility rate charts, dated October 24, 2025, issued to Brynt Johnson by Shawn Ocasio and Henry Thomas.