CITY OF OCALA

Water and Wastewater Rate and Fee Study

MAY 1, 2025

RAFTELIS

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May 1, 2025

Honorable Mayor and
Members of the City Council
City of Ocala
110 S.E. Watula Avenue
Ocala, FL 34471

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

Ladies and Gentlemen:

We have completed our review of the water and wastewater rates and fees for the City of Ocala's (City) Water Resources Department (System), and our recommendations were presented to the City Council on April 29, 2025 with proposed water, wastewater and reclaimed water rates for adoption on or after October 1, 2025. This report provides a brief narrative that summarizes our review of the City's existing rates and fees for water and wastewater service necessary to meet the projected revenue requirements for fiscal year ending September 30, 2026 (Fiscal Year 2026) through the fiscal year ending September 30, 2030 (Forecast Period). The proposed monthly service rates are proposed for adoption by rate resolution on or after October 1, 2025. Based on discussions with the City's Attorney, the proposed miscellaneous utility fees and system development charges (Impact Fees) will be presented to the City Council under separate fee ordinances, and as such, the miscellaneous utility fees are also recommended for implementation on or after October 1, 2025, which will provide at least a 90-day notice before implementation.

In order to prepare this financial forecast and rate recommendations, we have relied upon certain information and data collected from the City including the City's Comprehensive Annual Financial Reports; the amended Fiscal Year 2025 operating budget; the Capital Improvement Plan; customer statistics; periodic reports; records of operation; and other information and data provided by the City. To the extent we have performed our analyses using the data and information obtained from the City and others, we have relied upon such information to be accurate and no assurances are intended and no representation or warranties are made with respect thereto or the use made herein.

Introduction

The goal of this study is to assist the City in establishing water and wastewater rates and fees sufficient to recover the cost of operating, maintaining, repairing and financing the water and wastewater systems through Fiscal Year 2030. As outlined in this report, water and wastewater rate and fee adjustments are proposed in order to support the revenue requirements projected for the System, including updated Impact Fees to recover the capacity-related costs to serve new development. The City's current capital improvement program reflects significant capital investments to improve and maintain the City's water and wastewater treatment plants, transmission and collection systems, and lift stations. Based on the projected operating results, the System's

existing rates will not be sufficient to satisfy the projected water and wastewater system revenue requirements (i.e., expenditures) during the Forecast Period without being adjusted.

The following table summarizes the proposed increases in monthly water and wastewater service rates for Fiscal Years 2026 through 2030:

Projected Bill Impacts

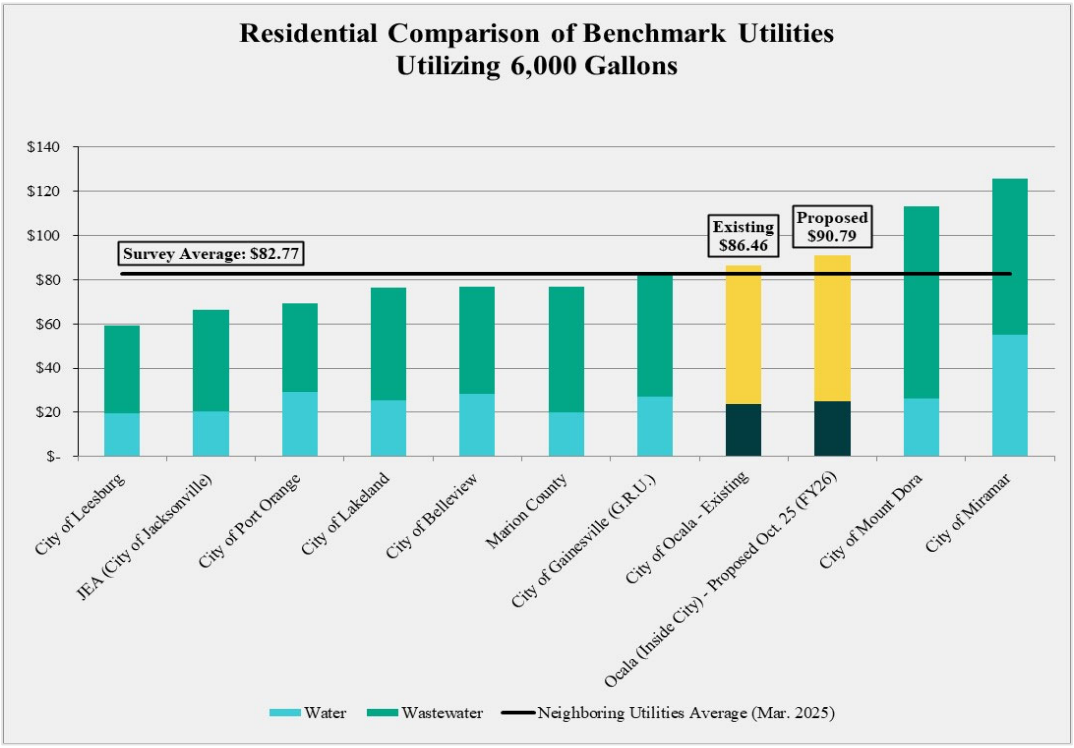
Description	Existing	FY26	FY27	FY28	FY29	FY30
Proposed Residential Bill (6,000 Monthly Gallons) [1]						
Water Bill	$23.62	$24.81	$26.04	$27.34	$28.70	$29.85
Wastewater Bill	$62.84	$65.98	$69.28	$72.74	$76.37	$79.43
Combined Bill	$86.46	$90.79	$95.32	$100.08	$105.07	$109.28
Increase in Residential Monthly Bill		**$4.33**	**$4.53**	**$4.76**	**$4.99**	**$4.21**
Percent Applied to Monthly Service Rates		5%	5%	5%	5%	CPI – 4% [2]
Average Commercial Increase (with True-up) [3]		**6% - 6.5%**	**6% - 6.5%**	**6% - 6.5%**	**6% - 6.5%**	**5% - 5.5%**
Proposed Effective Date		Oct. 2025	Oct. 2026	Oct. 2027	Oct. 2028	Oct. 2029

[1] Monthly residential bills may vary over time based on unique water demands, but the proposed adjustments are applied uniformly to all charges. The average residential bill is estimated to equal approximately 6,000 monthly gallons or eight (8) CCF per month.
[2] Amount based on the annual US-CPI Water and Sewerage Maintenance Service Index, but not less than four percent (4%) (the recent 10-year average).
[3] As outlined in the rate study, Raftelis recommends a true-up to the commercial water usage charge to align with the costs of service. The true-up is allocated over the five- (5) year implementation period which is estimated to result in an additional annual average increase of approximately 1% to 1.5% of the combined bill when also considering the system-wide adjustments.

The City last completed a water and wastewater rate study in Fiscal Year 2021, and the City Council implemented a five- (5) year rate schedule through October 1, 2024 (Fiscal Year 2025). While the City has maintained a balanced utility budget each year, water and wastewater rates have not kept pace with increasing operating costs. For the past several years, revenues have only been adequate to fund operating expenses, existing debt service payments and the General Fund Transfer, and a portion of the annual capital maintenance requirements. The Water Resources Department has primarily funded major capital projects through the use of cash reserves. Based on the use of cash reserves and the amended Fiscal Year 2025 Budget, available cash reserves have been significantly reduced over time, which will limit the City's ability to fund future capital projects without adjusting water and wastewater rates.

The existing and proposed water and wastewater monthly service rates are summarized on Tables 20 and 21 at the end of this report, while detailed residential bill comparisons of existing rates to the proposed water and wastewater monthly service rates are shown on Tables 22 through 24. Based on the proposed rate adjustments

in Fiscal Year 2026, the average residential customer with 6,000 gallons of metered water use (or approximately 8CCF per month) would see the combined monthly water and wastewater bill increase from $86.46 to $90.79 on or after October 1, 2025 as shown below:



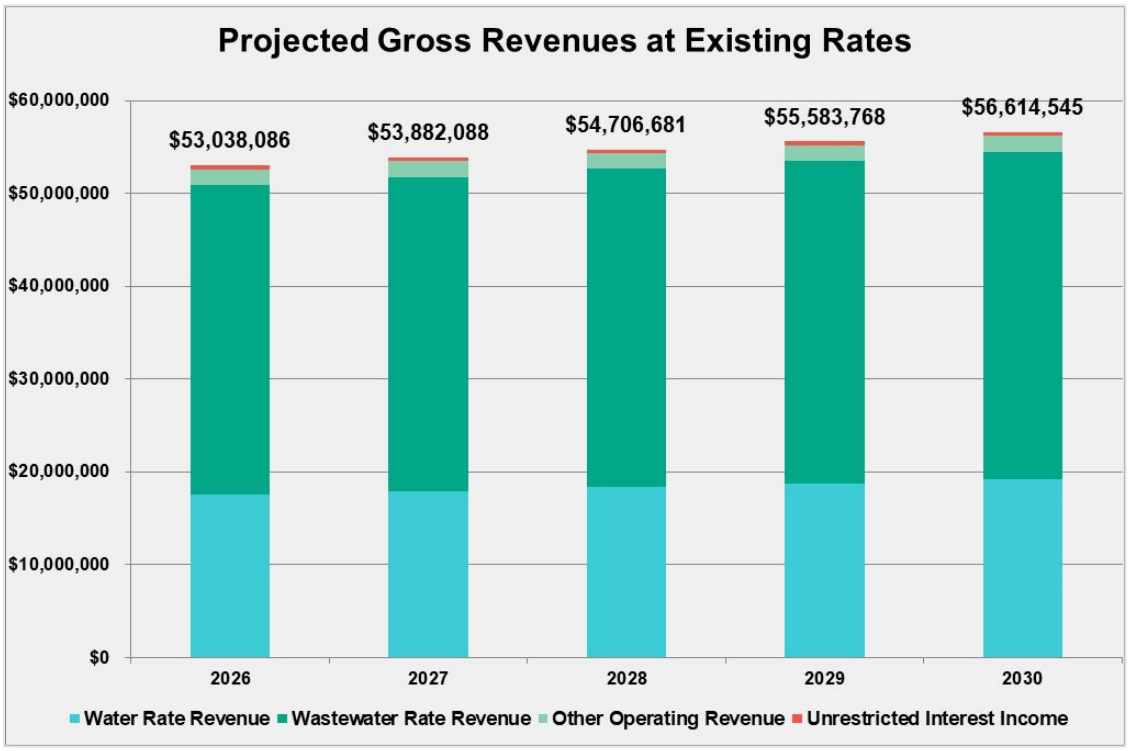
The study recommendations are based on a financial forecast developed for the water and wastewater systems. The financial forecast starts with the identification of utility operating and capital needs, next considers the capital financing plan and, finally, establishes the timing of rate adjustments. The basis for the rate recommendations is a financial forecast developed for Fiscal Years 2026 through 2030. The City should re-evaluate its rates at least every three (3) to five (5) years to further confirm and refine future rate needs.

The recommendations of this study also include proposed adjustments to the System Impact Fees to be recovered from new development, as well as increases to the existing miscellaneous utility fees and charges, and recommendations to implement new fees for services being provided. The study tasks and recommendations are discussed in more detail in the following sections.

Sales Forecast

Gross revenues under existing rates are estimated over the Forecast Period to average approximately $54.8 million per year. The projected revenues are based on annual customer growth of 470 accounts per year or an annual average increase in revenues of approximately 1.3%. The majority of revenues are derived from monthly

service rates as shown in Table 1 at the end of this report. The projected revenues are based upon a customer and sales forecast for the water and wastewater systems shown on Tables 2 and 3, respectively. Table 4 provides a summary of other income and funding from miscellaneous utility charges for the Forecast Period. Collectively, these revenue and income sources along with investment earnings comprise the gross revenues of the System as shown below:



As a component of estimating current revenues, Raftelis performed a cost-of-service review. The cost recovery objectives of the review include the following:

- Produce sufficient revenues to meet the projected revenue requirements
- Develop rates based on the full cost recovery of providing water and wastewater service
- Maintain strong revenue stability through the use of a monthly base charge
- Maintain conservation pricing formula to encourage water conservation
- Maintain competitive rates with neighboring utilities

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Based on a review of the System revenues by customer class and usage characteristics, Raftelis made the following observations:

- Current rates have strong fixed cost recovery overall
    - The City should continue to apply system-wide revenue adjustments to monthly base charges to maintain revenue stability
- The existing water revenue contribution from commercial customers continues to decline
    - In FY2018, the average charge per ccf was 88% of the system-average
    - In FY2025, the average charge per ccf is estimated to average 83% of the system-average
    - The FY2025 difference is approximately $0.56 per ccf

As outlined in this report, Raftelis recommends increasing the commercial usage rate by approximately 56-cents over the five- (5) year study period to better realign the costs of service (Commercial True-up). If approved, the annual adjustment would be approximately 11 cents per year or a 1% to 1.5% increase to the typical commercial water and wastewater bill before considering any other system-wide rate adjustments. The "True-up" is estimated to produce additional revenues of approximately $1.0 million per year by Fiscal Year 2030 helping to offset or lower the system-wide adjustments as commercial customers pick-up their proportionate share of System costs.

Revenue Requirements

The various components of cost associated with operating and maintaining a municipally-owned utility system, as well as the cost of financing the renewal and replacement of facilities and capital improvements for upgrades and expansion, are generally referred to as the utility cash revenue requirements. The sum of these cost components, after adjusting for other income and miscellaneous utility revenues, represents the net revenue requirements. The revenue requirements for this study are predicated on an analysis of water and wastewater costs for the five- (5) fiscal year period ending September 30, 2030 (i.e., Fiscal Years 2026 through 2030 and previously defined as the Forecast Period). The projected revenue requirements included the various generalized cost components described below:

- Operating Expenses: These expenses include the cost of utilities, chemicals, labor, materials, supplies, and other items necessary for the operation and maintenance of the water and wastewater systems.
- Debt Service: Debt service includes the principal and interest on the City's current and any proposed obligations payable from the net operating revenues of the water and wastewater systems.

- Other Revenue Requirements: This component of cost includes, in general, i) any ongoing capital improvements (capital outlay) to be financed from rate revenues; ii) annual transfers into the construction fund to address major capital project costs, including system renewals and replacements; iii) annual transfers to the Renewal and Replacement Fund (the "R&R Fund") to maintain the minimum required balance; and iv) the annual General Fund Transfer.

PRINCIPAL ASSUMPTIONS AND CONSIDERATIONS

The projected cash revenue requirements as shown on Tables 5 through 7 for the water and wastewater systems reflect certain assumptions, considerations and analyses. The major assumptions, considerations and analyses that are included in the projected revenue requirements for the Forecast Period are as follows:

1. The amended Fiscal Year 2025 Budget associated with the operations of the System serves as the basis for the water and wastewater systems' expenditure projections and is shown in detail on Table 8. Unless otherwise noted, the underlying assumptions and expenditure amounts included therein are assumed to be reasonable and reflect anticipated operations. Such budgetary amounts are incorporated into the revenue requirement component of the study, except for adjustments and assumptions as noted hereunder.

2. Projected revenues from current rates and charges for the City's water and wastewater systems are based on a projection of customers and as provided by the City. Based on the service area growth forecast shown on Tables 2 and 3 at the end of this report, rate revenues are estimated to increase by approximately 1.3% per year on average as discussed previously.

3. The operations and maintenance expenses as provided in the amended 2025 Budget as shown on Table 8, were apportioned between water and wastewater operations based on the assignment of specific costs and certain allocations derived from Table 9. The allocated operating expenses for Fiscal Year 2025 are then projected for the remaining five (5) years of the Forecast Period (i.e., through Fiscal Year 2030) as illustrated on Tables 10 and 11 for the water and wastewater systems, respectively. Based on discussions with City staff, the City plans to implement a one-time base salary adjustment of five percent (5%) in Fiscal Year 2026, which is then followed by annual three percent (3%) cost of living and merit adjustments for Fiscal Years 2027 through 2030. The following list summarizes the other general cost escalation factors that were assumed as derived from Table 12:

    - Employee Insurance = 7.0% Annually
    - Repairs and Utility Costs = 5.0% Annually
    - Utilities = 3.0% + Growth Annually
    - Inflation = Approximately 2.5% Annually

4. Based on discussions with City staff, the Water Resources Department also plans to add 26 new employee positions, which includes Service Technicians, Foremen, Water & Wastewater Operators, Equipment Technicians, Plant Supervisor, and other roles. The new positions are phased in over the Forecast Period in order to maintain existing levels of service and to provide for the needs of new customers. Table 13 at the end of this report provides a summary of the proposed positions.

5. Beginning in FY2028, the study results also provide for an annual $1.7 million allowance for incremental operating expenses to support the operation of WTP#2, which is anticipated to be constructed during the Forecast Period.

6. Based on the expense assumptions and labor cost estimates provided herein, the amended Fiscal Year 2025 operating expenses are projected to increase approximately 5.8% per year over the Forecast Period.

7. The Water Resources Department recently completed an update to the City's water and wastewater master plans that identified and prioritized certain capital maintenance projects, new investments in alternative water supplies, and expansion-related projects to serve new customer growth. The total capital funding program as shown on Table 14 for the Forecast Period totals $116 million. The amounts provided by City staff were adjusted by five percent (5%) annually to provide a contingency for construction inflation, while also providing a $1.4 million allowance per year to address facility maintenance, fleet replacement, and other utility related capital outlay. The following list summarizes the major projects:

    - WTP #2 Facility Construction Costs: $46.4 million
    - Master Plan Improvements: $24.7 million
    - Water / Sewer Line (R&R) Improvements: $7.5 million
    - WRF #3 Facility Expansion Design Costs: $6.6 million
    - NW Ocala Wastewater Modeling Improvements: $6.2 million
    - Sewer & Reuse Line Extension & Capacity Improvements: $5.8 million
    - Lift Station Improvement Program: $4.1 million

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8. The major improvements, shown on the previous page, will provide long-term benefits over 30 years or more. In discussion with City staff, Raftelis believes that certain projects are ideal for long-term financing. The following strategies were incorporated into the capital funding program:

    - Water SRF Loan assumed for WTP#2 Expansion

        i. $49.7 million (includes fees and capitalized interest)

        ii. Repayment assumed to begin in FY2030 at $3.2 million per year

        iii. Assumes 20-year repayment at 2.5% annual interest

    - Raftelis prioritized the use of wastewater impact fees for recurring capital costs and WRF#3 design

        i. Beyond FY2025, no wastewater impact fee revenues are available for wastewater and reclaimed water master plan projects

            1. Amounts funded through Fund 308 (contributions from rate revenues)

    - Wastewater master plan expenditures exceed $2.0 million per year by FY2029 / FY2030

        i. Assumed a Wastewater SRF Loan for the overage

        ii. $7.0 million (includes fees and capitalized interest)

        iii. Repayment assumed to begin in FY2031 at $0.4 million per year

        iv. Assumes 20-year repayment at 1.0% annual interest

    - For NW Ocala Wastewater Modeling Improvements of $6.2 million in FY2027 / FY2028

        i. Raftelis allocated discretionary reserve funds to meet this short-term requirement

9. As shown on Table 15 at the end of this report, the System currently has four (4) senior lien debts outstanding and the annual debt service payments are approximately $6.7 million per year over the Forecast Period. The estimated additional payments associated with the proposed SRF loans are also summarized on Table 15.

10. As shown on Table 16, the System also funds an annual transfer to the City's General Fund based on approximately 15% of the annual gross revenues. The transfer is approved at $6.1 million for Fiscal Year 2025, and if the proposed rates are adopted, the transfer is projected to increase to approximately $10.7 million per year by Fiscal Year 2030.

11. The City's bond resolution requires that the System maintain a R&R Fund to provide an allowance for ongoing capital repairs and maintenance. By policy, the City restricts approximately five percent (5%) of the previous year's gross revenues in a separate fund to ensure compliance with the minimum balance requirement of the bond resolution, while making additional transfers into the construction fund to meet annual expenditure requirements. As shown on Table 17 at the end of this report, annual transfers into the R&R Fund are projected to be required in order to maintain the appropriate balance over the Forecast Period assuming the proposed rates are implemented. The annual average deposit into the R&R Fund is estimated at $200,000 per year over the Forecast Period.

12. The various components of costs discussed above, which are represented in Tables 8 through 17 of this report, comprise the gross revenue requirements of the System, which are summarized on a combined System-basis on Table 5. The allocated costs for the water and wastewater systems shown on a standalone basis are presented on Tables 6 and 7, respectively.

13. Table 18, at the end of this report, provides a detailed projection of the flow of funds between the various utility accounts within the Water Resources Department, while Table 5 provides a summary of the projected year-ending cash and reserve balances for each fund. As shown on Table 5, if the proposed rates are implemented, the water and wastewater systems should have adequate cash reserves in order to meet day-to-day funding needs and any unexpected emergencies requiring immediate financial resources.

    The City's adopted operating reserve policy requires a minimum of 90 days of operating expenses be maintained in the operating fund (Fund 455). As summarized on Table 5, if the proposed rates are implemented, the System is projected to maintain a balance that exceeds the minimum requirement over the Forecast Period.

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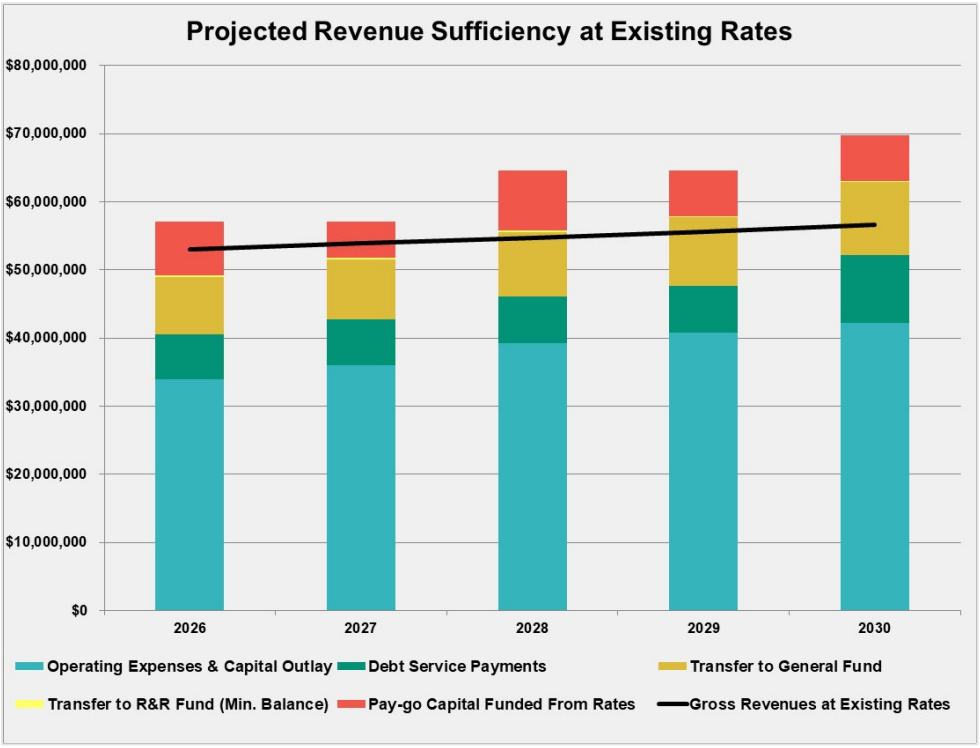
Adequacy of Existing Utility Rate Revenues

As shown on Table 5, 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 estimation of System revenue requirements, the following chart summarizes the existing revenue deficiency for the Forecast Period:



As shown above for the System, the existing revenues are not adequate to fund the revenue requirements over the Forecast Period. The projected annual deficiency is approximately $4.0 million or eight percent (8%) of current revenues in Fiscal Year 2026, and the deficiency is projected to increase to approximately $13.6 million per year by Fiscal Year 2030. The primary reasons for the projected revenue deficiency include the following:

- In the recent past revenues have not kept pace with actual expenditures, and based on the amended Fiscal Year 2025 Budget, current revenues are only adequate to cover operating expenses, debt service payments, the General Fund Transfer and a portion of the capital needs;
- Raftelis recommends financing certain long-lived improvements that will allow the City to phase in rate adjustments over an extended period of time as new debt service payments are incurred;
- City staff is recommending a five percent (5%) one-time base salary adjustment in Fiscal Year 2026, and plans to add new employee positions over the Forecast Period;
- The City is estimated to incur new operating expenses associated with WTP#2; and

- The City's General Fund Transfer, which is based on 15% of annual gross revenues, is projected to increase over the Forecast Period as proposed rates are implemented.

In order to satisfy the projected revenue requirements of the System, the following table summarizes the proposed increases in monthly water and wastewater service rates for Fiscal Years 2025 through 2030:

Projected Bill Impacts

Description	Existing	FY26	FY27	FY28	FY29	FY30
Proposed Residential Bill (6,000 Monthly Gallons) [1]						
Water Bill	$23.62	$24.81	$26.04	$27.34	$28.70	$29.85
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Percent Applied to Monthly Service Rates		5%	5%	5%	5%	CPI – 4% [2]
Average Commercial Increase (with True-up) [3]		**6% - 6.5%**	**6% - 6.5%**	**6% - 6.5%**	**6% - 6.5%**	**5% - 5.5%**
Proposed Effective Date		Oct. 2025	Oct. 2026	Oct. 2027	Oct. 2028	Oct. 2029

[1] Monthly residential bills may vary over time based on unique water demands, but the proposed adjustments are applied uniformly to all charges. The average residential bill is estimated to equal approximately 6,000 monthly gallons or eight (8) CCF per month.

[2] Amount based on the annual US-CPI Water and Sewerage Maintenance Service Index, but not less than four percent (4%) (the recent 10-year average).

[3] As outlined in the rate study, Raftelis recommends a true-up to the commercial water usage charge to align with the costs of service. The true-up is allocated over the five- (5) year implementation period which is estimated to result in an additional annual average increase of approximately 1% to 1.5% of the combined bill when also considering the system-wide adjustments.

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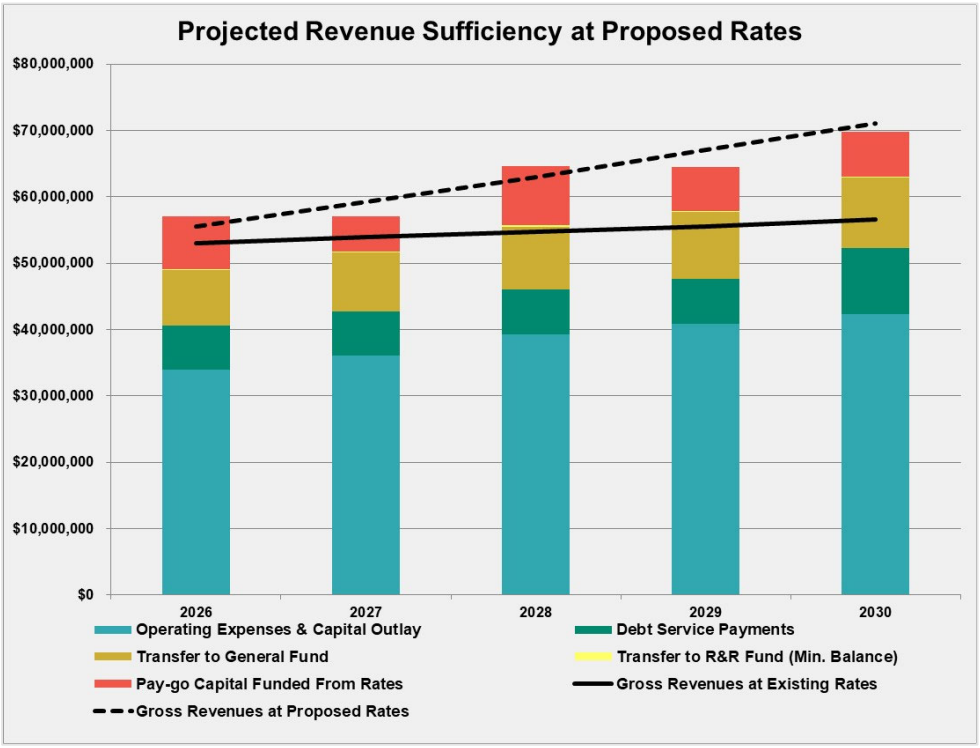
If the proposed monthly service rates are adopted and implemented, the following chart summarizes the projected revenue sufficiency under the proposed rates:



DEBT SERVICE COMPLIANCE

In addition to meeting the net revenue requirements (i.e., expenditure requirements), the proposed water and wastewater rates must be sufficient to meet the debt service coverage requirements of the City's existing debt related to the water and wastewater system. The City's bond resolution requires the City to maintain rates adequate to achieve a minimum 1.10 debt service coverage ratio. The debt service coverage ratio as defined in the bond resolution is calculated as a ratio of gross revenues less operating expenses to annual debt service payments. Thus, for each dollar ($1.00) of annual debt service payments, the rates must produce one dollar and ten cents ($1.10) of net revenues available to pay such debt service.

As summarized on Table 19, the anticipated gross revenue for the System, assuming that the City adopts the proposed rates in this report, should be adequate for the Forecast Period to meet the debt service requirements of the existing bonds. The projected debt service coverage for the City is summarized on the next page:

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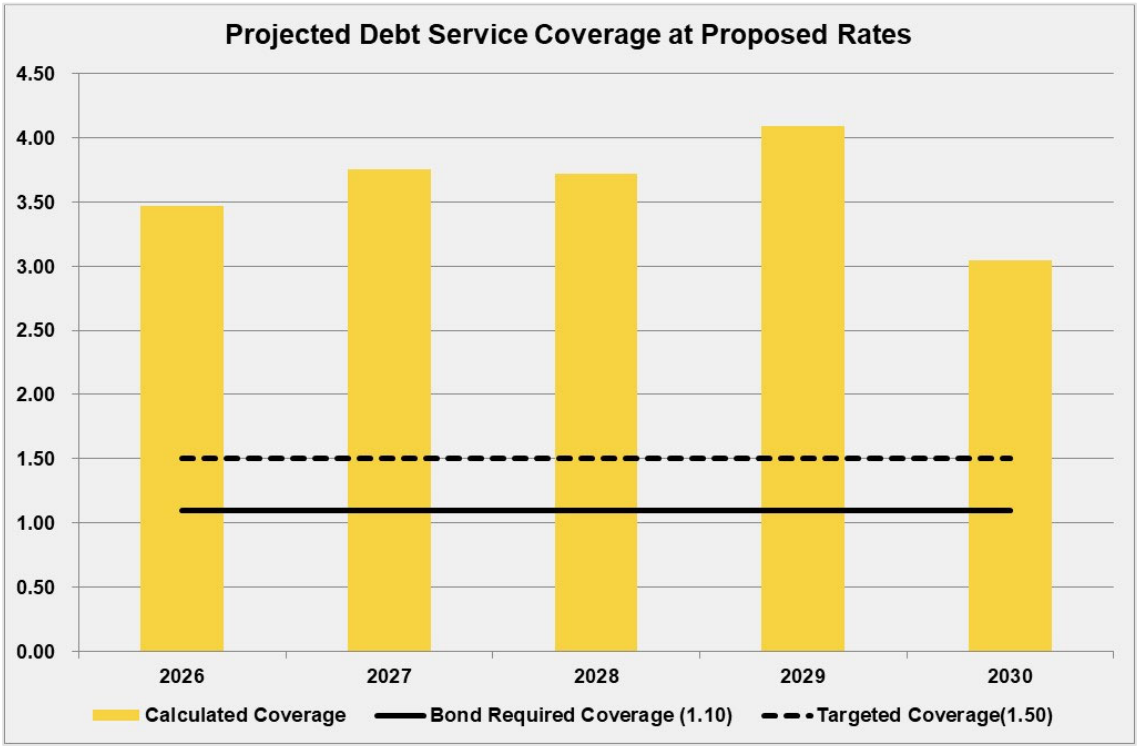


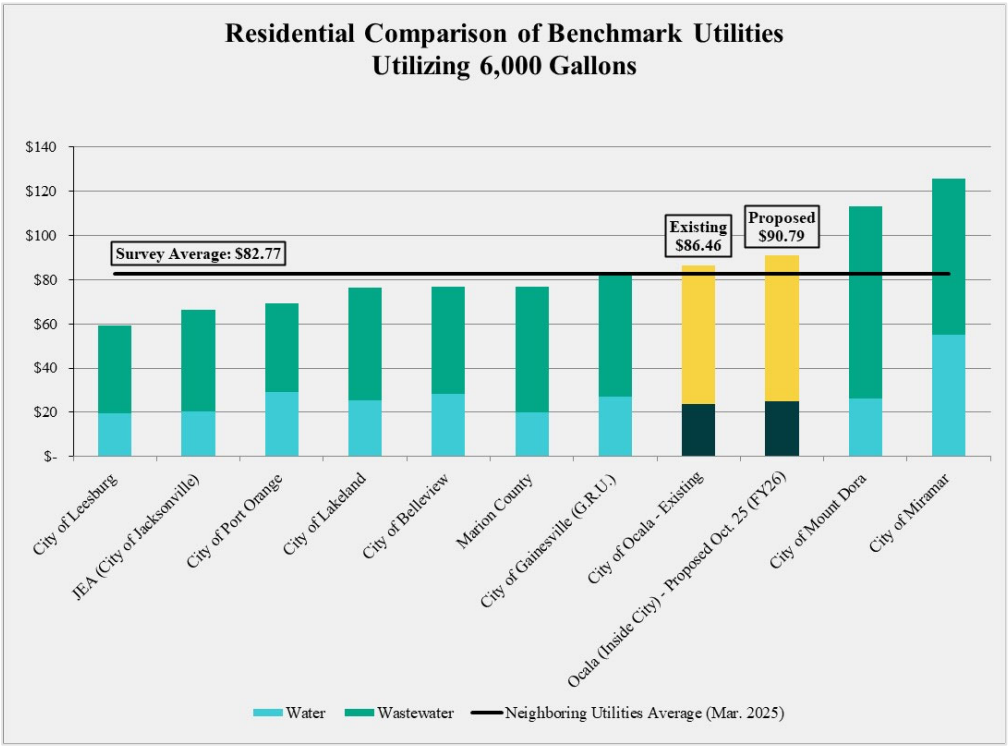
Proposed Water and Wastewater Monthly Service Rates

As discussed earlier, we have calculated rate revenue deficiencies for the water and wastewater systems as shown on Table 5. The proposed adjustments were applied to the existing rates uniformly for all fiscal years beginning on and after October 1, 2025 and each October 1 thereafter. All charges including the monthly base charge and the usage charges are proposed to increased by five percent (5%) each year as shown on Tables 20 and 21 at the end of this report for Fiscal Years 2026 through 2029. Beginning on and after October 1, 2029 (Fiscal Year 2030), the City Council should consider implementing an annual index based on the increase in the US-CPI Water and Sewerage Maintenance Service Index for each calendar year, but not less than four percent (4%).

As outlined in this study, Raftelis also recommends a "true-up" to the commercial water usage charge to align with the costs of service. The true-up is allocated over the five- (5) year implementation period which is estimated to result in an additional annual average increase of approximately 1% to 1.5% of the combined commercial bill when also considering the system-wide adjustments. The overall recommendations result in a series of annual adjustments between 6% and 6.5% for commercial customers through and including Fiscal Year 2029.

Bill comparisons for the typical residential bills are illustrated on Tables 22 through 24 that present the City's existing and proposed rates alongside other benchmark utilities in the area. The proposed rates are estimated to

be sufficient to recover the net revenue requirements discussed in this report and should remain competitive with similar water and wastewater rates charged in other jurisdictions. The following chart summarizes the proposed rates effective on or after October 1, 2025:



Proposed System Development Charges

The City's water and wastewater utility systems, as well as other publicly-owned utility systems, have faced increasing capital commitments necessary to expand water and wastewater system facilities to serve new growth. The utility business is capital intensive and requires the commitment of significant resources to be available in advance of the growth in demand. In addition, System improvements and regulatory compliance also require significant capital expenditures in today's utility business environment. Further, the impact of inflation on System operating expenses and on the cost of new and replacement facilities results in upward pressure on monthly utility user rates. The compelling capital needs associated with the utility business and the desire to control the increase in monthly utility user rates and charges have resulted in the use of funding alternatives such as the City's water and wastewater system development charges (previously defined as Impact Fees) to finance, in part at least, the cost of System expansion.

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Based on our experience within the industry, the implementation and use of impact fees should meet the following minimum criteria:

1. Require that the calculation of the Impact Fee be based on the most recent and localized data;

2. Provide for accounting and reporting of Impact Fee revenues and expenditures in a separate accounting fund;

3. Limit administrative charges for the collection of Impact Fees to actual costs, if any; and

4. Provide notice no less than 90 days before the effective date of an ordinance or resolution imposing a new or increased Impact Fee.

The City last updated the System Impact Fees in Fiscal Year 2021, and City staff requested that we update the existing fees based on the actual expansion-related costs incurred by the System over time, plus the identified capital improvements within the City's approved CIP that will serve the needs of future customers. In developing our analysis, there are two significant components to be addressed in designing Impact Fees. These two components include: i) the level of service (LOS) to be apportioned to the applicants that request System capacity; and ii) the level or amount of capital costs to be recovered from a new applicant requesting service. Both of these issues are related to the level of the Impact Fee expressed on an equivalent residential unit or ERU basis (the lowest denominator for the fee).

The LOS currently adopted by the City provides up to 300 gallons per day (gpd) of water system capacity and 250 gpd of wastewater system capacity per ERU. As discussed previously in this report, the City recently updated its water and wastewater master plans, and the adopted level of service standards are consistent with the design criteria recommended by the City's consulting engineer. When compared to the water LOS per ERU, the proposed wastewater service level recognizes that a portion of water demands associated with irrigation needs and other discretionary uses does not get returned to the wastewater system.

In the determination of the Impact Fees associated with the serving future customers, the cost of System capacity, if any, available to serve such growth should be considered. Since such capacity is available to serve the near-term incremental growth of the System, it is appropriate to evaluate the capacity availability of such facilities. In order to evaluate the availability of the existing utility plant-in-service to meet future capacity needs, it is necessary to functionalize the assets by specific utility requirement. The functionalization of the existing assets is necessary to: i) identify those assets which should be included in the determination of the Impact Fees; and ii) match existing plant type to the capital improvements to meet future service needs.

As shown on Table 25 at the end of this report, the System has invested $397 million in total assets, and approximately $258 million or 65% of the total investment serves the supply, treatment, and transmission needs of the water and wastewater systems. This portion of the assets are considered the "System Costs" whereby all customers generally benefit. The remaining assets were excluded from the Impact Fee calculation since such

investments primarily relate to local or on-site water distribution and wastewater collection system costs that are, generally, contributed or assets that are funded separately.

As with any utility, the City is continually in the process of updating and expanding the water and wastewater plant and transmission facilities to serve increasing demand or capacity requirements. In order to develop an Impact Fee that is consistent with the capital costs of the System, the cost of the City's capital improvements that are anticipated to meet such future needs are reflected in the proposed Impact Fee. Tables 26 and 27 at the end of this report provide a detailed accountability of the City's planned improvements. The improvements are for: i) expansion of the treatment and transmission system to meet the capacity requirements of new development; and ii) upgrades to existing assets which may benefit both current and future users of the System (e.g., a transmission line relocation). Project costs related to the replacement of assets, minor equipment needs or those improvements that are anticipated to be funded from grants were excluded from the list of projects used in this analysis.

Tables 26 and 27 at the end of this report provide a detailed listing of the planned water and wastewater improvements and expansions. As derived from Tables 26 and 27, the City plans to invest approximately $100.4 million in future improvements that will benefit new customers of the System.

In addition, as shown on Tables 28 and 29 for the water and wastewater systems, respectively, certain Impact Fee credits were recognized to account for historical grant revenues received by the City to construct a portion of the System Costs.

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Since the existing Impact Fees have not been adjusted for approximately five (5) years, the calculated water and wastewater System Costs per ERU are significantly greater than the existing Impact Fees as shown below:

Proposed Development / Impact Fees

Description	Water Fee	Wastewater Fee
Existing Fee per ERU	$823	$3,148
Calculated Cost per ERU	$1,799	$5,253
Percent Increase	119%	67%
Maximum Charge by Florida Statute (50%)	$1,235	$4,722
Required (Equal) Phase-in:		
Proposed Fees per ERU – Year 1	$926	$3,542
Proposed Fees per ERU – Year 2	$1,029	$3,935
Proposed Fees per ERU – Year 3	$1,132	$4,329
Proposed Fees per ERU – Year 4	$1,235	$4,722

ERU = Equivalent Residential Unit comprised of 300 gallons per day (gpd) of water capacity and 250 gpd of wastewater capacity. Please refer to the detailed fee schedule for each year by customer class and service level.

As shown above, and on Tables 28 and 29 at the end of this report, the calculated cost of providing water and wastewater capacity have increased significantly. Based on advice by the City's legal counsel, the proposed fees include an increase of no greater than 50%, and such implementation is proposed to be phased in over four, equal installment periods. Such advice from the City's legal counsel aligns with provisions governing the adoption and implementation of Municipal Impact Fees provided within the Florida Statutes. Raftelis recommends providing a 90-day notice after the fees are adopted by the City Council. The proposed fees are recommended for implementation beginning on and after October 1, 2025. Table 30 at the end of this report provides a summary of the existing and proposed Impact Fees by customer class and service level, while Table 31 provides a comparison of the proposed fee with the City's benchmark utilities as follows:

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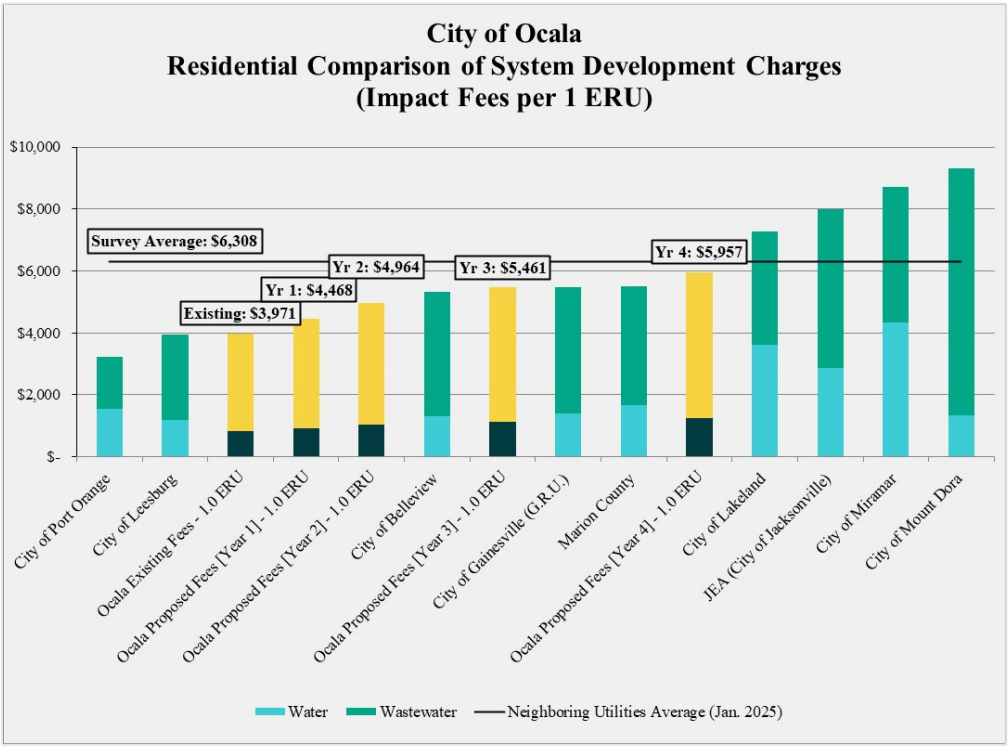

Proposed Miscellaneous Utility Fees and Charges

The City maintains a schedule of miscellaneous utility fees and charges that account for direct customer service requirements, including connection charges (tap and/or meter installation fees and service charges), hydrant or jumper fees (temporary meter service), meter test fees, among others. To support this portion of the study, City staff developed a job costing workbook that is included as Appendix A of this report. The workbook was used to compile each cost per service or job as shown on Tables 1 through 8 of Appendix A at the end of this report. Such costs consider the appropriate staffing levels, equipment needs, and materials and supplies for each service.

During this process, City staff also identified services the department provides currently at no charge. Such new service fees reflect customer requested turn-off / turn-on, site visits for investigation, termination of service (demolition), and industrial compliance monitoring.

A summary of the proposed fees is shown on Table 1 of Appendix A at the end of this report. The proposed charges are recommended for implementation on or after October 1, 2025.

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Conclusions and Recommendations

Based on our studies, assumptions, considerations, and analyses as summarized herein, Raftelis is of the opinion that:

1. The City's existing rates for water and wastewater service will not recover the projected revenue requirements for the fiscal years ending September 30, 2026 through 2030.

2. The City should consider adopting the proposed monthly service rates effective for bills rendered on or after October 1, 2025 and each October 1 thereafter.

    a. Beginning on and after October 1, 2029 (Fiscal Year 2030), the City should consider implementing an annual index based on the increase in the US-CPI Water and Sewerage Maintenance Service Index for each calendar year, but not less than four percent (4%).

3. The proposed rates generally produce comparable water and wastewater bills with those of neighboring benchmark utilities.

4. The City should also consider implementing the proposed miscellaneous charges and Impact Fees.

    a. The City should provide at least 90 days notice before implementing the updated Impact Fees.

    b. The Impact Fees and miscellaneous charges are recommended for implementation on or after October 1, 2025.

5. The City should continue to periodically update this study to account for actual operating results and to revisit the City's ability to fund the remaining capital improvement needs.

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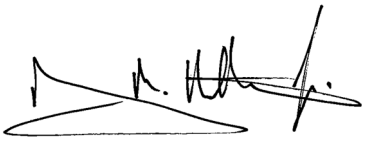
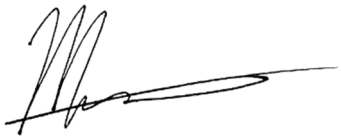
We appreciate the opportunity to be of service to the City.

Respectfully submitted,

RAFTELIS FINANCIAL CONSULTANTS, INC.



Murray M. Hamilton, Jr.
Vice President



Maurizzio Onorato
Consultant

MMH/dlc
Attachments

City of Ocala, Florida
Water and Wastewater Rate and Fee Study

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Appendix A - Review of Existing and Proposed Miscellaneous Utility Charges

Table 1
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Water and Wastewater Rate Revenue at Existing Rates

Line No.	Description	Projected Fiscal Year Ending September 30, [1] 2025	2026	2027	2028	2029	2030
	WATER SYSTEM						
	Inside City						
1	Residential	$7,505,261	$7,616,000	$7,726,195	$7,837,925	$7,948,664	$8,059,033
2	General Service	4,653,475	4,694,030	4,735,129	4,778,699	4,822,017	4,878,121
3	Master Metered	1,687,726	1,687,726	1,687,726	1,687,726	1,687,726	1,687,726
4	Irrigation	1,178,843	1,178,843	1,178,843	1,178,843	1,178,843	1,178,843
5	Total Inside City	$15,025,306	$15,176,599	$15,327,893	$15,483,194	$15,637,250	$15,803,724
	Outside City						
6	Residential	$1,071,809	$1,130,446	$1,190,321	$1,249,639	$1,309,514	$1,368,151
7	General Service	334,237	334,237	334,237	334,237	334,237	334,237
8	Master Metered	511,833	511,833	511,833	511,833	511,833	511,833
9	Irrigation	107,493	107,493	107,493	107,493	107,493	107,493
10	Total Outside City	$2,025,372	$2,084,009	$2,143,884	$2,203,202	$2,263,077	$2,321,714
11	Water Availability Revenue	$52,765	$49,271	$45,777	$42,282	$38,788	$35,293
12	Budget Adjustments [2]	0	0	0	0	0	0
13	Additional Revenues from Expansion Areas	0	0	0	0	0	0
14	**Total Water System**	$17,103,443	$17,309,880	$17,517,554	$17,728,678	$17,939,115	$18,160,732
	WASTEWATER SYSTEM						
	Inside City						
15	Residential	$13,441,810	$13,649,224	$13,856,638	$14,064,052	$14,271,466	$14,478,880
16	Commercial	11,769,443	11,896,275	12,028,067	12,149,470	12,289,526	12,488,166
17	Master Metered	4,297,145	4,297,145	4,297,145	4,297,145	4,297,145	4,297,145
18	Flat Rate	212,844	212,844	212,844	212,844	212,844	212,844
19	Total Inside City	$29,721,241	$30,055,487	$30,394,693	$30,723,510	$31,070,980	$31,477,034
	Outside City						
20	Residential	$1,339,085	$1,464,860	$1,590,635	$1,716,410	$1,842,185	$1,967,960
21	Commercial	404,159	404,159	404,159	404,159	404,159	404,159
22	Master Metered	1,312,522	1,312,522	1,312,522	1,312,522	1,312,522	1,312,522
23	Flat Rate	20,534	20,534	20,534	20,534	20,534	20,534
24	Total Outside City	$3,076,300	$3,202,075	$3,327,850	$3,453,625	$3,579,400	$3,705,175
25	Wastewater Availability Revenue	$155,549	$147,072	$138,596	$130,119	$121,642	$113,165
26	Budget Adjustments [2]	0	0	0	0	0	0
27	Additional Revenues from Expansion Areas	0	0	0	0	0	0
28	**Total Wastewater System**	$32,953,090	$33,404,635	$33,861,139	$34,307,254	$34,772,022	$35,295,374
29	**Total Rate Revenue**	$50,056,533	$50,714,514	$51,378,693	$52,035,932	$52,711,137	$53,456,106

Footnotes

[1] Amounts based on the estimated customer and sales assumptions provided on Tables 2 and 3 under existing rates.

[2] Amounts made to reconcile projected revenues to the budgeted results provided by the City.

Table 2
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Water Customer Statistics

Line No.	Description	Historical Fiscal Year Ending September 30, 2021	2022	2023	2024	Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
	Residential - Inside										
1	Customer Growth	N/A	678	241	80	300	300	300	300	300	300
2	No. of Customers	19,008	19,686	19,927	20,007	20,307	20,607	20,907	21,207	21,507	21,807
3	Annual Consumption (CCF)	2,064,537	2,132,149	2,179,418	2,187,920	2,220,728	2,253,535	2,286,342	2,319,150	2,351,957	2,384,764
4	Avg. CCF per Customer	9.1	9.0	9.1	9.1	9.1	9.1	9.1	9.1	9.1	9.1
	Residential - Outside										
5	Customer Growth	N/A	481	370	4	150	150	150	150	150	150
6	No. of Customers	1,693	2,174	2,544	2,548	2,698	2,848	2,998	3,148	3,298	3,448
7	Annual Consumption (CCF)	170,884	200,789	224,393	233,723	247,482	261,241	275,001	288,760	302,519	316,278
8	Avg. CCF per Customer	8.4	7.7	7.4	7.6	7.6	7.6	7.6	7.6	7.6	7.6
	Residential Water Total										
9	No. of Customers	20,701	21,860	22,471	22,555	23,005	23,455	23,905	24,355	24,805	25,255
10	No. of Units	20,701	21,860	22,471	22,555	23,005	23,455	23,905	24,355	24,805	25,255
11	Annual Consumption (CCF)	2,235,421	2,332,939	2,403,811	2,421,643	2,468,210	2,514,777	2,561,343	2,607,910	2,654,476	2,701,043
	Commercial - Inside										
	General Service										
12	Customer Growth	N/A	155	77	(19)	40	40	40	40	40	40
13	No. of Customers	3,911	4,066	4,143	4,124	4,164	4,204	4,244	4,284	4,324	4,364
14	Annual Consumption (CCF)	1,427,451	1,498,532	1,578,806	1,654,153	1,670,198	1,686,242	1,702,286	1,718,330	1,734,374	1,750,418
15	Avg. CCF per Customer	30.4	30.7	31.8	33.4	33.4	33.4	33.4	33.4	33.4	33.4
	Master Metered [1]										
16	Unit Growth	N/A	(3)	(21)	17	0	0	0	0	0	0
17	Customer Growth	N/A	(1)	0	(1)	0	0	0	0	0	0
18	No. of Customers	256	255	255	254	254	254	254	254	254	254
19	No. of Units	6,413	6,410	6,389	6,406	6,406	6,406	6,406	6,406	6,406	6,406
20	Annual Consumption (CCF)	18,254	467,752	469,011	458,147	458,147	458,147	458,147	458,147	458,147	458,147
21	Avg. CCF per Unit	0.2	6.1	6.1	6.0	6.0	6.0	6.0	6.0	6.0	6.0
	Irrigation										
22	Customer Growth	N/A	20	22	12	0	0	0	0	0	0
23	No. of Customers	434	454	476	488	488	488	488	488	488	488
24	Annual Consumption (CCF)	90,048	117,438	145,168	153,724	153,724	153,724	153,724	153,724	153,724	153,724
25	Avg. CCF per Customer	17.3	21.6	25.4	26.3	26.3	26.3	26.3	26.3	26.3	26.3

Table 2
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Water Customer Statistics

Line No.	Description	Historical Fiscal Year Ending September 30, 2021	2022	2023	2024	Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
	Commercial Inside Total										
26	No. of Customers	4,601	4,775	4,874	4,866	4,906	4,946	4,986	5,026	5,066	5,106
27	No. of Units	10,758	10,930	11,008	11,018	11,058	11,098	11,138	11,178	11,218	11,258
28	Annual Consumption (CCF)	1,535,753	2,083,722	2,192,985	2,266,025	2,282,069	2,298,113	2,314,157	2,330,201	2,346,245	2,362,290
	Commercial - Outside										
	General Service										
29	Customer Growth	N/A	15	(4)	(8)	0	0	0	0	0	0
30	No. of Customers	246	261	257	249	249	249	249	249	249	249
31	Annual Consumption (CCF)	92,133	85,652	94,732	105,199	105,199	105,199	105,199	105,199	105,199	105,199
32	Avg. CCF per Customer	31.2	27.3	30.7	35.2	35.2	35.2	35.2	35.2	35.2	35.2
	Master Metered										
33	Unit Growth	N/A	32	(4)	0	0	0	0	0	0	0
34	Customer Growth	N/A	0	0	0	0	0	0	0	0	0
35	No. of Customers	3	3	3	3	3	3	3	3	3	3
36	No. of Units	1,067	1,099	1,095	1,095	1,095	1,095	1,095	1,095	1,095	1,095
37	Annual Consumption (CCF)	344	199,880	207,075	201,943	201,943	201,943	201,943	201,943	201,943	201,943
38	Avg. CCF per Unit	0.0	15.2	15.8	15.4	15.4	15.4	15.4	15.4	15.4	15.4
	Irrigation										
39	Customer Growth	N/A	0	3	1	0	0	0	0	0	0
40	No. of Customers	12	12	15	16	16	16	16	16	16	16
41	Annual Consumption (CCF)	3,317	3,371	13,224	7,580	7,580	7,580	7,580	7,580	7,580	7,580
42	Avg. CCF per Customer	23.0	23.4	73.5	39.5	39.5	39.5	39.5	39.5	39.5	39.5
	Commercial Outside Total										
43	No. of Customers	261	276	275	268	268	268	268	268	268	268
44	No. of Units	1,325	1,372	1,367	1,360	1,360	1,360	1,360	1,360	1,360	1,360
45	Annual Consumption (CCF)	95,794	288,903	315,031	314,722	314,722	314,722	314,722	314,722	314,722	314,722
	Commercial Water Total										
46	No. of Customers	4,862	5,051	5,149	5,134	5,174	5,214	5,254	5,294	5,334	5,374
47	No. of Units	12,083	12,302	12,375	12,378	12,418	12,458	12,498	12,538	12,578	12,618
48	Annual Consumption (CCF)	1,631,547	2,372,625	2,508,016	2,580,747	2,596,791	2,612,835	2,628,879	2,644,923	2,660,967	2,677,012
	Water Availability										
49	Customer Growth	N/A	(14)	(4)	(16)	(20)	(20)	(20)	(20)	(20)	(20)
50	No. of Customers	356	342	338	322	302	282	262	242	222	202
	Total Water System										

Table 2
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Water Customer Statistics

Line No.	Description	Historical Fiscal Year Ending September 30, 2021	2022	2023	2024	Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
51	No. of Customers	25,919	27,253	27,958	28,011	28,481	28,951	29,421	29,891	30,361	30,831
52	No. of Units	33,140	34,504	35,184	35,255	35,725	36,195	36,665	37,135	37,605	38,075
53	Annual CCF	3,866,968	4,705,563	4,911,827	5,002,390	5,065,001	5,127,611	5,190,222	5,252,833	5,315,444	5,378,054
	Production										
54	Annual Gallons Sold (000s Gallons)	2,892,492	3,519,761	3,674,046	3,741,788	3,788,621	3,835,453	3,882,286	3,929,119	3,975,952	4,022,785
	Water Loss & Unaccounted for:										
55	Percent	36.09%	24.66%	24.88%	24.88%	24.88%	24.88%	24.88%	24.88%	24.88%	24.88%
56	Amount (000s Gallons)	1,633,508	1,152,239	1,216,954	1,239,392	1,254,904	1,270,416	1,285,929	1,301,441	1,316,954	1,332,466
57	Water Production (000 Gal.)	4,526,000	4,672,000	4,891,000	4,981,179	5,043,525	5,105,870	5,168,215	5,230,560	5,292,905	5,355,251
58	Average Daily Flow (MGD)	12.400	12.800	13.400	13.647	13.818	13.989	14.159	14.330	14.501	14.672

Table 3
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Wastewater Customer Statistics

Line No.	Description	Historical Fiscal Year Ending September 30, 2021	2022	2023	2024	Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
	Residential - Inside										
1	Customer Growth	N/A	341	262	330	300	300	300	300	300	300
2	No. of Customers	18,209	18,550	18,812	19,142	19,442	19,742	20,042	20,342	20,642	20,942
3	Annual Revenue Flow (CCF)	1,420,302	1,446,900	1,467,336	1,493,076	1,516,476	1,539,876	1,563,276	1,586,676	1,610,076	1,633,476
4	Avg. Rev. Flow per Customer	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
	Residential - Outside										
5	Customer Growth	N/A	309	535	39	150	150	150	150	150	150
6	No. of Customers	564	873	1,408	1,447	1,597	1,747	1,897	2,047	2,197	2,347
7	Annual Revenue Flow (CCF)	40,608	62,856	101,376	104,184	114,984	125,784	136,584	147,384	158,184	168,984
8	Avg. Rev. Flow per Customer	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
	Residential Wastewater Total										
9	No. of Customers	18,773	19,423	20,220	20,589	21,039	21,489	21,939	22,389	22,839	23,289
10	No. of Units	18,773	19,423	20,220	20,589	21,039	21,489	21,939	22,389	22,839	23,289
11	Annual Revenue Flow (CCF)	1,460,910	1,509,756	1,568,712	1,597,260	1,631,460	1,665,660	1,699,860	1,734,060	1,768,260	1,802,460
	Commercial - Inside										
12	Customer Growth	N/A	158	85	2	40	40	40	40	40	40
13	No. of Customers	3,102	3,260	3,345	3,347	3,387	3,427	3,467	3,507	3,547	3,587
14	Annual Revenue Flow (CCF)	1,247,382	1,340,091	1,367,573	1,436,744	1,453,915	1,471,085	1,488,256	1,505,426	1,522,597	1,539,767
15	Avg. Rev. Flow per Customer	33.5	34.3	34.1	35.8	35.8	35.8	35.8	35.8	35.8	35.8
	Commercial - Outside										
16	Customer Growth	N/A	2	(5)	1	0	0	0	0	0	0
17	No. of Customers	85	87	82	83	83	83	83	83	83	83
18	Annual Revenue Flow (CCF)	48,550	41,329	45,848	46,953	46,953	46,953	46,953	46,953	46,953	46,953
19	Avg. Rev. Flow per Customer	47.6	39.6	46.6	47.1	47.1	47.1	47.1	47.1	47.1	47.1
	Commercial Wastewater Total										
20	No. of Customers	3,187	3,347	3,427	3,430	3,470	3,510	3,550	3,590	3,630	3,670
21	No. of Units	3,187	3,347	3,427	3,430	3,470	3,510	3,550	3,590	3,630	3,670
22	Annual Revenue Flow (CCF)	1,295,932	1,381,420	1,413,421	1,483,697	1,500,868	1,518,038	1,535,209	1,552,379	1,569,550	1,586,720
	Master Metered- Inside										
23	Unit Growth	N/A	84	(27)	17	0	0	0	0	0	0
24	No. of Units	6,332	6,416	6,389	6,406	6,406	6,406	6,406	6,406	6,406	6,406
25	Annual Revenue Flow (CCF)	455,904	461,952	460,008	461,232	461,232	461,232	461,232	461,232	461,232	461,232
26	Avg. Rev. Flow per Unit	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0

Table 3
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Wastewater Customer Statistics

Line No.	Description	Historical Fiscal Year Ending September 30, 2021	2022	2023	2024	Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
	Master Metered - Outside										
27	Unit Growth	N/A	32	(88)	84	0	0	0	0	0	0
28	No. of Units	1,067	1,099	1,011	1,095	1,095	1,095	1,095	1,095	1,095	1,095
29	Annual Revenue Flow (CCF)	166,452	171,444	157,716	170,820	170,820	170,820	170,820	170,820	170,820	170,820
30	Avg. Rev. Flow per Unit	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
	Master Metered Total										
31	No. of Units	7,399	7,515	7,400	7,501	7,501	7,501	7,501	7,501	7,501	7,501
32	Annual Revenue Flow (CCF)	622,356	633,396	617,724	632,052	632,052	632,052	632,052	632,052	632,052	632,052
	Flat Rate - Inside										
33	Unit Growth	N/A	(14)	(55)	(5)	0	0	0	0	0	0
34	No. of Units	372	358	303	298	298	298	298	298	298	298
	Flat Rate - Outside										
35	Unit Growth	N/A	7	(1)	2	0	0	0	0	0	0
36	No. of Units	15	22	21	23	23	23	23	23	23	23
	Flat Rate Total										
37	No. of Units	387	380	324	321	321	321	321	321	321	321
	Sewer Availability										
38	Customer Growth	N/A	(25)	13	11	(20)	(20)	(20)	(20)	(20)	(20)
39	No. of Customers	388	363	376	387	367	347	327	307	287	267
	Total Wastewater System										
40	No. of Customers /Units	30,134	31,028	31,747	32,228	32,698	33,168	33,638	34,108	34,578	35,048
41	Annual Revenue Flow (CCF)	3,379,198	3,524,572	3,599,857	3,713,009	3,764,380	3,815,750	3,867,121	3,918,491	3,969,862	4,021,232
42	Total Wastewater Treated (000 gal.)	2,372,500	2,336,000	2,372,500	2,447,073	2,480,929	2,514,785	2,548,641	2,582,497	2,616,353	2,650,209
43	Average Daily Flow (MGD)	6.500	6.400	6.500	6.704	6.797	6.890	6.983	7.075	7.168	7.261

Table 4
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Other Operating Revenues

Line No.	Description	Adjusted [1] 2025	Adjusted 2026	Escalation Reference	Projected Fiscal Year Ending September 30, 2027	2028	2029	2030
	Water System							
	Other Operating Revenues							
1	Water Meter Installation	$271,830	$271,830	Constant	$271,830	$271,830	$271,830	$271,830
2	Bulk Water Sales Revenue	24,942	24,942	Constant	24,942	24,942	24,942	24,942
3	Rent of City Property	22,943	22,943	Constant	22,943	22,943	22,943	22,943
4	Totals	$319,714	$319,714		$319,714	$319,714	$319,714	$319,714
	Wastewater System							
	Other Operating Revenues							
5	Bulk Wastewater Sales Revenue (net)	$21,181	$21,181	Constant	$21,181	$21,181	$21,181	$21,181
6	Reuse Water	32,102	32,102	Constant	32,102	32,102	32,102	32,102
7	Rent of City Property	22,943	22,943	Constant	22,943	22,943	22,943	22,943
8	Industrial Waste	1,305,337	1,305,337	Constant	1,305,337	1,305,337	1,305,337	1,305,337
9	Totals	$1,381,564	$1,381,564		$1,381,564	$1,381,564	$1,381,564	$1,381,564
10	Grand Total Other Operating Revenues	$1,701,278	$1,701,278		$1,701,278	$1,701,278	$1,701,278	$1,701,278

Footnotes
[1] Amounts based on adopted budget amouts.

Table 5
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Combined Net Revenue Requirements

Line No.	Description	Projected Fiscal Year Ending September 30, [1] 2025	2026	2027	2028	2029	2030
1	Total Operating Expenses	$30,774,288	$32,511,888	$34,230,221	$37,558,198	$39,222,375	$40,678,401
	Debt Service:						
2	Existing Debt Service	$6,612,360	$6,651,259	$6,641,410	$6,843,384	$6,812,534	$6,775,110
3	Proposed Debt Service	0	0	0	0	0	3,186,829
4	Total Debt Service	$6,612,360	$6,651,259	$6,641,410	$6,843,384	$6,812,534	$9,961,940
	Other Revenue Requirements:						
5	Transfer to Operating Reserve	$0	$0	$0	$0	$0	$390,401
6	Transfer to R&R Fund	600,000	200,000	200,000	200,000	200,000	200,000
7	Capital Outlay Funded from Rates	1,948,515	1,438,500	1,819,125	1,678,556	1,616,623	1,595,352
8	Transfer to General Fund	6,122,248	8,337,536	8,878,320	9,450,429	10,067,439	10,650,872
9	Transfer to Construction Fund (Fund 308)	10,223,023	7,912,013	5,278,219	8,837,816	6,605,304	6,688,513
10	Total Other Revenue Requirements	$18,893,786	$17,888,049	$16,175,664	$20,166,802	$18,489,366	$19,525,138
11	Gross Revenue Requirements	$56,280,434	$57,051,196	$57,047,294	$64,568,384	$64,524,276	$70,165,479
	Less Income and Funds from Other Sources:						
12	Other Operating Revenue	$1,701,278	$1,701,278	$1,701,278	$1,701,278	$1,701,278	$1,701,278
13	Credits - Contribution for Economic Development	0	0	0	0	0	0
14	Interest Income	913,000	427,000	408,000	373,000	369,000	427,000
15	Total Income and Funds from Other Sources	$2,614,278	$2,128,278	$2,109,278	$2,074,278	$2,070,278	$2,128,278
16	Net Revenue Requirements	$53,666,156	$54,922,917	$54,938,016	$62,494,106	$62,453,998	$68,037,201
	Revenue from Existing Rates:						
17	Existing Water Rate Revenue	$17,103,443	$17,505,173	$17,911,671	$18,325,148	$18,741,468	$19,190,893
18	Existing Wastewater Rate Revenue	32,953,090	33,404,635	33,861,139	34,307,254	34,772,022	35,295,374
19	Revenue from Existing Rates	$50,056,533	$50,909,808	$51,772,810	$52,632,402	$53,513,490	$54,486,267
20	Revenue Surplus/(Deficiency) Before Add'l Adjustment:	($3,609,622)	($4,013,109)	($3,165,206)	($9,861,703)	($8,940,507)	($13,550,934)
21	Percent	(7.2%)	(7.9%)	(6.1%)	(18.7%)	(16.7%)	(24.9%)
	Rate Adjustments:						
	Percent Adjustment Proposed						
22	Water System	0.0%	5.0%	5.0%	5.0%	5.0%	4.0%
23	Wastewater System	0.0%	5.0%	5.0%	5.0%	5.0%	4.0%
24	Effective Month	October	October	October	October	October	October
25	% of Current Year Effective	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
26	Total Revenue from Current Year Adjustment	$0	$2,545,490	$2,718,073	$2,901,361	$3,097,428	$2,649,136
27	Total Revenue from Prior Year Rate Adjustment	0	0	2,588,641	5,394,821	8,435,064	11,742,131
28	Total Revenue from Proposed Rate Adjustments	$0	$2,545,490	$5,306,713	$8,296,182	$11,532,492	$14,391,267
29	Total Revenue From Rates	$50,056,533	$53,455,298	$57,079,523	$60,928,585	$65,045,982	$68,877,534
30	Revenue Surplus/(Deficiency)	($3,609,622)	($1,467,619)	$2,141,507	($1,565,521)	$2,591,984	$840,333
31	Percent	(7.2%)	(2.7%)	3.8%	(2.6%)	4.0%	1.2%

Table 5
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Combined Net Revenue Requirements

Line No.	Description		Projected Fiscal Year Ending September 30, [1] 2025	2026	2027	2028	2029	2030
	Projected Unappropriated Reserve Balances [2]							
32	Operating Fund (455) - Working Capital	(U)	$20,241,685	$18,954,066	$17,359,212	$13,665,314	$16,437,298	$17,848,032
33	Capital Reserve Contingency Fund (455)	(U)	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
34	Reserve For Capital Replacement (455)	(U)	300,000	300,000	300,000	300,000	300,000	300,000
35	Renewal & Replacement Fund (Min. Bal.) (656)	(R)	2,504,358	2,704,358	2,904,358	3,104,358	3,304,358	3,504,358
36	Water and Sewer Construction Fund (308)	(R)	78,000	78,000	78,000	78,000	78,000	78,000
37	Water System Development Fund (615)	(R)	17,541	192,014	449,149	743,673	1,076,172	1,403,555
38	Sewer System Development Fund (616)	(R)	4,773,011	3,118,491	1,441,003	34,713	438,812	1,089,136
39	Total Cash		$30,414,595	$27,846,929	$25,031,722	$20,426,058	$24,134,640	$26,723,081
40	Operating Fund (Only) - Days of Operating Expenses		240	213	185	133	153	160
41	Total Fund 455 - Days of Operating Expenses [*]		**273**	**244**	**215**	**160**	**179**	**185**
42	Minimum Requirement - 25% of Operating Budget		90	90	90	90	90	90
43	Minimum Target - Stretch Target		100	100	100	100	100	100
	[*] Based on the City's existing Fund Balance Reserve Policy.							
	Summary of Fund 455 - Excluding Additional Working Capital [**]							
44	Total Fund 455 - Including Working Capital		$23,041,685	$21,754,066	$20,159,212	$16,465,314	$19,237,298	$20,648,032
45	Less Adjustment for Additional Working Capital		**(8,062,297)**	**(8,062,297)**	**(8,062,297)**	**(8,062,297)**	**(8,062,297)**	**(8,062,297)**
46	Net Available Cash & Investments - Fund 455		$14,979,388	$13,691,769	$12,096,915	$8,403,017	$11,175,001	$12,585,736
47	Total Fund 455 - Days of Operating Expenses		**178**	**154**	**129**	**82**	**104**	**113**
48	*[**] Defined as Accounts Receivable Less Accounts Payable.*		$7,391,207	$5,675,139	$3,656,587	($857,908)	$1,503,731	$2,555,445
49	**Projected Debt Service Coverage - All-in Debt (Min. Target 1.50) [3]**		3.31	3.47	3.76	3.72	4.09	3.04

Footnotes:

[1] Amounts derived from Table 6 and Table 7.

[2] Amounts derived from Table 18.

[3] Amounts derived from Table 19.

Table 6
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Net Water Revenue Requirements

Line No.	Description		Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
1	Total Operating Expenses	[1]	$14,384,592	$15,204,249	$15,964,518	$18,466,176	$19,322,060	$20,043,923
	Debt Service:							
2	Existing Debt Service	[2]	$1,264,544	$1,260,669	$1,259,318	$1,445,726	$1,441,754	$1,720,910
3	Proposed Water and Wastewater SRF, Series 2026	[3]	0	0	0	0	0	3,186,829
4	Total Debt Service		$1,264,544	$1,260,669	$1,259,318	$1,445,726	$1,441,754	$4,907,740
	Other Revenue Requirements:							
5	Transfer to Operating Reserve		$0	$0	$0	$0	$0	$0
6	Transfer to R&R Fund	[4]	300,000	100,000	100,000	100,000	100,000	100,000
7	Capital Outlay Funded from Rates		860,722	698,250	909,563	897,159	808,312	797,676
8	Transfer to General Fund		2,091,865	2,866,835	3,071,604	3,290,378	3,525,813	3,751,399
9	Transfer to Construction Fund (Fund 308)		8,604,690	1,762,950	755,213	3,289,584	832,622	874,253
10	Total Other Revenue Requirements		$11,857,277	$5,428,035	$4,836,379	$7,577,122	$5,266,747	$5,523,328
11	Gross Revenue Requirements		$27,506,412	$21,892,952	$22,060,215	$27,489,024	$26,030,561	$30,474,991
	Less Income and Funds from Other Sources:							
12	Other Operating Revenue		$319,714	$319,714	$319,714	$319,714	$319,714	$319,714
13	Credits - Contribution for Economic Development	[5]	0	0	0	0	0	0
14	Interest Income	[6]	310,356	145,129	139,250	129,394	128,561	167,077
15	Total Income and Funds from Other Sources		$630,071	$464,843	$458,964	$449,108	$448,275	$486,792
16	Net Revenue Requirements		$26,876,342	$21,428,109	$21,601,251	$27,039,916	$25,582,285	$29,988,199

Footnotes:

[1] Amounts derived from Table 10.

[2] Amounts include annual debt service payments allocated to the Water System as derived from Table 15.

Description	Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
Series 2014A Revenue Refunding Bonds	$72,780	$83,614	$83,086	$513,423	$510,099	$505,612
Series 2014 B Revenue Refunding Bonds	154,401	154,330	153,520	153,222	152,184	0
Series 2015 Revenue Refunding Bonds	797,369	782,990	782,984	779,081	779,471	1,215,299
Series 2017 Revenue Refunding Bonds	239,994	239,734	239,729	0	0	0
Total Existing Debt Service	$1,264,544	$1,260,669	$1,259,318	$1,445,726	$1,441,754	$1,720,910

[3] Amounts derived from Table 15, if any.

[4] As required by the Bond Resolution; the City shall transfer at least 5% of the previous Fiscal Year's Gross Revenues into the Renewals and Replacements Fund to cover on-going system maintenance. Transfers are estimated to be required during the study period to maintain the minimum balance.

[5] No allowances for economic development credits and incentives were made during the study period.

[6] Amounts based on average annual cash balances as derived from Table 18.

Table 7
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Net Wastewater Revenue Requirements

Line No.	Description		Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
1	Total Operating Expenses	[1]	$16,389,696	$17,307,639	$18,265,702	$19,092,022	$19,900,315	$20,634,478
	Debt Service:							
2	Existing Debt Service	[2]	$5,347,816	$5,390,591	$5,382,091	$5,397,658	$5,370,780	$5,054,200
3	Proposed Water and Wastewater SRF, Series 2026	[3]	0	0	0	0	0	0
4	Total Debt Service		$5,347,816	$5,390,591	$5,382,091	$5,397,658	$5,370,780	$5,054,200
	Other Revenue Requirements:							
5	Transfer to Operating Reserve	[3]	$0	$0	$0	$0	$0	$390,401
6	Transfer to R&R Fund	[4]	300,000	100,000	100,000	100,000	100,000	100,000
7	Capital Outlay Funded from Rates		1,087,793	740,250	909,563	781,397	808,312	797,676
8	Transfer to General Fund		4,030,383	5,470,701	5,806,716	6,160,051	6,541,626	6,899,473
9	Transfer to Construction Fund (Fund 308)		1,618,333	6,149,063	4,523,006	5,548,232	5,772,682	5,814,260
10	Total Other Revenue Requirements		$7,036,509	$12,460,014	$11,339,285	$12,589,680	$13,222,619	$14,001,810
11	Gross Revenue Requirements		$28,774,021	$35,158,244	$34,987,079	$37,079,360	$38,493,715	$39,690,488
	Less Income and Funds from Other Sources:							
12	Other Operating Revenue (Including Industrial Waste Revenue)		$1,381,564	$1,381,564	$1,381,564	$1,381,564	$1,381,564	$1,381,564
13	Credits - Contribution for Economic Development	[5]	0	0	0	0	0	0
14	Interest Income	[6]	602,644	281,871	268,750	243,606	240,439	259,923
15	Total Income and Funds from Other Sources		$1,984,208	$1,663,435	$1,650,314	$1,625,170	$1,622,003	$1,641,487
16	Net Revenue Requirements		$26,789,814	$33,494,809	$33,336,765	$35,454,190	$36,871,712	$38,049,002

Footnotes:

[1] Amounts derived from Table 11.

[2] Amounts include annual debt service payments allocated to the Wastewater System as derived from Table 15.

Description	Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
Series 2014A Revenue Refunding Bonds	$458,458	$526,707	$523,381	$3,234,191	$3,213,249	$3,184,984
Series 2014 B Revenue Refunding Bonds	972,614	972,167	967,062	965,185	958,649	0
Series 2015 Revenue Refunding Bonds	1,226,411	1,204,295	1,204,285	1,198,282	1,198,882	1,869,216
Series 2017 Revenue Refunding Bonds	2,690,333	2,687,422	2,687,364	0	0	0
Other A	0	0	0	0	0	0
Other B	0	0	0	0	0	0
Total Existing Debt Service	$5,347,816	$5,390,591	$5,382,091	$5,397,658	$5,370,780	$5,054,200

[3] Amounts derived from Table 15, if any.

[4] As required by the Bond Resolution; the City shall transfer at least 5% of the previous Fiscal Year's Gross Revenues into the Renewals and Replacements Fund to cover on-going system maintenance. Transfers are estimated to be required during the study period to maintain the minimum balance.

[5] No allowances for economic development credits and incentives were made during the study period.

[6] Amounts based on average annual cash balances as derived from Table 18.

Table 8
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Allocation of Estimated Fiscal Year 2025 Operating Expenses - Amended

Line No.	Description		Amended [1] 2025	Adjustments [2]	Adjusted 2025	Basis [3]	Allocation Percentages Water	Allocation Percentages Wastewater	Adjusted 2025 Water	Adjusted 2025 Wastewater
	Administration - 030 536 / 805-999									
	Personnel Costs									
1	Salaries - Regular		$806,575	$0	$806,575	Salaries	46.8%	53.2%	$377,809	$428,766
2	Salaries - Overtime		2,000	0	2,000	Salaries	46.8%	53.2%	937	1,063
3	Salaries - Part-time		22,198	0	22,198	Salaries	46.8%	53.2%	10,398	11,800
4	FICA Taxes		64,327	0	64,327	Salaries	46.8%	53.2%	30,132	34,195
5	Retirement Contribution		46,318	0	46,318	Salaries	46.8%	53.2%	21,696	24,622
6	Insurance - Life & Health		124,029	0	124,029	Salaries	46.8%	53.2%	58,097	65,932
7	Workers Compensation / OPEB		997	0	997	Salaries	46.8%	53.2%	467	530
8	Executive Life Insurance		300	0	300	Salaries	46.8%	53.2%	141	159
9	Executive Car Allowance		10,200	0	10,200	Salaries	46.8%	53.2%	4,778	5,422
10	Employee Student Loan Program		2,400	0	2,400	Salaries	46.8%	53.2%	1,124	1,276
11	Total Personnel Costs		$1,079,344	$0	$1,079,344				$505,577	$573,767
	Operating Services									
12	Advertising - Promotional Activities		$200	$0	$200	Salaries	46.8%	53.2%	$94	$106
13	Dues & Subscriptions		20,500	0	20,500	Salaries	46.8%	53.2%	9,602	10,898
14	Allocation - Information Technology		56,413	0	56,413	Salaries	46.8%	53.2%	26,425	29,988
15	Allocation - Ocala Fiber Optic		179,074	0	179,074	Salaries	46.8%	53.2%	83,880	95,194
16	Printing & Binding		500	0	500	Salaries	46.8%	53.2%	234	266
17	Copy Contract		3,132	0	3,132	Salaries	46.8%	53.2%	1,467	1,665
18	Professional Services - Other		299,250	0	299,250	Salaries	46.8%	53.2%	140,172	159,078
19	Allocation - 800MHz System		5,516	0	5,516	Salaries	46.8%	53.2%	2,584	2,932
20	Repair and Maintenance		500	0	500	Salaries	46.8%	53.2%	234	266
21	Fleet Maintenance		2,000	0	2,000	Salaries	46.8%	53.2%	937	1,063
22	Supplies - Office		2,000	0	2,000	Salaries	46.8%	53.2%	937	1,063
23	Supplies - Operating		42,293	0	42,293	Salaries	46.8%	53.2%	19,811	22,482
24	Supplies - Postage		3,500	0	3,500	Salaries	46.8%	53.2%	1,639	1,861
25	Supplies - Fuel		6,500	0	6,500	Salaries	46.8%	53.2%	3,045	3,455
26	Supplies - Computer Software		3,300	0	3,300	Salaries	46.8%	53.2%	1,546	1,754
27	Travel & Per Diem		12,500	0	12,500	Salaries	46.8%	53.2%	5,855	6,645
28	Communication Services		3,750	0	3,750	Salaries	46.8%	53.2%	1,757	1,993
29	Other Current Charges and Obligations		39,000	0	39,000	Salaries	46.8%	53.2%	18,268	20,732
30	Other Services		8,000	0	8,000	Salaries	46.8%	53.2%	3,747	4,253
31	Utilities		30,000	0	30,000	Salaries	46.8%	53.2%	14,052	15,948
32	Other Mach & Equip.	[4]	25,000	(25,000)	0	Salaries	46.8%	53.2%	0	0
33	Total Operating Services		$742,928	($25,000)	$717,928				$336,286	$381,642
34	**Total Administration**		$1,822,272	($25,000)	$1,797,272				$841,863	$955,409
	Central Lines Maintenance - Water - 300 533									
	Personnel Costs									
35	Salaries - Regular		$1,398,740	$0	$1,398,740	Direct-W	100.0%	0.0%	$1,398,740	$0
36	Salaries - Overtime		170,000	0	170,000	Direct-W	100.0%	0.0%	170,000	0
37	FICA Taxes		155,071	0	155,071	Direct-W	100.0%	0.0%	155,071	0
38	Retirement Contribution		105,788	0	105,788	Direct-W	100.0%	0.0%	105,788	0
39	Insurance - Life & Health		344,525	0	344,525	Direct-W	100.0%	0.0%	344,525	0
40	Workers Compensation / OPEB		44,734	0	44,734	Direct-W	100.0%	0.0%	44,734	0
41	Total Personnel Costs		$2,218,858	$0	$2,218,858				$2,218,858	$0
	Operating Services									
42	Professional Services - Other		$3,040	$0	$3,040	Direct-W	100.0%	0.0%	$3,040	$0
43	Rentals and Leases		7,000	0	7,000	Direct-W	100.0%	0.0%	7,000	0
44	Allocation - 800MHz System		21,513	0	21,513	Direct-W	100.0%	0.0%	21,513	0
45	Repair and Maintenance		1,173,677	0	1,173,677	Direct-W	100.0%	0.0%	1,173,677	0
46	Fleet Maintenance		205,000	0	205,000	Direct-W	100.0%	0.0%	205,000	0
47	Other Services		134,433	0	134,433	Direct-W	100.0%	0.0%	134,433	0
48	Allocation - Information Technology		182,161	0	182,161	Direct-W	100.0%	0.0%	182,161	0
49	Supplies - Office		800	0	800	Direct-W	100.0%	0.0%	800	0
50	Supplies - Other		73,572	0	73,572	Direct-W	100.0%	0.0%	73,572	0
51	Supplies - Fuel		165,000	0	165,000	Direct-W	100.0%	0.0%	165,000	0
52	Supplies - Small Tools & Equip.		15,000	0	15,000	Direct-W	100.0%	0.0%	15,000	0
54	Supplies - Books, Publications, Subscriptions		2,600	0	2,600	Direct-W	100.0%	0.0%	2,600	0
55	Training		26,776	0	26,776	Direct-W	100.0%	0.0%	26,776	0
56	Road Materials & Supplies		330,764	0	330,764	Direct-W	100.0%	0.0%	330,764	0
57	Communication Services		2,000	0	2,000	Direct-W	100.0%	0.0%	2,000	0
58	Other Mach & Equip.	[4]	24,150	(24,150)	0	Direct-W	100.0%	0.0%	0	0
59	Total Operating Services		$2,367,486	($24,150)	$2,343,336				$2,343,336	$0
60	**Total Central Lines Maintenance - Water**		$4,586,344	($24,150)	$4,562,194				$4,562,194	$0
	Consumptive Metering Division - Water - 304 533									
	Personnel Costs									
61	Salaries - Regular		$428,329	$0	$428,329	Direct-W	100.0%	0.0%	$428,329	$0
62	Salaries - Overtime		30,000	0	30,000	Direct-W	100.0%	0.0%	30,000	0
63	Retirement Contribution		30,855	0	30,855	Direct-W	100.0%	0.0%	30,855	0
64	Insurance - Life & Health		96,467	0	96,467	Direct-W	100.0%	0.0%	96,467	0
65	Workers Compensation / OPEB		7,732	0	7,732	Direct-W	100.0%	0.0%	7,732	0
66	Total Personnel Costs		$593,383	$0	$593,383				$593,383	$0
	Operating Services									
67	Other Services		$96,700	$0	$96,700	Direct-W	100.0%	0.0%	$96,700	$0
68	Repair and Maintenance		1,029,523	0	1,029,523	Direct-W	100.0%	0.0%	1,029,523	0

Table 8
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Allocation of Estimated Fiscal Year 2025 Operating Expenses - Amended

Line No.	Description		Amended [1] 2025	Adjustments [2]	Adjusted 2025	Basis [3]	Allocation Percentages Water	Allocation Percentages Wastewater	Adjusted 2025 Water	Adjusted 2025 Wastewater
69	Supplies - Office		700	0	700	Direct-W	100.0%	0.0%	700	0
70	Supplies - Operating		696,369	0	696,369	Direct-W	100.0%	0.0%	696,369	0
71	Supplies - Small Tools & Equip.		5,000	0	5,000	Direct-W	100.0%	0.0%	5,000	0
72	Travel & Per Diem		8,780	0	8,780	Direct-W	100.0%	0.0%	8,780	0
73	Communication Services - Outside Service		8,700	0	8,700	Direct-W	100.0%	0.0%	8,700	0
74	Books, Publications and Subscriptions		1,275	0	1,275	Direct-W	100.0%	0.0%	1,275	0
75	Other Mach & Equip.	[4]	24,150	(24,150)	0	Direct-W	100.0%	0.0%	0	0
76	Total Operating Services		$1,871,197	($24,150)	$1,847,047				$1,847,047	$0
77	**Total Consumptive Metering Division - Water**		$2,464,580	($24,150)	$2,440,430				$2,440,430	$0
	Water Distribution Plant - 301 533									
	Personnel Costs									
78	Salaries - Regular		$561,628	$0	$561,628	Direct-W	100.0%	0.0%	$561,628	$0
79	Salaries - Overtime		20,000	0	20,000	Direct-W	100.0%	0.0%	20,000	0
80	FICA Taxes		44,495	0	44,495	Direct-W	100.0%	0.0%	44,495	0
81	Retirement Contribution		44,371	0	44,371	Direct-W	100.0%	0.0%	44,371	0
82	Insurance - Life & Health		124,029	0	124,029	Direct-W	100.0%	0.0%	124,029	0
83	Workers Compensation / OPEB		16,308	0	16,308	Direct-W	100.0%	0.0%	16,308	0
84	Total Personnel Costs		$810,831	$0	$810,831				$810,831	$0
	Operating Services									
85	Allocation -800 Mhz		$2,206	$0	$2,206	Direct-W	100.0%	0.0%	$2,206	$0
86	Copy Contract		452	0	452	Direct-W	100.0%	0.0%	452	0
87	Allocation - Information Technology		51,233	0	51,233	Direct-W	100.0%	0.0%	51,233	0
88	Repair and Maintenance		10,000	0	10,000	Direct-W	100.0%	0.0%	10,000	0
89	Fleet Maintenance		12,250	0	12,250	Direct-W	100.0%	0.0%	12,250	0
90	Supplies - Office		750	0	750	Direct-W	100.0%	0.0%	750	0
91	Supplies - Operating		1,898,996	0	1,898,996	Direct-W	100.0%	0.0%	1,898,996	0
92	Supplies - Fuel		15,750	0	15,750	Direct-W	100.0%	0.0%	15,750	0
93	Supplies - Small Tools & Equip.		3,000	0	3,000	Direct-W	100.0%	0.0%	3,000	0
94	Supplies - Books, Publications, Subscriptions		1,200	0	1,200	Direct-W	100.0%	0.0%	1,200	0
95	Travel & Per Diem		5,000	0	5,000	Direct-W	100.0%	0.0%	5,000	0
96	Other Services		282,453	0	282,453	Direct-W	100.0%	0.0%	282,453	0
97	Communication Services		2,000	0	2,000	Direct-W	100.0%	0.0%	2,000	0
98	Utilities		1,163,300	0	1,163,300	Direct-W	100.0%	0.0%	1,163,300	0
99	Other Mach & Equip.	[4]	3,000	(3,000)	0	Direct-W	100.0%	0.0%	0	0
100	Total Operating Services		$3,451,590	($3,000)	$3,448,590				$3,448,590	$0
101	**Total Water Distribution Plant**		$4,262,421	($3,000)	$4,259,421				$4,259,421	$0
	Central Lines Maintenance - Sewer - 300 535									
	Operating Services									
102	Repair and Maintenance		$844,793	$0	$844,793	Direct-S	0.0%	100.0%	$0	$844,793
103	Repair and Maintenance - Other		25,000	0	25,000	Direct-S	0.0%	100.0%	0	25,000
104	Utilities		3,000	0	3,000	Direct-S	0.0%	100.0%	0	3,000
105	Total Operating Services		$872,793	$0	$872,793				$0	$872,793
106	**Total Central Main. Lines - Sewer**		$872,793	$0	$872,793				$0	$872,793
	Central Maint. Services - Water - 303 533									
	Operating Services									
107	Repair and Maintenance		$416,541	$0	$416,541	Direct-W	100.0%	0.0%	$416,541	$0
108	Total Operating Services		$416,541	$0	$416,541				$416,541	$0
109	**Total Central Maint. Services - Water**		$416,541	$0	$416,541				$416,541	$0
	Water Reclamation Facility #2 - 305 535									
	Personnel Costs									
110	Salaries - Regular		$299,121	$0	$299,121	Direct-S	0.0%	100.0%	$0	$299,121
111	Salaries - Overtime		30,000	0	30,000	Direct-S	0.0%	100.0%	0	30,000
112	FICA Taxes		25,178	0	25,178	Direct-S	0.0%	100.0%	0	25,178
113	Retirement Contribution		23,314	0	23,314	Direct-S	0.0%	100.0%	0	23,314
114	Insurance - Life & Health		68,905	0	68,905	Direct-S	0.0%	100.0%	0	68,905
115	Workers Compensation / OPEB		9,060	0	9,060	Direct-S	0.0%	100.0%	0	9,060
116	Total Personnel Costs		$455,578	$0	$455,578				$0	$455,578
	Operating Services									
117	Allocation - Information Technology		$28,463	$0	$28,463	Direct-S	0.0%	100.0%	$0	$28,463
118	Copy Contract		452	0	452	Direct-S	0.0%	100.0%	0	452
119	Other Services		313,214	0	313,214	Direct-S	0.0%	100.0%	0	313,214
120	Allocation - 800MHz System		2,206	0	2,206	Direct-S	0.0%	100.0%	0	2,206
121	Fleet Maintenance		35,000	0	35,000	Direct-S	0.0%	100.0%	0	35,000
122	Repair and Maintenance		10,000	0	10,000	Direct-S	0.0%	100.0%	0	10,000
123	Supplies - Office		750	0	750	Direct-S	0.0%	100.0%	0	750
124	Supplies - Operating		521,220	0	521,220	Direct-S	0.0%	100.0%	0	521,220
125	Supplies - Fuel		24,450	0	24,450	Direct-S	0.0%	100.0%	0	24,450
126	Supplies - Small Tools & Equip.		3,000	0	3,000	Direct-S	0.0%	100.0%	0	3,000
127	Travel & Per Diem		3,000	0	3,000	Direct-S	0.0%	100.0%	0	3,000
128	Books, Publications and Subscriptions		2,200	0	2,200	Direct-S	0.0%	100.0%	0	2,200
129	Communication Services - Outside Service		2,000	0	2,000	Direct-S	0.0%	100.0%	0	2,000
130	Machinery & Equipment - ($1,000-$4,999)	[4]	8,000	(8,000)	0	Direct-S	0.0%	100.0%	0	0
131	Utilities		900,000	0	900,000	Direct-S	0.0%	100.0%	0	900,000

Table 8
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Allocation of Estimated Fiscal Year 2025 Operating Expenses - Amended

Line No.	Description		Amended [1] 2025	Adjustments [2]	Adjusted 2025	Basis [3]	Allocation Percentages Water	Allocation Percentages Wastewater	Adjusted 2025 Water	Adjusted 2025 Wastewater
132	Total Operating Services		$1,853,955	($8,000)	$1,845,955				$0	$1,845,955
133	**Total Water Reclamation Facility #2**		$2,309,533	($8,000)	$2,301,533				$0	$2,301,533
	Water Reclamation Facility #3 - 308 535									
	Personnel Costs									
134	Salaries - Regular		$489,293	$0	$489,293	Direct-S	0.0%	100.0%	$0	$489,293
135	Salaries - Overtime		45,000	0	45,000	Direct-S	0.0%	100.0%	0	45,000
136	FICA Taxes		40,873	0	40,873	Direct-S	0.0%	100.0%	0	40,873
137	Retirement Contribution		33,731	0	33,731	Direct-S	0.0%	100.0%	0	33,731
138	Insurance - Life & Health		110,248	0	110,248	Direct-S	0.0%	100.0%	0	110,248
139	Workers Compensation / OPEB		14,496	0	14,496	Direct-S	0.0%	100.0%	0	14,496
140	Total Personnel Costs		$733,641	$0	$733,641				$0	$733,641
	Operating Services									
141	Allocation - Information Technology		$45,541	$0	$45,541	Direct-S	0.0%	100.0%	$0	$45,541
142	Copy Contract		454	0	454	Direct-S	0.0%	100.0%	0	454
143	Other Services		400,324	0	400,324	Direct-S	0.0%	100.0%	0	400,324
144	Allocation - 800MHz System		2,758	0	2,758	Direct-S	0.0%	100.0%	0	2,758
145	Fleet Maintenance		25,000	0	25,000	Direct-S	0.0%	100.0%	0	25,000
146	Repair and Maintenance		10,000	0	10,000	Direct-S	0.0%	100.0%	0	10,000
147	Supplies - Office		750	0	750	Direct-S	0.0%	100.0%	0	750
148	Supplies - Operating		300,149	0	300,149	Direct-S	0.0%	100.0%	0	300,149
149	Supplies - Fuel		23,100	0	23,100	Direct-S	0.0%	100.0%	0	23,100
150	Supplies - Small Tools & Equip.		3,000	0	3,000	Direct-S	0.0%	100.0%	0	3,000
151	Travel & Per Diem		7,000	0	7,000	Direct-S	0.0%	100.0%	0	7,000
152	Communication Services - Outside Services		2,000	0	2,000	Direct-S	0.0%	100.0%	0	2,000
153	Books, Publications and Subscriptions		2,000	0	2,000	Direct-S	0.0%	100.0%	0	2,000
154	Utilities		700,000	0	700,000	Direct-S	0.0%	100.0%	0	700,000
155	Machinery & Equipment ($1,000-$4,999)	[4]	8,000	(8,000)	0	Direct-S	0.0%	100.0%	0	0
156	Total Operating Services		$1,530,076	($8,000)	$1,522,076				$0	$1,522,076
157	**Total Water Reclamation Facility #3**		$2,263,717	($8,000)	$2,255,717				$0	$2,255,717
	Central Maintenance Services - Sewer - 303 535									
	Personnel Costs									
158	Salaries - Regular		$1,161,049	$0	$1,161,049	Direct-S	0.0%	100.0%	$0	$1,161,049
159	Salaries - Overtime		85,000	0	85,000	Direct-S	0.0%	100.0%	0	85,000
160	FICA Taxes		95,323	0	95,323	Direct-S	0.0%	100.0%	0	95,323
161	Retirement Contribution		84,755	0	84,755	Direct-S	0.0%	100.0%	0	84,755
162	Insurance - Life & Health		261,801	0	261,801	Direct-S	0.0%	100.0%	0	261,801
163	Workers Compensation / OPEB		32,520	0	32,520	Direct-S	0.0%	100.0%	0	32,520
164	Total Personnel Costs		$1,720,448	$0	$1,720,448				$0	$1,720,448
	Operating Services									
165	Copy Contract		$1,797	$0	$1,797	Direct-S	0.0%	100.0%	$0	$1,797
166	Rentals and Leases		26,801	0	26,801	Direct-S	0.0%	100.0%	0	26,801
167	Allocation - Information Technology		96,773	0	96,773	Direct-S	0.0%	100.0%	0	96,773
168	Fleet Maintenance		165,000	0	165,000	Direct-S	0.0%	100.0%	0	165,000
169	Repair and Maintenance		1,103,419	0	1,103,419	Direct-S	0.0%	100.0%	0	1,103,419
170	Repair and Maintenance - Reuse Site		106,711	0	106,711	Direct-S	0.0%	100.0%	0	106,711
171	Repair and Maintenance-Other		3,000	0	3,000	Direct-S	0.0%	100.0%	0	3,000
172	Supplies - Office		1,000	0	1,000	Direct-S	0.0%	100.0%	0	1,000
173	Supplies - Operating		1,223,750	0	1,223,750	Direct-S	0.0%	100.0%	0	1,223,750
174	Supplies - Postage		250	0	250	Direct-S	0.0%	100.0%	0	250
175	Supplies - Fuel		71,250	0	71,250	Direct-S	0.0%	100.0%	0	71,250
176	Supplies - Sm PC Eqp./Software		18,412	0	18,412	Direct-S	0.0%	100.0%	0	18,412
177	Supplies - Small Tools		10,000	0	10,000	Direct-S	0.0%	100.0%	0	10,000
178	Travel and Training		35,000	0	35,000	Direct-S	0.0%	100.0%	0	35,000
179	Books, Publications and Subscriptions		2,250	0	2,250	Direct-S	0.0%	100.0%	0	2,250
180	Communication Services - Outside Service		13,104	0	13,104	Direct-S	0.0%	100.0%	0	13,104
181	Allocation - 800 Mhz		10,481	0	10,481	Direct-S	0.0%	100.0%	0	10,481
182	Other Servies		132,523	0	132,523	Direct-S	0.0%	100.0%	0	132,523
183	Utilities		596,909	0	596,909	Direct-S	0.0%	100.0%	0	596,909
184	Total Operating Services		$3,618,430	$0	$3,618,430				$0	$3,618,430
185	**Central Maint. Services - Sewer**		$5,338,878	$0	$5,338,878				$0	$5,338,878
	Indust. Wastewater Monitoring - 307 535									
	Personnel Costs									
186	Salaries - Regular		$523,657	$0	$523,657	Direct-S	0.0%	100.0%	$0	$523,657
187	Salaries - Overtime		4,000	0	4,000	Direct-S	0.0%	100.0%	0	4,000
188	Salaries - Part-time		32,602	0	32,602	Direct-S	0.0%	100.0%	0	32,602
189	FICA Taxes		42,860	0	42,860	Direct-S	0.0%	100.0%	0	42,860
190	Retirement Contribution		41,894	0	41,894	Direct-S	0.0%	100.0%	0	41,894
191	Insurance - Life & Health		110,248	0	110,248	Direct-S	0.0%	100.0%	0	110,248
192	Workers Compensation / OPEB		14,410	0	14,410	Direct-S	0.0%	100.0%	0	14,410
193	Total Personnel Costs		$769,671	$0	$769,671				$0	$769,671
	Operating Services									
194	Books, Publications & Subscriptions		$5,180	$0	$5,180	Direct-S	0.0%	100.0%	$0	$5,180
195	Allocation - Information Technology		48,956	0	48,956	Direct-S	0.0%	100.0%	0	48,956
196	Freight and Postage		3,500	0	3,500	Direct-S	0.0%	100.0%	0	3,500

Table 8
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Allocation of Estimated Fiscal Year 2025 Operating Expenses - Amended

Line No.	Description		Amended [1] 2025	Adjustments [2]	Adjusted 2025	Basis [3]	Allocation Percentages Water	Allocation Percentages Wastewater	Adjusted 2025 Water	Adjusted 2025 Wastewater
197	Professional Services - Other		7,515	0	7,515	Direct-S	0.0%	100.0%	0	7,515
198	Other Services		72,118	0	72,118	Direct-S	0.0%	100.0%	0	72,118
199	Fleet Maintenance		7,500	0	7,500	Direct-S	0.0%	100.0%	0	7,500
200	Repair and Maintenance		5,500	0	5,500	Direct-S	0.0%	100.0%	0	5,500
201	Other Current Charges and Obligations		400	0	400	Direct-S	0.0%	100.0%	0	400
202	Allocation - 800 Mhz		1,655	0	1,655	Direct-S	0.0%	100.0%	0	1,655
203	Supplies - Office		700	0	700	Direct-S	0.0%	100.0%	0	700
204	Supplies - Operating		50,180	0	50,180	Direct-S	0.0%	100.0%	0	50,180
205	Supplies - Fuel		4,725	0	4,725	Direct-S	0.0%	100.0%	0	4,725
206	Supplies - Computers & Software		6,027	0	6,027	Direct-S	0.0%	100.0%	0	6,027
207	Supplies - Small Tools		500	0	500	Direct-S	0.0%	100.0%	0	500
208	Travel & Per Diem		5,000	0	5,000	Direct-S	0.0%	100.0%	0	5,000
209	Telecommunications - Outside Services		582	0	582	Direct-S	0.0%	100.0%	0	582
210	Total Operating Services		$220,038	$0	$220,038				$0	$220,038
211	**Total Indust. Wastewater Monitoring**		$989,709	$0	$989,709				$0	$989,709
	Water/Wastewater Engineering Services - 302 536									
	Personnel Costs									
212	Salaries - Regular		$466,949	$0	$466,949	CIP	50.0%	50.0%	$233,475	$233,475
213	FICA Taxes		35,722	0	35,722	CIP	50.0%	50.0%	17,861	17,861
214	Retirement Contribution		32,435	0	32,435	CIP	50.0%	50.0%	16,218	16,218
215	Insurance - Life & Health		96,344	0	96,344	CIP	50.0%	50.0%	48,172	48,172
216	Workers Compensation / OPEB		2,452	0	2,452	CIP	50.0%	50.0%	1,226	1,226
217	Total Personnel Costs		$633,902	$0	$633,902				$316,951	$316,951
	Operating Services									
218	Books, Publications & Subscriptions		$2,500	$0	$2,500	CIP	50.0%	50.0%	$1,250	$1,250
219	Allocation - Information Technology		39,848	0	39,848	CIP	50.0%	50.0%	19,924	19,924
220	Printing and Binding		100	0	100	CIP	50.0%	50.0%	50	50
221	Professional Services - Other		243,765	0	243,765	CIP	50.0%	50.0%	121,883	121,883
222	Fleet Maintenance		5,000	0	5,000	CIP	50.0%	50.0%	2,500	2,500
223	Repair and Maintenance		12,700	0	12,700	CIP	50.0%	50.0%	6,350	6,350
224	Other Current Charges and Obligations		5,000	0	5,000	CIP	50.0%	50.0%	2,500	2,500
225	Allocation - 800 Mhz		1,103	0	1,103	CIP	50.0%	50.0%	552	552
226	Supplies - Office		250	0	250	CIP	50.0%	50.0%	125	125
227	Supplies - Operating		1,500	0	1,500	CIP	50.0%	50.0%	750	750
228	Supplies - Fuel		345	0	345	CIP	50.0%	50.0%	173	173
229	Supplies - Computers & Software		10,000	0	10,000	CIP	50.0%	50.0%	5,000	5,000
230	Travel & Per Diem		7,000	0	7,000	CIP	50.0%	50.0%	3,500	3,500
231	Telecommunications - Outside Services		2,700	0	2,700	CIP	50.0%	50.0%	1,350	1,350
232	Machinery & Equipment ($1,000-$4,999)	[4]	9,289	(9,289)	0	CIP	50.0%	50.0%	0	0
233	Total Operating Services		$341,100	($9,289)	$331,811				$165,906	$165,906
234	**Total Water/Wastewater Engineering Services**		$975,002	($9,289)	$965,713				$482,857	$482,857
	Reclaimed Water / Wetlands - 349 537									
	Personnel Costs									
235	Salaries - Regular		$315,315	$0	$315,315	Direct-S	0.0%	100.0%	$0	$315,315
236	Salaries - Overtime		4,000	0	4,000	Direct-S	0.0%	100.0%	0	4,000
237	FICA Taxes		24,428	0	24,428	Direct-S	0.0%	100.0%	0	24,428
238	Retirement Contribution		25,226	0	25,226	Direct-S	0.0%	100.0%	0	25,226
239	Insurance - Life & Health		96,467	0	96,467	Direct-S	0.0%	100.0%	0	96,467
240	Workers Compensation / OPEB		13,001	0	13,001	Direct-S	0.0%	100.0%	0	13,001
241	Total Personnel Costs		$478,437	$0	$478,437				$0	$478,437
	Operating Services									
242	Books, Publications & Subscriptions		$2,750	$0	$2,750	Direct-S	0.0%	100.0%	$0	$2,750
243	Allocation - Information Technology		39,848	0	39,848	Direct-S	0.0%	100.0%	0	39,848
244	Promotional Activities		54,863	0	54,863	Direct-S	0.0%	100.0%	0	54,863
245	Other Services		191,827	0	191,827	Direct-S	0.0%	100.0%	0	191,827
246	Fleet Maintenance		11,500	0	11,500	Direct-S	0.0%	100.0%	0	11,500
247	Repair and Maintenance		30,000	0	30,000	Direct-S	0.0%	100.0%	0	30,000
248	Printing & Binding		2,000	0	2,000	Direct-S	0.0%	100.0%	0	2,000
249	Supplies - Office		500	0	500	Direct-S	0.0%	100.0%	0	500
250	Supplies - Operating		15,500	0	15,500	Direct-S	0.0%	100.0%	0	15,500
251	Supplies - Fuel		4,500	0	4,500	Direct-S	0.0%	100.0%	0	4,500
252	Supplies - Small Tools		3,000	0	3,000	Direct-S	0.0%	100.0%	0	3,000
253	Travel & Per Diem		3,000	0	3,000	Direct-S	0.0%	100.0%	0	3,000
254	Telecommunications - Outside Services		1,200	0	1,200	Direct-S	0.0%	100.0%	0	1,200
255	Utility Services		15,000	0	15,000	Direct-S	0.0%	100.0%	0	15,000
256	Machinery & Equipment ($1,000-$4,999)	[4]	10,000	(10,000)	0	Direct-S	0.0%	100.0%	0	0
257	Total Operating Services		$385,488	($10,000)	$375,488				$0	$375,488
258	**Total Reclaimed Water**		$863,925	($10,000)	$853,925				$0	$853,925
259	**TOTAL DIRECT EXPENSES**		$27,165,715	($111,589)	$27,054,126				$13,003,305	$14,050,820
	Additional Personnel									
	Personnel Costs									
260	Additional Personnel Costs & Benefits		$0	$0	$0	Salaries	46.8%	53.2%	$0	$0
261	Proposed Salary Increases		0	0	0	Salaries	46.8%	53.2%	0	0
262	Total Personnel Costs		$0	$0	$0				$0	$0

Table 8
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Allocation of Estimated Fiscal Year 2025 Operating Expenses - Amended

Line No.	Description		Amended [1] 2025	Adjustments [2]	Adjusted 2025	Basis [3]	Allocation Percentages Water	Allocation Percentages Wastewater	Adjusted 2025 Water	Adjusted 2025 Wastewater
	Non-Divisional									
	Personnel Costs									
263	Salaries & Retirement - Water		$375,551	$0	$375,551	Direct-W	100.0%	0.0%	$375,551	$0
264	Salaries & Retirement - Wastewater		621,682	0	621,682	Direct-S	0.0%	100.0%	0	621,682
265	Total Personnel Costs		$997,233	$0	$997,233				$375,551	$621,682
	Operating Services									
266	Allocation - Admin Exp		$1,021,233	$0	$1,021,233	Salaries	46.8%	53.2%	$478,357	$542,876
267	Allocation - CSO		387,568	0	387,568	Accounts	46.5%	53.5%	180,218	207,350
268	Insurance Service Allocation		1,123,404	0	1,123,404	Assets	28.0%	72.0%	314,973	808,431
269	Total Operating Services		$2,532,205	$0	$2,532,205				$973,549	$1,558,656
270	**Total Non-Divisional**		$3,529,438	$0	$3,529,438				$1,349,100	$2,180,338
	Transfers									
271	General Fund	[5]	$6,122,248	($6,122,248)	$0	Equal	50.0%	50.0%	$0	$0
272	Construction Fund	[5]	10,223,023	(10,223,023)	0	Equal	50.0%	50.0%	0	0
273	Facility Maintenance (601) - Water	[4]	80,000	(80,000)	0	Direct-W	100.0%	0.0%	0	0
274	Facility Maintenance (601) - Wastewater / Reclaimed Water	[4]	80,000	(80,000)	0	Direct-S	0.0%	100.0%	0	0
275	Fleet (602) - Water	[4]	594,722	(594,722)	0	Direct-W	100.0%	0.0%	0	0
276	Fleet (602) - Wastewater / Reclaimed Water	[4]	783,443	(783,443)	0	Direct-S	0.0%	100.0%	0	0
277	Information Technology (603) - Water	[4]	47,400	(47,400)	0	Direct-W	100.0%	0.0%	0	0
278	Information Technology (603)- Wastewater / Reclaimed Water	[4]	118,600	(118,600)	0	Direct-S	0.0%	100.0%	0	0
279	Debt Service Sinking Fund	[5]	6,610,983	(6,610,983)	0	Equal	50.0%	50.0%	0	0
280	Reserve for Salaries		54,558	0	54,558	Equal	50.0%	50.0%	27,279	27,279
280	Reserve for Contingencies	[5]	2,791,816	(2,791,816)	0	Revenues	34.2%	65.8%	0	0
281	Reserve for Fund Balance	[5]	7,328,192	(7,328,192)	0	Equal	50.0%	50.0%	0	0
282	**Total Transfers**		$34,834,985	($34,780,427)	$54,558				$27,279	$27,279
283	**TOTAL OPERATING EXPENSE**		$65,530,138	($34,892,016)	$30,638,122				$14,379,684	$16,258,438
	Plus Non-Cash/O&M Items									
284	Capital Outlay	[4]	$32,761	($32,761)	$0	Input	63.9%	36.1%	$0	$0
285	Misc. Operating Expense		13,470	0	13,470	Direct-S	0.0%	100.0%	0	13,470
286	**Total Non-Cash/O&M Items**		$46,231	($32,761)	$13,470				$0	$13,470
287	**TOTAL BUDGET**		$65,576,369	($34,924,777)	$30,651,592		46.9%	53.1%	$14,379,684	$16,271,908

Footnotes:

[1] Amounts as provided by City staff.

[2] Amounts reflect budget adjustments proposed by City staff, if any.

[3] Allocation attributes derived from Table 9.

[4] Amounts removed from operating expenses and included in the Capital Plan on Table 14.

[5] Amounts removed from operating expenses, and included in Gross Revenue Requirements in Tables 5, 6 and 7.

Table 9
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Expense Allocation Attributes

Line No.	Description	Basis	Allocation Percentages Water System	Allocation Percentages Wastewater System
1	Direct Water System	Direct-W	100.0%	0.0%
2	Direct Sewer System	Direct-S	0.0%	100.0%
3	Equal	Equal	50.0%	50.0%
4	Salaries and Wages	Salaries	46.8%	53.2%
5	Operating Expenses	Expenses	45.8%	54.2%
6	Central Lines Service (300)	Line Services	83.4%	16.6%
7	Central Maintenance Services (303)	Maintenance	4.0%	96.0%
8	Customer Accounts	Accounts	46.5%	53.5%
9	Revenues	Revenues	34.2%	65.8%
10	Assets	Assets	28.0%	72.0%
11	CIP	CIP	50.0%	50.0%
12	Lines	Lines	52.8%	47.2%

Table 10
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Water Operating Expenses

Line No.	Description	Amended [1] 2025	Escalation Reference [2] [3]	Projected Fiscal Year Ending September 30, 2026	2027	2028	2029	2030
	Administration - 030 536 / 805-999							
	Personnel Costs							
1	Salaries - Regular	$377,809	Labor	$396,700	$408,601	$420,859	$433,484	$446,489
2	Salaries - Overtime	937	Labor	984	1,013	1,044	1,075	1,107
3	Salaries - Part-time	10,398	Labor	10,918	11,245	11,583	11,930	12,288
4	FICA Taxes	30,132	Labor	31,638	32,587	33,565	34,572	35,609
5	Retirement Contribution	21,696	Retirement	22,781	23,464	24,168	24,893	25,640
6	Insurance - Life & Health	58,097	Ins-Health	62,163	66,515	71,171	76,153	81,484
7	Workers Compensation / OPEB	467	Worker Comp	481	495	510	526	541
8	Executive Life Insurance	141	Labor	148	152	157	161	166
9	Executive Car Allowance	4,778	Labor	5,017	5,167	5,322	5,482	5,646
10	Executive Other	1,124	Labor	1,180	1,216	1,252	1,290	1,329
11	Total Personnel Costs	$505,577		$532,009	$550,456	$569,630	$589,566	$610,299
	Operating Services							
12	Advertising - Promotional Activities	$94	Inflation	$96	$98	$101	$103	$106
13	Dues & Subscriptions	9,602	Inflation	9,842	10,089	10,341	10,599	10,864
14	Allocation - Information Technology	26,425	Alloc Exp	27,085	27,762	28,456	29,168	29,897
15	Allocation - Ocala Fiber Optic	83,880	Alloc Exp	85,977	88,127	90,330	92,588	94,903
16	Printing & Binding	234	Inflation	240	246	252	259	265
17	Copy Contract	1,467	Inflation	1,504	1,541	1,580	1,619	1,660
18	Professional Services - Other	140,172	Inflation	143,676	147,268	150,950	154,724	158,592
19	Allocation - 800MHz System	2,584	Alloc Exp	2,648	2,715	2,782	2,852	2,923
20	Repair and Maintenance	234	Repair	246	258	271	285	299
21	Fleet Maintenance	937	Repair	984	1,033	1,084	1,139	1,196
22	Supplies - Office	937	Inflation	960	984	1,009	1,034	1,060
23	Supplies - Operating	19,811	Inflation	20,306	20,813	21,334	21,867	22,414
24	Supplies - Postage	1,639	Inflation	1,680	1,722	1,765	1,810	1,855
25	Supplies - Fuel	3,045	Inflation	3,121	3,199	3,279	3,361	3,445
26	Supplies - Computer Software	1,546	Inflation	1,584	1,624	1,665	1,706	1,749
27	Travel & Per Diem	5,855	Inflation	6,002	6,152	6,305	6,463	6,625
28	Communication Services	1,757	Inflation	1,800	1,845	1,892	1,939	1,987
29	Other Current Charges and Obligations	18,268	Inflation	18,725	19,193	19,673	20,165	20,669
30	Other Services	3,747	Inflation	3,841	3,937	4,035	4,136	4,240
31	Utilities	14,052	Power	14,474	14,908	15,355	15,816	16,291
32	Total Operating Services	$336,286		$344,793	$353,515	$362,460	$371,632	$381,038
33	**Total Administration**	$841,863		$876,801	$903,971	$932,090	$961,198	$991,336
	Central Lines Maintenance - Water - 300 533							
	Personnel Costs							
34	Salaries - Regular	1,398,740	Labor	$1,468,677	$1,512,737	$1,558,119	$1,604,863	$1,653,009
35	Salaries - Overtime	170,000	Labor	178,500	183,855	189,371	195,052	200,903
36	FICA Taxes	155,071	Labor	162,825	167,709	172,741	177,923	183,260
37	Retirement Contribution	105,788	Retirement	111,077	114,410	117,842	121,377	125,019
38	Insurance - Life & Health	344,525	Ins-Health	368,642	394,447	422,058	451,602	483,214
39	Workers Compensation / OPEB	44,734	Worker Comp	46,076	47,458	48,882	50,349	51,859
40	Additional Personnel	0	Link	0	104,819	273,924	266,673	274,673
41	Total Personnel Costs	$2,218,858		$2,335,797	$2,525,435	$2,782,937	$2,867,838	$2,971,937
	Operating Services							
42	Professional Services - Other	3,040	Inflation	$3,116	$3,194	$3,274	$3,356	$3,439
43	Rentals and Leases	7,000	Inflation	7,175	7,354	7,538	7,727	7,920
44	Allocation - 800MHz System	21,513	Alloc Exp	22,051	22,602	23,167	23,746	24,340
45	Repair and Maintenance	1,173,677	Repair	1,232,361	1,293,979	1,358,678	1,426,612	1,497,942
46	Fleet Maintenance	205,000	Repair	215,250	226,013	237,313	249,179	261,638
47	Other Services	134,433	Inflation	137,794	141,239	144,770	148,389	152,099
48	Allocation - Information Technology	182,161	Alloc Exp	186,715	191,383	196,167	201,072	206,098
49	Supplies - Office	800	Inflation	820	841	862	883	905
50	Supplies - Other	73,572	Inflation	75,411	77,297	79,229	81,210	83,240
51	Supplies - Fuel	165,000	Inflation	169,125	173,353	177,687	182,129	186,682
52	Supplies - Small Tools & Equip.	15,000	Inflation	15,375	15,759	16,153	16,557	16,971
53	Supplies - Books, Publications, Subscriptions	2,600	Inflation	2,665	2,732	2,800	2,870	2,942
54	Training	26,776	Inflation	27,445	28,132	28,835	29,556	30,295
55	Road Materials & Supplies	330,764	Inflation	339,033	347,509	356,197	365,102	374,229
56	Communication Services	2,000	Inflation	2,050	2,101	2,154	2,208	2,263
57	Total Operating Services	$2,343,336		$2,436,386	$2,533,486	$2,634,823	$2,740,594	$2,851,003
58	**Total Central Lines Maintenance - Water**	$4,562,194		$4,772,183	$5,058,922	$5,417,760	$5,608,432	$5,822,941
	Consumptive Metering Division - Water - 304 533							
	Personnel Costs							
59	Salaries - Regular	428,329	Labor	$449,745	$463,238	$477,135	$491,449	$506,192
60	Salaries - Overtime	30,000	Labor	31,500	32,445	33,418	34,421	35,454
61	Retirement Contribution	30,855	Retirement	32,398	33,370	34,371	35,402	36,464
62	Insurance - Life & Health	96,467	Ins-Health	103,220	110,445	118,176	126,449	135,300
63	Workers Compensation / OPEB	7,732	Worker Comp	7,964	8,203	8,449	8,702	8,964
64	Additional Personnel	0	Link	122,317	176,440	175,553	180,820	186,245
65	Total Personnel Costs	$593,383		$747,144	$824,141	$847,103	$877,243	$908,618
	Operating Services							
66	Other Services	96,700	Inflation	$99,118	$101,595	$104,135	$106,739	$109,407
67	Repair and Maintenance	1,029,523	Repair	1,080,999	1,135,049	1,191,802	1,251,392	1,313,961
68	Supplies - Office	700	Inflation	718	735	754	773	792
69	Supplies - Operating	696,369	Water Flow	722,602	749,710	777,723	806,668	836,574
70	Supplies - Small Tools & Equip.	5,000	Inflation	5,125	5,253	5,384	5,519	5,657

Table 10
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Water Operating Expenses

Line No.	Description	Amended [1] 2025	Escalation Reference [2] [3]	Projected Fiscal Year Ending September 30, 2026	2027	2028	2029	2030
71	Travel & Per Diem	8,780	Inflation	9,000	9,224	9,455	9,691	9,934
72	Communication Services - Outside Service	8,700	Inflation	8,918	9,140	9,369	9,603	9,843
73	Books, Publications and Subscriptions	1,275	Inflation	1,307	1,340	1,373	1,407	1,443
74	Total Operating Services	$1,847,047		$1,927,785	$2,012,048	$2,099,996	$2,191,792	$2,287,611
75	**Total Consumptive Metering Division - Water**	$2,440,430		$2,674,929	$2,836,189	$2,947,098	$3,069,035	$3,196,229
	Water Distribution Plant - 301 533							
	Personnel Costs							
76	Salaries - Regular	561,628	Labor	$589,709	$607,401	$625,623	$644,391	$663,723
77	Salaries - Overtime	20,000	Labor	21,000	21,630	22,279	22,947	23,636
78	FICA Taxes	44,495	Labor	46,720	48,121	49,565	51,052	52,583
79	Retirement Contribution	44,371	Retirement	46,590	47,987	49,427	50,910	52,437
80	Insurance - Life & Health	124,029	Ins-Health	132,711	142,001	151,941	162,577	173,957
81	Workers Compensation / OPEB	16,308	Worker Comp	16,797	17,301	17,820	18,355	18,905
82	Additional Personnel	0	Link	62,249	64,116	132,080	272,085	280,247
83	Total Personnel Costs	$810,831		$915,776	$948,558	$1,048,734	$1,222,316	$1,265,489
	Operating Services							
84	Payments - Other Govt	2,206	Inflation	$2,261	$2,318	$2,376	$2,435	$2,496
85	Copy Contract	452	Inflation	463	475	487	499	511
86	Allocation - Information Technology	51,233	Alloc Exp	52,514	53,827	55,172	56,552	57,965
87	Repair and Maintenance	10,000	Repair	10,500	11,025	11,576	12,155	12,763
88	Fleet Maintenance	12,250	Repair	12,863	13,506	14,181	14,890	15,634
89	Supplies - Office	750	Inflation	769	788	808	828	849
90	Supplies - Operating	1,898,996	Water Flow	1,970,532	2,044,458	2,120,849	2,199,781	2,281,335
91	Supplies - Fuel	15,750	Inflation	16,144	16,547	16,961	17,385	17,820
92	Supplies - Small Tools & Equip.	3,000	Inflation	3,075	3,152	3,231	3,311	3,394
93	Supplies - Books, Publications, Subscriptions	1,200	Inflation	1,230	1,261	1,292	1,325	1,358
94	Travel & Per Diem	5,000	Inflation	5,125	5,253	5,384	5,519	5,657
95	Other Services	282,453	Inflation	289,514	296,752	304,171	311,775	319,570
96	Communication Services	2,000	Inflation	2,050	2,101	2,154	2,208	2,263
97	Utilities	1,163,300	Water Power	1,212,579	1,263,763	1,316,921	1,372,125	1,429,451
98	Total Operating Services	$3,448,590		$3,579,619	$3,715,225	$3,855,562	$4,000,788	$4,151,066
99	**Total Water Distribution Plant**	$4,259,421		$4,495,395	$4,663,783	$4,904,296	$5,223,104	$5,416,554
	Central Maint. Services - Water - 303 533							
	Personnel Costs							
100	Additional Personnel	4,908	Link	$4,649	$10,851	$13,389	$13,543	$13,949
101	Total Personnel Costs	$4,908		$4,649	$10,851	$13,389	$13,543	$13,949
	Operating Services							
102	Repair and Maintenance	416,541	Repair	$437,368	$459,236	$482,198	$506,308	$531,623
	Total Operating Services	$416,541		$437,368	$459,236	$482,198	$506,308	$531,623
103	**Total Central Maint. Services - Water**	$421,448		$442,017	$470,087	$495,587	$519,851	$545,573
	Water/Wastewater Engineering Services - 302 536							
	Personnel Costs							
104	Salaries - Regular	233,475	Labor	$245,148	$252,503	$260,078	$267,880	$275,916
105	FICA Taxes	17,861	Labor	18,754	19,317	19,896	20,493	21,108
106	Retirement Contribution	16,218	Retirement	17,028	17,539	18,065	18,607	19,166
107	Insurance - Life & Health	48,172	Ins-Health	51,544	55,152	59,013	63,144	67,564
108	Workers Compensation / OPEB	1,226	Worker Comp	1,263	1,301	1,340	1,380	1,421
109	Total Personnel Costs	$316,951		$333,737	$345,811	$358,392	$371,504	$385,175
	Operating Services							
110	Books, Publications & Subscriptions	1,250	Inflation	$1,281	$1,313	$1,346	$1,380	$1,414
111	Allocation - Information Technology	19,924	Inflation	20,422	20,933	21,456	21,992	22,542
112	Printing and Binding	50	Inflation	51	53	54	55	57
113	Professional Services - Other	121,883	Inflation	124,930	128,053	131,254	134,535	137,899
114	Fleet Maintenance	2,500	Repair	2,625	2,756	2,894	3,039	3,191
115	Repair and Maintenance	6,350	Repair	6,668	7,001	7,351	7,718	8,104
116	Other Current Charges and Obligations	2,500	Inflation	2,563	2,627	2,692	2,760	2,829
117	Repair and Maintenance - Radio	552	Repair	579	608	638	670	704
118	Supplies - Office	125	Inflation	128	131	135	138	141
119	Supplies - Operating	750	Inflation	769	788	808	828	849
120	Supplies - Fuel	173	Inflation	177	181	186	190	195
121	Supplies - Computers & Software	5,000	Inflation	5,125	5,253	5,384	5,519	5,657
122	Travel & Per Diem	3,500	Inflation	3,588	3,677	3,769	3,863	3,960
123	Telecommunications - Outside Services	1,350	Inflation	1,384	1,418	1,454	1,490	1,527
124	Total Operating Services	$165,906		$170,288	$174,792	$179,421	$184,179	$189,069
125	**Total Water/Wastewater Engineering Services**	$482,857		$504,026	$520,604	$537,813	$555,683	$574,244
126	**TOTAL O&M EXPENSES**	$13,008,213		$13,765,350	$14,453,555	$15,234,644	$15,937,302	$16,546,877
	Other Additional Personnel							
	Personnel Costs							
127	Additional Personnel Costs & Benefits	$0	Link	$0	$28,898	$29,765	$74,847	$75,547
128	Proposed Salary Increases	0	Labor	0	0	0	0	0
129	**Total Additional Personnel**	$0		$0	$28,898	$29,765	$74,847	$75,547
	Non-Divisional							
	Personnel Costs							

Table 10
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Water Operating Expenses

Line No.	Description	Amended [1] 2025	Escalation Reference [2] [3]	Projected Fiscal Year Ending September 30, 2026	2027	2028	2029	2030
130	Salaries & Retirement - Water	$375,551	Labor	$394,329	$406,158	$418,343	$430,893	$443,820
131	Salaries & Retirement - Wastewater	0	Labor	0	0	0	0	0
132	Total Personnel Costs	$375,551		$394,329	$406,158	$418,343	$430,893	$443,820
	Operating Services							
133	Allocation - Admin Exp	$478,357	Labor	$502,275	$517,344	$532,864	$548,850	$565,315
134	Allocation - CSO	180,218	Labor	189,229	194,906	200,753	206,776	212,979
135	Insurance Service Allocation	314,973	Ins-Property	324,422	334,155	344,180	354,505	365,140
136	Total Operating Services	$973,549		$1,015,927	$1,046,405	$1,077,797	$1,110,131	$1,143,434
137	**Total Non-Divisional**	$1,349,100		$1,410,255	$1,452,563	$1,496,140	$1,541,024	$1,587,255
	Transfers							
138	General Fund	$0	Constant	$0	$0	$0	$0	$0
139	Construction Fund	0	Constant	0	0	0	0	0
140	Facility Maintenance (601) - Water	0	Constant	0	0	0	0	0
141	Facility Maintenance (601) - Wastewater / Reclaimed Water	0	Constant	0	0	0	0	0
142	Fleet (602) - Water	0	Constant	0	0	0	0	0
143	Fleet (602) - Wastewater / Reclaimed Water	0	Constant	0	0	0	0	0
144	Information Technology (603) - Water	0	Constant	0	0	0	0	0
145	Information Technology (603)- Wastewater / Reclaimed Water	0	Constant	0	0	0	0	0
146	Debt Service Sinking Fund	0	Constant	0	0	0	0	0
147	Reserve for Salaries	27,279	Labor	28,643	29,502	30,387	31,299	32,238
148	Reserve for Contingencies	0	Constant	0	0	0	0	0
149	Reserve for Fund Balance	0	Constant	0	0	0	0	0
150	**Total Non-Divisional**	$27,279		$28,643	$29,502	$30,387	$31,299	$32,238
151	**TOTAL OPERATING EXPENSE**	$14,384,592		$15,204,249	$15,964,518	$16,790,936	$17,584,472	$18,241,917
	Plus Non-Cash/O&M Items							
152	Capital Outlay	$0	Constant	$0	$0	$0	$0	$0
153	Misc. Operating Expense	0	Inflation	0	0	0	0	0
154	**Total Non-Cash/O&M Items**	$0		$0	$0	$0	$0	$0
155	Allowance for Incremental O&M WTP#2 (Excludes Staffing in Hiring Plan)	$0	Water Flow	$0	$0	$1,675,240	$1,737,588	$1,802,006
156	**TOTAL PROJECTED EXPENSES**	$14,384,592		$15,204,249	$15,964,518	$18,466,176	$19,322,060	$20,043,923
	Increase / (Decrease)			5.70%	5.00%	15.67%	4.63%	3.74%

Footnotes:

[1] Allocated to the water system based on the City's Amended FY25 Budget as provided by City Staff.

[2] Escalation references derived from Table 12.

[3] Additional personnel derived from Table 13.

Table 11
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Wastewater Operating Expenses

Line No.	Description	Amended [1] 2025	Escalation Reference [2] [3]	Projected Fiscal Year Ending September 30, 2026	2027	2028	2029	2030
	Administration - 030 536 / 805-999							
	Personnel Costs							
1	Salaries - Regular	$428,766	Labor	$450,204	$463,710	$477,622	$491,950	$506,709
2	Salaries - Overtime	1,063	Labor	1,116	1,150	1,184	1,220	1,256
3	Salaries - Part-time	11,800	Labor	12,390	12,762	13,145	13,539	13,945
4	FICA Taxes	34,195	Labor	35,905	36,982	38,092	39,235	40,412
5	Retirement Contribution	24,622	Retirement	25,853	26,629	27,428	28,251	29,098
6	Insurance - Life & Health	65,932	Ins-Health	70,548	75,486	80,770	86,424	92,474
7	Workers Compensation / OPEB	530	Worker Comp	546	562	579	597	614
8	Executive Life Insurance	159	Labor	167	172	178	183	188
9	Executive Car Allowance	5,422	Labor	5,693	5,864	6,040	6,221	6,408
10	Executive Other	1,276	Labor	1,340	1,380	1,421	1,464	1,508
11	Total Personnel Costs	$573,767		$603,763	$624,698	$646,458	$669,083	$692,612
	Operating Services							
12	Advertising - Promotional Activities	$106	Inflation	$109	$112	$114	$117	$120
13	Dues & Subscriptions	10,898	Inflation	11,170	11,449	11,735	12,029	12,330
14	Allocation - Information Technology	29,988	Alloc Exp	30,738	31,507	32,294	33,102	33,929
15	Allocation - Ocala Fiber Optic	95,194	Alloc Exp	97,573	100,013	102,513	105,076	107,703
16	Printing & Binding	266	Inflation	272	279	286	293	301
17	Copy Contract	1,665	Inflation	1,707	1,749	1,793	1,838	1,884
18	Professional Services - Other	159,078	Inflation	163,055	167,131	171,309	175,592	179,982
19	Allocation - 800MHz System	2,932	Alloc Exp	3,006	3,081	3,158	3,237	3,318
20	Repair and Maintenance - Fuel	0	Repair	0	0	0	0	0
21	Repair and Maintenance	266	Repair	279	293	308	323	339
22	Fleet Maintenance	1,063	Repair	1,116	1,172	1,231	1,292	1,357
23	Supplies - Office	1,063	Inflation	1,090	1,117	1,145	1,174	1,203
24	Supplies - Operating	22,482	Inflation	23,045	23,621	24,211	24,816	25,437
25	Supplies - Postage	1,861	Inflation	1,907	1,955	2,004	2,054	2,105
26	Supplies - Fuel	3,455	Inflation	3,542	3,630	3,721	3,814	3,909
27	Supplies - Computer Software	1,754	Inflation	1,798	1,843	1,889	1,936	1,985
28	Travel & Per Diem	6,645	Inflation	6,811	6,981	7,156	7,335	7,518
29	Communication Services	1,993	Inflation	2,043	2,094	2,147	2,200	2,255
30	Other Current Charges and Obligations	20,732	Inflation	21,250	21,782	22,326	22,884	23,456
31	Other Services	4,253	Inflation	4,359	4,468	4,580	4,694	4,812
32	Utilities	15,948	Power	16,426	16,919	17,426	17,949	18,488
33	Total Operating Services	$381,642		$391,296	$401,196	$411,347	$421,756	$432,430
34	**Total Administration**	$955,409		$995,059	$1,025,893	$1,057,805	$1,090,839	$1,125,042
	Central Lines Maintenance - Sewer - 300 535							
	Personnel Costs							
35	Additional Personnel	$0	Link	$0	$20,808	$54,377	$52,937	$54,525
36	Total Personnel Costs	$0		$0	$20,808	$54,377	$52,937	$54,525
	Operating Services							
37	Repair and Maintenance	$844,793	Repair	$887,033	$931,384	$977,953	$1,026,851	$1,078,194
38	Repair and Maintenance - Other	25,000	Repair	26,250	27,563	28,941	30,388	31,907
39	Repair and Maintenance - Radio	0	Repair	0	0	0	0	0
40	Utilities	3,000	Sewer Power	3,131	3,267	3,408	3,555	3,708
41	Total Operating Services	$872,793		$916,414	$962,214	$1,010,303	$1,060,794	$1,113,809
42	**Total Central Main. Lines - Sewer**	$872,793		$916,414	$983,021	$1,064,679	$1,113,731	$1,168,334
	Water Reclamation Facility #2 - 305 535							
	Personnel Costs							
43	Salaries - Regular	$299,121	Labor	$314,077	$323,499	$333,204	$343,200	$353,496
44	Salaries - Overtime	30,000	Labor	31,500	32,445	33,418	34,421	35,454
45	FICA Taxes	25,178	Labor	26,437	27,230	28,047	28,888	29,755
46	Retirement Contribution	23,314	Retirement	24,480	25,214	25,971	26,750	27,552
47	Insurance - Life & Health	68,905	Ins-Health	73,728	78,889	84,412	90,320	96,643
48	Workers Compensation / OPEB	9,060	Worker Comp	9,332	9,612	9,900	10,197	10,503
49	Additional Personnel	0	Link	62,249	128,233	132,080	136,042	140,124
50	Total Personnel Costs	$455,578		$541,803	$625,122	$647,032	$669,819	$693,526
	Operating Services							
51	Allocation - Information Technology	$28,463	Alloc Exp	$29,175	$29,904	$30,652	$31,418	$32,203
52	Copy Contract	452	Inflation	463	475	487	499	511
53	Other Services	313,214	Inflation	321,044	329,070	337,297	345,730	354,373
54	Allocation - 800MHz System	2,206	Alloc Exp	2,261	2,318	2,376	2,435	2,496
55	Fleet Maintenance	35,000	Repair	36,750	38,588	40,517	42,543	44,670
56	Repair and Maintenance	10,000	Repair	10,500	11,025	11,576	12,155	12,763
57	Supplies - Office	750	Inflation	769	788	808	828	849
58	Supplies - Operating	521,220	Sewer Flow	541,541	562,553	584,276	606,734	629,950
59	Supplies - Fuel	24,450	Inflation	25,061	25,688	26,330	26,988	27,663
60	Supplies - Small Tools & Equip.	3,000	Inflation	3,075	3,152	3,231	3,311	3,394
61	Travel & Per Diem	3,000	Inflation	3,075	3,152	3,231	3,311	3,394
62	Books, Publications and Subscriptions	2,200	Inflation	2,255	2,311	2,369	2,428	2,489
63	Communication Services - Outside Service	2,000	Inflation	2,050	2,101	2,154	2,208	2,263
64	Utilities	900,000	Sewer Power	939,282	980,106	1,022,528	1,066,609	1,112,410
65	Total Operating Services	$1,845,955		$1,917,301	$1,991,230	$2,067,831	$2,147,198	$2,229,428
66	**Total Water Reclamation Facility #2**	$2,301,533		$2,459,104	$2,616,352	$2,714,862	$2,817,017	$2,922,954
	Water Reclamation Facility #3 - 308 535							

Table 11
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Wastewater Operating Expenses

Line No.	Description	Amended [1] 2025	Escalation Reference [2] [3]	Projected Fiscal Year Ending September 30, 2026	2027	2028	2029	2030
	Personnel Costs							
67	Salaries - Regular	$489,293	Labor	$513,758	$529,170	$545,045	$561,397	$578,239
68	Salaries - Overtime	45,000	Labor	47,250	48,668	50,128	51,631	53,180
69	FICA Taxes	40,873	Labor	42,917	44,204	45,530	46,896	48,303
70	Retirement Contribution	33,731	Retirement	35,418	36,480	37,574	38,702	39,863
71	Insurance - Life & Health	110,248	Ins-Health	117,965	126,223	135,059	144,513	154,629
72	Workers Compensation / OPEB	14,496	Worker Comp	14,931	15,379	15,840	16,315	16,805
73	Additional Personnel	0	Link	62,249	64,116	132,080	136,042	140,124
74	Total Personnel Costs	$733,641		$834,487	$864,240	$961,256	$995,496	$1,031,142
	Operating Services							
75	Allocation - Information Technology	$45,541	Alloc Exp	$46,680	$47,847	$49,043	$50,269	$51,525
76	Copy Contract	454	Inflation	465	477	489	501	514
77	Other Services	400,324	Inflation	410,332	420,590	431,105	441,883	452,930
78	Allocation - 800MHz System	2,758	Alloc Exp	2,827	2,898	2,970	3,044	3,120
79	Fleet Maintenance	25,000	Repair	26,250	27,563	28,941	30,388	31,907
80	Repair and Maintenance	10,000	Repair	10,500	11,025	11,576	12,155	12,763
81	Supplies - Office	750	Inflation	769	788	808	828	849
82	Supplies - Operating	300,149	Sewer Flow	311,851	323,951	336,460	349,393	362,762
83	Supplies - Fuel	23,100	Inflation	23,678	24,269	24,876	25,498	26,136
84	Supplies - Small Tools & Equip.	3,000	Inflation	3,075	3,152	3,231	3,311	3,394
85	Travel & Per Diem	7,000	Inflation	7,175	7,354	7,538	7,727	7,920
86	Communication Services - Outside Services	2,000	Inflation	2,050	2,101	2,154	2,208	2,263
87	Books, Publications and Subscriptions	2,000	Auto Exp	2,050	2,101	2,154	2,208	2,263
88	Utilities	700,000	Sewer Power	730,553	762,304	795,300	829,585	865,208
89	Total Operating Services	$1,522,076		$1,578,254	$1,636,420	$1,696,644	$1,758,997	$1,823,553
90	**Total Water Reclamation Facility #3**	$2,255,717		$2,412,741	$2,500,661	$2,657,901	$2,754,494	$2,854,695
	Central Maintenance Services - Sewer - 303 535							
	Personnel Costs							
91	Salaries - Regular	$1,161,049	Labor	$1,219,101	$1,255,674	$1,293,345	$1,332,145	$1,372,109
92	Salaries - Overtime	85,000	Labor	89,250	91,928	94,685	97,526	100,452
93	FICA Taxes	95,323	Labor	100,089	103,092	106,185	109,370	112,651
94	Retirement Contribution	84,755	Retirement	88,993	91,663	94,412	97,245	100,162
95	Insurance - Life & Health	261,801	Ins-Health	280,127	299,736	320,717	343,168	367,189
96	Workers Compensation / OPEB	32,520	Worker Comp	33,496	34,500	35,535	36,602	37,700
97	Additional Personnel	117,788	Link	111,582	260,432	321,328	325,035	334,786
98	Total Personnel Costs	$1,838,236		$1,922,638	$2,137,024	$2,266,208	$2,341,090	$2,425,049
	Operating Services							
99	Copy Contract	$1,797	Inflation	$1,842	$1,888	$1,935	$1,984	$2,033
100	Rentals and Leases	26,801	Inflation	27,471	28,158	28,862	29,583	30,323
101	Allocation - Information Technology	96,773	Alloc Exp	99,192	101,672	104,214	106,819	109,490
102	Fleet Maintenance	165,000	Repair	173,250	181,913	191,008	200,559	210,586
103	Repair and Maintenance	1,103,419	Repair	1,158,590	1,216,519	1,277,345	1,341,213	1,408,273
104	Repair and Maintenance - Reuse Site	106,711	Repair	112,047	117,649	123,531	129,708	136,193
105	Repair and Maintenance-Other	3,000	Repair	3,150	3,308	3,473	3,647	3,829
106	Supplies - Office	1,000	Inflation	1,025	1,051	1,077	1,104	1,131
107	Supplies - Operating	1,223,750	Sewer Flow	1,271,461	1,320,793	1,371,797	1,424,525	1,479,033
108	Supplies - Postage	250	Inflation	256	263	269	276	283
109	Supplies - Fuel	71,250	Inflation	73,031	74,857	76,728	78,647	80,613
110	Supplies - Sm PC Eqp./Software	18,412	Inflation	18,872	19,344	19,828	20,323	20,831
111	Supplies - Small Tools	10,000	Inflation	10,250	10,506	10,769	11,038	11,314
112	Travel and Training	35,000	Inflation	35,875	36,772	37,691	38,633	39,599
113	Books, Publications and Subscriptions	2,250	Inflation	2,306	2,364	2,423	2,484	2,546
114	Communication Services - Outside Service	13,104	Inflation	13,432	13,767	14,112	14,464	14,826
115	Communication Services - Telecom	10,481	Inflation	10,743	11,012	11,287	11,569	11,858
116	Other Servies	132,523	Auto Exp	135,836	139,232	142,713	146,281	149,938
117	Utilities	596,909	Sewer Power	622,962	650,038	678,174	707,410	737,786
118	Total Operating Services	$3,618,430		$3,771,592	$3,931,104	$4,097,236	$4,270,266	$4,450,486
119	**Central Maint. Services - Sewer**	$5,456,666		$5,694,229	$6,068,129	$6,363,443	$6,611,355	$6,875,535
	Indust. Wastewater Monitoring - 307 535							
	Personnel Costs							
120	Salaries - Regular	$523,657	Labor	$549,840	$566,335	$583,325	$600,825	$618,850
121	Salaries - Overtime	4,000	Labor	4,200	4,326	4,456	4,589	4,727
122	Salaries - Part-time	32,602	Labor	34,232	35,259	36,317	37,406	38,529
123	FICA Taxes	42,860	Labor	45,003	46,353	47,744	49,176	50,651
124	Retirement Contribution	41,894	Retirement	43,989	45,308	46,668	48,068	49,510
125	Insurance - Life & Health	110,248	Ins-Health	117,965	126,223	135,059	144,513	154,629
126	Workers Compensation / OPEB	14,410	Worker Comp	14,842	15,288	15,746	16,219	16,705
127	Additional Personnel	0	Link	0	0	0	68,021	70,062
128	Total Personnel Costs	$769,671		$810,071	$839,092	$869,314	$968,817	$1,003,662
	Operating Services							
129	Books, Publications & Subscriptions	$5,180	Inflation	$5,310	$5,442	$5,578	$5,718	$5,861
130	Allocation - Information Technology	48,956	Alloc Exp	50,180	51,434	52,720	54,038	55,389
131	Freight and Postage	3,500	Inflation	3,588	3,677	3,769	3,863	3,960
132	Professional Services - Other	7,515	Inflation	7,703	7,895	8,093	8,295	8,503
133	Other Services	72,118	Inflation	73,921	75,769	77,663	79,605	81,595
134	Fleet Maintenance	7,500	Repair	7,875	8,269	8,682	9,116	9,572
135	Repair and Maintenance	5,500	Repair	5,775	6,064	6,367	6,685	7,020

Table 11
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Wastewater Operating Expenses

Line No.	Description	Amended [1] 2025	Escalation Reference [2] [3]	Projected Fiscal Year Ending September 30, 2026	2027	2028	2029	2030
136	Other Current Charges and Obligations	400	Repair	420	441	463	486	511
137	Repair and Maintenance - Radio	1,655	Repair	1,738	1,825	1,916	2,012	2,112
138	Supplies - Office	700	Inflation	718	735	754	773	792
139	Supplies - Operating	50,180	Inflation	51,435	52,720	54,038	55,389	56,774
140	Supplies - Fuel	4,725	Inflation	4,843	4,964	5,088	5,216	5,346
141	Supplies - Computers & Software	6,027	Inflation	6,178	6,332	6,490	6,653	6,819
142	Supplies - Small Tools	500	Inflation	513	525	538	552	566
143	Travel & Per Diem	5,000	Inflation	5,125	5,253	5,384	5,519	5,657
144	Telecommunications - Outside Services	582	Inflation	597	611	627	642	658
145	Total Operating Services	$220,038		$225,915	$231,958	$238,172	$244,562	$251,134
146	**Total Indust. Wastewater Monitoring**	$989,709		$1,035,987	$1,071,050	$1,107,486	$1,213,379	$1,254,796
	Water/Wastewater Engineering Services - 302 536							
	Personnel Costs							
147	Salaries - Regular	$233,475	Labor	$245,148	$252,503	$260,078	$267,880	$275,916
148	FICA Taxes	17,861	Labor	18,754	19,317	19,896	20,493	21,108
149	Retirement Contribution	16,218	Retirement	17,028	17,539	18,065	18,607	19,166
150	Insurance - Life & Health	48,172	Ins-Health	51,544	55,152	59,013	63,144	67,564
151	Workers Compensation / OPEB	1,226	Worker Comp	1,263	1,301	1,340	1,380	1,421
152	Total Personnel Costs	$316,951		$333,737	$345,811	$358,392	$371,504	$385,175
	Operating Services							
153	Books, Publications & Subscriptions	$1,250	Inflation	$1,281	$1,313	$1,346	$1,380	$1,414
154	Allocation - Information Technology	19,924	Alloc Exp	20,422	20,933	21,456	21,992	22,542
155	Printing and Binding	50	Inflation	51	53	54	55	57
156	Professional Services - Other	121,883	Inflation	124,930	128,053	131,254	134,535	137,899
157	Fleet Maintenance	2,500	Repair	2,625	2,756	2,894	3,039	3,191
158	Repair and Maintenance	6,350	Repair	6,668	7,001	7,351	7,718	8,104
159	Other Current Charges and Obligations	2,500	Inflation	2,563	2,627	2,692	2,760	2,829
160	Repair and Maintenance - Radio	552	Repair	579	608	638	670	704
161	Supplies - Office	125	Inflation	128	131	135	138	141
162	Supplies - Operating	750	Inflation	769	788	808	828	849
163	Supplies - Fuel	173	Inflation	177	181	186	190	195
164	Supplies - Computers & Software	5,000	Inflation	5,125	5,253	5,384	5,519	5,657
165	Travel & Per Diem	3,500	Inflation	3,588	3,677	3,769	3,863	3,960
166	Telecommunications - Outside Services	1,350	Inflation	1,384	1,418	1,454	1,490	1,527
167	Total Operating Services	$165,906		$170,288	$174,792	$179,421	$184,179	$189,069
168	**Total Water/Wastewater Engineering Services**	$482,857		$504,026	$520,604	$537,813	$555,683	$574,244
	Reclaimed Water / Wetlands - 349 537							
	Personnel Costs							
169	Salaries - Regular	$315,315	Labor	$331,081	$341,013	$351,244	$361,781	$372,634
170	Salaries - Overtime	4,000	Labor	4,200	4,326	4,456	4,589	4,727
171	FICA Taxes	24,428	Labor	25,649	26,419	27,211	28,028	28,869
172	Retirement Contribution	25,226	Retirement	26,487	27,282	28,100	28,943	29,812
173	Insurance - Life & Health	96,467	Ins-Health	103,220	110,445	118,176	126,449	135,300
174	Workers Compensation / OPEB	13,001	Worker Comp	13,391	13,793	14,207	14,633	15,072
175	Additional Personnel	0	Link	84,377	145,872	150,248	154,756	159,399
176	Total Personnel Costs	$478,437		$588,406	$669,150	$693,642	$719,179	$745,812
	Operating Services							
177	Books, Publications & Subscriptions	$2,750	Inflation	$2,819	$2,889	$2,961	$3,035	$3,111
178	Allocation - Information Technology	39,848	Alloc Exp	40,844	41,865	42,912	43,985	45,084
179	Printing and Binding	54,863	Inflation	56,235	57,640	59,081	60,558	62,072
180	Other Services	191,827	Inflation	196,623	201,538	206,577	211,741	217,035
181	Fleet Maintenance	11,500	Repair	12,075	12,679	13,313	13,978	14,677
182	Repair and Maintenance	30,000	Repair	31,500	33,075	34,729	36,465	38,288
183	Printing & Binding	2,000	Repair	2,100	2,205	2,315	2,431	2,553
184	Supplies - Office	500	Inflation	513	525	538	552	566
185	Supplies - Operating	15,500	Inflation	15,888	16,285	16,692	17,109	17,537
186	Supplies - Fuel	4,500	Inflation	4,613	4,728	4,846	4,967	5,091
187	Supplies - Small Tools	3,000	Inflation	3,075	3,152	3,231	3,311	3,394
188	Travel & Per Diem	3,000	Inflation	3,075	3,152	3,231	3,311	3,394
189	Training	0	Inflation	0	0	0	0	0
190	Telecommunications - Outside Services	1,200	Inflation	1,230	1,261	1,292	1,325	1,358
191	Utility Services	15,000	Power	15,450	15,914	16,391	16,883	17,389
192	Total Operating Services	$375,488		$386,038	$396,908	$408,109	$419,653	$431,550
193	**Total Reclaimed Water**	$853,925		$974,443	$1,066,058	$1,101,751	$1,138,831	$1,177,362
194	**TOTAL O&M EXPENSES**	$14,168,609		$14,992,003	$15,851,768	$16,605,741	$17,295,329	$17,952,962
	Other Additional Personnel							
	Personnel Costs							
195	Additional Personnel Costs & Benefits	$0	Link	$0	$28,898	$29,765	$74,847	$75,547
196	Proposed Salary Increases	0	Labor	0	0	0	0	0
197	**Total Additional Personnel**	$0		$0	$28,898	$29,765	$74,847	$75,547
	Non-Divisional							
	Personnel Costs							
198	Salaries & Retirement - Water	$0	Labor	$0	$0	$0	$0	$0
199	Salaries & Retirement - Wastewater	621,682	Labor	652,766	672,349	692,520	713,295	734,694

Table 11
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Wastewater Operating Expenses

Line No.	Description	Amended [1] 2025	Escalation Reference [2] [3]	Projected Fiscal Year Ending September 30, 2026	2027	2028	2029	2030
200	Total Personnel Costs	$621,682		$652,766	$672,349	$692,520	$713,295	$734,694
	Operating Services							
201	Allocation - Admin Exp	$542,876	Labor	$570,019	$587,120	$604,734	$622,876	$641,562
202	Allocation - CSO	207,350	Labor	217,717	224,249	230,976	237,906	245,043
203	Insurance Service Allocation	808,431	Ins-Property	832,684	857,664	883,394	909,896	937,193
204	Total Operating Services	$1,558,656		$1,620,420	$1,669,033	$1,719,104	$1,770,677	$1,823,797
205	**Total Non-Divisional**	$2,180,338		$2,273,187	$2,341,382	$2,411,624	$2,483,972	$2,558,491
	Transfers							
206	General Fund	$0	Constant	$0	$0	$0	$0	$0
207	Construction Fund	0	Constant	0	0	0	0	0
208	Intra Govt Svc. Fund / Fleet O&M / Rec. Spcl. Activities Fund	0	Constant	0	0	0	0	0
209	Facility Maintenance (601) - Water	0	Constant	0	0	0	0	0
210	Facility Maintenance (601) - Wastewater / Reclaimed Water	0	Constant	0	0	0	0	0
211	Fleet (602) - Water	0	Constant	0	0	0	0	0
212	Fleet (602) - Wastewater / Reclaimed Water	0	Constant	0	0	0	0	0
213	Information Technology (603) - Water	0	Constant	0	0	0	0	0
214	Information Technology (603)- Wastewater / Reclaimed Water	0	Constant	0	0	0	0	0
215	Debt Service Sinking Fund	0	Constant	0	0	0	0	0
216	Reserve for Salaries	27,279	Labor	28,643	29,502	30,387	31,299	32,238
217	Reserve for Contingencies	0	Constant	0	0	0	0	0
218	Reserve for Fund Balance	0	Constant	0	0	0	0	0
219	**Total Non-Divisional**	$27,279		$28,643	$29,502	$30,387	$31,299	$32,238
220	**TOTAL OPERATING EXPENSE**	$16,376,226		$17,293,832	$18,251,550	$19,077,517	$19,885,447	$20,619,238
	Plus Non-Cash/O&M Items							
221	Capital Outlay	$0	Constant	$0	$0	$0	$0	$0
222	Misc. Operating Expense	13,470	Inflation	13,807	14,152	14,506	14,868	15,240
223	**Total Non-Cash/O&M Items**	$13,470		$13,807	$14,152	$14,506	$14,868	$15,240
224	**TOTAL PROJECTED EXPENSES**	$16,389,696		$17,307,639	$18,265,702	$19,092,022	$19,900,315	$20,634,478
	Increase / (Decrease)			5.60%	5.54%	4.52%	4.23%	3.69%

Footnotes:

[1] Allocated to the wastewater system based on the City's Amended FY25 Budget as provided by City Staff.

[2] Escalation references derived from Table 12.

[3] Additional personnel derived from Table 13.

Table 12
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Development of Operating Expense Escalation Attributes

Line No.	Description	Escalation Reference	Projected Fiscal Year Ending September 30, [1] 2026	2027	2028	2029	2030
1	Constant	Constant	1.0000	1.0000	1.0000	1.0000	1.0000
2	General Inflation (CPI Index)	Inflation	1.0250	1.0250	1.0250	1.0250	1.0250
3	Labor Escalator	Labor	1.0500	1.0300	1.0300	1.0300	1.0300
4	Retirement / Pension Expense	Retirement	1.0500	1.0300	1.0300	1.0300	1.0300
5	Customer Acct. Growth + Inflation (Water)	Cust-Water	1.0419	1.0416	1.0414	1.0411	1.0409
6	Customer Acct. Growth + Inflation (Sewer)	Cust-Sewer	1.0397	1.0395	1.0393	1.0391	1.0389
7	Repair and Maintenance	Repair	1.0500	1.0500	1.0500	1.0500	1.0500
8	Rate Revenue - Water	Water Rev	1.0121	1.0120	1.0121	1.0119	1.0124
9	Rate Revenue - Sewer	Sewer Rev	1.0137	1.0137	1.0132	1.0135	1.0151
10	Flow Growth + Inflation	Water Flow	1.0377	1.0375	1.0374	1.0372	1.0371
11	Flow Growth + Inflation (Sewer)	Sewer Flow	1.0390	1.0388	1.0386	1.0384	1.0383
12	Power Cost	Power	1.0300	1.0300	1.0300	1.0300	1.0300
13	Power Cost + Flow Growth (Water)	Water Power	1.0424	1.0422	1.0421	1.0419	1.0418
14	Power Cost + Flow Growth (Sewer)	Sewer Power	1.0436	1.0435	1.0433	1.0431	1.0429
15	Life/Health/Disability Insurance Escalator	Ins-Health	1.0700	1.0700	1.0700	1.0700	1.0700
16	Workers Compensation	Worker Comp	1.0300	1.0300	1.0300	1.0300	1.0300
17	Property Insurance Escalator	Ins-Property	1.0300	1.0300	1.0300	1.0300	1.0300
18	Marginal Escalator	Margin	1.0100	1.0100	1.0100	1.0100	1.0100
19	Internal Service Fund Allocation	Alloc Exp	1.0250	1.0250	1.0250	1.0250	1.0250
20	Auto/Equipment User Charge Allocation	Auto Exp	1.0250	1.0250	1.0250	1.0250	1.0250
21	CIP - Cumulative Construction Index	CIP	1.0500	1.1025	1.1576	1.2155	1.2763

Footnotes:
[1] Amounts based on discussions with City staff.

Table 13
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Summary of Additional Personnel Costs

Line No.	Description	Basis	Proposed Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
1	Labor Inflation Rate Percent		3.00%	5.00%	3.00%	3.00%	3.00%	3.00%
2	Labor Annual Inflation Factor Assumed		1.0300	1.0500	1.0300	1.0300	1.0300	1.0300
	Cumulative Adjustment				1.0300	1.0609	1.0927	1.1255
3	CPI Inflation Rate Percent		2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
4	CPI Cumulative Inflation Factor Assumed		1.0250	1.0506	1.0769	1.1038	1.1314	1.1597
	Summary of Employee Positions							
5	Total Positions at Beginning of Fiscal Year		91	93	97	104	110	114
6	Total Budgeted Positions Added		2	4	7	6	4	0
7	Total Current Employees		93	97	104	110	114	114
	300 - Central Lines							
	Technician I / Service Technician I							
8	Number of Positions		0	0	2	2	0	0
9	Assumed Average Salary & Benefits	Step Pay	$52,532	$55,159	$56,813	$58,518	$60,273	$62,082
10	Additional Salary & Benefits Costs		0	0	113,627	117,036	0	0
11	Fraction of FY Remaining		1.00	1.00	1.00	1.00	1.00	1.00
12	Cumulative Additional Expense		$0	$0	$113,627	$234,071	$241,093	$248,326
13	Additional Employee Expense		0	0	12,000	12,000	0	0
14	Additional Expenditures		$0	$0	$125,627	$246,071	$241,093	$248,326
	Collection Crew Foreman / Distribution Crew Foreman							
15	Number of Positions		0	0	0	1	0	0
16	Assumed Average Salary & Benefits		$68,432	$71,854	$74,009	$76,230	$78,517	$80,872
17	Additional Salary & Benefits Costs		0	0	0	76,230	0	0
18	Fraction of FY Remaining		1.00	1.00	1.00	1.00	1.00	1.00
19	Cumulative Additional Expense		$0	$0	$0	$76,230	$78,517	$80,872
20	Additional Employee Expense		0	0	0	6,000	0	0
21	Additional Expenditures		$0	$0	$0	$82,230	$78,517	$80,872
22	**300 - Central Lines**		$0	$0	$125,627	$328,301	$319,610	$329,198
23	Water System	83.4%	$0	$0	$104,819	$273,924	$266,673	$274,673
24	Wastewater System	16.6%	0	0	20,808	54,377	52,937	54,525
	301 - Water Distribution Plant							
	Operator I - Basic							
25	Number of Positions		0	1	0	1	1	0
26	Assumed Average Salary & Benefits		$59,285	$62,249	$64,116	$66,040	$68,021	$70,062
27	Additional Salary & Benefits Costs		0	62,249	0	66,040	68,021	0
28	Fraction of FY Remaining		1.00	1.00	1.00	1.00	1.00	1.00
29	Cumulative Additional Expense		$0	$62,249	$64,116	$132,080	$204,063	$210,185
30	Additional Employee Expense		0	0	0	0	0	0
31	Additional Expenditures		$0	$62,249	$64,116	$132,080	$204,063	$210,185
	Plant Supervisor							
32	Number of Positions		0	0	0	0	1	0
33	Assumed Average Salary & Benefits		$59,285	$62,249	$64,116	$66,040	$68,021	$70,062
34	Additional Salary & Benefits Costs		0	0	0	0	68,021	0
35	Fraction of FY Remaining		1.00	1.00	1.00	1.00	1.00	1.00
36	Cumulative Additional Expense		$0	$0	$0	$0	$68,021	$70,062
37	Additional Employee Expense		0	0	0	0	0	0
38	Additional Expenditures		$0	$0	$0	$0	$68,021	$70,062
39	**301 - Water Distribution Plant**		$0	$62,249	$64,116	$132,080	$272,085	$280,247
40	Water System	100.0%	$0	$62,249	$64,116	$132,080	$272,085	$280,247
41	Wastewater System	0.0%	0	0	0	0	0	0
	303 - Central Maintenance Service							
	System Equipment Technician I							
42	Number of Positions		2	0	1	1	0	0
43	Assumed Average Salary & Benefits	Step Pay	$55,348	$58,115	$59,859	$61,655	$63,504	$65,409
44	Additional Salary & Benefits Costs		110,696	0	59,859	61,655	0	0
45	Fraction of FY Remaining		1.00	1.00	1.00	1.00	1.00	1.00
46	Cumulative Additional Expense		$110,696	$116,231	$179,577	$246,619	$254,017	$261,638
47	Additional Employee Expense		12,000	0	6,000	6,000	0	0

Table 13
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Summary of Additional Personnel Costs

Line No.	Description	Basis	Proposed Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
48	Additional Expenditures		$122,696	$116,231	$185,577	$252,619	$254,017	$261,638
	System Maintenance Foreman							
49	Number of Positions		0	0	1	0	0	0
50	Assumed Average Salary & Benefits		$73,700	$77,385	$79,706	$82,097	$84,560	$87,097
51	Additional Salary & Benefits Costs		0	0	79,706	0	0	0
52	Fraction of FY Remaining		1.00	1.00	1.00	1.00	1.00	1.00
53	Cumulative Additional Expense		$0	$0	$79,706	$82,097	$84,560	$87,097
54	Additional Employee Expense		0	0	6,000	0	0	0
55	Additional Expenditures		$0	$0	$85,706	$82,097	$84,560	$87,097
56	**303 - Central Maintenance Service**		$122,696	$116,231	$271,283	$334,716	$338,578	$348,735
57	Water System	4.0%	$4,908	$4,649	$10,851	$13,389	$13,543	$13,949
58	Wastewater System	96.0%	117,788	111,582	260,432	321,328	325,035	334,786
	304 - Consumptive Metering Division / Meter Shop							
	Water Meter Service Technician							
59	Number of Positions		0	2	1	0	0	0
60	Assumed Average Salary & Benefits		$52,532	$55,159	$56,813	$58,518	$60,273	$62,082
61	Additional Salary & Benefits Costs		0	110,317	56,813	0	0	0
62	Fraction of FY Remaining		1.00	1.00	1.00	1.00	1.00	1.00
63	Cumulative Additional Expense		$0	$110,317	$170,440	$175,553	$180,820	$186,245
64	Additional Employee Expense		0	12,000	6,000	0	0	0
65	Additional Expenditures		$0	$122,317	$176,440	$175,553	$180,820	$186,245
66	**304 - Consumptive Metering Division / Meter Shop**		$0	$122,317	$176,440	$175,553	$180,820	$186,245
67	Water System	100.0%	$0	$122,317	$176,440	$175,553	$180,820	$186,245
68	Wastewater System	0.0%	0	0	0	0	0	0
	305 - Water Reclamation Facility #2							
	Operator I							
69	Number of Positions		0	1	1	0	0	0
70	Assumed Average Salary & Benefits	Step Pay	$59,285	$62,249	$64,116	$66,040	$68,021	$70,062
71	Additional Salary & Benefits Costs		0	62,249	64,116	0	0	0
72	Fraction of FY Remaining		1.00	1.00	1.00	1.00	1.00	1.00
73	Cumulative Additional Expense		$0	$62,249	$128,233	$132,080	$136,042	$140,124
74	Additional Employee Expense		0	0	0	0	0	0
75	Additional Expenditures		$0	$62,249	$128,233	$132,080	$136,042	$140,124
76	**305 - Water Reclamation Facility #2**		$0	$62,249	$128,233	$132,080	$136,042	$140,124
77	Water System	0.0%	$0	$0	$0	$0	$0	$0
78	Wastewater System	100.0%	0	62,249	128,233	132,080	136,042	140,124
	308 - Water Reclamation Facility #3							
	Operator I - Basic							
79	Number of Positions		0	1	0	1	0	0
80	Assumed Average Salary & Benefits		$59,285	$62,249	$64,116	$66,040	$68,021	$70,062
81	Additional Salary & Benefits Costs		0	62,249	0	66,040	0	0
82	Fraction of FY Remaining		1.00	1.00	1.00	1.00	1.00	1.00
83	Cumulative Additional Expense		$0	$62,249	$64,116	$132,080	$136,042	$140,124
84	Additional Employee Expense		0	0	0	0	0	0
85	Additional Expenditures		$0	$62,249	$64,116	$132,080	$136,042	$140,124
86	**308 - Water Reclamation Facility #3**		$0	$62,249	$64,116	$132,080	$136,042	$140,124
87	Water System	0.0%	$0	$0	$0	$0	$0	$0
88	Wastewater System	100.0%	0	62,249	64,116	132,080	136,042	140,124
	307 - Industrial/Compliance Monitoring							
	Compliance Monitoring Technician							
89	Number of Positions		0	0	0	0	1	0
90	Assumed Average Salary & Benefits		$59,285	$62,249	$64,116	$66,040	$68,021	$70,062
91	Additional Salary & Benefits Costs		0	0	0	0	68,021	0
92	Fraction of FY Remaining		1.00	1.00	1.00	1.00	1.00	1.00
93	Cumulative Additional Expense		$0	$0	$0	$0	$68,021	$70,062

Table 13
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Summary of Additional Personnel Costs

Line No.	Description	Basis	Proposed Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
94	Additional Employee Expense		0	0	0	0	0	0
95	Additional Expenditures		$0	$0	$0	$0	$68,021	$70,062
96	**307 - Industrial/Compliance Monitoring**		$0	$0	$0	$0	$68,021	$70,062
97	Water System	0.0%	$0	$0	$0	$0	$0	$0
98	Wastewater System	100.0%	0	0	0	0	68,021	70,062
	349 - Reclaimed Water / Wetlands							
	Water Resources Conservation Specialist							
99	Number of Positions		0	0	1	0	0	0
100	Assumed Average Salary & Benefits		$57,377	$60,246	$62,053	$63,915	$65,832	$67,807
101	Additional Salary & Benefits Costs		0	0	62,053	0	0	0
102	Fraction of FY Remaining		1.00	1.00	1.00	1.00	1.00	1.00
103	Cumulative Additional Expense		$0	$0	$62,053	$63,915	$65,832	$67,807
104	Additional Employee Expense		0	0	0	0	0	0
105	Additional Expenditures		$0	$0	$62,053	$63,915	$65,832	$67,807
	Water Resources Conservation Manager							
106	Number of Positions		0	1	0	0	0	0
107	Assumed Average Salary & Benefits		$77,502	$81,377	$83,819	$86,333	$88,923	$91,591
108	Additional Salary & Benefits Costs		0	81,377	0	0	0	0
109	Fraction of FY Remaining		1.00	1.00	1.00	1.00	1.00	1.00
110	Cumulative Additional Expense		$0	$81,377	$83,819	$86,333	$88,923	$91,591
111	Additional Employee Expense		0	3,000	0	0	0	0
112	Additional Expenditures		$0	$84,377	$83,819	$86,333	$88,923	$91,591
113	**349 - Reclaimed Water / Wetlands**		$0	$84,377	$145,872	$150,248	$154,756	$159,399
114	Water System	0.0%	$0	$0	$0	$0	$0	$0
115	Wastewater System	100.0%	0	84,377	145,872	150,248	154,756	159,399
	Other Additional Personnel							
	Water Resources Safety & Training Coordinator							
116	Number of Positions		0	0	0	0	1	0
117	Assumed Average Salary & Benefits		$74,412	$78,133	$80,477	$82,891	$85,378	$87,939
118	Additional Salary & Benefits Costs		0	0	0	0	85,378	0
119	Fraction of FY Remaining		1.00	1.00	1.00	1.00	1.00	1.00
120	Cumulative Additional Expense		$0	$0	$0	$0	$85,378	$87,939
121	Additional Employee Expense		0	0	0	0	3,000	0
122	Additional Expenditures		$0	$0	$0	$0	$88,378	$87,939
	Admin. Specialist II							
123	Number of Positions		0	0	1	0	0	0
124	Assumed Average Salary & Benefits		$53,441	$56,113	$57,796	$59,530	$61,316	$63,155
125	Additional Salary & Benefits Costs		0	0	57,796	0	0	0
126	Fraction of FY Remaining		1.00	1.00	1.00	1.00	1.00	1.00
127	Cumulative Additional Expense		$0	$0	$57,796	$59,530	$61,316	$63,155
128	Additional Employee Expense		0	0	0	0	0	0
129	Additional Expenditures		$0	$0	$57,796	$59,530	$61,316	$63,155
130	**Other Additional Personnel**		$0	$0	$57,796	$59,530	$149,694	$151,095
131	Water System	50.00%	$0	$0	$28,898	$29,765	$74,847	$75,547
132	Wastewater System	50.00%	0	0	28,898	29,765	74,847	75,547
133	**GRAND TOTAL**		$122,696	$509,673	$1,033,484	$1,444,588	$1,755,647	$1,805,227
134	Water System	42.61%	$4,908	$189,216	$385,125	$624,711	$807,967	$830,661
135	Wastewater System	57.39%	$117,788	$320,457	$648,359	$819,877	$947,680	$974,566

Table 14
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Capital Improvement Program - Future Dollars

Line No.	Description	Esc. Ref.	Alloc.	Funding Source	Projected Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	For Impact Fees Total FY24-30	For Rate Plan Total FY26-30
	WATER PROJECTS												
1	Water / Sewer Line Improvement (50/50) - 100% R&R	CIP	50%	Fund 308	$ 650,000	$ 650,000	$ 682,500	$ 716,625	$ 752,456	$ 790,079	$ 829,583	$ 5,071,243	$ 3,771,243
2	Water Treatment Plant #2 Design	CIP	N/A	Fund 308	3,000,000	0	0	0	0	0	0	3,000,000	0
3	WTP #2 - Facility Construction (Phased Construction to 30.0 MGD) - City Portion	CIP	N/A	Fund 308	862,132	7,661,531	0	0	0	0	0	8,523,663	0
4	WTP #2 - Facility Construction (Phased Construction to 30.0 MGD) - City Portion	CIP	N/A	Grants	0	5,338,469	0	0	0	0	0	5,338,469	0
5	WTP #2 - Facility Construction (Phased Construction to 30.0 MGD) - City Portion	CIP	N/A	New Debt 1	0	0	10,762,500	11,300,625	11,865,656	12,458,939	0	46,387,720	46,387,720
6	WTP #2 Emergency Well Site Security Fence	CIP	N/A	Fund 308	150,000	0	0	0	0	0	0	150,000	0
7	Water Impact Line Ext. & Capcity Imp. (Impact Fee)	CIP	N/A	Fund 615 (SDC)	150,000	150,000	157,500	165,375	173,644	182,326	191,442	1,170,287	870,287
8	Water, Sewer, & Lift Station Reuse Reimbursement	CIP	50%	Fund 308	0	35,000	36,750	38,588	40,517	42,543	44,670	238,067	203,067
9	7 Bay Equipment Maintenance Truck Shed	CIP	50%	Fund 308	0	0	223,125	0	0	0	0	223,125	223,125
10	7 Bay Central Lines Truck Shed	CIP	50%	Fund 308	0	0	223,125	0	0	0	0	223,125	223,125
11	WTP #1, WRF #2, WRF #3 Coatings	CIP	33%	Fund 308	0	166,667	0	0	192,938	0	0	359,604	192,938
12	Central Line Shop	CIP	50%	Fund 308	0	0	262,500	0	289,406	0	0	551,906	551,906
13	Facility Maintenance	CIP	50%	Rates	137,294	80,000	105,000	110,250	115,763	121,551	127,628	797,485	580,191
14	Fleet	CIP	50%	Rates	589,685	594,722	420,000	441,000	463,050	486,203	510,513	3,505,172	2,320,765
15	Information Technology	CIP	50%	Rates	56,096	47,400	78,750	82,688	86,822	91,163	95,721	538,639	435,143
16	Other Utility Capital Outlay	CIP	N/A	Rates	60,384	88,600	52,500	55,125	57,881	60,775	63,814	439,079	290,096
17	Vehicles for New Personnel (Allocated)	CIP	N/A	Rates	0	50,000	42,000	220,500	173,644	48,620	0	534,764	484,764
18	Subtotal				$5,655,591	$14,862,388	$13,046,250	$13,130,775	$14,211,776	$14,282,198	$1,863,371	$77,052,350	$56,534,371
	Master Plan Projects												
19	WTP Improvement Program - Water Master Plan (WTP#1 Maintenance)	CIP	0%	Fund 308	$0	$300,000	$334,950	$0	$2,014,268	$0	$0	$2,649,218	$2,349,218
20	Sub-total				$0	$300,000	$334,950	$0	$2,014,268	$0	$0	$2,649,218	$2,349,218
	Expansion Projects												
21	Winding Oaks (Water)	CIP	0%	Fund 615 (SDC)	$0	$2,275,331	$0	$0	$0	$0	$0	$2,275,331	$0
22	Sub-total				$0	$2,275,331	$0	$0	$0	$0	$0	$2,275,331	$0
23	**Total Water Projects**				$5,655,591	$17,437,719	$13,381,200	$13,130,775	$16,226,044	$14,282,198	$1,863,371	$81,976,898	$58,883,588
	WASTEWATER PROJECTS												
24	Water / Sewer Line Improvement	CIP	N/A	Fund 616 (SDC)	$ 0	$ 600,000	$ 0	$ 0	$ 0	$ 0	$ 0	$600,000	$ 0
25	Water / Sewer Line Improvement (50/50) - 100% R&R	CIP	50%	Fund 308	650,000	50,000	682,500	716,625	752,456	790,079	829,583	4,471,243	3,771,243
26	Lift Station Improvement Program (100% R&R / 0% Improvement)	CIP	N/A	Fund 308	500,000	700,000	735,000	771,750	810,338	850,854	893,397	5,261,339	4,061,339
27	Sewer & Reuse Impact Line Ext. & Capcity Imp. (Impact Fee)	CIP	N/A	Fund 616 (SDC)	1,000,000	1,000,000	1,050,000	1,102,500	1,157,625	1,215,506	1,276,282	7,801,913	5,801,913
28	CIPP Lining	CIP	N/A	Fund 308	0	500,000	525,000	551,250	578,813	607,753	638,141	3,400,956	2,900,956
29	WRF #3 Expansion Design (from 4.0 to 8.0 MGD)	CIP	N/A	Fund 616 (SDC)	0	0	2,100,000	2,205,000	2,315,250	0	0	6,620,250	6,620,250
30	Water, Sewer, & Lift Station Reuse Reimbursement	CIP	50%	Fund 308	0	35,000	36,750	38,588	40,517	42,543	44,670	238,067	203,067
31	7 Bay Equipment Maintenance Truck Shed	CIP	50%	Fund 308	0	0	223,125	0	0	0	0	223,125	223,125
32	7 Bay Central Lines Truck Shed	CIP	50%	Fund 308	0	0	223,125	0	0	0	0	223,125	223,125
33	WTP #1, WRF #2, WRF #3 Coatings	CIP	67%	Fund 308	0	333,333	0	0	385,875	0	0	719,208	385,875
34	Central Line Shop	CIP	50%	Fund 308	0	0	262,500	0	289,406	0	0	551,906	551,906
35	Facility Maintenance	CIP	50%	Rates	100,000	80,000	105,000	110,250	115,763	121,551	127,628	760,191	580,191
36	Fleet	CIP	50%	Rates	175,344	783,443	420,000	441,000	463,050	486,203	510,513	3,279,552	2,320,765
37	Information Technology	CIP	50%	Rates	0	118,600	78,750	82,688	86,822	91,163	95,721	553,743	435,143
38	Other Utility Capital Outlay	CIP	N/A	Rates	53,705	55,750	52,500	55,125	57,881	60,775	63,814	399,550	290,096
39	Vehicles for New Personnel (Allocated)	CIP	N/A	Rates	0	50,000	84,000	220,500	57,881	48,620	0	461,002	411,002
40	Subtotal				$2,479,049	$4,306,127	$6,578,250	$6,295,275	$7,111,676	$4,315,047	$4,479,748	$35,565,172	$28,779,997
	Master Plan Projects												
41	WRF Improvement Program - Wasterwater Master Plan - LS & FM Expansion	CIP	0%	Fund 616 (SDC)	$1,832,250	$2,042,000	$0	$0	$0	$0	$0	$3,874,250	$0
42	WRF Improvement Program - Wasterwater Master Plan - LS & FM Expansion	CIP	0%	New Debt 4	0	0	0	0	0	3,010,128	3,828,845	6,838,973	6,838,973
43	WRF Improvement Program - Wasterwater Master Plan - LS & FM Expansion	CIP	100%	Fund 308	0	0	2,973,863	2,205,000	2,315,250	2,431,013	2,552,563	12,477,688	12,477,688
44	Reclaimed Water Master Plan - Disposal	CIP	100%	Fund 308	0	0	487,200	239,794	375,578	1,050,441	855,906	3,008,918	3,008,918
45	Sub-total				$1,832,250	$2,042,000	$3,461,063	$2,444,794	$2,690,828	$6,491,581	$7,237,314	$26,199,829	$22,325,579
	Expansion Projects												
46	Marion Heights (Sewer)	CIP	0%	Fund 616 (SDC)	$400,000	$0	$0	$0	$0	$0	$0	$400,000	$0
47	NW Ocala Wastewater Modeling	CIP	0%	Fund 455	0	0	0	3,916,361	2,308,377	0	0	6,224,738	6,224,738
48	Sub-total				$400,000	$0	$0	$3,916,361	$2,308,377	$0	$0	$6,624,738	$6,224,738
49	**Total Wastewater Projects**				$4,711,299	$6,348,127	$10,039,313	$12,656,430	$12,110,881	$10,806,628	$11,717,062	$68,389,739	$57,330,314
50	**TOTAL CAPITAL PROJECTS**				$10,366,889	$23,785,846	$23,420,513	$25,787,205	$28,336,925	$25,088,827	$13,580,434	$150,366,638	$116,213,903

FUNDING SOURCES

Table 14
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Capital Improvement Program - Future Dollars

Line No.	Description	Esc. Ref.	Alloc.	Funding Source	Projected Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	For Impact Fees Total FY24-30	For Rate Plan Total FY26-30
	Water System												
51	Operating Reserves			Fund 455	$0	$0	$0	$0	$0	$0	$0	$0	$0
52	Rate Revenue			Rates	843,459	860,722	698,250	909,563	897,159	808,312	797,676	5,815,140	4,110,960
53	Construction Fund			Fund 308	4,662,132	8,813,198	1,762,950	755,213	3,289,584	832,622	874,253	20,989,951	7,514,622
55	System Development Charges			Fund 615 (SDC)	150,000	2,425,331	157,500	165,375	173,644	182,326	191,442	3,445,618	870,287
59	Grant Revenues			Grants	0	5,338,469	0	0	0	0	0	5,338,469	0
61	Proposed Water and Wastewater SRF, Series 2026			New Debt 1	0	0	10,762,500	11,300,625	11,865,656	12,458,939	0	46,387,720	46,387,720
61	Proposed Water and Wastewater SRF, Series 2029			New Debt 4	0	0	0	0	0	0	0	0	0
69	**Total Water System Funding Sources**				$5,655,591	$17,437,719	$13,381,200	$13,130,775	$16,226,044	$14,282,198	$1,863,371	$81,976,898	$58,883,588
	Wastewater System												
70	Operating Reserves			Fund 455	$0	$0	$0	$3,916,361	$2,308,377	$0	$0	$6,224,738	$6,224,738
71	Rate Revenue			Rates	329,049	1,087,793	740,250	909,563	781,397	808,312	797,676	5,454,039	4,037,197
72	Construction Fund			Fund 308	1,150,000	1,618,333	6,149,063	4,523,006	5,548,232	5,772,682	5,814,260	30,575,576	27,807,243
74	System Development Charges			Fund 616 (SDC)	3,232,250	3,642,000	3,150,000	3,307,500	3,472,875	1,215,506	1,276,282	19,296,413	12,422,163
78	Grant Revenues			Grants	0	0	0	0	0	0	0	0	0
80	Proposed Water and Wastewater SRF, Series 2026			New Debt 1	0	0	0	0	0	0	0	0	0
83	Proposed Water and Wastewater SRF, Series 2029			New Debt 4	0	0	0	0	0	3,010,128	3,828,845	6,838,973	6,838,973
88	**Total Wastewater System Funding Sources**				$4,711,299	$6,348,127	$10,039,313	$12,656,430	$12,110,881	$10,806,628	$11,717,062	$68,389,739	$57,330,314
	Combined System												
108	Operating Reserves			Fund 455	$0	$0	$0	$3,916,361	$2,308,377	$0	$0	$6,224,738	$6,224,738
109	Rate Revenue			Rates	1,172,507	1,948,515	1,438,500	1,819,125	1,678,556	1,616,623	1,595,352	11,269,179	8,148,157
110	Construction Fund			Fund 308	5,812,132	10,431,531	7,912,013	5,278,219	8,837,816	6,605,304	6,688,513	51,565,528	35,321,865
112	System Development Charges			Fund 615 & 616 (SDC)	3,382,250	6,067,331	3,307,500	3,472,875	3,646,519	1,397,832	1,467,724	22,742,031	13,292,450
116	Grant Revenues			Grants	0	5,338,469	0	0	0	0	0	5,338,469	0
118	Proposed Water and Wastewater SRF, Series 2026			New Debt 1	0	0	10,762,500	11,300,625	11,865,656	12,458,939	0	46,387,720	46,387,720
121	Proposed Water and Wastewater SRF, Series 2029			New Debt 4	0	0	0	0	0	3,010,128	3,828,845	6,838,973	6,838,973
126	**Total Combined System Funding Sources**				$10,366,889	$23,785,846	$23,420,513	$25,787,205	$28,336,925	$25,088,827	$13,580,434	$150,366,638	$116,213,903

Table 15
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Debt Service Payments

Line No.	Description		Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
	WATER SYSTEM DEBT SERVICE							
	Existing Debt Service [1]							
1	Series 2014A Revenue Refunding Bonds		$72,780	$83,614	$83,086	$513,423	$510,099	$505,612
2	Series 2014 B Revenue Refunding Bonds		154,401	154,330	153,520	153,222	152,184	0
3	Series 2015 Revenue Refunding Bonds		797,369	782,990	782,984	779,081	779,471	1,215,299
4	Series 2017 Revenue Refunding Bonds		239,994	239,734	239,729	0	0	0
5	Total		$1,264,544	$1,260,669	$1,259,318	$1,445,726	$1,441,754	$1,720,910
	Proposed Debt Service							
6	Proposed Water and Wastewater SRF, Series 2026	100.0%	$0	$0	$0	$0	$0	$3,186,829
7	Proposed Water and Wastewater SRF, Series 2029	0.0%	0	0	0	0	0	0
8	Total		$0	$0	$0	$0	$0	$3,186,829
9	**Total Water System Debt Service**		$1,264,544	$1,260,669	$1,259,318	$1,445,726	$1,441,754	$4,907,740
	WASTEWATER SYSTEM DEBT SERVICE							
	Existing Debt Service [1]							
10	Series 2014A Revenue Refunding Bonds		$458,458	$526,707	$523,381	$3,234,191	$3,213,249	$3,184,984
11	Series 2014 B Revenue Refunding Bonds		972,614	972,167	967,062	965,185	958,649	0
12	Series 2015 Revenue Refunding Bonds		1,226,411	1,204,295	1,204,285	1,198,282	1,198,882	1,869,216
13	Series 2017 Revenue Refunding Bonds		2,690,333	2,687,422	2,687,364	0	0	0
14	Total		$5,347,816	$5,390,591	$5,382,091	$5,397,658	$5,370,780	$5,054,200
	Proposed Debt Service							
15	Proposed Water and Wastewater SRF, Series 2026	0.0%	$0	$0	$0	$0	$0	$0
16	Proposed Water and Wastewater SRF, Series 2029	100.0%	0	0	0	0	0	0
17	Total		$0	$0	$0	$0	$0	$0
18	**Total Wastewater System Debt Service**		$5,347,816	$5,390,591	$5,382,091	$5,397,658	$5,370,780	$5,054,200
	COMBINED SYSTEM DEBT SERVICE							
	Existing Debt Service							
19	Series 2014A Revenue Refunding Bonds		$531,238	$610,320	$606,467	$3,747,614	$3,723,348	$3,690,596
20	Series 2014 B Revenue Refunding Bonds		1,127,015	1,126,497	1,120,582	1,118,406	1,110,833	0
21	Series 2015 Revenue Refunding Bonds		2,023,780	1,987,285	1,987,268	1,977,364	1,978,353	3,084,514
22	Series 2017 Revenue Refunding Bonds		2,930,327	2,927,156	2,927,093	0	0	0
23	Total		$6,612,360	$6,651,259	$6,641,410	$6,843,384	$6,812,534	$6,775,110
	Proposed Debt Service							
24	Proposed Water and Wastewater SRF, Series 2026		$0	$0	$0	$0	$0	$3,186,829
25	Proposed Water and Wastewater SRF, Series 2029		0	0	0	0	0	0
26	Total		$0	$0	$0	$0	$0	$3,186,829
27	**Total Combined System Debt Service**		$6,612,360	$6,651,259	$6,641,410	$6,843,384	$6,812,534	$9,961,940

Footnotes

[1] Amounts provided by City staff.

Table 16
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Transfer to the General Fund

Line No.	Description	Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
	General Fund Transfer						
1	Gross Revenues at Proposed Rates	$52,670,812	$55,583,577	$59,188,801	$63,002,863	$67,116,260	$71,005,812
2	Projected Allocation to General Fund - % of Gross Revenues	12.0%	15.0%	15.0%	15.0%	15.0%	15.0%
3	General Fund Transfer from the Budget	$6,122,248	$8,337,536	$8,878,320	$9,450,429	$10,067,439	$10,650,872
4	Adjustments - if any	0	0	0	0	0	0
5	Total General Fund Transfer	$6,122,248	$8,337,536	$8,878,320	$9,450,429	$10,067,439	$10,650,872
6	Percentage Allocated to Water	34.2%	34.4%	34.6%	34.8%	35.0%	35.2%
7	Water General Fund Transfer	$2,091,865	$2,866,835	$3,071,604	$3,290,378	$3,525,813	$3,751,399
8	Wastewater General Fund Transfer	4,030,383	5,470,701	5,806,716	6,160,051	6,541,626	6,899,473

Table 17
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Transfers to the Renewals and Replacements Fund

Line No.	Description	Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
1	**Minimum Required Balance (5% of Prev. Yr. Gross Revenue)**	$2,430,344	$2,633,541	$2,779,179	$2,959,440	$3,150,143	$3,355,813
2	**Balance After Current Year Transfer**	2,504,358	2,704,358	2,904,358	3,104,358	3,304,358	3,504,358
	WATER SYSTEM						
	Previous Fiscal Year Gross Revenues						
3	Rate Revenues from Proposed Rates	$15,637,333	$17,103,443	$18,380,432	$19,747,617	$21,213,649	$22,780,371
4	Other Operating Revenue	676,892	630,071	464,843	458,964	449,108	448,275
5	Total Previous Fiscal Year Gross Revenues	$16,314,226	$17,733,514	$18,845,275	$20,206,582	$21,662,758	$23,228,647
6	Percent Transfer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
7	Amount Required to be Transferred	$0	$0	$0	$0	$0	$0
8	Plus Additional Deposits to Maintain Minimum Balance	$300,000	$100,000	$100,000	$100,000	$100,000	$100,000
9	Total Amount Transferred	$300,000	$100,000	$100,000	$100,000	$100,000	$100,000
	WASTEWATER SYSTEM						
	Previous Fiscal Year Gross Revenues						
10	Rate Revenues from Proposed Rates	$30,082,695	$32,953,090	$35,074,866	$37,331,906	$39,714,935	$42,265,610
11	Other Operating Revenue	2,209,961	1,984,208	1,663,435	1,650,314	1,625,170	1,622,003
12	Total Previous Fiscal Year Gross Revenues	$32,292,656	$34,937,298	$36,738,301	$38,982,220	$41,340,105	$43,887,613
13	Percent Transfer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14	Amount Required to be Transferred	$0	$0	$0	$0	$0	$0
15	Plus Additional Deposits to Maintain Minimum Balance	$300,000	$100,000	$100,000	$100,000	$100,000	$100,000
16	Total Amount Transferred	$300,000	$100,000	$100,000	$100,000	$100,000	$100,000
17	**TOTAL SYSTEM TRANSFER**	**$600,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**

Table 18
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Available Fund Balances and Interest Earnings [1]

Line No.	Fund	Description	[2]	Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
		FUND BALANCES - END OF FISCAL YEAR							
1	455	Operating Fund (455) - Working Capital		$20,241,685	$18,954,066	$17,359,212	$13,665,314	$16,437,298	$17,848,032
2	656	Renewal & Replacement Fund (Min. Bal.) (656)		2,504,358	2,704,358	2,904,358	3,104,358	3,304,358	3,504,358
3	455	Capital Reserve Contingency Fund (455)		2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
4	308	Water and Sewer Construction Fund (308)		78,000	78,000	78,000	78,000	78,000	78,000
5	455	Reserve For Capital Replacement (455)		300,000	300,000	300,000	300,000	300,000	300,000
6	615	Water System Development Fund (615)		17,541	192,014	449,149	743,673	1,076,172	1,403,555
7	616	Sewer System Development Fund (616)		4,773,011	3,118,491	1,441,003	34,713	438,812	1,089,136
8		**Total End of Fiscal Year Fund Balances**		$30,414,595	$27,846,929	$25,031,722	$20,426,058	$24,134,640	$26,723,081
	455	**OPERATING FUND (455) - WORKING CAPITAL**	(U)						
9		Beginning Balance - Working Capital		$23,671,307	$20,241,685	$18,954,066	$17,359,212	$13,665,314	$16,437,298
10		Transfers In - Wastewater Rev. Requirements		6,163,276	1,580,058	3,995,141	4,260,745	5,393,898	6,959,217
11		Transfers In - Loan Payment by General Fund		180,000	180,000	180,000	180,000	180,000	180,000
12		Transfers Out - Water Rev. Requirements		(9,772,899)	(3,047,677)	(1,853,634)	(5,826,266)	(2,801,914)	(5,728,483)
13		Transfers Out - Capital Improvements		0	0	(3,916,361)	(2,308,377)	0	0
14		Interest Rate		3.00%	1.50%	1.50%	1.50%	1.50%	1.50%
15		Interest Income		$659,000	$294,000	$272,000	$233,000	$226,000	$257,000
16		Recognition of Interest Earnings in Revenue Requirements		$659,000	$294,000	$272,000	$233,000	$226,000	$257,000
17		Ending Balance		$20,241,685	$18,954,066	$17,359,212	$13,665,314	$16,437,298	$17,848,032
18		Number of Days O&M		240	213	185	133	153	160
19		Percent Allocable to Water System		34.17%	34.38%	34.60%	34.82%	35.02%	35.22%
20		Amount Allocable to Water System		$225,169	$101,091	$94,103	$81,124	$79,150	$90,519
21		Amount Allocable to Wastewater System		433,831	192,909	177,897	151,876	146,850	166,481
	656	**RENEWAL & REPLACEMENT FUND (MIN. BAL.) (656)**	(U)						
22		Beginning Balance		$1,904,358	$2,504,358	$2,704,358	$2,904,358	$3,104,358	$3,304,358
23		Transfers In (To Maintain Minimum Balance)		600,000	200,000	200,000	200,000	200,000	200,000
24		Interest Rate		3.00%	1.50%	1.50%	1.50%	1.50%	1.50%
25		Interest Income		$66,000	$39,000	$42,000	$45,000	$48,000	$51,000
26		Recognition of Interest Earnings in Revenue Requirements		66,000	39,000	42,000	45,000	48,000	51,000
27		Ending Balance (Test Minimum Balance on R&R Schedule)		$2,504,358	$2,704,358	$2,904,358	$3,104,358	$3,304,358	$3,504,358
28		Percent Allocable to Water System		33.56%	33.67%	33.90%	34.14%	34.38%	34.61%
29		Amount Allocable to Water System		$22,152	$13,131	$14,240	$15,363	$16,504	$17,651
30		Amount Allocable to Wastewater System		43,848	25,869	27,760	29,637	31,496	33,349
		CAPITAL RESERVE CONTINGENCY FUND (455)	(U)						
31		Beginning Balance (City Staff Allocation of Fund 455)		$2,500,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000
32		Interest Rate		3.00%	1.50%	1.50%	1.50%	1.50%	1.50%
33		Interest Income (Included in Line 41)		$75,000	$38,000	$38,000	$38,000	$38,000	$38,000
34		Recognition of Interest Earnings in Revenue Requirements		75,000	38,000	38,000	38,000	38,000	38,000
35		Ending Balance		$2,500,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000
36		Percent Allocable to Water System		50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
37		Amount Allocable to Water System		$37,500	$19,000	$19,000	$19,000	$19,000	$19,000
38		Amount Allocable to Wastewater System		37,500	19,000	19,000	19,000	19,000	19,000

Table 18
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Available Fund Balances and Interest Earnings [1]

Line No.	Fund	Description	[2]	Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
	308	**WATER AND SEWER CONSTRUCTION FUND (308)**	(U)						
39		Beginning Balance		$286,508	$78,000	$78,000	$78,000	$78,000	$78,000
40		Transfers In - From Fund 455		10,223,023	7,912,013	5,278,219	8,837,816	6,605,304	6,688,513
41		Transfers Out - CIP		(10,431,531)	(7,912,013)	(5,278,219)	(8,837,816)	(6,605,304)	(6,688,513)
42		Interest Rate		3.00%	1.50%	1.50%	1.50%	1.50%	1.50%
43		Interest Income (Included in Line 52)		$5,000	$1,000	$1,000	$1,000	$1,000	$1,000
44		Recognition of Interest Earnings in Revenue Requirements		5,000	1,000	1,000	1,000	1,000	1,000
45		Ending Balance		$78,000	$78,000	$78,000	$78,000	$78,000	$78,000
46		Percent Allocable to Water System		40.71%	40.71%	40.71%	40.71%	40.71%	40.71%
47		Amount Allocable to Water System		$2,035	$407	$407	$407	$407	$407
48		Amount Allocable to Wastewater System		2,965	593	593	593	593	593
		SINKING FUND	(U)						
		Sinking Fund Deposit:							
49		Series 2014A Revenue Refunding Bonds		531,238	610,320	606,467	3,747,614	3,723,348	3,690,596
50		Series 2014 B Revenue Refunding Bonds		1,127,015	1,126,497	1,120,582	1,118,406	1,110,833	0
51		Series 2015 Revenue Refunding Bonds		2,023,780	1,987,285	1,987,268	1,977,364	1,978,353	3,084,514
52		Series 2017 Revenue Refunding Bonds		2,930,327	2,927,156	2,927,093	0	0	0
53		Additional Bonds		0	0	0	0	0	3,186,829
54		Average Balance		$3,306,180	$3,325,630	$3,320,705	$3,421,692	$3,406,267	$4,980,970
55		Interest Rate		3.00%	1.50%	1.50%	1.50%	1.50%	1.50%
56		Interest Income		$99,000	$50,000	$50,000	$51,000	$51,000	$75,000
57		Recognition of Interest Earnings in Revenue Requirements		99,000	50,000	50,000	51,000	51,000	75,000
58		Percent Allocable to Water System		19.12%	18.95%	18.96%	21.13%	21.16%	49.26%
59		Amount Allocable to Water System		$19,000	$9,000	$9,000	$11,000	$11,000	$37,000
60		Amount Allocable to Wastewater System		80,000	41,000	41,000	40,000	40,000	38,000
	N/A	**RESERVE FOR CAPITAL REPLACEMENT (455)**	(U)						
61		Beginning Balance (City Staff Allocation of Fund 455)		$300,000	$300,000	$300,000	$300,000	$300,000	$300,000
62		Transfers In		0	0	0	0	0	0
63		Transfers Out		0	0	0	0	0	0
64		Interest Rate		3.00%	1.50%	1.50%	1.50%	1.50%	1.50%
65		Interest Income		$9,000	$5,000	$5,000	$5,000	$5,000	$5,000
66		Recognition of Interest Earnings in Revenue Requirements		9,000	5,000	5,000	5,000	5,000	5,000
67		Ending Balance		$300,000	$300,000	$300,000	$300,000	$300,000	$300,000
68		Percent Allocable to Water System		50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
69		Amount Allocable to Water System		$4,500	$2,500	$2,500	$2,500	$2,500	$2,500
70		Amount Allocable to Wastewater System		4,500	2,500	2,500	2,500	2,500	2,500

Table 18
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Available Fund Balances and Interest Earnings [1]

Line No.	Fund	Description	[2]	Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030
	615	**WATER SYSTEM DEVELOPMENT FUND (615)**	(R)						
71		Beginning Balance		$2,029,043	$17,541	$192,014	$449,149	$743,673	$1,076,172
72		Transfers In - Based on Customer Growth from Table 2 at Proposed Impact Fees		333,829	379,973	417,510	459,168	500,825	500,825
73		Transfers Out - CIP		(2,425,331)	(157,500)	(165,375)	(173,644)	(182,326)	(191,442)
74		Adjustments - Other Revenues / Carryovers (Adopted Budget Reconciliation)		50,000	(50,000)	0	0	0	0
75		Interest Rate		3.00%	1.50%	1.50%	1.50%	1.50%	1.50%
76		Interest Income		$30,000	$2,000	$5,000	$9,000	$14,000	$18,000
77		Recognition of Interest Earnings in Revenue Requirements		0	0	0	0	0	0
78		Ending Balance		$17,541	$192,014	$449,149	$743,673	$1,076,172	$1,403,555
79		Percent Allocable to Water System		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
80		Amount Allocable to Water System		$30,000	$2,000	$5,000	$9,000	$14,000	$18,000
81		Amount Allocable to Wastewater System		0	0	0	0	0	0
	616	**SEWER SYSTEM DEVELOPMENT FUND (616)**	(R)						
82		Beginning Balance		$6,846,424	$4,773,011	$3,118,491	$1,441,003	$34,713	$438,812
83		Transfers In - Based on Customer Growth from Table 3 at Proposed Impact Fees		1,396,587	1,436,480	1,596,013	1,755,585	1,915,605	1,915,605
84		Transfers Out - CIP		(3,642,000)	(3,150,000)	(3,307,500)	(3,472,875)	(1,215,506)	(1,276,282)
85		Adjustments - Other Revenues / Carryovers (Adopted Budget Reconciliation)		0	0	0	300,000	(300,000)	0
86		Interest Rate		3.00%	1.50%	1.50%	1.50%	1.50%	1.50%
87		Interest Income		$172,000	$59,000	$34,000	$11,000	$4,000	$11,000
88		Recognition of Interest Earnings in Revenue Requirements		0	0	0	0	0	0
89		Ending Balance		$4,773,011	$3,118,491	$1,441,003	$34,713	$438,812	$1,089,136
90		Percent Allocable to Water System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
91		Amount Allocable to Water System		$0	$0	$0	$0	$0	$0
92		Amount Allocable to Wastewater System		172,000	59,000	34,000	11,000	4,000	11,000
		INTEREST INCOME							
		Unrestricted							
93		Water System		$310,356	$145,129	$139,250	$129,394	$128,561	$167,077
94		Wastewater System		602,644	281,871	268,750	243,606	240,439	259,923
95		Total		$913,000	$427,000	$408,000	$373,000	$369,000	$427,000
		System Development Fees							
102		Water System		$30,000	$2,000	$5,000	$9,000	$14,000	$18,000
103		Wastewater System		172,000	59,000	34,000	11,000	4,000	11,000
104		Total		$202,000	$61,000	$39,000	$20,000	$18,000	$29,000
		TOTAL INTEREST INCOME							
108		Water System		$340,356	$147,129	$144,250	$138,394	$142,561	$185,077
109		Wastewater System		774,644	340,871	302,750	254,606	244,439	270,923
110		Total		$1,115,000	$488,000	$447,000	$393,000	$387,000	$456,000

Footnotes

[1] Beginning balances derived from the Trial Balance by Fund Report and Adopted Budget as provided by City Staff.

[2] (U) = Interest Earnings unrestricted, assumed available to meet system expenditure requirements
(R) = Interest Earnings restricted, assumed not available to meet system expenditure requirements

Table 19
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Projected Debt Service Coverage Analysis [1]

Line No.	Description		Projected Fiscal Year Ending September 30, [1] 2025	2026	2027	2028	2029	2030
	Gross Revenues							
	Rate Revenues							
1	Water - Existing Rate Revenues	[2]	$17,103,443	$17,505,173	$17,911,671	$18,325,148	$18,741,468	$19,190,893
2	Sewer - Existing Rate Revenues	[2]	32,953,090	33,404,635	33,861,139	34,307,254	34,772,022	35,295,374
3	Additional Rate Revenues	[3]	0	2,545,490	5,306,713	8,296,182	11,532,492	14,391,267
4	Total Rate Revenues		$50,056,533	$53,455,298	$57,079,523	$60,928,585	$65,045,982	$68,877,534
5	Other Operating Revenue	[4]	$1,701,278	$1,701,278	$1,701,278	$1,701,278	$1,701,278	$1,701,278
6	Unrestricted Interest Income		913,000	427,000	408,000	373,000	369,000	427,000
7	Total Gross Revenues		$52,670,812	$55,583,577	$59,188,801	$63,002,863	$67,116,260	$71,005,812
	Operating Expenses							
8	Water System		$14,384,592	$15,204,249	$15,964,518	$18,466,176	$19,322,060	$20,043,923
9	Wastewater System		16,389,696	17,307,639	18,265,702	19,092,022	19,900,315	20,634,478
10	Total Operating Expenses		$30,774,288	$32,511,888	$34,230,221	$37,558,198	$39,222,375	$40,678,401
11	Net Revenues		$21,896,524	$23,071,689	$24,958,581	$25,444,665	$27,893,885	$30,327,411
	Coverage on Existing Senior Lien Debt Service							
12	Existing Annual Debt Service	[5]	$6,612,360	$6,651,259	$6,641,410	$6,843,384	$6,812,534	$6,775,110
13	Maximum Annual Existing Debt Service	[6]	$6,843,384	$6,843,384	$6,843,384	$6,843,384	$6,843,384	$6,843,384
14	Coverage Ratio (Minimum Required 1.10)		**3.31**	**3.47**	**3.76**	**3.72**	**4.09**	**4.48**
	Coverage on Existing and Projected Debt Service							
15	Existing and Proposed Annual Debt Service	[5]	$6,612,360	$6,651,259	$6,641,410	$6,843,384	$6,812,534	$9,961,940
16	Coverage Ratio (Minimum Target 1.50) - All-in Test to ADS		**3.31**	**3.47**	**3.76**	**3.72**	**4.09**	**3.04**
17	Net Revenues Less Existing and Proposed Debt Service		$15,284,164	$16,420,430	$18,317,171	$18,601,281	$21,081,351	$20,365,471
	Other Required Transfers:							
18	Other Required Payments		$0	$0	$0	$0	$0	$0
19	Amount Available for Other Lawful Purposes		$15,284,164	$16,420,430	$18,317,171	$18,601,281	$21,081,351	$20,365,471
	Other Transfers to (from):							
20	Transfer from System Development Funds		$0	$0	$0	$0	$0	$0
21	Transfers to R&R Fund		600,000	200,000	200,000	200,000	200,000	200,000
22	All Other Transfers and Capital Outlay		18,293,786	17,688,049	15,975,664	19,966,802	18,289,366	19,325,138
23	Amount Available for Capital Expenditures or Other Purposes		($3,609,622)	($1,467,619)	$2,141,507	($1,565,521)	$2,591,984	$840,333

Footnotes:

[1] Amounts derived from Tables 5 through 7.

[2] Amounts reflect estimated revenues at existing rates.

[3] Amounts include additional revenues to be derived from the proposed system-wide rate increases as follows:

	Projected Fiscal Year Ending September 30 2025	2026	2027	2028	2029	2030
Water System	0.0%	5.0%	5.0%	5.0%	5.0%	4.0%
Effective	October	October	October	October	October	October
Wastewater System	0.0%	5.0%	5.0%	5.0%	5.0%	4.0%
Effective	October	October	October	October	October	October

[4] Amounts includes revenues from water and sewer connection charges, water meter installations, transfer service charges, industrial waste charges, acquisitions and bulk services.

[5] Amounts reflect the annual and maximum debt service payments on existing debts.

Table 20
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Existing and Proposed Water and Wastewater Rates - Inside City Limits

Line No.	Description	Existing Rates [1]	Proposed Rates Effective [1] 2026	2027	2028	2029	2030
			Oct. 2025	Oct. 2026	Oct. 2027	Oct. 2028	Oct. 2029
	WATER SYSTEM		5.0%	5.0%	5.0%	5.0%	4.0%
	Base Charges:						
	Residential						
	Meter Size						
1	5/8" Meter	$14.56	$15.29	$16.05	$16.85	$17.69	$18.40
2	1" Meter	45.39	47.66	50.04	52.54	55.17	57.38
3	1 1/2" Meter	82.53	86.66	90.99	95.54	100.32	104.33
4	2" Meter	184.85	194.09	203.79	213.98	224.68	233.67
5	3" Meter	348.45	365.87	384.16	403.37	423.54	440.48
6	4" Meter	420.37	441.39	463.46	486.63	510.96	531.40
7	6" Meter	646.70	679.04	712.99	748.64	786.07	817.51
8	8" Meter	947.41	994.78	1,044.52	1,096.75	1,151.59	1,197.65
9	10" Meter	1,360.00	1,428.00	1,499.40	1,574.37	1,653.09	1,719.21
10	12" Meter	2,514.11	2,639.82	2,771.81	2,910.40	3,055.92	3,178.16
	Residential / Commercial						
11	Per Unit	$13.10	$13.76	$14.45	$15.17	$15.93	$16.57
	Commercial						
	Meter Size						
12	5/8" Meter	$14.56	$15.29	$16.05	$16.85	$17.69	$18.40
13	1" Meter	45.39	47.66	50.04	52.54	55.17	57.38
14	1 1/2" Meter	82.53	86.66	90.99	95.54	100.32	104.33
15	2" Meter	184.85	194.09	203.79	213.98	224.68	233.67
16	3" Meter	348.45	365.87	384.16	403.37	423.54	440.48
17	4" Meter	420.37	441.39	463.46	486.63	510.96	531.40
18	6" Meter	646.70	679.04	712.99	748.64	786.07	817.51
19	8" Meter	947.41	994.78	1,044.52	1,096.75	1,151.59	1,197.65
20	10" Meter	1,360.00	1,428.00	1,499.40	1,574.37	1,653.09	1,719.21
21	12" Meter	2,514.11	2,639.82	2,771.81	2,910.40	3,055.92	3,178.16
	Irrigation						
	Meter Size						
22	5/8" Meter	$14.56	$15.29	$16.05	$16.85	$17.69	$18.40
23	1" Meter	45.39	47.66	50.04	52.54	55.17	57.38
24	1 1/2" Meter	82.53	86.66	90.99	95.54	100.32	104.33
25	2" Meter	184.85	194.09	203.79	213.98	224.68	233.67
26	3" Meter	348.45	365.87	384.16	403.37	423.54	440.48
27	4" Meter	420.37	441.39	463.46	486.63	510.96	531.40
28	6" Meter	646.70	679.04	712.99	748.64	786.07	817.51
29	8" Meter	947.41	994.78	1,044.52	1,096.75	1,151.59	1,197.65
30	10" Meter	1,360.00	1,428.00	1,499.40	1,574.37	1,653.09	1,719.21
31	12" Meter	2,514.11	2,639.82	2,771.81	2,910.40	3,055.92	3,178.16
	Water Availability						
32	per Customer	$14.56	$15.29	$16.05	$16.85	$17.69	$18.40

Table 20
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Existing and Proposed Water and Wastewater Rates - Inside City Limits

Line No.	Description	Existing Rates [1]	Proposed Rates Effective [1] 2026 Oct. 2025	2027 Oct. 2026	2028 Oct. 2027	2029 Oct. 2028	2030 Oct. 2029
	Usage Charges (per 100 Cubic Feet)						
	Residential						
33	0 - 1,400	$1.13	$1.19	$1.25	$1.31	$1.38	$1.44
34	1,401 - 2,000	1.79	1.88	1.97	2.07	2.17	2.26
35	2,001 - 5,000	2.88	3.02	3.17	3.33	3.50	3.64
36	5,001 - 10,000	5.77	6.06	6.36	6.68	7.01	7.29
37	Above 10,000	11.47	12.04	12.64	13.27	13.93	14.49
	Residential / Commercial						
38	0 - 1,400	$1.13	$1.19	$1.25	$1.31	$1.38	$1.44
39	1,401 - 2,000	1.79	1.88	1.97	2.07	2.17	2.26
40	2,001 - 5,000	2.88	3.02	3.17	3.33	3.50	3.64
41	5,001 - 10,000	5.77	6.06	6.36	6.68	7.01	7.29
42	Above 10,000	11.47	12.04	12.64	13.27	13.93	14.49
	Commercial						
43	Basis - Consumption (excluding True-up)	$1.43	$1.50	$1.58	$1.66	$1.74	$1.81
44	Adopted True-up (Cumularive)	$0.00	$0.11	$0.22	$0.33	$0.44	$0.56
45	All Consumption (includes True-up)	$1.43	$1.61	$1.80	$1.99	$2.18	$2.37
	Existing Irrigation						
46	0 - 1,400	$1.13	$1.19	$1.25	$1.31	$1.38	$1.44
47	1,401 - 2,000	1.79	1.88	1.97	2.07	2.17	2.26
48	2,001 - 5,000	2.88	3.02	3.17	3.33	3.50	3.64
49	5,001 - 10,000	5.77	6.06	6.36	6.68	7.01	7.29
50	Above 10,000	11.47	12.04	12.64	13.27	13.93	14.49
	WASTEWATER SYSTEM		5.0%	5.0%	5.0%	5.0%	4.0%
	Base Charges:						
	Residential						
	Meter Size (Charge Aplied per Unit)						
51	5/8" Meter	$35.32	$37.09	$38.94	$40.89	$42.93	$44.65
52	1" Meter	35.32	37.09	38.94	40.89	42.93	44.65
53	1 1/2" Meter	35.32	37.09	38.94	40.89	42.93	44.65
54	2" Meter	35.32	37.09	38.94	40.89	42.93	44.65
	Residential / Commercial						
	Meter Size (Charge Aplied per Unit)						
55	5/8" Meter	$35.32	$37.09	$38.94	$40.89	$42.93	$44.65
56	1" Meter	35.32	37.09	38.94	40.89	42.93	44.65
57	1 1/2" Meter	35.32	37.09	38.94	40.89	42.93	44.65
58	2" Meter	35.32	37.09	38.94	40.89	42.93	44.65

Table 20
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Existing and Proposed Water and Wastewater Rates - Inside City Limits

Line No.	Description	Existing Rates [1]	Proposed Rates Effective [1] 2026 Oct. 2025	2027 Oct. 2026	2028 Oct. 2027	2029 Oct. 2028	2030 Oct. 2029
	Commercial						
	Meter Size						
59	5/8" Meter	$51.02	$53.57	$56.25	$59.06	$62.01	$64.49
60	1" Meter	181.66	190.74	200.28	210.29	220.80	229.63
61	1 1/2" Meter	287.20	301.56	316.64	332.47	349.09	363.05
62	2" Meter	583.09	612.24	642.85	674.99	708.74	737.09
63	3" Meter	865.76	909.05	954.50	1,002.23	1,052.34	1,094.43
64	4" Meter	1,878.10	1,972.01	2,070.61	2,174.14	2,282.85	2,374.16
65	6" Meter	2,431.81	2,553.40	2,681.07	2,815.12	2,955.88	3,074.12
66	8" Meter	4,558.28	4,786.19	5,025.50	5,276.78	5,540.62	5,762.24
67	10" Meter	6,546.14	6,873.45	7,217.12	7,577.98	7,956.88	8,275.16
68	12" Meter	12,227.54	12,838.92	13,480.87	14,154.91	14,862.66	15,457.17
	Flat Rate Sewer Charges						
69	Flat Rate	$59.52	$62.50	$65.63	$68.91	$72.36	$75.25
	Usage Charges (per 100 Cubic Feet)						
	Residential						
70	Metered Water Use up to 13CCF per Unit	$3.43	$3.60	$3.78	$3.97	$4.17	$4.34
	Residential / Commercial						
71	Metered Water Use up to 13CCF per Unit	$3.43	$3.60	$3.78	$3.97	$4.17	$4.34
	Commercial						
72	All Consumption	$3.43	$3.60	$3.78	$3.97	$4.17	$4.34
	Availability Charges						
73	Flat Rate	$35.32	$37.09	$38.94	$40.89	$42.93	$44.65
	RECLAIMED WATER SYSTEM						
	Base Charges						
74	Retail (Excludes Large Volume User) [2]	$7.28	$7.65	$8.03	$8.43	$8.85	$9.20
	Usage Charges (per 100 Cubic Feet)						
	Retail (Excludes Large Volume User) [2]						
75	0 - 2500	$0.57	$0.60	$0.63	$0.66	$0.69	$0.72
76	Above 2,500	0.90	0.94	0.99	1.04	1.09	1.13
	Large Volume User (Non-pressurized) [3]						
77	All Consumption [4]	$0.47	$0.49	$0.51	$0.54	$0.57	$0.59

Footnotes

[1] Existing amounts reflect rates in effect since October 1, 2024. Outside City customers currently pay an additional 25% surcharge.

[2] Amounts are approximately half of the potable irrigation rates.

[3] Large User Service defined as non-pressurized service with an average day demand of 100,000 gallons per day or greater.

[4] Amount initially based on 30% of the variable wastewater treatment plant operating expenses to develop high quality reuse irrigation water.

Table 21
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Existing and Proposed Water and Wastewater Rates - Outside City Limits

Line No.	Description	Existing Rates [1]	Proposed Rates Effective 2026	2027	2028	2029	2030
			Oct. 2025	Oct. 2026	Oct. 2027	Oct. 2028	Oct. 2029
	WATER SYSTEM		5.0%	5.0%	5.0%	5.0%	4.0%
	Base Charges:						
	Residential						
	Meter Size						
1	5/8" Meter	$18.20	$19.11	$20.06	$21.06	$22.11	$23.00
2	1" Meter	56.74	59.58	62.55	65.68	68.96	71.73
3	1 1/2" Meter	103.16	108.33	113.74	119.43	125.40	130.41
4	2" Meter	231.06	242.61	254.74	267.48	280.85	292.09
5	3" Meter	435.56	457.34	480.20	504.21	529.43	550.60
6	4" Meter	525.46	551.74	579.33	608.29	638.70	664.25
7	6" Meter	808.38	848.80	891.24	935.80	982.59	1,021.89
8	8" Meter	1,184.26	1,243.48	1,305.65	1,370.94	1,439.49	1,497.06
9	10" Meter	1,700.00	1,785.00	1,874.25	1,967.96	2,066.36	2,149.01
10	12" Meter	3,142.64	3,299.78	3,464.76	3,638.00	3,819.90	3,972.70
	Residential / Commercial						
11	Per Unit	$16.38	$17.20	$18.06	$18.96	$19.91	$20.71
	Commercial						
	Meter Size						
12	5/8" Meter	$18.20	$19.11	$20.06	$21.06	$22.11	$23.00
13	1" Meter	56.74	59.58	62.55	65.68	68.96	71.73
14	1 1/2" Meter	103.16	108.33	113.74	119.43	125.40	130.41
15	2" Meter	231.06	242.61	254.74	267.48	280.85	292.09
16	3" Meter	435.56	457.34	480.20	504.21	529.43	550.60
17	4" Meter	525.46	551.74	579.33	608.29	638.70	664.25
18	6" Meter	808.38	848.80	891.24	935.80	982.59	1,021.89
19	8" Meter	1,184.26	1,243.48	1,305.65	1,370.94	1,439.49	1,497.06
20	10" Meter	1,700.00	1,785.00	1,874.25	1,967.96	2,066.36	2,149.01
21	12" Meter	3,142.64	3,299.78	3,464.76	3,638.00	3,819.90	3,972.70
	Irrigation						
	Meter Size						
22	5/8" Meter	$18.20	$19.11	$20.06	$21.06	$22.11	$23.00
23	1" Meter	56.74	59.58	62.55	65.68	68.96	71.73
24	1 1/2" Meter	103.16	108.33	113.74	119.43	125.40	130.41
25	2" Meter	231.06	242.61	254.74	267.48	280.85	292.09
26	3" Meter	435.56	457.34	480.20	504.21	529.43	550.60
27	4" Meter	525.46	551.74	579.33	608.29	638.70	664.25
28	6" Meter	808.38	848.80	891.24	935.80	982.59	1,021.89
29	8" Meter	1,184.26	1,243.48	1,305.65	1,370.94	1,439.49	1,497.06
30	10" Meter	1,700.00	1,785.00	1,874.25	1,967.96	2,066.36	2,149.01
31	12" Meter	3,142.64	3,299.78	3,464.76	3,638.00	3,819.90	3,972.70
	Water Availability						
32	per Customer	$18.20	$19.11	$20.06	$21.06	$22.11	$23.00

Table 21
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Existing and Proposed Water and Wastewater Rates - Outside City Limits

Line No.	Description	Existing Rates [1]	Proposed Rates Effective 2026 Oct. 2025	2027 Oct. 2026	2028 Oct. 2027	2029 Oct. 2028	2030 Oct. 2029
	Usage Charges (per 100 Cubic Feet)						
	Residential						
33	0 - 1,400	$1.41	$1.49	$1.56	$1.64	$1.73	$1.80
34	1,401 - 2,000	2.24	2.35	2.46	2.59	2.71	2.83
35	2,001 - 5,000	3.60	3.78	3.96	4.16	4.38	4.55
36	5,001 - 10,000	7.21	7.58	7.95	8.35	8.76	9.11
37	Above 10,000	14.34	15.05	15.80	16.59	17.41	18.11
	Residential / Commercial						
38	0 - 1,400	$1.41	$1.49	$1.56	$1.64	$1.73	$1.80
39	1,401 - 2,000	2.24	2.35	2.46	2.59	2.71	2.83
40	2,001 - 5,000	3.60	3.78	3.96	4.16	4.38	4.55
41	5,001 - 10,000	7.21	7.58	7.95	8.35	8.76	9.11
42	Above 10,000	14.34	15.05	15.80	16.59	17.41	18.11
	Commercial						
43	All Consumption (Includes True-up)	$1.79	$2.01	$2.25	$2.49	$2.73	$2.96
	Existing Irrigation						
44	0 - 1,400	$1.41	$1.49	$1.56	$1.64	$1.73	$1.80
45	1,401 - 2,000	2.24	2.35	2.46	2.59	2.71	2.83
46	2,001 - 5,000	3.60	3.78	3.96	4.16	4.38	4.55
47	5,001 - 10,000	7.21	7.58	7.95	8.35	8.76	9.11
48	Above 10,000	14.34	15.05	15.80	16.59	17.41	18.11
	WASTEWATER SYSTEM		5.0%	5.0%	5.0%	5.0%	4.0%
	Base Charges:						
	Residential						
	Meter Size (Charge Aplied per Unit)						
49	5/8" Meter	$44.15	$46.36	$48.68	$51.11	$53.66	$55.81
50	1" Meter	44.15	46.36	48.68	51.11	53.66	55.81
51	1 1/2" Meter	44.15	46.36	48.68	51.11	53.66	55.81
52	2" Meter	44.15	46.36	48.68	51.11	53.66	55.81
	Residential / Commercial						
	Meter Size (Charge Aplied per Unit)						
53	5/8" Meter	$44.15	$46.36	$48.68	$51.11	$53.66	$55.81
54	1" Meter	44.15	46.36	48.68	51.11	53.66	55.81
55	1 1/2" Meter	44.15	46.36	48.68	51.11	53.66	55.81
56	2" Meter	44.15	46.36	48.68	51.11	53.66	55.81

Table 21
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Existing and Proposed Water and Wastewater Rates - Outside City Limits

Line No.	Description	Existing Rates [1]	Proposed Rates Effective 2026 Oct. 2025	2027 Oct. 2026	2028 Oct. 2027	2029 Oct. 2028	2030 Oct. 2029
	Commercial						
	Meter Size						
57	5/8" Meter	$63.78	$66.96	$70.31	$73.83	$77.51	$80.61
58	1" Meter	227.08	238.43	250.35	262.86	276.00	287.04
59	1 1/2" Meter	359.00	376.95	395.80	415.59	436.36	453.81
60	2" Meter	728.86	765.30	803.56	843.74	885.93	921.36
61	3" Meter	1,082.20	1,136.31	1,193.13	1,252.79	1,315.43	1,368.04
62	4" Meter	2,347.63	2,465.01	2,588.26	2,717.68	2,853.56	2,967.70
63	6" Meter	3,039.76	3,191.75	3,351.34	3,518.90	3,694.85	3,842.65
64	8" Meter	5,697.85	5,982.74	6,281.88	6,595.98	6,925.78	7,202.80
65	10" Meter	8,182.68	8,591.81	9,021.40	9,472.48	9,946.10	10,343.95
66	12" Meter	15,284.43	16,048.65	16,851.09	17,693.64	18,578.33	19,321.46
	Flat Rate Sewer Charges						
67	Flat Rate	$74.40	$78.13	$82.04	$86.14	$90.45	$94.06
	Usage Charges (per 100 Cubic Feet)						
	Residential						
68	Metered Water Use up to 13CCF per Unit	$4.29	$4.50	$4.73	$4.96	$5.21	$5.43
	Residential / Commercial						
69	Metered Water Use up to 13CCF per Unit	$4.29	$4.50	$4.73	$4.96	$5.21	$5.43
	Commercial						
70	All Consumption	$4.29	$4.50	$4.73	$4.96	$5.21	$5.43
	Availability Charges						
71	Flat Rate	$44.15	$46.36	$48.68	$51.11	$53.66	$55.81
	RECLAIMED WATER SYSTEM						
	Base Charges						
72	Retail (Excludes Large Volume User)	$9.10	$9.56	$10.04	$10.54	$11.06	$11.50
	Usage Charges (per 100 Cubic Feet)						
	Retail (Excludes Large Volume User)						
73	0 - 2500	$0.71	$0.75	$0.79	$0.83	$0.86	$0.90
74	Above 2,500	1.13	1.18	1.24	1.30	1.36	1.41
	Large Volume User (Non-pressurized) [2]						
75	All Consumption [3]	$0.59	$0.61	$0.64	$0.68	$0.71	$0.74

Footnotes

[1] Amounts based on the Existing and Proposed Inside City rates plus a 25% Outside City surcharge.

[2] Amounts are approximately half of the potable irrigation rates.

[3] Large User Service defined as non-pressurized service with an average day demand of 100,000 gallons per day or greater.

[4] Amount initially based on 30% of the variable wastewater treatment plant operating expenses to develop high quality reuse irrigation water.

Table 22
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Comparison of Typical Monthly Residential Water Bills (Inside City) [1]

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter 0 Gallons (0.0 CCF)	2,000 Gallons (2.7 CCF)	4,000 Gallons (5.3 CCF)	6,000 Gallons (8.0 CCF)	8,000 Gallons (10.7 CCF)	10,000 Gallons (13.4 CCF)	15,000 Gallons (20.1 CCF)	20,000 Gallons (26.7 CCF)
	City of Ocala, Florida								
1	Existing Rates	$14.56	$17.58	$20.60	$23.62	$26.65	$29.67	$41.27	$60.53
2	Proposed - Oct. 2025 (FY26)	15.29	18.46	21.63	24.81	27.98	31.15	43.34	63.55
3	Proposed - Oct. 2026 (FY27)	16.05	19.38	22.71	26.04	29.37	32.70	45.50	66.72
4	Proposed - Oct. 2027 (FY28)	16.85	20.35	23.84	27.34	30.83	34.33	47.77	70.05
5	Proposed - Oct. 2028 (FY29)	17.69	21.36	25.03	28.70	32.37	36.04	50.15	73.55
6	Proposed - Oct. 2029 (FY30)	18.40	22.22	26.03	29.85	33.66	37.48	52.16	76.49
	Other Utilities:								
7	City of Belleview	$12.22	$17.60	$22.98	$28.36	$34.29	$40.77	$56.97	$73.17
8	City of Gainesville (G.R.U.)	9.45	14.39	19.33	27.07	34.81	42.55	68.41	98.61
9	JEA (City of Jacksonville)	12.60	15.20	17.80	20.40	26.34	32.28	47.13	61.98
10	City of Lakeland	11.43	16.05	20.67	25.29	30.72	36.96	55.68	78.67
11	City of Leesburg	11.34	13.85	16.36	19.36	22.53	26.33	37.33	51.73
12	Marion County	12.75	15.13	17.51	19.89	23.09	26.29	37.92	51.97
13	City of Miramar	22.27	32.85	43.43	55.20	68.16	81.12	113.52	154.22
14	City of Mount Dora	12.77	17.22	21.68	26.13	30.59	37.32	59.59	86.42
15	City of Port Orange	10.17	13.21	21.19	29.17	40.03	50.89	82.39	125.05
16	Survey Average	$12.78	$17.28	$22.33	$27.88	$34.51	$41.61	$62.10	$86.87

[1] Unless otherwise noted, amounts shown reflect residential rates in effect Jan. 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.

Table 23
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Comparison of Typical Monthly Residential Wastewater Bills (Inside City) [1]

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter							
		0 Gallons (0.0 CCF)	2,000 Gallons (2.7 CCF)	4,000 Gallons (5.3 CCF)	6,000 Gallons (8.0 CCF)	8,000 Gallons (10.7 CCF)	10,000 Gallons (13.4 CCF)	15,000 Gallons (20.1 CCF)	20,000 Gallons (26.7 CCF)
	City of Ocala, Florida								
1	Existing Rates	$35.32	$44.49	$53.66	$62.83	$72.00	$79.91	$79.91	$79.91
2	Proposed - Oct. 2025 (FY26)	37.09	46.72	56.35	65.98	75.61	83.91	83.91	83.91
3	Proposed - Oct. 2026 (FY27)	38.94	49.05	59.16	69.28	79.39	88.10	88.10	88.10
4	Proposed - Oct. 2027 (FY28)	40.89	51.51	62.13	72.74	83.36	92.51	92.51	92.51
5	Proposed - Oct. 2028 (FY29)	42.93	54.08	65.23	76.37	87.52	97.13	97.13	97.13
6	Proposed - Oct. 2029 (FY30)	44.65	56.24	67.84	79.43	91.03	101.02	101.02	101.02
	Other Utilities:								
7	City of Belleview	$25.03	$32.77	$40.51	$48.25	$56.86	$66.34	$90.04	$113.74
8	City of Gainesville (G.R.U.) [2]	10.50	25.20	39.90	54.60	69.30	84.00	98.70	98.70
9	JEA (City of Jacksonville)	14.10	24.72	35.34	45.96	58.74	71.52	103.47	135.42
10	City of Lakeland	21.75	31.49	41.23	50.97	60.71	70.45	80.19	80.19
11	City of Leesburg	28.26	32.18	36.09	40.01	43.92	47.84	57.62	59.01
12	Marion County	22.53	34.01	45.49	56.97	56.97	56.97	56.97	56.97
13	City of Miramar	26.07	40.81	55.55	70.29	85.03	99.77	136.62	173.47
14	City of Mount Dora	39.07	55.05	71.02	87.00	102.97	110.78	110.78	110.78
15	City of Port Orange	12.37	21.57	30.77	39.97	49.17	58.37	67.57	67.57
16	Survey Average	$22.19	$33.09	$43.99	$54.89	$64.85	$74.00	$89.11	$99.54

[1] Unless otherwise noted, amounts shown reflect residential rates in effect Jan. 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 uses the actual average water use during the winter periods to set each customer's wastewater cap or maximum water charged. For the purposes of this comparison, the maximum cap was assumed to be 6,000 monthly gallons.

Table 24
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Comparison of Typical Monthly Residential Water & Wastewater Bills (Inside City) [1]

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter							
		0 Gallons (0.0 CCF)	2,000 Gallons (2.7 CCF)	4,000 Gallons (5.3 CCF)	6,000 Gallons (8.0 CCF)	8,000 Gallons (10.7 CCF)	10,000 Gallons (13.4 CCF)	15,000 Gallons (20.1 CCF)	20,000 Gallons (26.7 CCF)
	City of Ocala, Florida								
1	Existing Rates	$49.88	$62.07	$74.27	$86.46	$98.65	$109.58	$121.18	$140.44
2	Proposed - Oct. 2025 (FY26)	52.38	65.18	77.98	90.79	103.59	115.06	127.25	147.46
3	Proposed - Oct. 2026 (FY27)	54.99	68.43	81.87	95.32	108.76	120.80	133.60	154.83
4	Proposed - Oct. 2027 (FY28)	57.74	71.85	85.97	100.08	114.20	126.84	140.28	162.57
5	Proposed - Oct. 2028 (FY29)	60.62	75.44	90.26	105.07	119.89	133.17	147.28	170.68
6	Proposed - Oct. 2029 (FY30)	63.05	78.46	93.87	109.28	124.69	138.50	153.18	177.51
	Other Florida Utilities:								
7	City of Belleview	$37.25	$50.37	$63.49	$76.61	$91.15	$107.11	$147.01	$186.91
8	City of Gainesville (G.R.U.) [2]	19.95	39.59	59.23	81.67	104.11	126.55	167.11	197.31
9	JEA (City of Jacksonville)	26.70	39.92	53.14	66.36	85.08	103.80	150.60	197.40
10	City of Lakeland	33.18	47.54	61.90	76.26	91.43	107.41	135.87	158.86
11	City of Leesburg	39.60	46.02	52.45	59.37	66.45	74.16	94.95	110.74
12	Marion County	35.28	49.14	63.00	76.86	80.06	83.26	94.89	108.94
13	City of Miramar	48.34	73.66	98.98	125.49	153.19	180.89	250.14	327.69
14	City of Mount Dora	51.84	72.27	92.70	113.13	133.56	148.10	170.37	197.20
15	City of Port Orange	22.54	34.78	51.96	69.14	89.20	109.26	149.96	192.62
16	Survey Average	$34.96	$50.37	$66.32	$82.77	$99.36	$115.62	$151.21	$186.41

[1] Unless otherwise noted, amounts shown reflect residential rates in effect Jan. 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 uses the actual average water use during the winter periods to set each customer's wastewater cap or maximum water charged. For the purposes of this comparison, the maximum cap was assumed to be 6,000 monthly gallons.

Table 25
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Summary of Water and Wastewater Fixed Assets

Line No.	Function	Fixed Assets at Original Cost [1] Water	Wastewater	Total
	Assets Included in the Impact Fee:			
1	Treatment Plant / Disposal	$27,807,100	$115,205,944	$143,013,044
2	Transmission	36,925,443	77,678,090	114,603,533
3	Total Embedded Costs Included in the Impact Fee Analysis	$64,732,543	$192,884,034	$257,616,577
	Assets Excluded from the Impact Fee [2]			
4	Distribution / Collection	$42,697,451	$55,559,235	$98,256,686
5	Other System Assets	7,438,870	17,203,177	24,642,048
6	WRF #1 - Decommision	0	16,525,201	16,525,201
7	Assets Excluded from the Impact Fee	$50,136,321	$89,287,613	$139,423,935
8	Total Fixed Assets as of Sept. 30, 2023	$114,868,865	$282,171,647	$397,040,512

Footnotes:

[1] Amounts as provided by the City as of September 30, 2023.

[2] Reflects adjustments to existing assets that are excluded from impact fee calculation based on the nature of the expenditure and other revenue sources allocated to such costs. Excluded assets include those contributed by developers, funded from front footage charges, small distribution/ collection lines, and miscellaneous equipment.

Table 26
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Summary of Water Capital Improvement Program

Line No.	Description	Funding Source	Total CIP [1] (FY 2024-30)	Adjustment for Non-Impact Related Projects	Adjusted Total	Cost Allocation Existing	Cost Allocation Future	Cost Allocation Supply/Treatment	Cost Allocation Transmission	Existing Assets Supply/Treatment	Existing Assets Transmission	Future Assets Supply/Treatment	Future Assets Transmission
	WATER PROJECTS												
1	Water / Sewer Line Improvement (50/50) - 100% R&R	Fund 308	$5,071,243	($5,071,243) [2]	$0	100%	0%	100%	0%	$0	$0	$0	$0
2	Water Treatment Plant #2 Design	Fund 308	3,000,000	0	3,000,000	0%	100%	100%	0%	0	0	3,000,000	0
3	WTP #2 - Facility Construction (Phased Construction to 30.0 MGD) - City Portion	Fund 308	8,523,663	0	8,523,663	0%	100%	100%	0%	0	0	8,523,663	0
4	WTP #2 - Facility Construction (Phased Construction to 30.0 MGD) - City Portion	Grants	5,338,469	(5,338,469) [2]	0	0%	100%	100%	0%	0	0	0	0
5	WTP #2 - Facility Construction (Phased Construction to 30.0 MGD) - City Portion	New Debt 1	46,387,720	0	46,387,720	0%	100%	100%	0%	0	0	46,387,720	0
6	WTP #2 Emergency Well Site Security Fence	Fund 308	150,000	0	150,000	0%	100%	100%	0%	0	0	150,000	0
7	Water Impact Line Ext. & Capcity Imp. (Impact Fee)	Fund 615 (SDC)	1,170,287	0	1,170,287	0%	100%	0%	100%	0	0	0	1,170,287
8	Water, Sewer, & Lift Station Reuse Reimbursement	Fund 308	238,067	(238,067) [2]	0	100%	0%	0%	100%	0	0	0	0
9	7 Bay Equipment Maintenance Truck Shed	Fund 308	223,125	(223,125) [2]	0	100%	0%	0%	100%	0	0	0	0
10	7 Bay Central Lines Truck Shed	Fund 308	223,125	(223,125) [2]	0	100%	0%	0%	100%	0	0	0	0
11	WTP #1, WRF #2, WRF #3 Coatings	Fund 308	359,604	(359,604) [2]	0	100%	0%	100%	0%	0	0	0	0
12	Central Line Shop	Fund 308	551,906	(551,906) [2]	0	100%	0%	0%	100%	0	0	0	0
13	Facility Maintenance	Rates	797,485	(797,485) [2]	0	100%	0%	100%	0%	0	0	0	0
14	Fleet	Rates	3,505,172	(3,505,172) [2]	0	100%	0%	0%	100%	0	0	0	0
15	Information Technology	Rates	538,639	(538,639) [2]	0	100%	0%	0%	100%	0	0	0	0
16	Other Utility Capital Outlay	Rates	439,079	(439,079) [2]	0	100%	0%	0%	100%	0	0	0	0
17	Vehicles for New Personnel (Allocated)	Rates	534,764	(534,764) [2]	0	100%	0%	0%	100%	0	0	0	0
18	Subtotal		$77,052,350	($17,820,679)	$59,231,670					$0	$0	$58,061,383	$1,170,287
19	WTP Improvement Program - Water Master Plan (WTP#1 Maintenance)	Fund 308	2,649,218	(2,649,218)	0	100%	0%	100%	0%	0	0	0	0
20	Expansion Projects (Winding Oaks Discuss)	Fund 308	2,275,331	(2,275,331)	0	0%	100%	0%	100%	0	0	0	0
21	Other Projects	Fund 308	0	0	0	100%	0%	0%	100%	0	0	0	0
22	**Total Water Projects**		$81,976,898	($22,745,228)	$59,231,670					$0	$0	$58,061,383	$1,170,287

Footnotes:

[1] Amounts as provided by City staff.

[2] Amounts were removed from the calculation of impact fees since the amounts are either primarily renewals and replacement or purchases of minor equipment.

[3] Amount includes the additional capital costs necessary to achieve the proposed design capacity of the new water plant.

Table 27
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Summary of Wastewater Capital Improvement Program

Line No.	Description	Funding Source	Total CIP [1] (FY 2024-30)	Adjustment for Non-Impact Related Projects	Adjusted Total	Cost Allocation		Cost Allocation		Existing Assets		Future Assets	
						Existing	Future	Supply/Treatment	Transmission	Supply/Treatment	Transmission	Supply/Treatment	Transmission
	WASTEWATER PROJECTS												
1	Water / Sewer Line Improvement	Fund 616 (SDC)	$600,000	$0	$600,000	0%	100%	0%	100%	$0	$0	$0	$600,000
2	Water / Sewer Line Improvement (50/50) - 100% R&R	Fund 308	4,471,243	(4,471,243) [2]	0	100%	0%	100%	0%	0	0	0	0
3	Lift Station Improvement Program (100% R&R / 0% Improvement)	Fund 308	5,261,339	(5,261,339) [2]	0	0%	100%	0%	100%	0	0	0	0
4	Sewer & Reuse Impact Line Ext. & Capcity Imp. (Impact Fee)	Fund 616 (SDC)	7,801,913	0	7,801,913	0%	100%	0%	100%	0	0	0	7,801,913
5	Annual Septic Tank Program	Fund 616 (SDC)	-	0	0	100%	0%	0%	100%	0	0	0	0
6	WRF #2 Facility Improvements	Fund 308	-	0	0	100%	0%	100%	0%	0	0	0	0
7	WRF #3 Facility Improvements	Fund 308	-	0	0	100%	0%	100%	0%	0	0	0	0
8	CIPP Lining	Fund 308	3,400,956	(3,400,956) [2]	0	100%	0%	0%	100%	0	0	0	0
9	WRF #3 Expansion Design (from 4.0 to 8.0 MGD)	Fund 616 (SDC)	6,620,250	0	6,620,250	0%	100%	100%	0%	0	0	6,620,250	0
10	Water, Sewer, & Lift Station Reuse Reimbursement	Fund 308	238,067	(238,067) [2]	0	100%	0%	0%	100%	0	0	0	0
11	7 Bay Equipment Maintenance Truck Shed	Fund 308	223,125	(223,125) [2]	0	100%	0%	0%	100%	0	0	0	0
12	7 Bay Central Lines Truck Shed	Fund 308	223,125	(223,125) [2]	0	100%	0%	0%	100%	0	0	0	0
13	WTP #1, WRF #2, WRF #3 Coatings	Fund 308	719,208	(719,208) [2]	0	100%	0%	100%	0%	0	0	0	0
14	Central Line Shop	Fund 308	551,906	(551,906) [2]	0	100%	0%	0%	100%	0	0	0	0
15	Facility Maintenance	Rates	760,191	(760,191) [2]	0	100%	0%	100%	0%	0	0	0	0
16	Fleet	Rates	3,279,552	(3,279,552) [2]	0	100%	0%	0%	100%	0	0	0	0
17	Information Technology	Rates	553,743	(553,743) [2]	0	100%	0%	0%	100%	0	0	0	0
	Other Utility Capital Outlay	Rates	399,550	(399,550) [2]	0	100%	0%	0%	100%	0	0	0	0
18	Vehicles for New Personnel (Allocated)	Rates	461,002	(461,002) [2]	0	100%	0%	0%	100%	0	0	0	0
19	Subtotal		$35,565,172	($20,543,009)	$15,022,163					$0	$0	$6,620,250	$8,401,913
20	WRF Improvement Program - Wasterwater Master Plan - LS & FM Expansion	Fund 616 (SDC)	23,190,911	0	23,190,911	0%	100%	0%	100%	0	0	0	23,190,911
21	Reclaimed Water Master Plan - Disposal	Fund 616 (SDC)	3,008,918	0	3,008,918	0%	100%	100%	0%	0	0	3,008,918	0
22	Expansion Projects (Marion Heights 2024 Appropriation)	Fund 616 (SDC)	400,000	(400,000)	0	100%	0%	0%	100%	0	0	0	0
23	NW Ocala Wastewater Modeling	Fund 455	6,224,738	(6,224,738)	0	100%	0%	0%	100%	0	0	0	0
24	Other Projects	Fund 308	0	0	0	100%	0%	0%	100%	0	0	0	0
25	**Total Wastewater Projects**		$68,389,739	($27,167,747)	$41,221,992					$0	$0	$6,620,250	$31,592,824

Footnotes:

[1] Amounts as provided by City staff.

[2] Amounts were removed from the calculation of impact fees since the amounts are either primarily renewals and replacement or purchases of minor equipment.

Table 28
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Development of Water System Impact Fee

Line No.	Description	Amount
	Water Production and Treatment Facilities	
	Total Estimated Cost of Existing Water Production and Treatment Facilities:	
1	Cost of Existing Facilities [1]	$27,807,100
2	Additional Costs Capitalized to Plant in Service [2]	0
3	Move WTP#2 Investments to Line 14 WTP#2 Expansion	(5,953,298)
4	Less Receipt of Grant Funds [9]	(6,096,862)
5	Subtotal Water Production and Treatment Facilities	$15,756,940
6	Existing Plant Capacity (MGD) (MDF) [3]	24.420
7	Existing Plant Capacity (MGD) (ADF) [3]	18.089
8	Average Daily Flow (MGD) (ADF) [4]	13.425
9	ERU Factor - (GPD) (ADF) [5]	300
10	Estimated ERUs to be Served by Existing Facilities	60,296
11	Percent Remaining Capacity of Existing Facilities	25.79%
12	Allocation of Existing Facilities to Incremental Growth	$4,063,013
13	Rate per ERU Associated with Existing Facilities	$261.33
	Total Estimated Cost of Additional Water Production and Treatment Facilities:	
14	Move WTP#2 Investments from Line 3 WTP#2 Expansion	$5,953,298
15	Cost of Additional Water Production/Treatment Facilities - Net of Grant [6]	$58,061,383
16	Sub-total	$64,014,681
17	Adjustment for Excess Capacity (to Build-out)	$0
18	Amount Allocable to Phase 1	$64,014,681
19	New Plant Capacity (MGD) (MDF) [7]	13.500
20	New Plant Capacity (MGD) (ADF) [7]	10.000
21	Estimated ERUs to be Served by Additional Facilities	33,333
22	Rate per ERU Associated with Additional Facilities	$1,920.46
23	Rate per ERU Allocable to Water Production/Treatment Facilities	$1,392.73
	Water Transmission Facilities	
	Total Estimated Cost of Existing and Proposed Transmission Facilities:	
24	Existing Facilities [8]	$36,925,443
25	Additional Costs Capitalized to Transmission Facilities [6]	1,170,287
26	Less Receipt of Grant Funds [9]	(44,005)
27	Total Primary Transmission Facility Costs	$38,051,725
28	Estimated Transmission Capacity (MGD) (ADF) [10]	28.089
29	ERU Factor - (GPD) (ADF) [5]	300
30	Estimated ERUs to be Served by the Transmission Facilities	93,630
31	Rate per ERU Associated with Transmission Facilities	$406.41
32	Total Calculated Rate per ERU	$1,799.14
33	Calculated Cost per ERU	$1,799.00
34	Cost Per Gallon	$5.997
35	Existing Rate per ERU	$823.00
	Required Maximum (Cap) and Phase-in per City Attorney	
36	Year1	$926.00
37	Year2	$1,029.00
38	Year3	$1,132.00
39	Year4	$1,235.00

ADF = Average Daily Flow
ERU = Equivalent Residential Unit
GPD = Gallons per Day

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Table 28
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Development of Water System Impact Fee

Footnotes:

[1] Amount derived from Table 25 and reflects the estimated water production and treatment assets currently in service.

[2] Based on discussions with City staff, the near-term capital needs will primarily address system renewal and replacement for the current facilities.

[3] Amount reflects the maximum daily flow capacity and the average daily flow capacity based on the peak design relationship of the plant as follows:

Peak Day WTP Capacity (MGD)	24.420
Water Master Plan - Design Peak / Avg. Ratio	1.350
Estimated WTP Capacity - ADF (MGD)	18.089

[4] Amount estimated based on actual daily flows for Fiscal Year 2023 as provided by the City as follows:

Fiscal Year 2023 - Average Daily Flow (MGD)	13.425

[5] Amount reflects the City's planned and reserved level of service for each ERU, Equivalent Residential Unit, on an average daily basis.

[6] Amount derived from Table 26, if any, that reflects expansion related additions to the water production , treatment and/or transmission facilities.

[7] Amount, if any, reflects the design capacity of such new facilities as provided by City staff as follows:

Phase 1	
Peak Day WTP Capacity (MGD)	13.500
Water Master Plan - Design Peak / Avg. Ratio	1.350
Estimated WTP Capacity - ADF (MGD)	10.000

[8] Amount based on Table 25 and reflects existing water transmission assets currently in service.

Amount derived from Table 2 and reflects the recognized additions to the water transmission system.

[9] Total cost of facilities is reduced by grants and other outside funding sources, if any, as provided by the City.

[10] Amount reflects the estimated capacity of the existing transmission facilities on an average daily basis.

Table 29
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Development of Wastewater System Impact Fee

Line No.	Description	Combined System
	Wastewater Treatment and Disposal	
	Total Estimated Cost of Existing Wastewater Treatment Facilities:	
1	Cost of Existing Facilities [1]	$115,205,944
2	Additional Costs Capitalized to Plant in Service [2]	0
3	Less Receipt of Grant Funds [3]	(7,976,344)
4	Subtotal Wastewater Treatment Facilities	$107,229,600
5	Existing Plant Capacity (MGD) (ADF) [4]	10.500
6	Actual Average Daily Flow (MGD) (ADF) [5]	6.514
7	ERU Factor - (GPD) (ADF) [6]	250
8	Estimated ERUs to be Served by Existing Facilities	42,000
9	Percent Remaining Capacity of Existing Facilities	37.96%
10	Allocation of Existing Facilities to Incremental Growth	$40,706,399
11	Rate per ERU Associated with Existing Facilities	$2,553.09
	Total Estimated Cost of Additional Wastewater Treatment Facilities:	
12	Cost of Additional Wastewater Treatment Facilities [7]	$6,620,250
13	Adjustment	$0
14	Cost of Additional Wastewater Treatment Facilities	$6,620,250
15	New Plant Capacity (MGD) (ADF) [8]	4.000
16	Estimated ERUs to be Served by Additional Facilities	16,000
17	Weighted Rate per ERU Associated with Additional Facilities	$207.25
18	Proposed Rate per ERU Allocable to Wastewater Treatment Facilities	$2,760.34
	Wasetwater Transmission Facilities	
	Primary Collection System:	
19	Existing Facilities [9]	$77,678,090
20	Additional Costs Capitalized to Transmission Facilities [7]	31,592,824
21	Less Receipt of Grant Funds [10]	(4,563,382)
22	Total Primary Collection Facility Costs	$104,707,532
23	Estimated Transmission Capacity (MGD) (ADF) [11]	10.500
24	ERU Factor - (GPD) (ADF) [6]	250
25	Estimated ERUs to be Served by Existing Facilities	42,000
26	Rate per ERU Associated with Transmission Facilities	$2,493.04
27	Total Combined Rate per ERU	$5,253.38
28	Calculated Cost per ERU	$5,253.00
29	Cost Per Gallon	$21.012
30	Existing Average Rate per ERU	$3,148.00
	Required Maximum (Cap) and Phase-in per City Attorney	
31	Year1	$3,541.50
32	Year2	$3,935.00
33	Year3	$4,328.50
34	Year4	$4,722.00

MDF = Maximum Daily Flow
ADF = Average Daily Flow
ERU = Equivalent Residential Unit
GPD = Gallons per Day

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Table 29
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Development of Wastewater System Impact Fee

Footnotes:

[1] Amount derived from Table 25 and reflects estimated treatment and disposal assets currently in service.

[2] Based on discussions with City staff, the near-term capital needs will primarily address system renewal and replacement for the existing facilities.

[3] Total cost of existing facilities is reduced by grants and other outside funding sources, if any, as provided by the City.

[4] Total wastewater treatment and disposal capacity calculated as follows:

Sewer Facility:	Treatment Plant Capacity (MGD-AADF)
WRF #1	0.000
WRF #2	6.500
WRF #3	4.000
Total	10.500

[5] Amount estimated based on actual daily flows during Fiscal Year 2023 as follows:

Sewer Facility:	FY 2023 Treated Flows (MGD-ADF)
WRF #1	0.000
WRF #2	4.341
WRF #3	2.173
Total	6.514

[6] Amount reflects the City's planned and reserved level of service for each ERU, Equivalent Residential Unit, on an average daily basis.

[7] Amount derived from Table 27, if any, that reflects expansion related additions to the wastewater treatment and/or transmission facilities.

[8] Amount, if any, reflects the design capacity of such new facilities as provided by City staff.

[9] Amount based on Table 25 and reflects existing sewer transmission assets currently in service.

[10] Total cost of facilities is reduced by grants and other outside funding sources, if any, as provided by the City.

[11] Amount reflects the estimated capacity of the transmission facilities on an average daily basis.

Table 30
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Summary of Existing and Proposed Impact Fees (Year 1)

Line No.	Description	Water Impact Fee ERU Factor	Water Impact Fee Existing	Water Impact Fee Proposed	Wastewater Impact Fee ERU Factor	Wastewater Impact Fee Existing	Wastewater Impact Fee Proposed	Combined Impact Fees Existing	Combined Impact Fees Proposed	Combined Impact Fees Change
	RESIDENTIAL									
	Single-Family (sq. ft.)									
1	0-1,499	0.60	$494	$556	0.60	$1,889	$2,125	$2,383	$2,681	$298
2	1,500-2,499	0.75	617	695	0.75	2,361	2,656	2,978	3,351	373
3	2,500-3,499	1.00	823	926	1.00	3,148	3,542	3,971	4,468	497
4	3,500+	1.25	1,029	1,158	1.25	3,935	4,427	4,964	5,585	621
	MultiFamily									
5	Duplex	1.20	988	1,111	1.20	3,778	4,250	4,766	5,361	595
6	Triplex	1.80	1,481	1,667	1.80	5,666	6,375	7,147	8,042	895
7	Quad	2.40	1,975	2,222	2.40	7,555	8,500	9,530	10,722	1,192
	Apartment									
8	1 BR Apart.	0.50	412	463	0.50	1,574	1,771	1,986	2,234	248
9	2 BR Apart.	0.70	576	648	0.70	2,204	2,479	2,780	3,127	347
10	3 BR Apart.	0.85	700	787	0.85	2,676	3,010	3,376	3,797	421
	NON-RESIDENTIAL									
	Meter Size:									
11	3/4" Meter	1.00	$823	$926	1.00	$3,148	$3,542	$3,971	$4,468	$497
12	1" Meter	2.50	2,058	2,315	2.50	7,870	8,854	9,928	11,169	1,241
13	1 1/2" Meter	5.00	4,115	4,630	5.00	15,740	17,708	19,855	22,338	2,483
14	2" Meter	8.00	6,584	7,408	8.00	25,184	28,332	31,768	35,740	3,972
15	Above 2" (Per ERU Based on Estimated Flows by Attributes)		823	926		3,148	3,542	3,971	4,468	497

Table 30
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Summary of Existing and Proposed Impact Fees (Year 2)

Line No.	Description	Water Impact Fee ERU Factor	Water Impact Fee Existing	Water Impact Fee Proposed	Wastewater Impact Fee ERU Factor	Wastewater Impact Fee Existing	Wastewater Impact Fee Proposed	Combined Impact Fees Existing	Combined Impact Fees Proposed	Combined Impact Fees Change
	RESIDENTIAL									
	Single-Family (sq. ft.)									
1	0-1,499	0.60	$556	$617	0.60	$2,125	$2,361	$2,681	$2,978	$297
2	1,500-2,499	0.75	695	772	0.75	2,656	2,951	3,351	3,723	372
3	2,500-3,499	1.00	926	1,029	1.00	3,542	3,935	4,468	4,964	496
4	3,500+	1.25	1,158	1,286	1.25	4,427	4,919	5,585	6,205	620
	MultiFamily									
5	Duplex	1.20	1,111	1,235	1.20	4,250	4,722	5,361	5,957	596
6	Triplex	1.80	1,667	1,852	1.80	6,375	7,083	8,042	8,935	893
7	Quad	2.40	2,222	2,470	2.40	8,500	9,444	10,722	11,914	1,192
	Apartment									
8	1 BR Apart.	0.50	463	515	0.50	1,771	1,968	2,234	2,483	249
9	2 BR Apart.	0.70	648	720	0.70	2,479	2,755	3,127	3,475	348
10	3 BR Apart.	0.85	787	875	0.85	3,010	3,345	3,797	4,220	423
	NON-RESIDENTIAL									
	Meter Size:									
11	3/4" Meter	1.00	$926	$1,029	1.00	$3,542	$3,935	$4,468	$4,964	$496
12	1" Meter	2.50	2,315	2,573	2.50	8,854	9,838	11,169	12,411	1,242
13	1 1/2" Meter	5.00	4,630	5,145	5.00	17,708	19,675	22,338	24,820	2,482
14	2" Meter	8.00	7,408	8,232	8.00	28,332	31,480	35,740	39,712	3,972
15	Above 2" (Per ERU Based on Estimated Flows by Attributes)		926	1,029		3,542	3,935	4,468	4,964	497

Table 30
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Summary of Existing and Proposed Impact Fees (Year 3)

Line No.	Description	Water Impact Fee ERU Factor	Water Impact Fee Existing	Water Impact Fee Proposed	Wastewater Impact Fee ERU Factor	Wastewater Impact Fee Existing	Wastewater Impact Fee Proposed	Combined Impact Fees Existing	Combined Impact Fees Proposed	Combined Impact Fees Change
	RESIDENTIAL									
	Single-Family (sq. ft.)									
1	0-1,499	0.60	$617	$679	0.60	$2,361	$2,597	$2,978	$3,276	$298
2	1,500-2,499	0.75	772	849	0.75	2,951	3,246	3,723	4,095	372
3	2,500-3,499	1.00	1,029	1,132	1.00	3,935	4,329	4,964	5,461	497
4	3,500+	1.25	1,286	1,415	1.25	4,919	5,411	6,205	6,826	621
	MultiFamily									
5	Duplex	1.20	1,235	1,358	1.20	4,722	5,194	5,957	6,552	595
6	Triplex	1.80	1,852	2,038	1.80	7,083	7,791	8,935	9,829	894
7	Quad	2.40	2,470	2,717	2.40	9,444	10,388	11,914	13,105	1,191
	Apartment									
8	1 BR Apart.	0.50	515	566	0.50	1,968	2,164	2,483	2,730	247
9	2 BR Apart.	0.70	720	792	0.70	2,755	3,030	3,475	3,822	347
10	3 BR Apart.	0.85	875	962	0.85	3,345	3,679	4,220	4,641	421
	NON-RESIDENTIAL									
	Meter Size:									
11	3/4" Meter	1.00	$1,029	$1,132	1.00	$3,935	$4,329	$4,964	$5,461	$497
12	1" Meter	2.50	2,573	2,830	2.50	9,838	10,821	12,411	13,651	1,240
13	1 1/2" Meter	5.00	5,145	5,660	5.00	19,675	21,643	24,820	27,303	2,483
14	2" Meter	8.00	8,232	9,056	8.00	31,480	34,628	39,712	43,684	3,972
15	Above 2" (Per ERU Based on Estimated Flows by Attributes)		1,029	1,132		3,935	4,329	4,964	5,461	497

Table 30
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Summary of Existing and Proposed Impact Fees (Year 4)

Line No.	Description	Water Impact Fee ERU Factor	Water Impact Fee Existing	Water Impact Fee Proposed	Wastewater Impact Fee ERU Factor	Wastewater Impact Fee Existing	Wastewater Impact Fee Proposed	Combined Impact Fees Existing	Combined Impact Fees Proposed	Combined Impact Fees Change
	RESIDENTIAL									
	Single-Family (sq. ft.)									
1	0-1,499	0.60	$679	$741	0.60	$2,597	$2,833	$3,276	$3,574	$298
2	1,500-2,499	0.75	849	926	0.75	3,246	3,542	4,095	4,468	373
3	2,500-3,499	1.00	1,132	1,235	1.00	4,329	4,722	5,461	5,957	496
4	3,500+	1.25	1,415	1,544	1.25	5,411	5,903	6,826	7,447	621
	MultiFamily									
5	Duplex	1.20	1,358	1,482	1.20	5,194	5,666	6,552	7,148	596
6	Triplex	1.80	2,038	2,223	1.80	7,791	8,500	9,829	10,723	894
7	Quad	2.40	2,717	2,964	2.40	10,388	11,333	13,105	14,297	1,192
	Apartment									
8	1 BR Apart.	0.50	566	618	0.50	2,164	2,361	2,730	2,979	249
9	2 BR Apart.	0.70	792	865	0.70	3,030	3,305	3,822	4,170	348
10	3 BR Apart.	0.85	962	1,050	0.85	3,679	4,014	4,641	5,064	423
	NON-RESIDENTIAL									
	Meter Size:									
11	3/4" Meter	1.00	$1,132	$1,235	1.00	$4,329	$4,722	$5,461	$5,957	$496
12	1" Meter	2.50	2,830	3,088	2.50	10,821	11,805	13,651	14,893	1,242
13	1 1/2" Meter	5.00	5,660	6,175	5.00	21,643	23,610	27,303	29,785	2,482
14	2" Meter	8.00	9,056	9,880	8.00	34,628	37,776	43,684	47,656	3,972
15	Above 2" (Per ERU Based on Estimated Flows by Attributes)		1,132	1,235		4,329	4,722	5,461	5,957	497

Table 31
City of Ocala, Florida
Water and Wastewater Rate and Fee Study

Comparison of Impact Fees for Water and Wastewater Service [1]

Line No.	Description	Residential 5/8" x 3/4" Meter Water	Sewer	Combined
	City of Ocala, Florida			
	Existing Impact Fees			
1	Single-Family Residential (1,500 - 2,499 sq. ft.)	617	2,361	2,978
2	Single-Family Residential (2,500 - 3,499 sq. ft.)	823	3,148	3,971
	Proposed Impact Fees - Year 1			
3	Single-Family Residential (1,500 - 2,499 sq. ft.)	695	2,656	3,351
4	Single-Family Residential (2,500 - 3,499 sq. ft.)	926	3,542	4,468
	Proposed Impact Fees - Year 2			
5	Single-Family Residential (1,500 - 2,499 sq. ft.)	772	2,951	3,723
6	Single-Family Residential (2,500 - 3,499 sq. ft.)	1,029	3,935	4,964
	Proposed Impact Fees - Year 3			
7	Single-Family Residential (1,500 - 2,499 sq. ft.)	849	3,246	4,095
8	Single-Family Residential (2,500 - 3,499 sq. ft.)	1,132	4,329	5,461
	Proposed Impact Fees - Year 4			
9	Single-Family Residential (1,500 - 2,499 sq. ft.)	926	3,542	4,468
10	Single-Family Residential (2,500 - 3,499 sq. ft.)	1,235	4,722	5,957
	Other Utilities:			
11	City of Belleview	$1,313	$4,023	$5,336
12	City of Gainesville (G.R.U.)	1,390	4,080	5,470
13	JEA (City of Jacksonville)	2,865	5,114	7,979
14	City of Lakeland	3,603	3,672	7,275
15	City of Leesburg	1,175	2,778	3,953
16	Marion County	1,659	3,844	5,503
17	City of Miramar	4,350	4,370	8,720
18	City of Mount Dora	1,340	7,975	9,315
19	City of Port Orange	1,545	1,674	3,219
20	Other Utilities' Average	$2,138	$4,170	$6,308

Footnotes

[1] Unless otherwise noted, amounts shown reflect residential rates in effect Jan. 2025 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.

APPENDIX A

Appendix A
City of Ocala, Florida
Water and Wastewater Miscellaneous Fee Study

List of Tables

Table No.	Description
1	Summary of Proposed Miscellaneous Fees
2	Development of Water Connection Charges
3	Development of Customer Requested Maintenance Disconnect / Reconnect
4	Development of Water Meter Manual Re-read Fee
5	Development of Customer Requested Site Visit Fee (Not Otherwise Specified)
6	Development of Water Meter Disconnect Fee for Non-Payment
7	Development of Permit Application Fee for Industrial Wastewater Customers
8	Development of Annual Program Fee - Industrial Wastewater Permit

Table 1
City of Ocala, Florida
Water and Wastewater Miscellaneous Fee Study

Summary of Proposed Miscellaneous Fees

Line No.	Description	Existing Fees	Calculated Costs		Proposed Fees
	Connection Charges				
	City Installed				
1	5/8 inch meter	$2,005.00	$4,440.00	[1]	$4,440.00
2	1 inch meter	2,185.00	4,510.00	[1]	$4,510.00
3	1 1/2 inch meter	4,230.00	7,990.00	[1]	$7,990.00
4	2 inch meter	4,620.00	8,165.00	[1]	$8,165.00
5	3 inch and up	*Developer Installed Only*	*Developer Installed Only*		*Developer Installed Only*
	Developer Installed				*No Change*
6	5/8 inch meter	$315.00	$310.00	[1]	$315.00
7	1 inch meter	400.00	350.00	[1]	$400.00
8	1 1/2 inch meter	805.00	790.00	[1]	$805.00
9	2 inch meter	950.00	945.00	[1]	$950.00
10	3 inch and up	Actual cost plus overhead	Actual cost plus overhead		Actual cost plus overhead
11	Service Charge	$40.00	$40.00	[2]	$40.00
	Hydrant or Jumper Fees				
	Service Deposit				
12	5/8 inch meter	$225.00	$300.00	[3]	Actual Cost of Meter + $1000
13	3 inch meter	1,150.00	2,100.00	[3]	Actual Cost of Meter + $1000
14	Monthly Flat Rate - 5/8 inch meter	$125.00 plus consumption	$125.00 plus consumption		$125.00 plus consumption
15	Monthly Flat Rate - 3 inch meter	$125.00 plus consumption	$175.00 plus consumption	[4]	$175.00 plus consumption
	Other Miscellaneous Charges				
	Customer Requested Maintenance Disconnect / Reconnect per Trip				
16	During Business Hours	N/A	$65.00	[5]	$65.00
17	After Hours (After 3:00 PM)	N/A	$160.00	[5]	$160.00
18	Water Meter Manual Re-read per Trip	$40.00	$45.00	[6]	$45.00
19	Water Meter Test Fee	$60.00	Actual Cost		Actual Cost
	Customer Requested Site Visit (Not Otherwise Specified)				
20	During Business Hours	N/A	$65.00	[7]	$65.00
21	After Hours (After 3:00 PM)	N/A	$160.00	[7]	$160.00
	Water Meter Disconnection for Non-payment				
22	Reconnection During Business Hours	Sum of $25 + $25 or $50	$80.00	[8]	$65.00
23	Reconnection After Hours (After 3:00 PM)	Sum of $25 + $75 or $100	$200.00	[8]	$160.00
	Water Meter and/or Value Tampering Fee				
24	Each Occurrence	$262.50	$500.00	[9]	Actual Costs + $500
	Demo Permits				
25	Water Demo - Cap water and remove meter	N/A	$170.00	[10]	$170.00
26	Sewer Demo - Cap sewer service line	N/A	$1,035.00	[10]	$1,035.00

Table 1
City of Ocala, Florida
Water and Wastewater Miscellaneous Fee Study

Summary of Proposed Miscellaneous Fees

Line No.	Description	Existing Fees	Calculated Costs	Proposed Fees
	Industrial Wastewater Services			
	Permit Application Fee			
27	Discharge Customers	N/A	$720.00 [11]	$720.00
28	Non-Discharge Customers	N/A	$720.00 [11]	$250.00
	Annual Program Fee			
29	Discharge Customers	N/A	$1,995.00 [12]	$1,995.00
30	Non-Discharge Customers	N/A	$235.00 [12]	$0.00
	Laboratory Charges			
31	Industrial Sampling Program with Excess Strength	$40.00	$40.00	$40.00
32	F.O.G Excessive Strength	$20.00	$40.00	$40.00
	Permit Modification / Permit Transfer			
33	Discharge Customers	N/A	N/A	$360.00 [13]
34	Non-Discharge Customers	N/A	N/A	$125.00 [13]

Footnotes:

[1] Amounts derived from Table 2.
[2] Based on discussions with City staff, no change to the proposed fee is recommended.
[3] Amounts based on the cost of the portable meter, but since meter costs are changing frequently, we recommend the actual cost plus estimated sales for the average 6-month billing period or $1,000.
[4] Amount represents approximately half of the minimum monthly base charge for temporary water service of a 3-inch service connection.
[5] Amount derived from Table 3.
[6] Amounts derived from Table 4.
[7] Amounts derived from Table 5. Services include, but not limited to, replacement of water leak investigation, sewer stoppage investigations, and other customer requested site visits not to exceed 1 hour.
[8] Amounts derived from Table 6, which includes both the disconnect and reconnection of the service. Proposed amounts reduced to be consistent with other fee types even though 2 activities occur.
[9] Amounts based on discussions with City staff. Account holder and/or property owner responsible for the actual costs to replace utility equipment, estimated water use under the current rates for service, and any other penalties allowed under law.
[10] Actual amounts based on recent workorders.
[11] Amounts derived from Table 7.
[12] Amounts derived from Table 8, which are incurred in addition to any Permit Application Fee.
[13] Amount set equal to half (50%) the initial Permit Application Fee.

Table 2
City of Ocala, Florida
Water and Wastewater Rate Study

Development of Water Connection Charges

Line No.	Description	City Installed 5/8"	City Installed 1"	City Installed 1 1/2"	City Installed 2"	Developer Installed Tap and Meter Box 5/8"	Developer Installed Tap and Meter Box 1"	Developer Installed Tap and Meter Box 1 1/2"	Developer Installed Tap and Meter Box 2"
	Meter Installation or Meter Removal & Reinstallation								
	Number of Work Orders or Occurences for the year	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Operating Personnel								
	Utility Maintenance Workers								
1	Cost Per Hour (Including Benefits)	$31.93	$31.93	$31.93	$31.93	$31.93	$31.93	$31.93	$31.93
2	Total Number of Employees Required (Crew)	1.00	1.00	2.00	2.00	1.00	1.00	2.00	2.00
3	Number of Hours Worked By Each Employee (Crew)	1.00	1.00	2.00	2.00	1.00	1.00	2.00	2.00
4	Total Base Salaries	$31.93	$31.93	$127.72	$127.72	$31.93	$31.93	$127.72	$127.72
	Materials, Parts, and Supplies								
5	Meter & Supplies (Meter Costs)	$228.96	$268.18	$509.86	$654.02	$228.96	$268.18	$509.86	$654.02
6	Miscellaneous Costs (Material Box & Misc. Costs)	$50.00	$75.00	$90.00	$110.00	$0.00	$0.00	$0.00	$0.00
7	Total Materials, Parts, and Supplies	$278.96	$343.18	$599.86	$764.02	$228.96	$268.18	$509.86	$654.02
	Vehicle Expense								
	Service Truck								
8	Number of Trucks	1.00	1.00	2.00	2.00	1.00	1.00	2.00	2.00
9	Cost Per Hour	$20.00	$20.00	$20.00	$20.00	$20.00	$20.00	$20.00	$20.00
10	Number of Hours Worked by Each Employee (Crew)	1.00	1.00	2.00	2.00	1.00	1.00	2.00	2.00
11	Total Vehicle Expense	$20.00	$20.00	$80.00	$80.00	$20.00	$20.00	$80.00	$80.00
12	**Subtotal Meter Installation**	**$330.00**	**$395.00**	**$810.00**	**$970.00**	**$280.00**	**$320.00**	**$720.00**	**$860.00**
	Short Tap Service Costs								
	Number of Work Orders or Occurences for the year	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Operating Personnel								
	Utility Maintenance Worker								
13	Cost Per Hour (Including Benefits)	$31.93	$31.93	$31.93	$31.93	$0.00	$0.00	$0.00	$0.00
14	Total Number of Employees Required (Crew)	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00
15	Number of Hours Worked By Each Employee	2.00	2.00	4.00	4.00	0.00	0.00	0.00	0.00
16	Subtotal Base Salaries	$191.58	$191.58	$383.16	$383.16	$0.00	$0.00	$0.00	$0.00
	Heavy Equipment Operator (Same as Forman)								
17	Cost Per Hour (Including Benefits)	$39.91	$39.91	$39.91	$39.91	$0.00	$0.00	$0.00	$0.00
18	Total Number of Employees Required	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00
19	Number of Hours Worked By Each Employee	1.50	1.50	3.00	3.00	0.00	0.00	0.00	0.00
20	Subtotal Base Salaries	$119.73	$119.73	$239.46	$239.46	$0.00	$0.00	$0.00	$0.00
	Line Location Technician								
21	Cost Per Hour (Including Benefits)	$37.17	$37.17	$37.17	$37.17	$0.00	$0.00	$0.00	$0.00
22	Total Number of Employees Required	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
23	Number of Hours Worked By Each Employee	1.50	1.50	2.00	2.00	0.00	0.00	0.00	0.00
24	Subtotal Base Salaries	$55.76	$55.76	$74.34	$74.34	$0.00	$0.00	$0.00	$0.00
25	Total Base Salaries - Tap Service	$367.07	$367.07	$696.96	$696.96	$0.00	$0.00	$0.00	$0.00
	Materials, Parts, and Supplies								
26	Service Tap & Supplies	$1,757.70	$1,757.70	$1,757.70	$1,757.70	$0.00	$0.00	$0.00	$0.00

Table 2
City of Ocala, Florida
Water and Wastewater Rate Study

Development of Water Connection Charges

Line No.	Description	City Installed 5/8"	City Installed 1"	City Installed 1 1/2"	City Installed 2"	Developer Installed Tap and Meter Box 5/8"	Developer Installed Tap and Meter Box 1"	Developer Installed Tap and Meter Box 1 1/2"	Developer Installed Tap and Meter Box 2"
27	Miscellaneous Costs or Fees	$726.15	$726.15	$3,007.60	$3,007.60	$0.00	$0.00	$0.00	$0.00
28	Total Materials, Parts, and Supplies	$2,483.85	$2,483.85	$4,765.30	$4,765.30	$0.00	$0.00	$0.00	$0.00
	Vehicle Expense								
	Service Truck								
29	Number of Trucks	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
30	Cost Per Hour	$55.00	$55.00	$55.00	$55.00	$0.00	$0.00	$0.00	$0.00
31	Number of Hours Worked by Each Crew	2.00	2.00	4.00	4.00	0.00	0.00	0.00	0.00
32	Total Truck Expense	$110.00	$110.00	$220.00	$220.00	$0.00	$0.00	$0.00	$0.00
	Truck and Backhoe								
33	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
34	Cost Per Hour	$90.00	$90.00	$90.00	$90.00	$0.00	$0.00	$0.00	$0.00
35	Number of Hours Worked by Each Crew	1.50	1.50	3.00	3.00	0.00	0.00	0.00	0.00
36	Total Backhoe Expense	$135.00	$135.00	$270.00	$270.00	$0.00	$0.00	$0.00	$0.00
37	Total Vehicle Expense	$245.00	$245.00	$490.00	$490.00	$0.00	$0.00	$0.00	$0.00
38	**Subtotal Short Tap Service Costs**	**$3,095.92**	**$3,095.92**	**$5,952.26**	**$5,952.26**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
	Long Tap Service Costs								
	Number of Work Orders or Occurences for the year	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Operating Personnel								
	Utility Maintenance Worker								
39	Cost Per Hour (Including Benefits)	$31.93	$31.93	$31.93	$31.93	$0.00	$0.00	$0.00	$0.00
40	Total Number of Employees Required (Crew)	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00
41	Number of Hours Worked By Each Employee	4.00	4.00	4.00	4.00	0.00	0.00	0.00	0.00
42	Subtotal Base Salaries	$383.16	$383.16	$383.16	$383.16	$0.00	$0.00	$0.00	$0.00
	Heavy Equipment Operator								
43	Cost Per Hour (Including Benefits)	$39.91	$39.91	$39.91	$39.91	$0.00	$0.00	$0.00	$0.00
44	Total Number of Employees Required	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00
45	Number of Hours Worked By Each Employee	3.00	3.00	4.00	4.00	0.00	0.00	0.00	0.00
46	Subtotal Base Salaries	$239.46	$239.46	$319.28	$319.28	$0.00	$0.00	$0.00	$0.00
	Line Location Technician								
47	Cost Per Hour (Including Benefits)	$37.17	$37.17	$37.17	$37.17	$0.00	$0.00	$0.00	$0.00
48	Total Number of Employees Required	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
49	Number of Hours Worked By Each Employee	1.50	1.50	2.00	2.00	0.00	0.00	0.00	0.00
50	Subtotal Base Salaries	$55.76	$55.76	$74.34	$74.34	$0.00	$0.00	$0.00	$0.00
51	Total Base Salaries - Tap Service	$678.38	$678.38	$776.78	$776.78	$0.00	$0.00	$0.00	$0.00
	Materials, Parts, and Supplies								
52	Service Tap & Supplies	$1,757.70	$1,757.70	$1,757.70	$1,757.70	$0.00	$0.00	$0.00	$0.00
53	Miscellaneous Costs or Fees	$1,390.50	$1,390.50	$3,841.90	$3,841.90	$0.00	$0.00	$0.00	$0.00
54	Total Materials, Parts, and Supplies	$3,148.20	$3,148.20	$5,599.60	$5,599.60	$0.00	$0.00	$0.00	$0.00
	Vehicle Expense								

Table 2
City of Ocala, Florida
Water and Wastewater Rate Study

Development of Water Connection Charges

Line No.	Description	City Installed 5/8"	City Installed 1"	City Installed 1 1/2"	City Installed 2"	Developer Installed Tap and Meter Box 5/8"	Developer Installed Tap and Meter Box 1"	Developer Installed Tap and Meter Box 1 1/2"	Developer Installed Tap and Meter Box 2"
	Service Truck								
55	Number of Trucks	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
56	Cost Per Hour	$55.00	$55.00	$55.00	$55.00	$0.00	$0.00	$0.00	$0.00
57	Number of Hours Worked by Each Crew	4.00	4.00	4.00	4.00	0.00	0.00	0.00	0.00
58	Total Truck Expense	$220.00	$220.00	$220.00	$220.00	$0.00	$0.00	$0.00	$0.00
	Truck and Backhoe								
59	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
60	Cost Per Hour	$90.00	$90.00	$90.00	$90.00	$0.00	$0.00	$0.00	$0.00
61	Number of Hours Worked by Each Crew	3.00	3.00	4.00	4.00	0.00	0.00	0.00	0.00
62	Total Backhoe Expense	$270.00	$270.00	$360.00	$360.00	$0.00	$0.00	$0.00	$0.00
63	Total Vehicle Expense	$490.00	$490.00	$580.00	$580.00	$0.00	$0.00	$0.00	$0.00
64	**Subtotal Long Tap per Service Costs**	**$4,316.58**	**$4,316.58**	**$6,956.38**	**$6,956.38**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
	Allocation of Service Taps								
65	Short Tap	50%	50%	50%	50%	50%	50%	50%	50%
66	Long Tap	50%	50%	50%	50%	50%	50%	50%	50%
67	**Total Weighted Average Tap Costs**	**$3,706.25**	**$3,706.25**	**$6,454.32**	**$6,454.32**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
68	**Subtotal**	**$4,036.25**	**$4,101.25**	**$7,264.32**	**$7,424.32**	**$280.00**	**$320.00**	**$720.00**	**$860.00**
69	Administrative Fee per Request (10%)	$403.62	$410.12	$726.43	$742.43	$28.00	$32.00	$72.00	$86.00
70	**Total Cost**	**$4,439.87**	**$4,511.37**	**$7,990.75**	**$8,166.75**	**$308.00**	**$352.00**	**$792.00**	**$946.00**
71	**Recommended Meter Installation Charge**	**$4,440.00**	**$4,510.00**	**$7,990.00**	**$8,165.00**	**$310.00**	**$350.00**	**$790.00**	**$945.00**
72	**Existing Water Installation Charge**	**$2,005.00**	**$2,185.00**	**$4,230.00**	**$4,620.00**	**$315.00**	**$400.00**	**$805.00**	**$950.00**

Table 3
City of Ocala, Florida
Water and Wastewater Miscellaneous Fee Study

Development of Customer Requested Maintenance Disconnect / Reconnect

Line No.	Description	Service Costs Per Trip Busn. Hrs.	After Hrs.
	Service Per Trip		
	Operating Personnel		
	Field Service Representative		
1	Cost Per Hour (Including Benefits)	$31.93	$47.90
2	Total Number of Employees Required	1.00	1.00
3	Number of Hours Worked By Each Employee	1.00	2.00
4	Total Base Salaries - Operating Personnel	$31.93	$95.79
	Billing Personnel		
	Customer Service Representative		
5	Cost Per Hour (Including Benefits)	$31.35	$31.35
6	Total Number of Employees Required	1.00	1.00
7	Number of Hours Worked By Each Employee	0.25	0.25
8	Total Base Salaries - Billing Personnel	$7.84	$7.84
9	Total Base Salaries	$39.77	$103.63
	Vehicle Expense		
	Small Service Truck		
10	Number of Trucks	1.00	1.00
11	Cost Per Hour	$20.00	$20.00
12	Number of Hours Worked By Each Employee	1.00	2.00
13	Total Truck Cost	$20.00	$40.00
14	Subtotal	$59.77	$143.63
15	Administrative Fee per Request (10%)	$5.98	$14.36
16	Total Calculated	$65.75	$157.99
17	Recommended Fee	$65.00	$160.00
18	Existing Fee	N/A	N/A

Table 4
City of Ocala, Florida
Water and Wastewater Miscellaneous Fee Study

Development of Water Meter Manual Re-read Fee

Line No.	Description	Per Trip Busn. Hrs.
	Service Per Trip	
	Operating Personnel	
	Field Service Representative	
1	Cost Per Hour (Including Benefits)	$31.93
2	Total Number of Employees Required	1.00
3	Number of Hours Worked By Each Employee	0.50
4	Total Base Salaries - Operating Personnel	$15.97
	Billing Personnel	
	Customer Service Representative	
5	Cost Per Hour (Including Benefits)	$31.35
6	Total Number of Employees Required	1.00
7	Number of Hours Worked By Each Employee	0.25
8	Total Base Salaries - Billing Personnel	$7.84
	Customer Service Supervisor	
9	Cost Per Hour (Including Benefits)	$36.02
10	Total Number of Employees Required	1.00
11	Number of Hours Worked By Each Employee	0.15
12	Total Base Salaries - Billing Supervisor	$5.40
13	Total Base Salaries	$29.21
	Vehicle Expense	
	Small Service Truck	
14	Number of Trucks	1.00
15	Cost Per Hour	$20.00
16	Number of Hours Worked By Each Employee	0.50
17	Total Truck Cost	$10.00
18	Subtotal	$39.21
19	Administrative Fee per Request (10%)	$3.92
20	Total Calculated	$43.13
21	Recommended Fee	$45.00
22	Existing Fee	$40.00

Table 5
City of Ocala, Florida
Water and Wastewater Miscellaneous Fee Study

Development of Customer Requested Site Visit Fee (Not Otherwise Specified)

Line No.	Description	Service Costs Per Trip Busn. Hrs.	Service Costs Per Trip After Hrs.
	Service Per Trip		
	Operating Personnel		
	Field Service Representative		
1	Cost Per Hour (Including Benefits)	$31.93	$47.90
2	Total Number of Employees Required	1.00	1.00
3	Number of Hours Worked By Each Employee	1.00	2.00
4	Total Base Salaries - Operating Personnel	$31.93	$95.79
	Billing Personnel		
	Customer Service Representative		
5	Cost Per Hour (Including Benefits)	$31.35	$31.35
6	Total Number of Employees Required	1.00	1.00
7	Number of Hours Worked By Each Employee	0.25	0.25
8	Total Base Salaries - Billing Personnel	$7.84	$7.84
9	Total Base Salaries	$39.77	$103.63
	Vehicle Expense		
	Small Service Truck		
10	Number of Trucks	1.00	1.00
11	Cost Per Hour	$20.00	$20.00
12	Number of Hours Worked By Each Employee	1.00	2.00
13	Total Truck Cost	$20.00	$40.00
14	Subtotal	$59.77	$143.63
15	Administrative Fee per Request (10%)	$5.98	$14.36
16	Total Calculated	$65.75	$157.99
17	Recommended Fee	$65.00	$160.00
18	Existing Fee	N/A	N/A

Table 6
City of Ocala, Florida
Water and Wastewater Miscellaneous Fee Study

Development of Water Meter Disconnect Fee for Non-Payment

Line No.	Description	Per Service Reconnection Busn. Hrs.	After Hrs.
	Service Per Reconnection After Non-Payment		
	Operating Personnel		
	Field Service Representative		
1	Cost Per Hour (Including Benefits)	$31.93	$47.90
2	Total Number of Employees Required	1.00	1.00
3	Number of Hours Worked By Each Employee	0.50	2.00
4	Total Base Salaries - Operating Personnel	$15.97	$95.79
	Billing Personnel		
	Customer Service Representative		
5	Cost Per Hour (Including Benefits)	$31.35	$31.35
6	Total Number of Employees Required	1.00	1.00
7	Number of Hours Worked By Each Employee	0.33	0.33
8	Total Base Salaries - Billing Personnel	$10.35	$10.35
9	Total Base Salaries	$26.31	$106.14
	Vehicle Expense		
	Small Service Truck		
10	Number of Trucks	1.00	1.00
11	Cost Per Hour	$20.00	$20.00
12	Number of Hours Worked By Each Employee	0.50	2.00
13	Total Truck Cost	$10.00	$40.00
14	Subtotal	$36.31	$146.14
15	Administrative Fee per Request (10%)	$3.63	$14.61
16	Total Calculated	$39.94	$160.75
17	**Amount for Service Disconnection (During Reg. Business Hours)**	$39.94	$39.94
18	Recommended Fee	$80.00	$200.00
19	Existing Fee (Sum of Disconnect and Reconnect Fees)	$50.00	$100.00

Table 7
City of Ocala, Florida
Water and Wastewater Miscellaneous Fee Study

Development of Permit Application Fee for Industrial Wastewater Customers

Line No.	Description	Available Service Levels: Discharge Customer	Available Service Levels: Non-Discharge Customer
	Permit Application Fee		
	Personnel Costs		
	Compliance Monitoring Supervisor		
1	Cost Per Hour (Including Benefits)	$48.64	$48.64
2	Total Number of Employees Required	1.00	1.00
3	Number of Hours Worked By Each Employee	3.00	3.00
4	Total Base Salaries - Operating Personnel	$145.92	$145.92
	Compliance Monitoring Manager		
5	Cost Per Hour (Including Benefits)	$42.27	$42.27
6	Total Number of Employees Required	1.00	1.00
7	Number of Hours Worked By Each Employee	12.00	12.00
8	Total Base Salaries - Billing Personnel	$507.24	$507.24
	Compliance Monitoring Technician		
9	Cost Per Hour (Including Benefits)	$36.87	$36.87
10	Total Number of Employees Required	0.00	0.00
11	Number of Hours Worked By Each Employee	0.00	0.00
12	Total Base Salaries - Billing Personnel	$0.00	$0.00
	Customer Service Representative		
13	Cost Per Hour (Including Benefits)	$31.35	$31.35
14	Total Number of Employees Required	0.00	0.00
15	Number of Hours Worked By Each Employee	0.00	0.00
16	Total Base Salaries - Billing Personnel	$0.00	$0.00
17	Total Base Salaries	$653.16	$653.16
	Vehicle Expense		
	Small Service Truck		
18	Number of Trucks	0.00	0.00
19	Cost Per Hour	$20.00	$20.00
20	Number of Hours on Site / Site Inspection	0.00	0.00
21	Total Truck Cost	$0.00	$0.00
22	Miscellaneous Expenses	$0.00	$0.00
23	Subtotal	$653.16	$653.16
24	Administrative Fee per Request (10%)	$65.32	$65.32
25	Total Calculated	$718.48	$718.48
26	Recommended Fee	$720.00	$720.00
27	Existing Fee	N/A	N/A

Table 8
City of Ocala, Florida
Water and Wastewater Miscellaneous Fee Study

Development of Annual Program Fee - Industrial Wastewater Permit

Line No.	Description	Available Service Levels: Discharge Customer	Available Service Levels: Non-Discharge Customer
	Monitoring Activities		
1	Required Annual Inspection	$235.00	$235.00
2	Required Annual Sampling	275.00	0.00
3	Required Additional Monthly Sampling	1,485.00	0.00
4	Total Proposed Annual Program Fee	$1,995.00	$235.00
5	Existing Fee	N/A	N/A

Worksheet 8a
City of Ocala, Florida
Water and Wastewater Miscellaneous Fee Study

Development of Annual Monitoring Fee - Required Annual Inspection

Line No.	Description	Available Service Levels: Discharge Customer	Available Service Levels: Non-Discharge Customer
	Monitoring Activities		
	Required Annual Inspection		
	Personnel Costs		
	Compliance Monitoring Supervisor		
1	Cost Per Hour (Including Benefits)	$48.64	$48.64
2	Total Number of Employees Required	1.00	1.00
3	Number of Hours Worked By Each Employee	1.00	1.00
4	Total Base Salaries - Operating Personnel	$48.64	$48.64
	Compliance Monitoring Manager		
5	Cost Per Hour (Including Benefits)	$42.27	$42.27
6	Total Number of Employees Required	1.00	1.00
7	Number of Hours Worked By Each Employee	3.00	3.00
8	Total Base Salaries - Billing Personnel	$126.81	$126.81
	Compliance Monitoring Technician		
9	Cost Per Hour (Including Benefits)	$36.87	$36.87
10	Total Number of Employees Required	0.00	0.00
11	Number of Hours Worked By Each Employee	0.00	0.00
12	Total Base Salaries - Billing Personnel	$0.00	$0.00
	Customer Service Representative		
13	Cost Per Hour (Including Benefits)	$31.35	$31.35
14	Total Number of Employees Required	0.00	0.00
15	Number of Hours Worked By Each Employee	0.00	0.00
16	Total Base Salaries - Billing Personnel	$0.00	$0.00
17	Total Base Salaries	$175.45	$175.45
	Vehicle Expense		
	Small Service Truck		
18	Number of Trucks	1.00	1.00
19	Cost Per Hour	$20.00	$20.00
20	Number of Hours on Site / Site Inspection	2.00	2.00
21	Total Truck Cost	$40.00	$40.00
22	Miscellaneous Expenses (Weighted Average Sampling Charges)	$0.00	$0.00
22	Subtotal	$215.45	$215.45
23	Administrative Fee per Request (10%)	$21.55	$21.55
24	Total Calculated	$237.00	$237.00
25	Recommended Fee	$235.00	$235.00
26	Existing Fee	N/A	N/A

Worksheet 8b
City of Ocala, Florida
Water and Wastewater Miscellaneous Fee Study

Development of Annual Monitoring Fee - Required Annual Sampling

Line No.	Description	Available Service Levels: Discharge Customer	Available Service Levels: Non-Discharge Customer
	Monitoring Activities		
	Required Annual Sampling		
	Personnel Costs		
	Compliance Monitoring Supervisor		
1	Cost Per Hour (Including Benefits)	$48.64	$48.64
2	Total Number of Employees Required	0.00	0.00
3	Number of Hours Worked By Each Employee	0.00	0.00
4	Total Base Salaries - Operating Personnel	$0.00	$0.00
	Compliance Monitoring Manager		
5	Cost Per Hour (Including Benefits)	$42.27	$42.27
6	Total Number of Employees Required	0.00	0.00
7	Number of Hours Worked By Each Employee	0.00	0.00
8	Total Base Salaries - Billing Personnel	$0.00	$0.00
	Compliance Monitoring Technician		
9	Cost Per Hour (Including Benefits)	$36.87	$36.87
10	Total Number of Employees Required	1.00	0.00
11	Number of Hours Worked By Each Employee	4.00	0.00
12	Total Base Salaries - Billing Personnel	$147.48	$0.00
	Customer Service Representative		
13	Cost Per Hour (Including Benefits)	$31.35	$31.35
14	Total Number of Employees Required	0.00	0.00
15	Number of Hours Worked By Each Employee	0.00	0.00
16	Total Base Salaries - Billing Personnel	$0.00	$0.00
17	Total Base Salaries	$147.48	$0.00
	Vehicle Expense		
	Small Service Truck		
18	Number of Trucks	1.00	1.00
19	Cost Per Hour	$20.00	$20.00
20	Number of Hours on Site / Site Inspection	4.00	0.00
21	Total Truck Cost	$80.00	$0.00
22	Miscellaneous Expenses (Weighted Average Sampling Charges)	$22.16	$0.00
22	Subtotal	$249.64	$0.00
23	Administrative Fee per Request (10%)	$24.96	$0.00
24	Total Calculated	$274.60	$0.00
25	Recommended Fee	$275.00	$0.00
26	Existing Fee	N/A	N/A

Worksheet 8c
City of Ocala, Florida
Water and Wastewater Miscellaneous Fee Study

Development of Annual Monitoring Fee - Required Additional Monthly Sampling

Line No.	Description	Available Service Levels: Discharge Customer	Available Service Levels: Non-Discharge Customer
	Monitoring Activities		
	Required Additional Monthly Sampling		
	Personnel Costs		
	Compliance Monitoring Supervisor		
1	Cost Per Hour (Including Benefits)	$48.64	$48.64
2	Total Number of Employees Required	0.00	0.00
3	Number of Hours Worked By Each Employee	0.00	0.00
4	Total Base Salaries - Operating Personnel	$0.00	$0.00
	Compliance Monitoring Manager		
5	Cost Per Hour (Including Benefits)	$42.27	$42.27
6	Total Number of Employees Required	0.00	0.00
7	Number of Hours Worked By Each Employee	0.00	0.00
8	Total Base Salaries - Billing Personnel	$0.00	$0.00
	Compliance Monitoring Technician		
9	Cost Per Hour (Including Benefits)	$36.87	$36.87
10	Total Number of Employees Required	1.00	0.00
11	Number of Hours Worked By Each Employee	2.00	0.00
12	Total Base Salaries - Billing Personnel	$73.74	$0.00
	Customer Service Representative		
13	Cost Per Hour (Including Benefits)	$31.35	$31.35
14	Total Number of Employees Required	0.00	0.00
15	Number of Hours Worked By Each Employee	0.00	0.00
16	Total Base Salaries - Billing Personnel	$0.00	$0.00
17	Total Base Salaries	$73.74	$0.00
	Vehicle Expense		
	Small Service Truck		
18	Number of Trucks	1.00	1.00
19	Cost Per Hour	$20.00	$20.00
20	Number of Hours on Site / Site Inspection	2.00	0.00
21	Total Truck Cost	$40.00	$0.00
22	Miscellaneous Expenses (Weighted Average Sampling Charges)	$9.95	$0.00
23	Subtotal	$123.69	$0.00
24	Administrative Fee per Request (10%)	$12.37	$0.00
25	Total Calculated	$136.06	$0.00
26	Recommended Fee per Sample	$135.00	$0.00
27	Number of Additional Samples	11.00	11.00
28	Proposed Fee	$1,485.00	$0.00
29	Existing Fee	N/A	N/A