

CITY OF OCALA, FLORIDA



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WATER AND WASTEWATER RATE AND FEE STUDY

January 6, 2021



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January 6, 2021

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 (the "City") Water Resources Department (the "System"), and our recommendations were presented to the City Council on December 1, 2020 with proposed water, wastewater and reclaimed water rates for adoption on or after February 1, 2021. 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, 2021 ("Fiscal Year 2021") through the fiscal year ending September 30, 2025 (the "Forecast Period"). The proposed monthly service rates and reclaimed water charges are proposed for adoption by rate resolution on or after February 1, 2021. 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 recommended for implementation on or after March 1, 2021 and the proposed Impact Fees are recommended for implementation 90-days after adoption of the ordinance.

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 adopted Fiscal Year 2021 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 2025. 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 2021 through 2025:

	Proposed Residential Bill (6,000 Monthly Gallons) [1]				
	FY21 [2]	FY22 [3]	FY23 [3]	FY24 [3]	FY25 [3]
Water Bill	\$17.37	\$18.77	\$20.26	\$21.89	\$23.64
Wastewater Bill	<u>\$46.15</u>	<u>\$49.83</u>	<u>\$53.83</u>	<u>\$58.12</u>	<u>\$62.78</u>
Combined Bill	\$63.52	\$68.60	\$74.09	\$80.01	\$86.42
Increase in Bill	\$4.70	\$5.08	\$5.49	\$5.92	\$6.41
Annual Increase	8.0%	8.0%	8.0%	8.0%	8.0%

[1] Rate adjustments derived from Table 5.

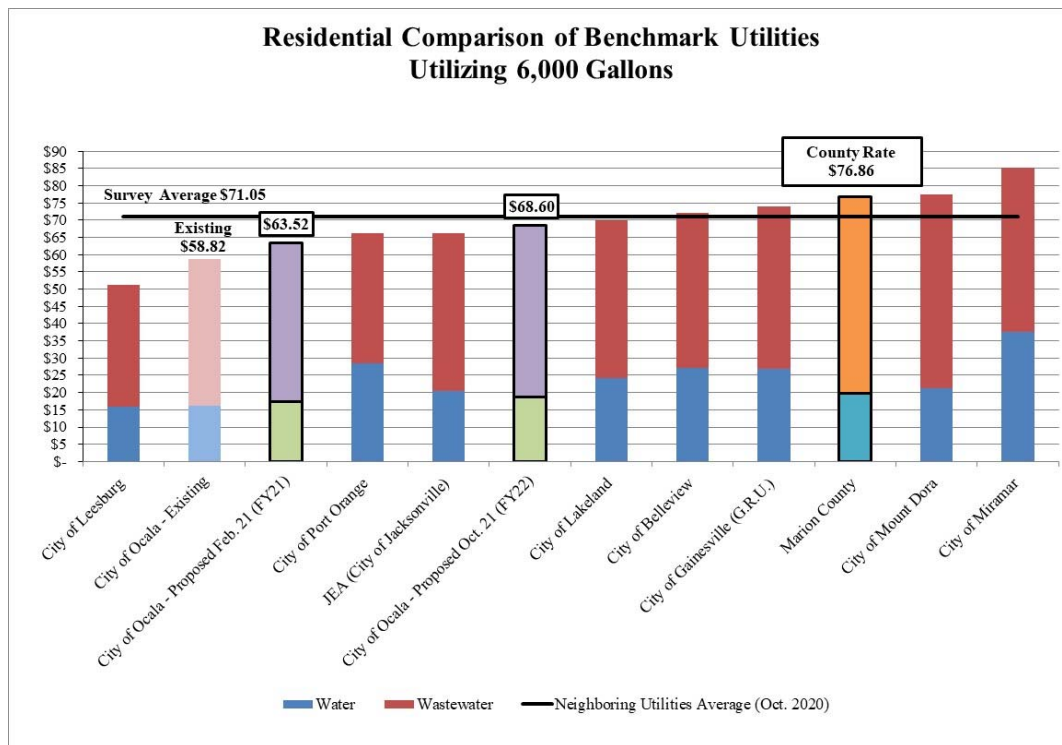
[2] Proposed for bills rendered on or after February 1, 2021.

[3] Proposed for bills rendered on or after October 1st of each fiscal year.

The City last completed a water and wastewater rate study in Fiscal Year 2015, and the City Council implemented a five-year rate schedule through January 1, 2019 (Fiscal Year 2019). 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 three years, revenues have only been adequate to fund operating expenses, existing debt service payments and the General Fund Transfer, and the Water Resources Department has primarily funded capital projects through the use of cash reserves. Based on the use of cash reserves and the adopted Fiscal Year 2021 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 2021, 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 \$58.82 to \$63.52 on or after February 1, 2021 as shown below:

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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 2021 through 2025. While further rate adjustments beyond Fiscal Year 2021 are indicated in the financial forecast, the City should reevaluate its rates at least every three to five 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 miscellaneous utility fees and charges for connection charges (tap and/or meter installation fees), temporary water service, and meter test fees. Lastly, City staff also requested that we evaluate the adequacy of the City's large user, reclaimed water rate. The additional study tasks and recommendations are discussed in more detail in the following sections.

SALES FORECAST

Based on the adopted Fiscal Year 2021 Budget, the City anticipates collecting approximately \$9.7 million in water rate revenues and \$19.8 million in wastewater rate revenues. The City anticipates modest growth over the next five years that is approximately half of one percent (0.5%) on average

per year. This amount is approximately half the recent actual growth of the System and is intended to address the economic uncertainty related to COVID-19. As derived from Table 1 at the end of this report, the following tabulation summarizes the projected rate revenues anticipated under existing rates:

System Rate Revenues at Existing Rates [1]					
	2021	2022	2023	2024	2025
Water System	\$9,720,173	\$9,772,159	\$9,822,966	\$9,875,610	\$9,928,538
Wastewater System	19,788,194	19,899,718	20,014,468	20,130,641	20,246,850
Total Rate Revenues	<u>\$29,508,368</u>	<u>\$29,671,877</u>	<u>\$29,837,433</u>	<u>\$30,006,251</u>	<u>\$30,175,389</u>
Growth in Revenues	N/A	0.5%	0.5%	0.5%	0.5%

[1] Derived from Table 1 at the end of this report and reflects average annual growth in rate revenues of approximately 0.5%.

The amounts shown above were derived from 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. Based on discussions with the City, this study assumes that the City will add approximately 200 new water and wastewater connections per year over the Forecast Period, which due to the uncertainty surrounding the economic impacts of COVID-19, such amount is approximately half of the recent actual connections reported by the City.

The City also collects other income for the water and wastewater systems such as connection charges (tap and/or meter installation fees), rental income of City property, industrial pretreatment charges, site visit fees, and other related utility charges. The City budgets this income annually, and our analysis assumed that such funds would continue to be collected in future years. Table 4 provides a summary of other income and funding from other sources for the Forecast Period, which is used to lower the gross revenue requirements to be recovered from monthly rates for service.

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, 2025 (i.e., Fiscal Years 2021 through 2025 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 obligations payable from the net operating revenues of the water and wastewater systems. No new debt is currently anticipated during the Forecast Period.
- 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 adopted Fiscal Year 2021 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 half of one percent (0.5%) per year on average as discussed previously.
3. The operations and maintenance expenses as provided in the adopted 2021 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 2021 are then projected for the remaining four (4) years of the Forecast Period (i.e., through Fiscal Year 2025) 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 10% in Fiscal Year 2022, which is then followed by annual 3% cost of living and merit adjustments for Fiscal Years 2023 through 2025. The following list summarizes the other general cost escalation factors that were assumed as derived from Table 12:

- Health Insurance = 5.0% Annually
- Workers Compensation Insurance = 3.0% Annually
- Repairs and Utility Costs = 3.0% Annually
- Inflation = Approximately 2.1% Annually ^[*]

[*] Based on projections of the Consumer Index (CPI) as provided by the Congressional Budget Office (CBO).

4. Based on discussions with City staff, the Water Resources Department also plans to add nine new employee positions, which includes five positions in Fiscal Year 2022 and four positions in Fiscal Year 2023. The new positions will be part of the Water Resources Department Apprentice Program that provides for increased pay for each position as certain employee milestones are achieved over time. Table 13 at the end of this report provides a summary of the proposed positions that include three central line maintenance technicians, two maintenance equipment technicians, and four water reclamation facility operators.
5. Based on the expense assumptions and labor cost estimates provided herein, the adopted Fiscal Year 2021 operating expenses are projected to increase approximately 4.2% per year over the Forecast Period.
6. 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 original capital plan as proposed by City staff totaled approximately \$70.6 million for the Forecast Period and included the following major projects:
 - Water Treatment Plant #2 Expansion
 - Lift Station and Force Main Upgrades
 - Water Reclamation Facility #1 Demolition (Enhances overall operation efficiency)
 - Water Reclamation Facility #2 Improvements & Upgrades
 - Ongoing Replacement of Aging Water and Wastewater Lines

In order to fully fund the capital needs of \$70.6 million and limit near-term rate increases, the City would need to borrow approximately \$46 million or 65% of the overall costs. Due to uncertainties in the City's ability to borrow funds over the next three years, City staff recommends an initial pay-as-you-go approach to begin funding critical needs in the near-

term. If the initial rate plan is approved, City staff plan to update the study within three years to revisit the System's ability to fully fund the projected capital improvement needs.

The adjusted capital expenditures for the water and wastewater systems total approximately \$32.4 million over the Forecast Period as shown on Table 14 at the end of this report. This amount is approximately 46% of the original capital plan to help facilitate the pay-as-you-go option while phasing in future rates over time. A summary of the capital improvement program and the anticipated funding sources is shown below:

	Summary of Available Capital Funding (Millions) Under Proposed Rates [1]				
	FY21	FY22	FY23	FY24	FY25
Rate Funded	\$3.1	\$4.3	\$4.8	\$6.5	\$8.7
Impact Fee Funded	<u>0</u>	<u>1.2</u>	<u>1.2</u>	<u>1.3</u>	<u>1.3</u>
Total Funding	\$3.1	\$5.5	\$6.0	\$7.8	\$10.0

[1] Amounts derived from Table 14.

As shown above, the City anticipates using approximately \$27.4 million in future rate revenues to fund the near-term critical needs associated with ongoing capital maintenance and replacement of existing assets and department capital outlay. The amounts are proposed to be phased in over time as future rates are implemented. The annual average rate funded capital is estimated to be approximately \$5.5 million per year under the proposed rate plan. This plan also assumes that the System will use approximately \$5.0 million in Impact Fees to fund certain expansion-related improvements.

7. 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 \$6.6 million per year over the Forecast Period. No new debt is projected for the period.
8. Based on discussions with City staff, a portion of the existing debts were used to fund the previous expansion of Water Reclamation Facility #3, and as such, the City plans to use approximately \$500,000 per year of wastewater Impact Fees to pay a portion of the growth-related existing debt or \$2.5 million over the Forecast Period. This amount is in addition to the \$5.0 million in System Impact Fee eligible projects accounted for in the capital plan. The use of Impact Fee revenues helps reduce the overall rates charges to the City's existing customers.
9. As shown on Table 16, the System also funds an annual transfer to the City's General Fund based on approximately 10% of the annual gross revenues. The transfer is estimated at \$3.1 million for Fiscal Year 2021, and if the proposed rates are adopted, the transfer is projected to increase to approximately \$4.6 million per year by Fiscal Year 2025.
10. 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 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 \$85,000 per year over the Forecast Period.

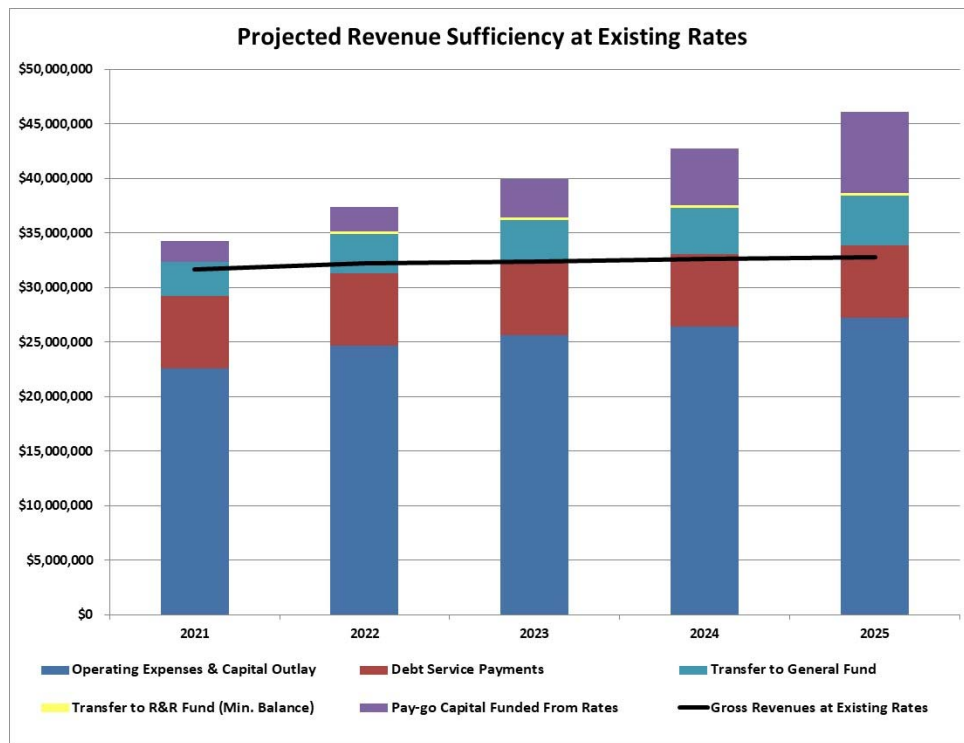
11. The various components of costs discussed above, which are represented in Tables 8 through 17 of this report, comprise the gross revenue requirements of the System, which are summarized on a combined System-basis on Table 5. The allocated costs for the water and wastewater systems shown on a standalone basis are presented on Tables 6 and 7, respectively.
12. 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 or an average year-ending balance of approximately 120 days over the Forecast Period.

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:

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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 \$2.6 million or 9% of current revenues in Fiscal Year 2021, and the deficiency is projected to increase to approximately \$13.3 million per year by Fiscal Year 2025. 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 adopted Fiscal Year 2021 Budget, current revenues are only adequate to cover operating expenses, debt service payments and the General Fund Transfer;
- City staff recommends phasing in the critical capital project needs on a pay-as-you-go basis, and increasing the amounts funded over time as future rate increases are implemented;
- City staff is recommending a 10% one-time base salary adjustment in Fiscal Year 2022, and plans to add nine new employee positions over the next two years; and
- The City's General Fund Transfer, which is based on 10% 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 2021 through 2025:

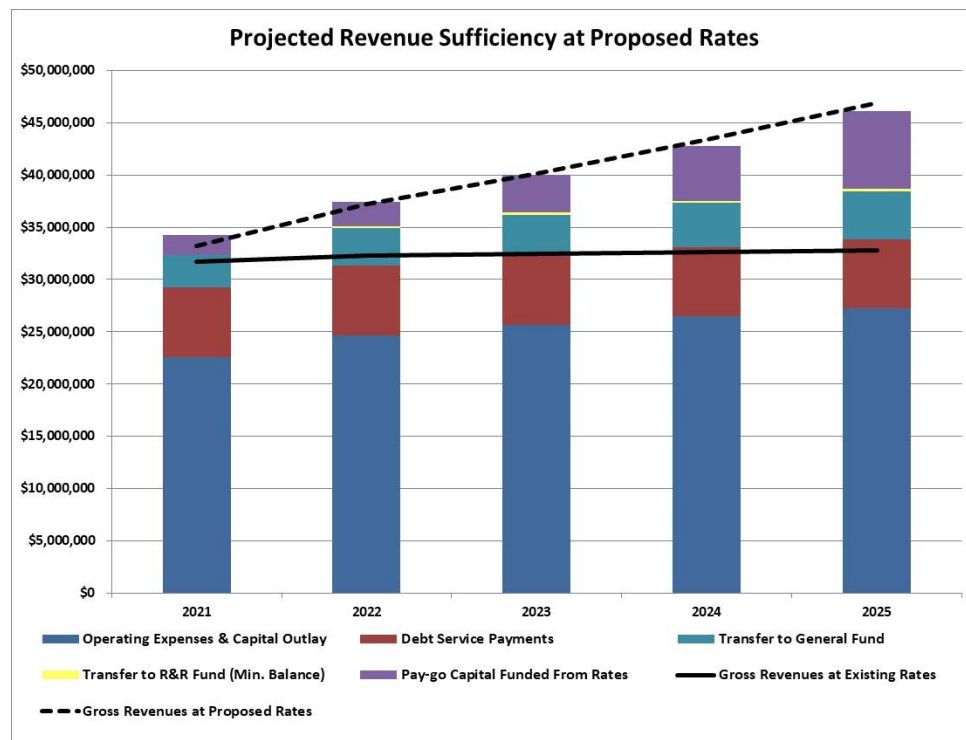
Proposed Residential Bill (6,000 Monthly Gallons) [1]					
	FY21 [2]	FY22 [3]	FY23 [3]	FY24 [3]	FY25 [3]
Water Bill	\$17.37	\$18.77	\$20.26	\$21.89	\$23.64
Wastewater Bill	<u>\$46.15</u>	<u>\$49.83</u>	<u>\$53.83</u>	<u>\$58.12</u>	<u>\$62.78</u>
Combined Bill	\$63.52	\$68.60	\$74.09	\$80.01	\$86.42
 Increase in Bill	 \$4.70	 \$5.08	 \$5.49	 \$5.92	 \$6.41
Annual Increase	8.0%	8.0%	8.0%	8.0%	8.0%

[1] Rate adjustments derived from Table 5.

[2] Proposed for bills rendered on or after February 1, 2021.

[3] Proposed for bills rendered on or after October 1st of each fiscal year.

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 below:

Debt Service Coverage [1]	
Fiscal Year	Debt Coverage [2]
2021	168%
2022	199%
2023	230%
2024	268%
2025	310%

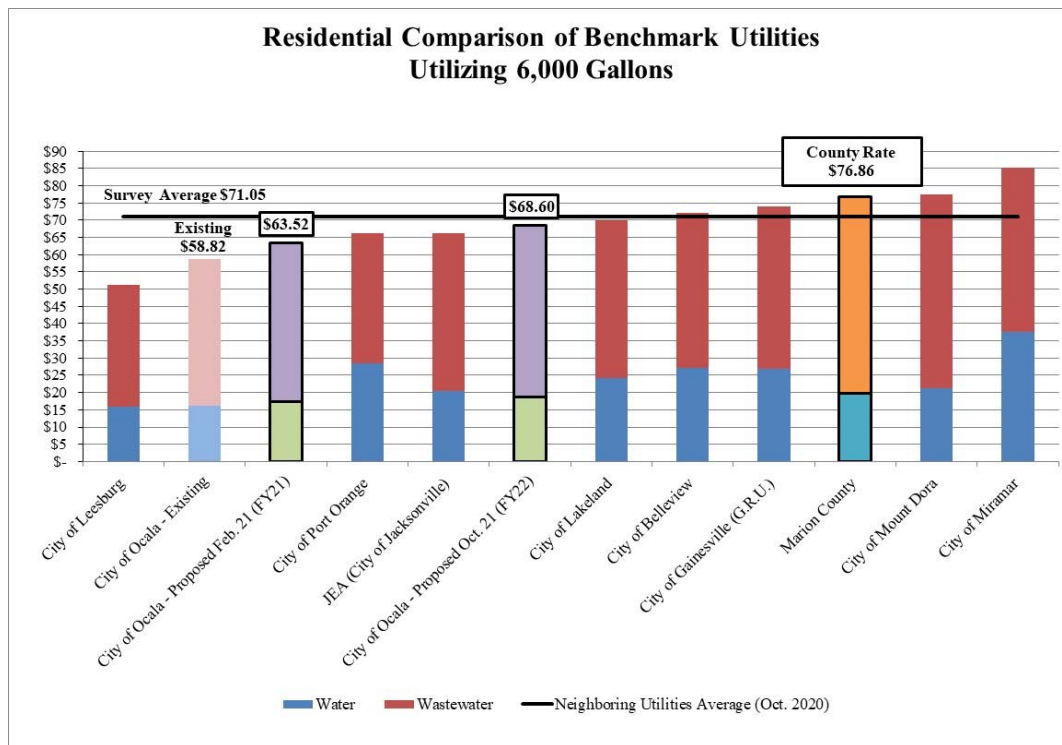
[1] Amounts obtained from Table 19.

[2] Required coverage is equal to 110%.

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 February 1, 2021 and each October 1st thereafter. All charges including the monthly base charge and the usage charges are proposed increased by 8% each year as shown on Tables 20 and 21 at the end of this report. Bill comparisons for the typical residential bills are further 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 February 1, 2021:

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Proposed Reclaimed Water Rates

Reclaimed water has historically been viewed as a method of effluent disposal in the wastewater treatment process. Due to the limited availability of potable water supply, reclaimed water service has become an alternative water source for irrigation and other non-potable uses. The City currently provides low pressure reclaimed water service to several golf courses and provides pressurized service to a small number of retail residential and commercial irrigation customers. For the retail residential and commercial reclaimed water service, the proposed rates including the customer charge and usage rates from 0-25 CCF and above 25 CCF are based on 50% of the potable irrigation rates. The proposed rates for retail services are provided on Tables 20 and 21 at the end of this report. For the large user, un-pressurized service with projected average daily demands of 100,000 gallons per day (GPD) or more, the existing rate is \$0.07 per CCF, which was first adopted in 2005. Based on the estimated reclaimed water system costs to provide service, we recommend increasing the large user rate from \$0.07 to \$0.35 per CCF. The proposed rate for large user, non-pressurized reclaimed water service is based only on the recovery of approximately 30% of the variable treatment-related operating expenses of the water reclamation facilities necessary to provide high-quality effluent. This amount is proposed to increase beyond Fiscal Year 2021 by the annual average increase in the adopted retail reclaimed water rates.

Tables 20 and 21 at the end of this report include a summary of the existing and proposed reclaimed water rates for the Forecast Period.

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.

Within the State of Florida, Section 163.31801 of the Florida Statutes authorizes the use of Impact Fees. The statute was generally developed based on case law before the Florida courts and broad grants of power including the home rule power of Florida counties and municipalities. Section 163.31801 of the Florida Statutes was created on June 14, 2006 and is referred to as the "Florida Impact Fee Act," which has been amended several times over the years. Within this section, the Legislature finds that Impact Fees are an important source of revenue for local government to use in funding the infrastructure necessitated by new growth. Section 163.31801 of the Florida Statutes further provides that an Impact Fee adopted by ordinance of a county or municipality or by resolution of a special district must, at a minimum:

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;
4. Require that notice be provided no less than ninety (90) days before the effective date of an ordinance or resolution imposing a new or increased Impact Fee;
5. Require an affidavit addressed to the Auditor General that the utility has complied with this statute;
6. Require certain audit disclosures specifically related to the collection and use of fees among other required information; and

7. Restricts the collection of Impact Fees to the time of permitting.

The City last updated the System Impact Fees in 2010, and City staff requested that we update the existing fees based on the actual expansion-related costs incurred by the System over time. 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 (the “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 275 gpd of wastewater system capacity per ERU. As discussed previously in this report, the City recently updated its water and wastewater master plans, and during the master planning process, the City’s consulting engineer reduced the wastewater system’s planned LOS to 250 gpd per ERU based on updated planning criteria provided by City staff. 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. The following table summarizes the proposed LOS per ERU used in the development of the proposed Impact Fees:

Proposed Level of Service per ERU [1]	
System	GPD (ADF)
Water	300
Wastewater	250

[1] Amounts per ERU used by the City’s consulting engineer to estimate future capacity needs of the System.
GPD = gallons per day
ADF = expressed on an average daily flow basis

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 \$353 million in total assets, and approximately \$214 million or 60% 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. In addition, as shown on Tables 26 and 27 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.

Since the existing Impact Fees have not been adjusted for approximately ten years, the calculated water and wastewater System Costs per ERU are significantly greater than the existing Impact Fees. Based on discussions with City staff, we recommend increasing the System Impact Fees by not greater than 25% as shown below:

	Impact Fees per ERU [1]		
	Water	Wastewater	Combined
Existing Fees	\$658	\$2,518	\$3,176
Calculated Fees [2]	\$828	\$3,675	\$4,503
Proposed Fees [2] [3]	\$823	\$3,148	\$3,971

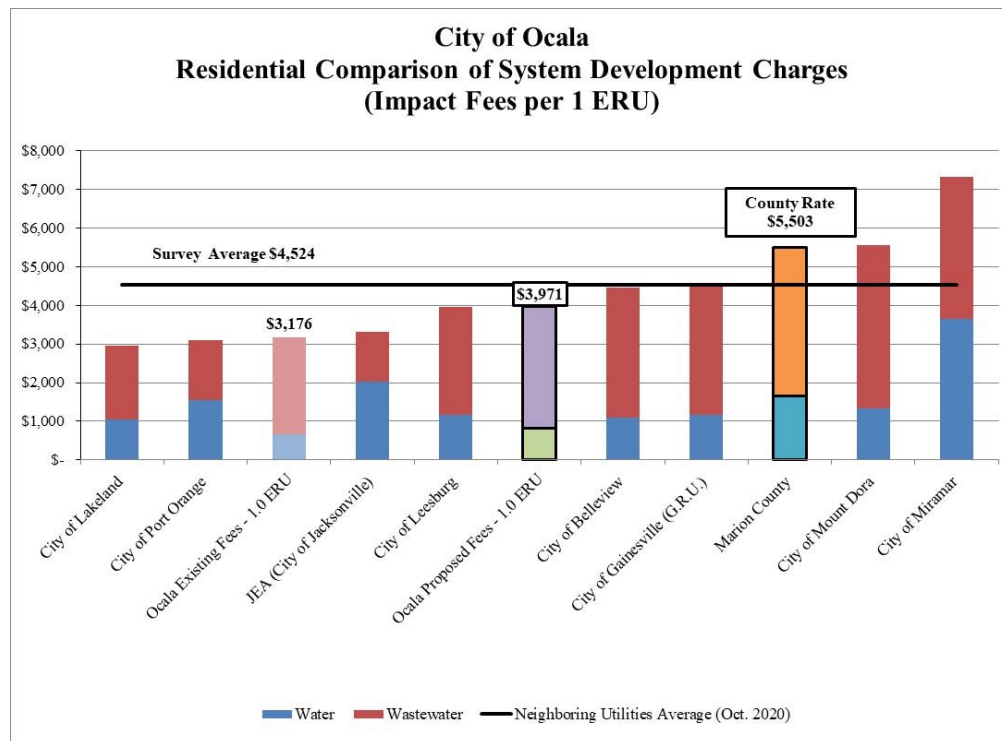
[1] Amounts derived from Tables 26 and 27.

[2] Calculated and Proposed Fees based on the proposed water and wastewater LOS of 300 gpd and 250 gpd per ERU.

[3] Florida Statutes require a 90-day notice to implement increases to the existing Impact Fees.

As shown above, and on Tables 26 and 27 at the end of this report, the existing water and wastewater Impact Fees are proposed to increase from \$3,176 to \$3,971 per ERU, which is approximately 12% less than the actual System Costs per ERU. In order to comply with Florida Statutes, we recommend implementing the proposed fees 90-days after the fees are adopted by the City Council. Table 28 at the end of this report provides a summary of the existing and proposed Impact Fees by customer class and service level, while Table 29 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), and meter test fees. To support this portion of the study, City staff developed a job costing workbook that itemizes each cost per service or job as shown on Tables 30 through 32 at the end of this report. Such costs consider the appropriate staffing levels, equipment needs, and materials and supplies for each service.

Since the existing fees have not been adjusted in more than ten years (since 2008), most of the proposed fee increases are greater than recent inflation. A summary of the proposed fees is shown on Table 30 at the end of this report. Since the proposed fees will be adopted by fee ordinance, the proposed charges are recommended for implementation on or after March 1, 2021.

Conclusions and Recommendations

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

Honorable Mayor and
Members of the City Council
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January 6, 2021
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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, 2021 through 2025.
2. The City should consider adopting the proposed monthly service rates and reclaimed water charges effective for bills rendered on or after February 1, 2021 and each October 1st thereafter.
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 must provide at least 90-days notice before implementing the updated Impact Fees and may not collect Impact Fees before the time of permitting.
 - b. The miscellaneous charges are recommended for implementation on or after March 1, 2021.
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.

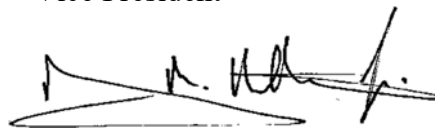
We appreciate the opportunity to be of service to the City.

Respectfully submitted,

Raftelis Financial Consultants, Inc.



Henry L. Thomas
Vice President



Murray M. Hamilton, Jr.
Senior Manager

HLT/mmh
Attachments

City of Ocala, Florida

Water and Wastewater Rate and Fee Study

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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]					
		2020	2021	2022	2023	2024	2025
WATER SYSTEM							
	Inside City						
1	Residential	\$4,546,020	\$4,629,870	\$4,671,644	\$4,713,417	\$4,755,190	\$4,796,593
2	General Service	2,731,975	2,747,381	2,753,987	2,759,387	2,766,667	2,774,609
3	Master Metered	1,099,119	1,103,949	1,108,778	1,113,608	1,118,438	1,123,268
4	Irrigation	463,497	463,497	463,497	463,497	463,497	463,497
5	Total Inside City	\$8,840,610	\$8,944,697	\$8,997,906	\$9,049,909	\$9,103,793	\$9,157,967
	Outside City						
6	Residential	\$381,892	\$381,892	\$381,892	\$381,892	\$381,892	\$381,892
7	General Service	216,621	216,621	216,621	216,621	216,621	216,621
8	Master Metered	353,593	353,593	353,593	353,593	353,593	353,593
9	Irrigation	4,985	4,985	4,985	4,985	4,985	4,985
10	Total Outside City	\$957,092	\$957,092	\$957,092	\$957,092	\$957,092	\$957,092
11	Water Availability Revenue	\$47,211	\$47,211	\$47,211	\$47,211	\$47,211	\$47,211
12	Budget Adjustments [2]	(461,238)	(228,827)	(230,051)	(231,247)	(232,486)	(233,732)
13	Additional Revenues from Expansion Areas	0	0	0	0	0	0
14	Total Water System	\$9,383,675	\$9,720,173	\$9,772,159	\$9,822,966	\$9,875,610	\$9,928,538
WASTEWATER SYSTEM							
	Inside City						
15	Residential	\$8,465,371	\$8,629,948	\$8,712,236	\$8,794,525	\$8,876,813	\$8,959,102
16	Commercial	6,597,016	6,647,594	6,664,955	6,685,595	6,707,681	6,729,805
17	Master Metered	3,114,750	3,128,438	3,142,125	3,155,812	3,169,499	3,183,186
18	Flat Rate	189,727	189,727	189,727	189,727	189,727	189,727
19	Total Inside City	\$18,366,865	\$18,595,706	\$18,709,043	\$18,825,659	\$18,943,721	\$19,061,820
	Outside City						
20	Residential	\$254,924	\$254,924	\$254,924	\$254,924	\$254,924	\$254,924
21	Commercial	234,807	234,807	234,807	234,807	234,807	234,807
22	Master Metered	875,256	875,256	875,256	875,256	875,256	875,256
23	Flat Rate	7,905	7,905	7,905	7,905	7,905	7,905
24	Total Outside City	\$1,372,892	\$1,372,892	\$1,372,892	\$1,372,892	\$1,372,892	\$1,372,892
25	Wastewater Availability Revenue	\$141,355	\$141,355	\$141,355	\$141,355	\$141,355	\$141,355
26	Budget Adjustments [2]	(780,799)	(321,759)	(323,573)	(325,438)	(327,327)	(329,217)
27	Additional Revenues from Expansion Areas	0	0	0	0	0	0
28	Total Wastewater System	\$19,100,313	\$19,788,194	\$19,899,718	\$20,014,468	\$20,130,641	\$20,246,850
29	Total Rate Revenue	\$28,483,988	\$29,508,368	\$29,671,877	\$29,837,433	\$30,006,251	\$30,175,389

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

[illegible]

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,			Projected Fiscal Year Ending September 30, [1]						
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Commercial Inside Total											
26	No. of Customers	4,388	4,409	4,453	4,474	4,495	4,516	4,527	4,538	4,549	4,560
27	No. of Units	10,516	10,560	10,961	11,011	11,061	11,111	11,151	11,191	11,231	11,271
28	Annual Consumption (CCF)	1,976,428	1,969,781	1,942,772	1,952,117	1,961,462	1,970,807	1,976,521	1,982,235	1,987,949	1,993,663
Commercial - Outside											
General Service											
29	Customer Growth	N/A	(2)	8	0	0	0	0	0	0	0
30	No. of Customers	229	227	235	235	235	235	235	235	235	235
31	Annual Consumption (CCF)	77,102	72,909	91,178	91,178	91,178	91,178	91,178	91,178	91,178	91,178
32	Avg. CCF per Customer	28.1	26.8	32.3	32.3	32.3	32.3	32.3	32.3	32.3	32.3
Master Metered											
33	Unit Growth	N/A	7	17	0	0	0	0	0	0	0
34	Customer Growth	N/A	0	1	0	0	0	0	0	0	0
35	No. of Customers	2	2	3	3	3	3	3	3	3	3
36	No. of Units	1,050	1,057	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074
37	Annual Consumption (CCF)	238,971	226,163	217,987	217,987	217,987	217,987	217,987	217,987	217,987	217,987
38	Avg. CCF per Unit	19.0	17.8	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9
Irrigation											
39	Customer Growth	N/A	1	2	0	0	0	0	0	0	0
40	No. of Customers	7	8	10	10	10	10	10	10	10	10
41	Annual Consumption (CCF)	1,263	1,856	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080
42	Avg. CCF per Customer	15.0	19.3	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Commercial Outside Total											
43	No. of Customers	238	237	248	248	248	248	248	248	248	248
44	No. of Units	1,286	1,292	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319
45	Annual Consumption (CCF)	317,336	300,928	310,245	310,245	310,245	310,245	310,245	310,245	310,245	310,245
Commercial Water Total											
46	No. of Customers	4,626	4,646	4,701	4,722	4,743	4,764	4,775	4,786	4,797	4,808
47	No. of Units	11,802	11,852	12,280	12,330	12,380	12,430	12,470	12,510	12,550	12,590
48	Annual Consumption (CCF)	2,293,764	2,270,709	2,253,016	2,262,362	2,271,707	2,281,052	2,286,766	2,292,480	2,298,194	2,303,908
Water Availability											
49	Customer Growth	N/A	(44)	(38)	0	0	0	0	0	0	0
50	No. of Customers	479	435	397	397	397	397	397	397	397	397

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,			Projected Fiscal Year Ending September 30, [1]						
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
51	No. of Customers	23,956	24,231	24,603	25,050	25,521	25,892	26,078	26,264	26,450	26,636
52	No. of Units	31,132	31,437	32,182	32,658	33,158	33,558	33,773	33,988	34,203	34,418
53	Annual CCF	4,308,999	4,335,057	4,233,191	4,285,924	4,341,102	4,386,095	4,409,633	4,433,171	4,456,709	4,480,246
Production											
54	Annual Gallons Sold (000s Gallons)	3,223,131	3,242,622	3,166,427	3,205,871	3,247,144	3,280,799	3,298,405	3,316,012	3,333,618	3,351,224
Water Loss & Unaccounted for:											
55	Percent	13.59%	19.24%	18.92%	18.92%	18.92%	18.92%	18.92%	18.92%	18.92%	18.92%
56	Amount (000s Gallons)	506,783	772,378	739,073	748,280	757,914	765,769	769,878	773,988	778,097	782,207
57	Water Production (000 Gal.)	3,729,914	4,015,000	3,905,500	3,954,151	4,005,058	4,046,568	4,068,284	4,090,000	4,111,715	4,133,431
58	Average Daily Flow (MGD)	10.219	11.000	10.700	10.833	10.973	11.086	11.146	11.205	11.265	11.324

Footnotes:

[1] Amounts estimated based on information provided by City staff. Future customer growth projected to decrease beginning in Fiscal Year 2022.

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

Projected Wastewater Customer Statistics

[illegible]

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,			Projected Fiscal Year Ending September 30, [1]						
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Master Metered - Outside											
27	Unit Growth	N/A	7	17	0	0	0	0	0	0	0
28	No. of Units	1,050	1,057	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074
29	Annual Revenue Flow (CCF)	163,800	164,892	167,544	167,544	167,544	167,544	167,544	167,544	167,544	167,544
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	7,443	7,469	7,841	7,871	7,901	7,931	7,961	7,991	8,021	8,051
32	Annual Revenue Flow (CCF)	624,096	626,556	654,768	656,928	659,088	661,248	663,408	665,568	667,728	669,888
Flat Rate - Inside											
33	Unit Growth	N/A	15	20	0	0	0	0	0	0	0
34	No. of Units	355	370	390	390	390	390	390	390	390	390
Flat Rate - Outside											
35	Unit Growth	N/A	3	4	0	0	0	0	0	0	0
36	No. of Units	6	9	13	13	13	13	13	13	13	13
Flat Rate Total											
37	No. of Units	361	379	403	403	403	403	403	403	403	403
Sewer Availability											
38	Customer Growth	N/A	(231)	(107)	0	0	0	0	0	0	0
39	No. of Customers	828	597	490	490	490	490	490	490	490	490
Total Wastewater System											
40	No. of Customers /Units	28,351	28,684	29,425	29,942	30,442	30,842	31,057	31,272	31,487	31,702
41	Annual Revenue Flow (CCF)	3,198,989	3,210,872	3,262,838	3,309,263	3,354,362	3,391,661	3,411,390	3,431,120	3,450,849	3,470,578
42	Total Wastewater Treated (000 gal.)	1,867,312	1,898,000	1,898,000	1,925,005	1,951,239	1,972,936	1,984,413	1,995,890	2,007,366	2,018,843
43	Average Daily Flow (MGD)	5.116	5.200	5.200	5.274	5.346	5.405	5.437	5.468	5.500	5.531

Footnotes:

[1] Amounts estimated based on information provided by City staff. Future customer growth projected to decrease beginning in Fiscal Year 2022.

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

Projected Other Operating Revenues

Line No.	Description	Adjusted [1] 2020	Adjusted [1] 2021	Escalation Reference	Projected Fiscal Year Ending September 30,			
					2022	2023	2024	2025
Water System								
	Other Operating Revenues							
1	Water Meter Installation [2]	\$200,242	\$148,446	Constant	\$74,223	\$74,223	\$74,223	\$74,223
2	Bulk Water Sales Revenue	30,000	23,704	Constant	23,704	23,704	23,704	23,704
3	Rent of City Property	24,693	25,887	Constant	25,887	25,887	25,887	25,887
4	Misc Unclassified and Other Items	10,660	3,500	Constant	3,500	3,500	3,500	3,500
5	Totals	\$265,594	\$201,537		\$127,314	\$127,314	\$127,314	\$127,314
Wastewater System								
	Other Operating Revenues							
6	Bulk Wastewater Sales Revenue (net)	5,340	4,558	Constant	4,558	4,558	4,558	4,558
7	Reuse Water	28,685	21,056	Constant	21,056	21,056	21,056	21,056
8	Rent of City Property	24,693	25,887	Constant	25,887	25,887	25,887	25,887
9	Industrial Waste	1,008,379	1,274,004	Constant	1,274,004	1,274,004	1,274,004	1,274,004
10	Misc Unclassified	10,660	3,500	Constant	3,500	3,500	3,500	3,500
11	Totals	\$1,077,756	\$1,329,005		\$1,329,005	\$1,329,005	\$1,329,005	\$1,329,005
12	Grand Total Other Operating Revenues	\$1,343,350	\$1,530,542		\$1,456,319	\$1,456,319	\$1,456,319	\$1,456,319

Footnotes

[1] Amounts based on the adopted budgets.

[2] As shown on Tables 2 and 3, new customer growth assumed to decrease by approximately half beginning in Fiscal Year 2022.

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]					
		2020	2021	2022	2023	2024	2025
1	Total Operating Expenses	\$21,570,156	\$21,595,109	\$23,029,637	\$23,942,083	\$24,673,439	\$25,438,056
	Debt Service:						
2	Existing Debt Service	\$6,597,903	\$6,628,892	\$6,624,121	\$6,617,680	\$6,617,250	\$6,612,360
3	Proposed Debt Service	0	0	0	0	0	0
4	Total Debt Service	\$6,597,903	\$6,628,892	\$6,624,121	\$6,617,680	\$6,617,250	\$6,612,360
	Other Revenue Requirements:						
5	Transfer to Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0
6	Transfer to R&R Fund	118,000	18,000	184,000	222,000	198,000	212,000
7	Capital Outlay Funded from Rates	918,381	1,007,524	1,155,090	1,204,711	1,279,091	1,317,640
8	Transfer to General Fund	3,011,962	3,111,129	3,619,260	3,916,989	4,241,449	4,593,986
9	Transfer to Water Resources Improvement Program Fund	0	0	500,000	500,000	500,000	500,000
10	Transfer to Construction Fund (Fund 308)	1,290,115	1,890,727	2,311,096	3,577,943	5,258,659	7,405,121
11	Total Other Revenue Requirements	\$5,338,458	\$6,027,380	\$7,769,446	\$9,421,643	\$11,477,199	\$14,028,747
12	Gross Revenue Requirements	\$33,506,517	\$34,251,381	\$37,423,205	\$39,981,406	\$42,767,888	\$46,079,163
	Less Income and Funds from Other Sources:						
13	Other Operating Revenue	\$1,343,350	\$1,530,542	\$1,456,319	\$1,456,319	\$1,456,319	\$1,456,319
14	Transfer from System Development Funds	0	500,000	500,000	500,000	500,000	500,000
15	Transfer from Operating Reserve	0	0	500,000	500,000	500,000	500,000
16	Interest Income	244,000	131,000	127,000	127,000	135,000	146,000
17	Total Income and Funds from Other Sources	\$1,587,350	\$2,161,542	\$2,583,319	\$2,583,319	\$2,591,319	\$2,602,319
18	Net Revenue Requirements	\$31,919,167	\$32,089,839	\$34,839,886	\$37,398,087	\$40,176,569	\$43,476,844
	Revenue from Existing Rates:						
19	Existing Water Rate Revenue	\$9,383,675	\$9,720,173	\$9,772,159	\$9,822,966	\$9,875,610	\$9,928,538
20	Existing Wastewater Rate Revenue	19,100,313	19,788,194	19,899,718	20,014,468	20,130,641	20,246,850
21	Revenue from Existing Rates	\$28,483,988	\$29,508,368	\$29,671,877	\$29,837,433	\$30,006,251	\$30,175,389
22	Revenue Surplus/(Deficiency) Before Add'l Adjustment:	(\$3,435,178)	(\$2,581,472)	(\$5,168,009)	(\$7,560,654)	(\$10,170,318)	(\$13,301,455)
23	Percent	(12.1%)	(8.7%)	(17.4%)	(25.3%)	(33.9%)	(44.1%)
	Rate Adjustments:						
	Percent Adjustment Proposed						
24	Water System	0.0%	8.0%	8.0%	8.0%	8.0%	8.0%
25	Wastewater System	0.0%	8.0%	8.0%	8.0%	8.0%	8.0%
26	Effective Month	January	February	October	October	October	October
27	% of Current Year Effective	75.00%	66.67%	100.00%	100.00%	100.00%	100.00%
28	Total Revenue from Current Year Adjustment	\$0	\$1,573,780	\$2,563,650	\$2,784,191	\$3,023,939	\$3,284,263
29	Total Revenue from Prior Year Rate Adjustment	0	0	2,373,750	4,964,949	7,792,983	10,877,894
30	Total Revenue from Proposed Rate Adjustments	\$0	\$1,573,780	\$4,937,400	\$7,749,139	\$10,816,922	\$14,162,157
31	Total Revenue From Rates	\$28,483,988	\$31,082,147	\$34,609,277	\$37,586,573	\$40,823,173	\$44,337,546
32	Revenue Surplus/(Deficiency)	(\$3,435,178)	(\$1,007,692)	(\$230,609)	\$188,486	\$646,604	\$860,702
33	Percent	(12.1%)	(3.2%)	(0.7%)	0.5%	1.6%	1.9%

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]					
			2020	2021	2022	2023	2024	2025
Projected Unappropriated Reserve Balances [2]								
34	Operating Fund (455) - Working Capital	(U)	\$5,300,218	\$4,472,526	\$3,921,917	\$3,790,403	\$4,117,007	\$4,657,709
35	Capital Reserve Contingency Fund (455)	(U)	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
36	Water Resources Improvement Program Fund (455)	(U)	0	0	500,000	1,000,000	1,500,000	2,000,000
37	Reserve For Capital Replacement (455)	(U)	300,000	300,000	300,000	300,000	300,000	300,000
38	Renewal & Replacement Fund (Min. Bal.) (656)	(R)	1,566,661	1,584,661	1,768,661	1,990,661	2,188,661	2,400,661
39	Water and Sewer Construction Fund (308)	(R)	179,273	822,267	0	0	0	0
40	Water System Development Fund (615)	(R)	1,234,695	1,468,226	1,462,211	1,450,561	1,429,219	1,407,878
41	Sewer System Development Fund (616)	(R)	5,265,882	5,663,769	4,696,544	3,688,419	2,604,685	1,509,952
42	Total Cash		\$16,346,729	\$16,811,449	\$15,149,333	\$14,720,044	\$14,639,573	\$14,776,200
43	Operating Fund (Only) - Days of Operating Expenses		90	76	62	58	61	67
44	Total Fund 455 - Days of Operating Expenses [*]		137	123	114	116	125	136
45	Minimum Requirement - 25% of Operating Budget		90	90	90	90	90	90
46	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 [**]								
47	Total Fund 455 - Including Working Capital		\$8,100,218	\$7,272,526	\$7,221,917	\$7,590,403	\$8,417,007	\$9,457,709
48	Less Adjustment for Additional Working Capital		(4,985,501)	(4,985,501)	(4,985,501)	(4,985,501)	(4,985,501)	(4,985,501)
49	Net Available Cash & Investments - Fund 455		\$3,114,717	\$2,287,025	\$2,236,416	\$2,604,902	\$3,431,506	\$4,472,208
50	Total Fund 455 - Days of Operating Expenses		53	39	35	40	51	64
[**] Defined as Accounts Receivable Less Accounts Payable.								
51	Projected Debt Service Coverage - All-in Debt (Min. Target 1.50) [3]		1.29	1.68	1.99	2.30	2.68	3.10

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,					
			2020	2021	2022	2023	2024	2025
1	Total Operating Expenses	[1]	\$9,429,220	\$10,026,740	\$10,654,701	\$11,010,203	\$11,339,027	\$11,683,088
	Debt Service:							
2	Existing Debt Service	[2]	\$1,406,311	\$1,274,448	\$1,272,383	\$1,269,851	\$1,267,351	\$1,264,544
3	Proposed Water and Wastewater SRF, Series 2021	[3]	0	0	0	0	0	0
4	Proposed Water and Wastewater SRF, Series 2022	[3]	0	0	0	0	0	0
5	Proposed Water and Wastewater SRF, Series 2023	[3]	0	0	0	0	0	0
6	Proposed Water and Wastewater SRF, Series 2024	[3]	0	0	0	0	0	0
7	Total Debt Service		\$1,406,311	\$1,274,448	\$1,272,383	\$1,269,851	\$1,267,351	\$1,264,544
	Other Revenue Requirements:							
8	Transfer to Operating Reserve	[3]	\$0	\$0	\$0	\$0	\$0	\$0
9	Transfer to R&R Fund	[4]	59,000	9,000	92,000	111,000	99,000	106,000
10	Capital Outlay Funded from Rates		345,631	538,651	636,085	607,012	714,211	683,400
11	Transfer to General Fund		992,251	1,024,818	1,191,970	1,289,536	1,395,939	1,511,549
12	Transfer to Water Resources Improvement Program Fund		0	0	225,000	225,000	225,000	225,000
13	Transfer to Construction Fund (Fund 308)		131,600	717,015	950,527	1,804,966	2,841,910	6,052,259
14	Total Other Revenue Requirements		\$1,528,482	\$2,289,484	\$3,095,581	\$4,037,515	\$5,276,059	\$8,578,208
15	Gross Revenue Requirements		\$12,364,013	\$13,590,672	\$15,022,665	\$16,317,568	\$17,882,437	\$21,525,840
	Less Income and Funds from Other Sources:							
16	Other Operating Revenue		\$265,594	\$201,537	\$127,314	\$127,314	\$127,314	\$127,314
17	Credits - Contribution for Economic Development	[5]	0	0	0	0	0	0
18	Transfer from Water System Development Fund		0	0	0	0	0	0
19	Transfer from Operating Reserve		0	0	225,000	225,000	225,000	225,000
20	Interest Income	[6]	89,640	43,598	44,096	46,913	52,892	59,861
21	Total Income and Funds from Other Sources		\$355,234	\$245,135	\$396,410	\$399,227	\$405,206	\$412,175
22	Net Revenue Requirements		\$12,008,779	\$13,345,537	\$14,626,256	\$15,918,341	\$17,477,231	\$21,113,665
23	Revenue from Existing Rates	[7]	\$9,383,675	\$9,720,173	\$9,772,159	\$9,822,966	\$9,875,610	\$9,928,538
24	Revenue Surplus/(Deficiency) Before Adjustment:		(\$2,625,104)	(\$3,625,364)	(\$4,854,097)	(\$6,095,375)	(\$7,601,622)	(\$11,185,127)
25	Percent		(28.0%)	(37.3%)	(49.7%)	(62.1%)	(77.0%)	(112.7%)
	Rate Adjustments:							
26	Percent Adjustment Proposed	[8]	0.0%	8.0%	8.0%	8.0%	8.0%	8.0%
27	Effective Month		January	February	October	October	October	October
28	% of Current Year Effective		75.00%	66.67%	100.00%	100.00%	100.00%	100.00%
29	Total Revenue From Current Year Adjustments		\$0	\$518,409	\$844,315	\$916,601	\$995,234	\$1,080,613
30	Total Revenue From Prior Year Adjustments		0	0	781,773	1,634,541	2,564,814	3,579,128
31	Total Revenue From Rate Adjustments		\$0	\$518,409	\$1,626,087	\$2,551,142	\$3,560,048	\$4,659,742
32	Total Revenue From Rates		\$9,383,675	\$10,238,582	\$11,398,246	\$12,374,108	\$13,435,658	\$14,588,280
33	Revenue Surplus/(Deficiency)		(\$2,625,104)	(\$3,106,955)	(\$3,228,010)	(\$3,544,233)	(\$4,041,573)	(\$6,525,385)
34	Percent		(28.0%)	(30.3%)	(28.3%)	(28.6%)	(30.1%)	(44.7%)

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

Projected Net Water Revenue Requirements

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	2020	2021	2022	2023	2024	2025
Series 2014A Revenue Refunding Bond	\$380,187	\$73,282	\$73,157	\$73,031	\$72,905	\$72,780
Series 2014 B Revenue Refunding Bond	156,960	156,774	156,176	155,791	155,302	154,401
Series 2015 Revenue Refunding Bonds	820,454	806,704	804,958	802,685	799,887	797,369
Series 2017 Revenue Refunding Bond	48,710	237,688	238,093	238,343	239,257	239,994
Total Existing Debt Service	<u>\$1,406,311</u>	<u>\$1,274,448</u>	<u>\$1,272,383</u>	<u>\$1,269,851</u>	<u>\$1,267,351</u>	<u>\$1,264,544</u>

- [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.
- [7] Amounts derived from Table 1 and based upon the projected customer and usage forecast contained in Table 2 and the City's current rates.
- [8] Amounts reflect proposed system-wide increases to existing water rates.

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,					
			2020	2021	2022	2023	2024	2025
1	Total Operating Expenses	[1]	\$12,140,936	\$11,568,369	\$12,374,936	\$12,931,880	\$13,334,413	\$13,754,967
	Debt Service:							
2	Existing Debt Service	[2]	\$5,191,591	\$5,354,444	\$5,351,738	\$5,347,830	\$5,349,899	\$5,347,816
3	Proposed Water and Wastewater SRF, Series 2021	[3]	0	0	0	0	0	0
4	Proposed Water and Wastewater SRF, Series 2022	[3]	0	0	0	0	0	0
5	Proposed Water and Wastewater SRF, Series 2023	[3]	0	0	0	0	0	0
6	Proposed Water and Wastewater SRF, Series 2024	[3]	0	0	0	0	0	0
7	Total Debt Service		\$5,191,591	\$5,354,444	\$5,351,738	\$5,347,830	\$5,349,899	\$5,347,816
	Other Revenue Requirements:							
8	Transfer to Operating Reserve	[3]	\$0	\$0	\$0	\$0	\$0	\$0
9	Transfer to R&R Fund	[4]	59,000	9,000	92,000	111,000	99,000	106,000
10	Capital Outlay Funded from Rates		572,750	468,873	519,006	597,699	564,880	634,240
11	Transfer to General Fund		2,019,711	2,086,311	2,427,290	2,627,453	2,845,510	3,082,437
12	Transfer to Water Resources Improvement Program Fund		0	0	275,000	275,000	275,000	275,000
13	Transfer to Construction Fund (Fund 308)		1,158,515	1,173,712	1,360,570	1,772,976	2,416,749	1,352,862
14	Total Other Revenue Requirements		\$3,809,976	\$3,737,896	\$4,673,865	\$5,384,128	\$6,201,139	\$5,450,539
15	Gross Revenue Requirements		\$21,142,503	\$20,660,709	\$22,400,539	\$23,663,838	\$24,885,451	\$24,553,323
	Less Income and Funds from Other Sources:							
16	Other Operating Revenue (Including Industrial Waste Revenue)		\$1,077,756	\$1,329,005	\$1,329,005	\$1,329,005	\$1,329,005	\$1,329,005
17	Credits - Contribution for Economic Development	[5]	0	0	0	0	0	0
18	Transfer from Wastewater System Development Fund		0	500,000	500,000	500,000	500,000	500,000
19	Transfer from Operating Reserve		0	0	275,000	275,000	275,000	275,000
20	Interest Income	[6]	154,360	87,402	82,904	80,087	82,108	86,139
21	Total Income and Funds from Other Sources		\$1,232,116	\$1,916,407	\$2,186,909	\$2,184,092	\$2,186,113	\$2,190,144
22	Net Revenue Requirements		\$19,910,387	\$18,744,302	\$20,213,630	\$21,479,746	\$22,699,338	\$22,363,178
23	Revenue from Existing Rates	[7]	\$19,100,313	\$19,788,194	\$19,899,718	\$20,014,468	\$20,130,641	\$20,246,850
24	Revenue Surplus/(Deficiency) Before Adjustment:		(\$810,074)	\$1,043,892	(\$313,912)	(\$1,465,278)	(\$2,568,697)	(\$2,116,328)
25	Percent		(4.2%)	5.3%	(1.6%)	(7.3%)	(12.8%)	(10.5%)
	Rate Adjustments:							
26	Percent Adjustment Proposed	[8]	0.0%	8.0%	8.0%	8.0%	8.0%	8.0%
27	Effective Month		January	February	October	October	October	October
28	% of Current Year Effective		75.00%	66.67%	100.00%	100.00%	100.00%	100.00%
29	Total Revenue From Current Year Adjustments		\$0	\$1,055,370	\$1,719,336	\$1,867,590	\$2,028,705	\$2,203,649
30	Total Revenue From Prior Year Adjustments		0	0	1,591,977	3,330,407	5,228,169	7,298,766
31	Total Revenue From Rate Adjustments		\$0	\$1,055,370	\$3,311,313	\$5,197,997	\$7,256,874	\$9,502,415
32	Total Revenue From Rates		\$19,100,313	\$20,843,565	\$23,211,031	\$25,212,465	\$27,387,515	\$29,749,266
33	Revenue Surplus/(Deficiency)		(\$810,074)	\$2,099,263	\$2,997,401	\$3,732,719	\$4,688,177	\$7,386,088
34	Percent		(4.2%)	10.1%	12.9%	14.8%	17.1%	24.8%

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

Projected Net Wastewater Revenue Requirements

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,					
	2020	2021	2022	2023	2024	2025
Series 2014A Revenue Refunding Bonds	\$2,394,904	\$461,625	\$460,834	\$460,042	\$459,250	\$458,458
Series 2014 B Revenue Refunding Bonds	988,732	987,561	983,792	981,369	978,290	972,614
Series 2015 Revenue Refunding Bonds	1,261,917	1,240,767	1,238,082	1,234,587	1,230,283	1,226,411
Series 2017 Revenue Refunding Bonds	546,039	2,664,491	2,669,030	2,671,832	2,682,076	2,690,333
Total Existing Debt Service	<u>\$5,191,591</u>	<u>\$5,354,444</u>	<u>\$5,351,738</u>	<u>\$5,347,830</u>	<u>\$5,349,899</u>	<u>\$5,347,816</u>

- [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.
- [7] Amounts derived from Table 1 and based upon the projected customer and usage forecast contained in Table 3 and the City's current rates.
- [8] Amounts reflect projected system-wide increases to existing wastewater rates.

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

Allocation of Estimated Fiscal Year 2020 Operating Expenses - Amended

Line No.	Description	Amended [1]	Adjustments [2]	Adjusted	Basis [3]	Allocation Percentages		Adjusted 2020	
		2020		2020		Water	Wastewater	Water	Wastewater
Administration - 030 536 / 805-999									
Personnel Costs									
1	Accrued Payroll Expenses	\$0	\$0	\$0	Salaries	47.9%	52.1%	\$0	\$0
2	Salaries - Regular	620,106	0	620,106	Salaries	47.9%	52.1%	296,822	323,284
3	Salaries - Overtime	5,000	0	5,000	Salaries	47.9%	52.1%	2,393	2,607
4	Salaries - Part-time	29,400	0	29,400	Salaries	47.9%	52.1%	14,073	15,327
5	Salaries - Longevity	0	0	0	Salaries	47.9%	52.1%	0	0
6	FICA Taxes	50,734	0	50,734	Salaries	47.9%	52.1%	24,285	26,449
7	Retirement Contribution	26,992	0	26,992	Salaries	47.9%	52.1%	12,920	14,072
8	Insurance - Life & Health	86,753	0	86,753	Salaries	47.9%	52.1%	41,526	45,227
9	Workers Compensation / OPEB	1,392	0	1,392	Salaries	47.9%	52.1%	666	726
10	Unemployment Compensation	0	0	0	Salaries	47.9%	52.1%	0	0
11	Disability Income	0	0	0	Salaries	47.9%	52.1%	0	0
12	Executive Life Insurance	234	0	234	Salaries	47.9%	52.1%	112	122
13	Executive Car Allowance	10,200	0	10,200	Salaries	47.9%	52.1%	4,882	5,318
14	Employee Student Loan Program	2,400	0	2,400	Salaries	47.9%	52.1%	1,149	1,251
15	Total Personnel Costs	\$833,211	\$0	\$833,211				\$398,828	\$434,383
Operating Services									
16	Advertising - Promotional Activities	\$2,200	\$0	\$2,200	Salaries	47.9%	52.1%	\$1,053	\$1,147
17	Advertising	0	0	0	Salaries	47.9%	52.1%	0	0
18	Publications	28,600	0	28,600	Salaries	47.9%	52.1%	13,690	14,910
19	Allocation - MIS	0	0	0	Salaries	47.9%	52.1%	0	0
20	Dues & Subscriptions	0	0	0	Salaries	47.9%	52.1%	0	0
21	Allocation - Information Technology	45,285	0	45,285	Salaries	47.9%	52.1%	21,676	23,609
22	Allocation - Ocala Fiber Optic	97,481	0	97,481	Salaries	47.9%	52.1%	46,661	50,820
23	Allocation - Special Ins.	0	0	0	Salaries	47.9%	52.1%	0	0
24	Allocation - Genl/Auto Ins.	0	0	0	Salaries	47.9%	52.1%	0	0
25	Allocation - Risk Mgmt.	0	0	0	Salaries	47.9%	52.1%	0	0
26	Allocation - Info. & Publ.	0	0	0	Salaries	47.9%	52.1%	0	0
27	Allocation - Records Mgmt.	0	0	0	Salaries	47.9%	52.1%	0	0
28	Mandated Disposal Items	0	0	0	Salaries	47.9%	52.1%	0	0
29	Payments - Other Govt.	0	0	0	Salaries	47.9%	52.1%	0	0
30	Printing & Binding	2,500	0	2,500	Salaries	47.9%	52.1%	1,197	1,303
31	Copy Contract	4,607	0	4,607	Salaries	47.9%	52.1%	2,205	2,402
32	Professional Services - Eng. / Arch.	0	0	0	Salaries	47.9%	52.1%	0	0
33	Professional Services - Legal / Audit	65,000	0	65,000	Salaries	47.9%	52.1%	31,113	33,887
34	Professional Services - Other	188,557	0	188,557	Salaries	47.9%	52.1%	90,255	98,302
35	Relocation Expense	0	0	0	Salaries	47.9%	52.1%	0	0
36	Rentals and Leases	31,000	0	31,000	Salaries	47.9%	52.1%	14,839	16,161
37	Alloc - Courier Services	0	0	0	Salaries	47.9%	52.1%	0	0
38	Allocation - Facilities Maint.	0	0	0	Salaries	47.9%	52.1%	0	0
39	Allocation - Central Svc	0	0	0	Salaries	47.9%	52.1%	0	0
40	Allocation - 800MHz System	3,731	0	3,731	Salaries	47.9%	52.1%	1,786	1,945
41	Repair and Maintenance - Fuel	0	0	0	Salaries	47.9%	52.1%	0	0
42	Repair and Maintenance	2,280	0	2,280	Salaries	47.9%	52.1%	1,091	1,189
43	Fleet Maintenance	5,100	0	5,100	Salaries	47.9%	52.1%	2,441	2,659
44	Facilities Maintenance	8,027	0	8,027	Salaries	47.9%	52.1%	3,842	4,185
45	Supplies - Cleaning	0	0	0	Salaries	47.9%	52.1%	0	0
46	Supplies - Office	5,200	0	5,200	Salaries	47.9%	52.1%	2,489	2,711
47	Supplies - Operating	19,829	0	19,829	Salaries	47.9%	52.1%	9,491	10,338
48	Supplies - Plaques & CFT	0	0	0	Salaries	47.9%	52.1%	0	0
49	Supplies - Postage	6,400	0	6,400	Salaries	47.9%	52.1%	3,063	3,337
50	Supplies - Small Tools & Equip.	0	0	0	Salaries	47.9%	52.1%	0	0
51	Supplies - Fuel	2,109	0	2,109	Salaries	47.9%	52.1%	1,010	1,099
52	Supplies - Computer Software	0	0	0	Salaries	47.9%	52.1%	0	0
53	Travel & Per Diem	20,000	0	20,000	Salaries	47.9%	52.1%	9,573	10,427
54	Training	0	0	0	Salaries	47.9%	52.1%	0	0
55	Communication Services	2,658	0	2,658	Salaries	47.9%	52.1%	1,272	1,386
56	Other Current Charges and Obligations	39,565	0	39,565	Salaries	47.9%	52.1%	18,938	20,627
57	Other Services	31,000	0	31,000	Salaries	47.9%	52.1%	14,839	16,161
58	Replace Charge - Autos/Equip.	0	0	0	Salaries	47.9%	52.1%	0	0
59	Utilities	30,000	0	30,000	Salaries	47.9%	52.1%	14,360	15,640
60	Land and Improvement O/T BLDGS	17,500	(17,500)	0	Salaries	47.9%	52.1%	0	0
61	Other Mach & Equip.	52,056	(52,056)	0	Salaries	47.9%	52.1%	0	0
62	Total Operating Services	\$710,685	(\$69,556)	\$641,129				\$306,885	\$334,244
63	Total Administration	\$1,543,896	(\$69,556)	\$1,474,340				\$705,713	\$768,627
Central Lines Maintenance - Water - 300 533									
Personnel Costs									
64	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-W	100.0%	0.0%	\$0	\$0
65	Salaries - Regular	1,277,605	0	1,277,605	Direct-W	100.0%	0.0%	1,277,605	0
66	Salaries - Overtime	143,998	0	143,998	Direct-W	100.0%	0.0%	143,998	0
67	Salaries - Part-time	0	0	0	Direct-W	100.0%	0.0%	0	0

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

Allocation of Estimated Fiscal Year 2020 Operating Expenses - Amended

Line No.	Description	Amended [1]	Adjustments [2]	Adjusted	Basis [3]	Allocation Percentages		Adjusted 2020	
		2020		2020		Water	Wastewater	Water	Wastewater
68	Salaries - Longevity	0	0	0	Direct-W	100.0%	0.0%	0	0
69	Incentive Awards / Shoe Belt Allowance	0	0	0	Direct-W	100.0%	0.0%	0	0
70	FICA Taxes	110,162	0	110,162	Direct-W	100.0%	0.0%	110,162	0
71	Retirement Contribution	96,338	0	96,338	Direct-W	100.0%	0.0%	96,338	0
72	Insurance - Life & Health	310,695	0	310,695	Direct-W	100.0%	0.0%	310,695	0
73	Workers Compensation / OPEB	57,238	0	57,238	Direct-W	100.0%	0.0%	57,238	0
74	Unemployment Compensation	0	0	0	Direct-W	100.0%	0.0%	0	0
75	Disability Income	0	0	0	Direct-W	100.0%	0.0%	0	0
76	O/T Meals / Meal Allow.	0	0	0	Direct-W	100.0%	0.0%	0	0
77	Additional Personnel	0	0	0	Direct-W	100.0%	0.0%	0	0
78	Total Personnel Costs	\$1,996,036	\$0	\$1,996,036				\$1,996,036	\$0
Operating Services									
79	Publications	\$3,875	\$0	\$3,875	Direct-W	100.0%	0.0%	\$3,875	\$0
80	Dues & Subscriptions	0	0	0	Direct-W	100.0%	0.0%	0	0
81	Allocation - Gen./Auto Ins.	0	0	0	Direct-W	100.0%	0.0%	0	0
82	Loss on Inventory	0	0	0	Direct-W	100.0%	0.0%	0	0
83	Printing and Binding	0	0	0	Direct-W	100.0%	0.0%	0	0
84	Professional Services - Other	0	0	0	Direct-W	100.0%	0.0%	0	0
85	Rentals and Leases	23,963	0	23,963	Direct-W	100.0%	0.0%	23,963	0
86	Allocation - 800MHz System	17,721	0	17,721	Direct-W	100.0%	0.0%	17,721	0
87	Repair and Maintenance	1,379,974	0	1,379,974	Direct-W	100.0%	0.0%	1,379,974	0
88	Fleet Maintenance	189,000	0	189,000	Direct-W	100.0%	0.0%	189,000	0
89	Repair and Maintenance - Bld/Grnd	0	0	0	Direct-W	100.0%	0.0%	0	0
90	Repair and Maintenance - Other Equip	0	0	0	Direct-W	100.0%	0.0%	0	0
91	Utility Services	13,000	0	13,000	Direct-W	100.0%	0.0%	13,000	0
92	Other Services	249,200	0	249,200	Direct-W	100.0%	0.0%	249,200	0
93	Allocation - Information Technology	135,856	0	135,856	Direct-W	100.0%	0.0%	135,856	0
94	Supplies - Chem & AMM	0	0	0	Direct-W	100.0%	0.0%	0	0
95	Supplies - Cleaning	0	0	0	Direct-W	100.0%	0.0%	0	0
96	Supplies - Office	1,000	0	1,000	Direct-W	100.0%	0.0%	1,000	0
97	Supplies - Other	53,500	0	53,500	Direct-W	100.0%	0.0%	53,500	0
98	Supplies - Fuel	124,676	0	124,676	Direct-W	100.0%	0.0%	124,676	0
99	Supplies - Small Tools & Equip.	0	0	0	Direct-W	100.0%	0.0%	0	0
100	Supplies - Str Repair	0	0	0	Direct-W	100.0%	0.0%	0	0
101	Supplies - Books, Publications, Subscriptions	0	0	0	Direct-W	100.0%	0.0%	0	0
102	Supp-Sm PC Equip/Software	0	0	0	Direct-W	100.0%	0.0%	0	0
103	Interest	0	0	0	Direct-W	100.0%	0.0%	0	0
104	Training	10,445	0	10,445	Direct-W	100.0%	0.0%	10,445	0
105	Road Materials & Supplies	52,000	0	52,000	Direct-W	100.0%	0.0%	52,000	0
106	Communication Services	9,725	0	9,725	Direct-W	100.0%	0.0%	9,725	0
107	User Charge - Autos/Equip.	0	0	0	Direct-W	100.0%	0.0%	0	0
108	Improv O/T Bldgs	0	0	0	Direct-W	100.0%	0.0%	0	0
109	Other Mach & Equip.	6,000	(6,000)	0	Direct-W	100.0%	0.0%	0	0
110	Total Operating Services	\$2,269,935	(\$6,000)	\$2,263,935				\$2,263,935	\$0
111	Total Central Lines Maintenance - Water	\$4,265,971	(\$6,000)	\$4,259,971				\$4,259,971	\$0
Water Distribution Plant - 301 533									
Personnel Costs									
112	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-W	100.0%	0.0%	\$0	\$0
113	Salaries - Regular	481,629	0	481,629	Direct-W	100.0%	0.0%	481,629	0
114	Salaries - Overtime	21,800	0	21,800	Direct-W	100.0%	0.0%	21,800	0
115	Salaries - Part-time	0	0	0	Direct-W	100.0%	0.0%	0	0
116	Salaries - Longevity	0	0	0	Direct-W	100.0%	0.0%	0	0
117	FICA Taxes	38,512	0	38,512	Direct-W	100.0%	0.0%	38,512	0
118	Retirement Contribution	37,386	0	37,386	Direct-W	100.0%	0.0%	37,386	0
119	Insurance - Life & Health	94,150	0	94,150	Direct-W	100.0%	0.0%	94,150	0
120	Workers Compensation / OPEB	18,335	0	18,335	Direct-W	100.0%	0.0%	18,335	0
121	Unemployment Compensation	0	0	0	Direct-W	100.0%	0.0%	0	0
122	Disability Income	0	0	0	Direct-W	100.0%	0.0%	0	0
123	Car Allowance / Shoe Allowance	0	0	0	Direct-W	100.0%	0.0%	0	0
124	O/T Meals / Meal Allow.	0	0	0	Direct-W	100.0%	0.0%	0	0
125	Additional Personnel	0	0	0	Direct-W	100.0%	0.0%	0	0
126	Total Personnel Costs	\$691,812	\$0	\$691,812				\$691,812	\$0
Operating Services									
127	Advertising - Promotional Activities	\$0	\$0	\$0	Direct-W	100.0%	0.0%	\$0	\$0
128	Publications	1,200	0	1,200	Direct-W	100.0%	0.0%	1,200	0
129	Dues & Subscriptions	0	0	0	Direct-W	100.0%	0.0%	0	0
130	Allocation - Property Ins.	0	0	0	Direct-W	100.0%	0.0%	0	0
131	Allocation - Genl/Auto Ins.	0	0	0	Direct-W	100.0%	0.0%	0	0
132	Allocation -800 Mhz	2,332	0	2,332	Direct-W	100.0%	0.0%	2,332	0
133	Copy Contract	745	0	745	Direct-W	100.0%	0.0%	745	0
134	Professional Services - Other	0	0	0	Direct-W	100.0%	0.0%	0	0

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

Allocation of Estimated Fiscal Year 2020 Operating Expenses - Amended

Line No.	Description	Amended [1]	Adjustments [2]	Adjusted	Basis [3]	Allocation Percentages		Adjusted 2020	
		2020		2020		Water	Wastewater	Water	Wastewater
135	Printing & Binding	0	0	0	Direct-W	100.0%	0.0%	0	0
136	Allocation - Information Technology	40,757	0	40,757	Direct-W	100.0%	0.0%	40,757	0
137	Repair and Maintenance	15,200	0	15,200	Direct-W	100.0%	0.0%	15,200	0
138	Fleet Maintenance	13,500	0	13,500	Direct-W	100.0%	0.0%	13,500	0
139	Repair and Maintenance - Bld/Grnd	0	0	0	Direct-W	100.0%	0.0%	0	0
140	Repair and Maintenance - Other	0	0	0	Direct-W	100.0%	0.0%	0	0
141	Repair and Maintenance - Radio	0	0	0	Direct-W	100.0%	0.0%	0	0
142	Supplies - Chem & Amm	0	0	0	Direct-W	100.0%	0.0%	0	0
143	Supplies - Cleaning	0	0	0	Direct-W	100.0%	0.0%	0	0
144	Supplies - Office	2,710	0	2,710	Direct-W	100.0%	0.0%	2,710	0
145	Supplies - Operating	0	0	0	Direct-W	100.0%	0.0%	0	0
146	Supplies - Fuel	12,541	0	12,541	Direct-W	100.0%	0.0%	12,541	0
147	Supplies - Small Tools & Equip.	0	0	0	Direct-W	100.0%	0.0%	0	0
148	Supplies - Sundry	0	0	0	Direct-W	100.0%	0.0%	0	0
149	Supplies - Books, Publications, Subscriptions	0	0	0	Direct-W	100.0%	0.0%	0	0
150	Supplies - Other	831,345	0	831,345	Direct-W	100.0%	0.0%	831,345	0
151	Travel & Per Diem	8,200	0	8,200	Direct-W	100.0%	0.0%	8,200	0
152	Other Services	55,690	0	55,690	Direct-W	100.0%	0.0%	55,690	0
153	Communication Services	1,695	0	1,695	Direct-W	100.0%	0.0%	1,695	0
154	User Charge - Autos/Equip.	0	0	0	Direct-W	100.0%	0.0%	0	0
155	Utilities	609,830	0	609,830	Direct-W	100.0%	0.0%	609,830	0
156	Improv O/T Bldgs	0	0	0	Direct-W	100.0%	0.0%	0	0
157	Other Mach & Equip.	6,000	(6,000)	0	Direct-W	100.0%	0.0%	0	0
158	Total Operating Services	\$1,601,745	(\$6,000)	\$1,595,745				\$1,595,745	\$0
159	Total Water Distribution Plant	\$2,293,557	(\$6,000)	\$2,287,557				\$2,287,557	\$0
Central Lines Maintenance - Sewer - 300 535									
Personnel Costs									
160	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
161	Salaries - Regular	0	0	0	Direct-S	0.0%	100.0%	0	0
162	Salaries - Overtime	0	0	0	Direct-S	0.0%	100.0%	0	0
163	Salaries - Longevity	0	0	0	Direct-S	0.0%	100.0%	0	0
164	FICA Taxes	0	0	0	Direct-S	0.0%	100.0%	0	0
165	Retirement Contribution	0	0	0	Direct-S	0.0%	100.0%	0	0
166	Insurance - Life & Health	0	0	0	Direct-S	0.0%	100.0%	0	0
167	Workers Compensation / OPEB	0	0	0	Direct-S	0.0%	100.0%	0	0
168	Disability Income	0	0	0	Direct-S	0.0%	100.0%	0	0
169	O/T Meals / Meal Allow.	0	0	0	Direct-S	0.0%	100.0%	0	0
170	Additional Personnel	0	0	0	Direct-S	0.0%	100.0%	0	0
171	Total Personnel Costs	\$0	\$0	\$0				\$0	\$0
Operating Services									
172	Publications	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
173	Dues & Subscriptions	0	0	0	Direct-S	0.0%	100.0%	0	0
174	Allocation - Gen./Auto Ins.	0	0	0	Direct-S	0.0%	100.0%	0	0
175	Payments - Other Govt	0	0	0	Direct-S	0.0%	100.0%	0	0
176	Printing & Binding	0	0	0	Direct-S	0.0%	100.0%	0	0
177	Professional Services - Other	0	0	0	Direct-S	0.0%	100.0%	0	0
178	Rental - Equip. & Land	0	0	0	Direct-S	0.0%	100.0%	0	0
179	Allocation -Gen./Auto Ins	0	0	0	Direct-S	0.0%	100.0%	0	0
180	Repair and Maintenance	309,385	0	309,385	Direct-S	0.0%	100.0%	0	309,385
181	Repair and Maintenance - Bld/Grnd	0	0	0	Direct-S	0.0%	100.0%	0	0
182	Repair and Maintenance - Other Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
183	Repair and Maintenance - Other	0	0	0	Direct-S	0.0%	100.0%	0	0
184	Repair and Maintenance - Radio	0	0	0	Direct-S	0.0%	100.0%	0	0
185	Supplies - Chem & Amm	0	0	0	Direct-S	0.0%	100.0%	0	0
186	Supplies - Cleaning	0	0	0	Direct-S	0.0%	100.0%	0	0
187	Supplies - Operating / Infrastructure	0	0	0	Direct-S	0.0%	100.0%	0	0
188	Supplies - Small Tools & Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
189	Supplies - Sundry	0	0	0	Direct-S	0.0%	100.0%	0	0
190	Supplies - Sm PC Equip./Software	0	0	0	Direct-S	0.0%	100.0%	0	0
191	Supplies - Uniforms	0	0	0	Direct-S	0.0%	100.0%	0	0
192	Travel and Training	0	0	0	Direct-S	0.0%	100.0%	0	0
193	Training - Local	0	0	0	Direct-S	0.0%	100.0%	0	0
194	Telecomm. Dept. Fees	0	0	0	Direct-S	0.0%	100.0%	0	0
195	Telephone	0	0	0	Direct-S	0.0%	100.0%	0	0
196	Utilities	3,000	0	3,000	Direct-S	0.0%	100.0%	0	3,000
197	Improv O/T Bldgs	0	0	0	Direct-S	0.0%	100.0%	0	0
198	Other Mach & Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
199	Total Operating Services	\$312,385	\$0	\$312,385				\$0	\$312,385
200	Total Central Main. Lines - Sewer	\$312,385	\$0	\$312,385				\$0	\$312,385

Central Maint. Services - Water - 303 533

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

Allocation of Estimated Fiscal Year 2020 Operating Expenses - Amended

Line No.	Description	Amended [1]	Adjustments [2]	Adjusted	Basis [3]	Allocation Percentages		Adjusted 2020	
		2020		2020		Water	Wastewater	Water	Wastewater
Personnel Costs									
201	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-W	100.0%	0.0%	\$0	\$0
202	Salaries - Regular	0	0	0	Direct-W	100.0%	0.0%	0	0
203	Salaries - Overtime	0	0	0	Direct-W	100.0%	0.0%	0	0
204	Salaries - Part-time	0	0	0	Direct-W	100.0%	0.0%	0	0
205	Salaries - Longevity	0	0	0	Direct-W	100.0%	0.0%	0	0
206	Incentive Awards	0	0	0	Direct-W	100.0%	0.0%	0	0
207	FICA Taxes	0	0	0	Direct-W	100.0%	0.0%	0	0
208	Retirement Contribution	0	0	0	Direct-W	100.0%	0.0%	0	0
209	Insurance - Life & Health	0	0	0	Direct-W	100.0%	0.0%	0	0
210	Workers Compensation / OPEB	0	0	0	Direct-W	100.0%	0.0%	0	0
211	Disability Income	0	0	0	Direct-W	100.0%	0.0%	0	0
212	Car Allowance / Shoe Allowance	0	0	0	Direct-W	100.0%	0.0%	0	0
213	O/T Meals / Meal Allow.	0	0	0	Direct-W	100.0%	0.0%	0	0
214	Additional Personnel	0	0	0	Direct-W	100.0%	0.0%	0	0
215	Total Personnel Costs	\$0	\$0	\$0				\$0	\$0
Operating Services									
216	Publications	\$0	\$0	\$0	Direct-W	100.0%	0.0%	\$0	\$0
217	Dues & Subscriptions	0	0	0	Direct-W	100.0%	0.0%	0	0
218	Allocation - Property Ins.	0	0	0	Direct-W	100.0%	0.0%	0	0
219	Allocation - Ocala Fiber Network	0	0	0	Direct-W	100.0%	0.0%	0	0
220	Copy Contract	0	0	0	Direct-W	100.0%	0.0%	0	0
221	Rentals and Leases	0	0	0	Direct-W	100.0%	0.0%	0	0
222	Allocation - Information Technology	0	0	0	Direct-W	100.0%	0.0%	0	0
223	Fleet Maintenance	0	0	0	Direct-W	100.0%	0.0%	0	0
224	Repair and Maintenance	190,540	0	190,540	Direct-W	100.0%	0.0%	190,540	0
225	Repair and Maintenance - Other	0	0	0	Direct-W	100.0%	0.0%	0	0
226	Repair and Maintenance - Other Wtp#1	0	0	0	Direct-W	100.0%	0.0%	0	0
227	Repair and Maintenance - Radio	0	0	0	Direct-W	100.0%	0.0%	0	0
228	Supplies - Chem & Amm	0	0	0	Direct-W	100.0%	0.0%	0	0
229	Supplies - Fuel	0	0	0	Direct-W	100.0%	0.0%	0	0
230	Supplies - Office	0	0	0	Direct-W	100.0%	0.0%	0	0
231	Supplies - Operating	0	0	0	Direct-W	100.0%	0.0%	0	0
232	Supplies - Postage	0	0	0	Direct-W	100.0%	0.0%	0	0
233	Supplies - Small Tools & Equip.	0	0	0	Direct-W	100.0%	0.0%	0	0
234	Supplies - Sundry	0	0	0	Direct-W	100.0%	0.0%	0	0
235	Supplies - Sm PC Eqp./Software	0	0	0	Direct-W	100.0%	0.0%	0	0
236	Supplies - Uniforms	0	0	0	Direct-W	100.0%	0.0%	0	0
237	Travel and Training	0	0	0	Direct-W	100.0%	0.0%	0	0
238	Books, Publications and Subscriptions	0	0	0	Direct-W	100.0%	0.0%	0	0
239	Communication Services	0	0	0	Direct-W	100.0%	0.0%	0	0
240	Other Services	0	0	0	Direct-W	100.0%	0.0%	0	0
241	Utilities	0	0	0	Direct-W	100.0%	0.0%	0	0
242	Machinery & Equipment (\$1,000-\$4,999)	0	0	0	Direct-W	100.0%	0.0%	0	0
243	Machinery & Equipment (\$5,000+)	0	0	0	Direct-W	100.0%	0.0%	0	0
244	Total Operating Services	\$190,540	\$0	\$190,540				\$190,540	\$0
245	Total Central Maint. Services - Water	\$190,540	\$0	\$190,540				\$190,540	\$0
Water Reclamation Facility #1 - 304 535									
Personnel Costs									
246	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
247	Salaries - Regular	0	0	0	Direct-S	0.0%	100.0%	0	0
248	Salaries - Overtime	0	0	0	Direct-S	0.0%	100.0%	0	0
249	Salaries - Part-time	0	0	0	Direct-S	0.0%	100.0%	0	0
250	Salaries - Longevity	0	0	0	Direct-S	0.0%	100.0%	0	0
251	FICA Taxes	0	0	0	Direct-S	0.0%	100.0%	0	0
252	Retirement Contribution	0	0	0	Direct-S	0.0%	100.0%	0	0
253	Insurance - Life & Health	0	0	0	Direct-S	0.0%	100.0%	0	0
254	Workers Compensation / OPEB	0	0	0	Direct-S	0.0%	100.0%	0	0
255	Disability Income	0	0	0	Direct-S	0.0%	100.0%	0	0
256	O/T Meals / Meal Allow. / Shoe & Belt Allow.	0	0	0	Direct-S	0.0%	100.0%	0	0
257	Additional Personnel	0	0	0	Direct-S	0.0%	100.0%	0	0
258	Total Personnel Costs	\$0	\$0	\$0				\$0	\$0
Operating Services									
259	Publications	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
260	Dues & Subscriptions	0	0	0	Direct-S	0.0%	100.0%	0	0
261	Allocation - Property Ins.	0	0	0	Direct-S	0.0%	100.0%	0	0
262	Allocation - Gen./Auto Ins.	0	0	0	Direct-S	0.0%	100.0%	0	0
263	Payments - Other Govt	0	0	0	Direct-S	0.0%	100.0%	0	0
264	Printing & Binding	0	0	0	Direct-S	0.0%	100.0%	0	0
265	Other Services	0	0	0	Direct-S	0.0%	100.0%	0	0
266	Rental - Equip & Land	0	0	0	Direct-S	0.0%	100.0%	0	0

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

Allocation of Estimated Fiscal Year 2020 Operating Expenses - Amended

Line No.	Description	Amended [1]		Adjusted 2020	Basis [3]	Allocation Percentages		Adjusted 2020	
		2020	Adjustments [2]			Water	Wastewater	Water	Wastewater
267	Allocation - 800MHz System	0	0	0	Direct-S	0.0%	100.0%	0	0
268	Fleet Maintenance	5,700	0	5,700	Direct-S	0.0%	100.0%	0	5,700
269	Repair and Maintenance	0	0	0	Direct-S	0.0%	100.0%	0	0
270	Repair and Maintenance - Other	0	0	0	Direct-S	0.0%	100.0%	0	0
271	Repair and Maintenance - Radio	0	0	0	Direct-S	0.0%	100.0%	0	0
272	Supplies - Chem & Amm	0	0	0	Direct-S	0.0%	100.0%	0	0
273	Supplies - Office	0	0	0	Direct-S	0.0%	100.0%	0	0
274	Supplies - Operating	0	0	0	Direct-S	0.0%	100.0%	0	0
275	Supplies - Small Tools & Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
276	Supplies - Fuel	3,093	0	3,093	Direct-S	0.0%	100.0%	0	3,093
277	Supplies - Sm PC Eq./Software	0	0	0	Direct-S	0.0%	100.0%	0	0
278	Supplies - Uniforms	0	0	0	Direct-S	0.0%	100.0%	0	0
279	Travel & Per Diem	0	0	0	Direct-S	0.0%	100.0%	0	0
280	Training	0	0	0	Direct-S	0.0%	100.0%	0	0
281	Communication Services - Outside Service	0	0	0	Direct-S	0.0%	100.0%	0	0
282	Telephone	0	0	0	Direct-S	0.0%	100.0%	0	0
283	Books, Publications and Subscriptions	0	0	0	Direct-S	0.0%	100.0%	0	0
284	Utilities	0	0	0	Direct-S	0.0%	100.0%	0	0
285	Buildings	0	0	0	Direct-S	0.0%	100.0%	0	0
286	Other Mach & Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
287	Total Operating Services	\$8,793	\$0	\$8,793				\$0	\$8,793
288	Total Water Reclamation Facility #1	\$8,793	\$0	\$8,793				\$0	\$8,793
Water Reclamation Facility #2 - 305 535									
Personnel Costs									
289	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
290	Salaries - Regular	297,193	0	297,193	Direct-S	0.0%	100.0%	0	297,193
291	Salaries - Overtime	10,000	0	10,000	Direct-S	0.0%	100.0%	0	10,000
292	Salaries - Part-time	0	0	0	Direct-S	0.0%	100.0%	0	0
293	Salaries - Longevity	0	0	0	Direct-S	0.0%	100.0%	0	0
294	FICA Taxes	23,500	0	23,500	Direct-S	0.0%	100.0%	0	23,500
295	Retirement Contribution	19,053	0	19,053	Direct-S	0.0%	100.0%	0	19,053
296	Insurance - Life & Health	56,490	0	56,490	Direct-S	0.0%	100.0%	0	56,490
297	Workers Compensation / OPEB	11,001	0	11,001	Direct-S	0.0%	100.0%	0	11,001
298	Unemployment Compensation & OPEB	0	0	0	Direct-S	0.0%	100.0%	0	0
299	Disability Income	0	0	0	Direct-S	0.0%	100.0%	0	0
300	O/T Meals / Meal Allow. / Shoe & Belt Allow.	0	0	0	Direct-S	0.0%	100.0%	0	0
301	Additional Personnel	0	0	0	Direct-S	0.0%	100.0%	0	0
302	Total Personnel Costs	\$417,237	\$0	\$417,237				\$0	\$417,237
Operating Services									
303	Publications	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
304	Dues & Subscriptions	3,475	0	3,475	Direct-S	0.0%	100.0%	0	3,475
305	Allocation - Information Technology	22,643	0	22,643	Direct-S	0.0%	100.0%	0	22,643
306	Allocation - Gen./Auto Ins.	0	0	0	Direct-S	0.0%	100.0%	0	0
307	Payments - Other Govt	0	0	0	Direct-S	0.0%	100.0%	0	0
308	Copy Contract	1,259	0	1,259	Direct-S	0.0%	100.0%	0	1,259
309	Other Services	301,805	0	301,805	Direct-S	0.0%	100.0%	0	301,805
310	Rental - Equip & Land	0	0	0	Direct-S	0.0%	100.0%	0	0
311	Allocation - 800MHz System	2,332	0	2,332	Direct-S	0.0%	100.0%	0	2,332
312	Fleet Maintenance	34,000	0	34,000	Direct-S	0.0%	100.0%	0	34,000
313	Repair and Maintenance	28,500	0	28,500	Direct-S	0.0%	100.0%	0	28,500
314	Repair and Maintenance - Other	0	0	0	Direct-S	0.0%	100.0%	0	0
315	Repair and Maintenance - Radio	0	0	0	Direct-S	0.0%	100.0%	0	0
316	Supplies - Chem & Amm	0	0	0	Direct-S	0.0%	100.0%	0	0
317	Supplies - Cleaning	0	0	0	Direct-S	0.0%	100.0%	0	0
318	Supplies - Office	1,700	0	1,700	Direct-S	0.0%	100.0%	0	1,700
319	Supplies - Operating	227,100	0	227,100	Direct-S	0.0%	100.0%	0	227,100
320	Supplies - Fuel	14,259	0	14,259	Direct-S	0.0%	100.0%	0	14,259
321	Supplies - Small Tools & Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
322	Supplies - Sundry	0	0	0	Direct-S	0.0%	100.0%	0	0
323	Supplies - Sm PC Eq./Software	0	0	0	Direct-S	0.0%	100.0%	0	0
324	Supplies - Uniforms	0	0	0	Direct-S	0.0%	100.0%	0	0
325	Travel & Per Diem	9,779	0	9,779	Direct-S	0.0%	100.0%	0	9,779
326	Books, Publications and Subscriptions	0	0	0	Direct-S	0.0%	100.0%	0	0
327	Communication Services - Outside Service	2,050	0	2,050	Direct-S	0.0%	100.0%	0	2,050
328	Machinery & Equipment - (\$1,000-\$4,999)	0	0	0	Direct-S	0.0%	100.0%	0	0
329	Utilities	444,000	0	444,000	Direct-S	0.0%	100.0%	0	444,000
330	Autos & Equipment	0	0	0	Direct-S	0.0%	100.0%	0	0
331	Machinery & Equipment (\$5,000+)	2,000	(2,000)	0	Direct-S	0.0%	100.0%	0	0
332	Total Operating Services	\$1,094,902	(\$2,000)	\$1,092,902				\$0	\$1,092,902
333	Total Water Reclamation Facility #2	\$1,512,139	(\$2,000)	\$1,510,139				\$0	\$1,510,139

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

Allocation of Estimated Fiscal Year 2020 Operating Expenses - Amended

Line No.	Description	Amended [1]		Adjusted	Basis [3]	Allocation Percentages		Adjusted 2020	
		2020	Adjustments [2]	2020		Water	Wastewater	Water	Wastewater
Water Reclamation Facility #3 - 308 535									
Personnel Costs									
334	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
335	Salaries - Regular	424,231	0	424,231	Direct-S	0.0%	100.0%	0	424,231
336	Salaries - Overtime	23,000	0	23,000	Direct-S	0.0%	100.0%	0	23,000
337	Salaries - Part-time	0	0	0	Direct-S	0.0%	100.0%	0	0
338	Salaries - Longevity	0	0	0	Direct-S	0.0%	100.0%	0	0
339	FICA Taxes	34,213	0	34,213	Direct-S	0.0%	100.0%	0	34,213
340	Retirement Contribution	25,257	0	25,257	Direct-S	0.0%	100.0%	0	25,257
341	Insurance - Life & Health	75,320	0	75,320	Direct-S	0.0%	100.0%	0	75,320
342	Workers Compensation / OPEB	14,668	0	14,668	Direct-S	0.0%	100.0%	0	14,668
343	Disability Income	0	0	0	Direct-S	0.0%	100.0%	0	0
344	O/T Meals / Meal Allow. / Shoe & Belt Allow.	0	0	0	Direct-S	0.0%	100.0%	0	0
345	Additional Personnel	0	0	0	Direct-S	0.0%	100.0%	0	0
346	Total Personnel Costs	\$596,689	\$0	\$596,689				\$0	\$596,689
Operating Services									
347	Publications	\$2,200	\$0	\$2,200	Direct-S	0.0%	100.0%	\$0	\$2,200
348	Dues & Subscriptions	0	0	0	Direct-S	0.0%	100.0%	0	0
349	Allocation - Information Technology	36,228	0	36,228	Direct-S	0.0%	100.0%	0	36,228
350	Allocation - Gen./Auto Ins.	0	0	0	Direct-S	0.0%	100.0%	0	0
351	Payments - Other Govt	0	0	0	Direct-S	0.0%	100.0%	0	0
352	Copy Contract	1,108	0	1,108	Direct-S	0.0%	100.0%	0	1,108
353	Other Services	352,409	0	352,409	Direct-S	0.0%	100.0%	0	352,409
354	Rental - Equip & Land	0	0	0	Direct-S	0.0%	100.0%	0	0
355	Allocation - 800MHz System	2,332	0	2,332	Direct-S	0.0%	100.0%	0	2,332
356	Fleet Maintenance	24,066	0	24,066	Direct-S	0.0%	100.0%	0	24,066
357	Repair and Maintenance	22,700	0	22,700	Direct-S	0.0%	100.0%	0	22,700
358	Repair and Maintenance - Bld/Grnd	0	0	0	Direct-S	0.0%	100.0%	0	0
359	Repair and Maintenance - Other	0	0	0	Direct-S	0.0%	100.0%	0	0
360	Repair and Maintenance - Radio	0	0	0	Direct-S	0.0%	100.0%	0	0
361	Supplies - Chem & Amm	0	0	0	Direct-S	0.0%	100.0%	0	0
362	Supplies - Cleaning	0	0	0	Direct-S	0.0%	100.0%	0	0
363	Supplies - Office	1,700	0	1,700	Direct-S	0.0%	100.0%	0	1,700
364	Supplies - Operating	117,450	0	117,450	Direct-S	0.0%	100.0%	0	117,450
365	Supplies - Fuel	10,142	0	10,142	Direct-S	0.0%	100.0%	0	10,142
366	Supplies - Small Tools & Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
367	Supplies - Sundry	0	0	0	Direct-S	0.0%	100.0%	0	0
368	Supplies - Sm PC Eq./Software	0	0	0	Direct-S	0.0%	100.0%	0	0
369	Supplies - Uniforms	0	0	0	Direct-S	0.0%	100.0%	0	0
370	Travel & Per Diem	8,550	0	8,550	Direct-S	0.0%	100.0%	0	8,550
371	Training	0	0	0	Direct-S	0.0%	100.0%	0	0
372	Communication Services - Outside Services	2,600	0	2,600	Direct-S	0.0%	100.0%	0	2,600
373	Books, Publications and Subscriptions	0	0	0	Direct-S	0.0%	100.0%	0	0
374	Utilities	420,000	0	420,000	Direct-S	0.0%	100.0%	0	420,000
375	Autos & Equipment	0	0	0	Direct-S	0.0%	100.0%	0	0
376	Improv O/T Bldgs.	0	0	0	Direct-S	0.0%	100.0%	0	0
377	Machinery & Equipment (\$1,000-\$4,999)	2,000	(2,000)	0	Direct-S	0.0%	100.0%	0	0
378	Total Operating Services	\$1,003,485	(\$2,000)	\$1,001,485				\$0	\$1,001,485
379	Total Water Reclamation Facility #3	\$1,600,174	(\$2,000)	\$1,598,174				\$0	\$1,598,174
Central Maintenance Services - Sewer - 303 535									
Personnel Costs									
380	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
381	Salaries - Regular	933,397	0	933,397	Direct-S	0.0%	100.0%	0	933,397
382	Salaries - Overtime	56,000	0	56,000	Direct-S	0.0%	100.0%	0	56,000
383	Salaries - Longevity	0	0	0	Direct-S	0.0%	100.0%	0	0
384	Incentive Awards	0	0	0	Direct-S	0.0%	100.0%	0	0
385	FICA Taxes	76,263	0	76,263	Direct-S	0.0%	100.0%	0	76,263
386	Retirement Contribution	49,926	0	49,926	Direct-S	0.0%	100.0%	0	49,926
387	Insurance - Life & Health	188,300	0	188,300	Direct-S	0.0%	100.0%	0	188,300
388	Workers Compensation / OPEB	34,167	0	34,167	Direct-S	0.0%	100.0%	0	34,167
389	Disability Income	0	0	0	Direct-S	0.0%	100.0%	0	0
390	Car Allowance / Shoe Belt Allowance	0	0	0	Direct-S	0.0%	100.0%	0	0
391	O/T Meals / Meal Allow.	0	0	0	Direct-S	0.0%	100.0%	0	0
392	Additional Personnel	0	0	0	Direct-S	0.0%	100.0%	0	0
393	Total Personnel Costs	\$1,338,053	\$0	\$1,338,053				\$0	\$1,338,053
Operating Services									
394	Publications	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
395	Dues & Subscriptions	3,413	0	3,413	Direct-S	0.0%	100.0%	0	3,413
396	Professional Services - Other	20,421	0	20,421	Direct-S	0.0%	100.0%	0	20,421
397	Allocation - Ocala Fiber Network	29,613	0	29,613	Direct-S	0.0%	100.0%	0	29,613
398	Copy Contract	1,686	0	1,686	Direct-S	0.0%	100.0%	0	1,686

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

Allocation of Estimated Fiscal Year 2020 Operating Expenses - Amended

Line No.	Description	Amended [1]	Adjustments [2]	Adjusted	Basis [3]	Allocation Percentages		Adjusted 2020	
		2020		2020		Water	Wastewater	Water	Wastewater
399	Rentals and Leases	8,332	0	8,332	Direct-S	0.0%	100.0%	0	8,332
400	Allocation - Information Technology	81,513	0	81,513	Direct-S	0.0%	100.0%	0	81,513
401	Fleet Maintenance	135,550	0	135,550	Direct-S	0.0%	100.0%	0	135,550
402	Repair and Maintenance	796,421	0	796,421	Direct-S	0.0%	100.0%	0	796,421
403	Repair and Maintenance - Other Eqp.	0	0	0	Direct-S	0.0%	100.0%	0	0
404	Repair and Maintenance - Reuse Site	0	0	0	Direct-S	0.0%	100.0%	0	0
405	Repair and Maintenance - WTP #1	0	0	0	Direct-S	0.0%	100.0%	0	0
406	Repair and Maintenance -WRF #1	0	0	0	Direct-S	0.0%	100.0%	0	0
407	Repair and Maintenance -WRF #2	0	0	0	Direct-S	0.0%	100.0%	0	0
408	Repair and Maintenance -WRF #3	0	0	0	Direct-S	0.0%	100.0%	0	0
409	Repair and Maintenance-Other	0	0	0	Direct-S	0.0%	100.0%	0	0
410	Repair and Maintenance - Radio	0	0	0	Direct-S	0.0%	100.0%	0	0
411	Supplies - Chem & Amm.	0	0	0	Direct-S	0.0%	100.0%	0	0
412	Supplies - Cleaning	0	0	0	Direct-S	0.0%	100.0%	0	0
413	Supplies - Office	2,250	0	2,250	Direct-S	0.0%	100.0%	0	2,250
414	Supplies - Operating	824,380	0	824,380	Direct-S	0.0%	100.0%	0	824,380
415	Supplies - Postage	750	0	750	Direct-S	0.0%	100.0%	0	750
416	Supplies - Fuel	54,519	0	54,519	Direct-S	0.0%	100.0%	0	54,519
417	Supplies - Sundry	0	0	0	Direct-S	0.0%	100.0%	0	0
418	Supplies - Sm PC Eqp./Software	0	0	0	Direct-S	0.0%	100.0%	0	0
419	Supplies - Uniforms	0	0	0	Direct-S	0.0%	100.0%	0	0
420	Travel and Training	30,950	0	30,950	Direct-S	0.0%	100.0%	0	30,950
421	Books, Publications and Subscriptions	0	0	0	Direct-S	0.0%	100.0%	0	0
422	Communication Services - Outside Service	20,736	0	20,736	Direct-S	0.0%	100.0%	0	20,736
423	Allocation - 800 Mhz	9,327	0	9,327	Direct-S	0.0%	100.0%	0	9,327
424	Other Services	92,546	0	92,546	Direct-S	0.0%	100.0%	0	92,546
425	Utilities	510,664	0	510,664	Direct-S	0.0%	100.0%	0	510,664
426	Autos & Equipment	0	0	0	Direct-S	0.0%	100.0%	0	0
427	Improv O/T Bldgs	0	0	0	Direct-S	0.0%	100.0%	0	0
428	Other Mach & Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
429	Machinery & Equipment (\$1,000-\$4,999)	4,103	(4,103)	0	Direct-S	0.0%	100.0%	0	0
430	Machinery & Equipment (\$5,000+)	7,910	(7,910)	0	Direct-S	0.0%	100.0%	0	0
431	Total Operating Services	\$2,635,084	\$0	\$2,623,071				\$0	\$2,623,071
432	Central Maint. Services - Sewer	\$3,973,137	\$0	\$3,961,124				\$0	\$3,961,124
Indust. Wastewater Monitoring - 307 535									
Personnel Costs									
433	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
434	Salaries - Regular	347,664	0	347,664	Direct-S	0.0%	100.0%	0	347,664
435	Salaries - Overtime	5,000	0	5,000	Direct-S	0.0%	100.0%	0	5,000
436	Salaries - Part-time	29,919	0	29,919	Direct-S	0.0%	100.0%	0	29,919
437	Salaries - Longevity	0	0	0	Direct-S	0.0%	100.0%	0	0
438	FICA Taxes	29,463	0	29,463	Direct-S	0.0%	100.0%	0	29,463
439	Retirement Contribution	28,667	0	28,667	Direct-S	0.0%	100.0%	0	28,667
440	Insurance - Life & Health	65,905	0	65,905	Direct-S	0.0%	100.0%	0	65,905
441	Workers Compensation / OPEB	15,456	0	15,456	Direct-S	0.0%	100.0%	0	15,456
442	Disability Income	0	0	0	Direct-S	0.0%	100.0%	0	0
443	O/T Meals / Meal Allow. / Shoe & Belt Allow.	0	0	0	Direct-S	0.0%	100.0%	0	0
444	Additional Personnel	0	0	0	Direct-S	0.0%	100.0%	0	0
445	Total Personnel Costs	\$522,074	\$0	\$522,074				\$0	\$522,074
Operating Services									
446	Advertising	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
447	Books, Publications & Subscriptions	6,755	0	6,755	Direct-S	0.0%	100.0%	0	6,755
448	Allocation - Information Technology	36,228	0	36,228	Direct-S	0.0%	100.0%	0	36,228
449	Freight and Postage	500	0	500	Direct-S	0.0%	100.0%	0	500
450	Professional Services - Other	11,758	0	11,758	Direct-S	0.0%	100.0%	0	11,758
451	Other Services	67,550	0	67,550	Direct-S	0.0%	100.0%	0	67,550
452	Fleet Maintenance	8,700	0	8,700	Direct-S	0.0%	100.0%	0	8,700
453	Repair and Maintenance	14,550	0	14,550	Direct-S	0.0%	100.0%	0	14,550
454	Other Current Charges and Obligations	400	0	400	Direct-S	0.0%	100.0%	0	400
455	Allocation - 800 Mhz	1,399	0	1,399	Direct-S	0.0%	100.0%	0	1,399
456	Supplies - Office	1,500	0	1,500	Direct-S	0.0%	100.0%	0	1,500
457	Supplies - Operating	55,850	0	55,850	Direct-S	0.0%	100.0%	0	55,850
458	Supplies - Fuel	5,109	0	5,109	Direct-S	0.0%	100.0%	0	5,109
459	Supplies - Computers & Software	0	0	0	Direct-S	0.0%	100.0%	0	0
460	Supplies - Uniforms	0	0	0	Direct-S	0.0%	100.0%	0	0
461	Travel & Per Diem	9,000	0	9,000	Direct-S	0.0%	100.0%	0	9,000
462	Training	0	0	0	Direct-S	0.0%	100.0%	0	0
463	Telecommunications - Outside Services	750	0	750	Direct-S	0.0%	100.0%	0	750
464	User Charge - Autos/Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
465	Machinery & Equipment (\$1,000-\$4,999)	8,000	(8,000)	0	Direct-S	0.0%	100.0%	0	0
466	Total Operating Services	\$228,049	(\$8,000)	\$220,049				\$0	\$220,049

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

Allocation of Estimated Fiscal Year 2020 Operating Expenses - Amended

Line No.	Description	Amended [1]	Adjustments [2]	Adjusted	Basis [3]	Allocation Percentages		Adjusted 2020	
		2020		2020		Water	Wastewater	Water	Wastewater
467	Total Indust. Wastewater Monitoring	\$750,123	(\$8,000)	\$742,123				\$0	\$742,123
	Water/Wastewater Engineering Services - 302 536								
	Personnel Costs								
468	Accrued Payroll Expenses	\$0	\$0	\$0	CIP	45.0%	55.0%	\$0	\$0
469	Salaries - Regular	381,644	0	381,644	CIP	45.0%	55.0%	171,740	209,904
470	Salaries - Overtime	0	0	0	CIP	45.0%	55.0%	0	0
471	Salaries - Part-time	0	0	0	CIP	45.0%	55.0%	0	0
472	Salaries - Longevity	0	0	0	CIP	45.0%	55.0%	0	0
473	FICA Taxes	29,202	0	29,202	CIP	45.0%	55.0%	13,141	16,061
474	Retirement Contribution	27,201	0	27,201	CIP	45.0%	55.0%	12,240	14,961
475	Insurance - Life & Health	65,905	0	65,905	CIP	45.0%	55.0%	29,657	36,248
476	Workers Compensation / OPEB	1,615	0	1,615	CIP	45.0%	55.0%	727	888
477	Disability Income	0	0	0	CIP	45.0%	55.0%	0	0
478	Other Employee Benefits	2,400	0	2,400	CIP	45.0%	55.0%	1,080	1,320
479	Additional Personnel	0	0	0	CIP	45.0%	55.0%	0	0
480	Total Personnel Costs	\$507,967	\$0	\$507,967				\$228,585	\$279,382
	Operating Services								
481	Advertising	\$0	\$0	\$0	CIP	45.0%	55.0%	\$0	\$0
482	Books, Publications & Subscriptions	3,600	0	3,600	CIP	45.0%	55.0%	1,620	1,980
483	Allocation - Information Technology	27,171	0	27,171	CIP	45.0%	55.0%	12,227	14,944
484	Printing and Binding	1,500	0	1,500	CIP	45.0%	55.0%	675	825
485	Professional Services - Other	521,013	0	521,013	CIP	45.0%	55.0%	234,456	286,557
486	Other Services	0	0	0	CIP	45.0%	55.0%	0	0
487	Fleet Maintenance	1,552	0	1,552	CIP	45.0%	55.0%	698	854
488	Repair and Maintenance	3,148	0	3,148	CIP	45.0%	55.0%	1,417	1,731
489	Other Current Charges and Obligations	6,500	0	6,500	CIP	45.0%	55.0%	2,925	3,575
490	Allocation - 800 Mhz	466	0	466	CIP	45.0%	55.0%	210	256
491	Supplies - Office	3,945	0	3,945	CIP	45.0%	55.0%	1,775	2,170
492	Supplies - Operating	23,900	0	23,900	CIP	45.0%	55.0%	10,755	13,145
493	Supplies - Fuel	1,864	0	1,864	CIP	45.0%	55.0%	839	1,025
494	Supplies - Computers & Software	0	0	0	CIP	45.0%	55.0%	0	0
495	Supplies - Uniforms	0	0	0	CIP	45.0%	55.0%	0	0
496	Travel & Per Diem	19,500	0	19,500	CIP	45.0%	55.0%	8,775	10,725
497	Training	0	0	0	CIP	45.0%	55.0%	0	0
498	Telecommunications - Outside Services	2,700	0	2,700	CIP	45.0%	55.0%	1,215	1,485
499	User Charge - Autos/Eqp.	0	0	0	CIP	45.0%	55.0%	0	0
500	Machinery & Equipment (\$1,000-\$4,999)	4,900	(4,900)	0	CIP	45.0%	55.0%	0	0
501	Total Operating Services	\$621,759	(\$4,900)	\$616,859				\$277,587	\$339,272
502	Total Water/Wastewater Engineering Services	\$1,129,726	(\$4,900)	\$1,124,826				\$506,172	\$618,654
	Reclaimed Water / Wetlands - 349 537								
	Personnel Costs								
503	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
504	Salaries - Regular	72,298	0	72,298	Direct-S	0.0%	100.0%	0	72,298
505	Salaries - Overtime	19	0	19	Direct-S	0.0%	100.0%	0	19
506	Salaries - Part-time	0	0	0	Direct-S	0.0%	100.0%	0	0
507	Employee Student Loan Program	1,200	0	1,200	Direct-S	0.0%	100.0%	0	1,200
508	FICA Taxes	5,118	0	5,118	Direct-S	0.0%	100.0%	0	5,118
509	Retirement Contribution	5,819	0	5,819	Direct-S	0.0%	100.0%	0	5,819
510	Insurance - Life & Health	15,643	0	15,643	Direct-S	0.0%	100.0%	0	15,643
511	Workers Compensation / OPEB	1,502	0	1,502	Direct-S	0.0%	100.0%	0	1,502
512	Disability Income	0	0	0	Direct-S	0.0%	100.0%	0	0
513	O/T Meals / Meal Allow. / Shoe & Belt Allow.	0	0	0	Direct-S	0.0%	100.0%	0	0
514	Additional Personnel	0	0	0	Direct-S	0.0%	100.0%	0	0
515	Total Personnel Costs	\$101,599	\$0	\$101,599				\$0	\$101,599
	Operating Services								
516	Advertising	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
517	Books, Publications & Subscriptions	4,500	0	4,500	Direct-S	0.0%	100.0%	0	4,500
518	Allocation - Information Technology	4,529	0	4,529	Direct-S	0.0%	100.0%	0	4,529
519	Promotional Activities	46,935	0	46,935	Direct-S	0.0%	100.0%	0	46,935
520	Professional Services - Other	0	0	0	Direct-S	0.0%	100.0%	0	0
521	Other Services	12,860	0	12,860	Direct-S	0.0%	100.0%	0	12,860
522	Fleet Maintenance	4,850	0	4,850	Direct-S	0.0%	100.0%	0	4,850
523	Repair and Maintenance	173,125	0	173,125	Direct-S	0.0%	100.0%	0	173,125
524	Other Current Charges and Obligations	2,000	0	2,000	Direct-S	0.0%	100.0%	0	2,000
525	Aids to Other Governments/Organizations	2,000	0	2,000	Direct-S	0.0%	100.0%	0	2,000
526	Supplies - Office	3,250	0	3,250	Direct-S	0.0%	100.0%	0	3,250
527	Supplies - Operating	9,300	0	9,300	Direct-S	0.0%	100.0%	0	9,300
528	Supplies - Fuel	364	0	364	Direct-S	0.0%	100.0%	0	364
529	Supplies - Computers & Software	0	0	0	Direct-S	0.0%	100.0%	0	0
530	Supplies - Uniforms	0	0	0	Direct-S	0.0%	100.0%	0	0

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

Allocation of Estimated Fiscal Year 2020 Operating Expenses - Amended

Line No.	Description	Amended [1]		Adjusted 2020	Basis [3]	Allocation Percentages		Adjusted 2020	
		2020	Adjustments [2]			Water	Wastewater	Water	Wastewater
531	Travel & Per Diem	0	0	0	Direct-S	0.0%	100.0%	0	0
532	Training	3,500	0	3,500	Direct-S	0.0%	100.0%	0	3,500
533	Telecommunications - Outside Services	1,900	0	1,900	Direct-S	0.0%	100.0%	0	1,900
534	Utility Services	32,500	0	32,500	Direct-S	0.0%	100.0%	0	32,500
535	Machinery & Equipment (\$1,000-\$4,999)	8,500	(8,500)	0	Direct-S	0.0%	100.0%	0	0
536	Total Operating Services	\$310,113	(\$8,500)	\$301,613				\$0	\$301,613
537	Total Reclaimed Water	\$411,712	(\$8,500)	\$403,212				\$0	\$403,212
538	TOTAL DIRECT EXPENSES	\$17,992,153	(\$106,956)	\$17,873,184				\$7,949,953	\$9,923,231
Additional Personnel									
Personnel Costs									
539	Additional Personnel Costs & Benefits	\$0	\$0	\$0	Salaries	47.9%	52.1%	\$0	\$0
540	Proposed Salary Increases	0	0	0	Salaries	47.9%	52.1%	0	0
541	Total Personnel Costs	\$0	\$0	\$0				\$0	\$0
Non-Divisional									
Personnel Costs									
542	Salaries & Retirement - Water	\$612,520	\$0	\$612,520	Direct-W	100.0%	0.0%	\$612,520	\$0
543	Salaries & Retirement - Wastewater	982,351	0	982,351	Direct-S	0.0%	100.0%	0	982,351
544	Total Personnel Costs	\$1,594,871	\$0	\$1,594,871				\$612,520	\$982,351
Operating Services									
545	Allocation - Admin Exp	\$1,194,642	\$0	\$1,194,642	Salaries	47.9%	52.1%	\$571,832	\$622,810
546	Allocation - Purchasing	0	0	0	Salaries	47.9%	52.1%	0	0
547	Allocation - CSO	225,048	0	225,048	Accounts	46.0%	54.0%	103,556	121,492
548	Allocation - Warehouse	0	0	0	Salaries	47.9%	52.1%	0	0
549	Transfer for Contingencies	0	0	0	Input	0.0%	100.0%	0	0
550	Insurance Service Allocation	682,411	0	682,411	Assets	28.0%	72.0%	191,359	491,052
551	Internal Services Allocation	0	0	0	Equal	50.0%	50.0%	0	0
552	Refunds and Bad Debts	0	0	0	Revenues	32.1%	67.9%	0	0
553	Reserve for Fund Balance	0	0	0	Revenues	32.1%	67.9%	0	0
554	Other Mach & Equip.	291,330	(291,330)	0	Equal	50.0%	50.0%	0	0
555	Total Operating Services	\$2,393,431	(\$291,330)	\$2,102,101				\$866,747	\$1,235,354
556	Total Non-Divisional	\$3,988,302	(\$291,330)	\$3,696,972				\$1,479,267	\$2,217,705
Transfers									
557	R&R Fund- Water Utility	\$0	\$0	\$0	Direct-W	100.0%	0.0%	\$0	\$0
558	R&R Fund- Sewer Utility	0	0	0	Direct-S	0.0%	100.0%	0	0
559	General Fund	[6] 3,011,962	(3,011,962)	0	Equal	50.0%	50.0%	0	0
560	Internal Services Allocation	0	0	0	Equal	50.0%	50.0%	0	0
561	Reserve for Capital Replacement	[6] 0	0	0	Equal	50.0%	50.0%	0	0
562	Construction Fund	[6] 1,290,115	(1,290,115)	0	Equal	50.0%	50.0%	0	0
563	Fund 277 - 2007B Refunding Bonds	0	0	0	Equal	50.0%	50.0%	0	0
564	Fund 278	0	0	0	Equal	50.0%	50.0%	0	0
565	Golf Course Fund	[6] 0	0	0	Equal	50.0%	50.0%	0	0
566	Fund 267 - 2007A Utility Sys Rev Bonds	0	0	0	Equal	50.0%	50.0%	0	0
567	Fund 307 - 2007A Utility Sys Bond Fund	0	0	0	Equal	50.0%	50.0%	0	0
568	Replacement Reserve Fund	[6] 0	0	0	Equal	50.0%	50.0%	0	0
569	Electric Fund	0	0	0	Salaries	47.9%	52.1%	0	0
570	Intra Govt Svc. Fund / Fleet O&M / Rec. Spcl.	0	0	0	Equal	50.0%	50.0%	0	0
571	Facility Maintenance (601) - Water	61,438	(61,438)	0	Direct-W	100.0%	0.0%	0	0
572	Facility Maintenance (601) - Wastewater / Reclaim	310,322	(310,322)	0	Direct-S	0.0%	100.0%	0	0
573	Fleet (602) - Water	470,396	(470,396)	0	Direct-W	100.0%	0.0%	0	0
574	Fleet (602) - Wastewater / Reclaimed Water	898,079	(898,079)	0	Direct-S	0.0%	100.0%	0	0
575	Information Technology (603) - Water	17,310	(17,310)	0	Direct-W	100.0%	0.0%	0	0
576	Information Technology (603) - Wastewater / Reclaim	15,150	(15,150)	0	Direct-S	0.0%	100.0%	0	0
577	Debt Service Sinking Fund	[6] 6,537,771	(6,537,771)	0	Equal	50.0%	50.0%	0	0
578	Alternative Water Supply	[6] 0	0	0	Direct-W	100.0%	0.0%	0	0
579	Nutrient Criteria	[6] 0	0	0	Direct-S	0.0%	100.0%	0	0
580	Reserve for Construction in Progress	[6] 1,356,000	(1,356,000)	0	Salaries	47.9%	52.1%	0	0
581	Reserve for Contingencies	[6] 3,862,222	(3,862,222)	0	Revenues	32.1%	67.9%	0	0
582	Reserve for Fund Balance	[6] 5,322,798	(5,322,798)	0	Equal	50.0%	50.0%	0	0
583	Total Transfers	\$23,153,563	(\$23,153,563)	\$0				\$0	\$0
584	TOTAL OPERATING EXPENSE	\$45,134,018	(\$23,551,849)	\$21,570,156				\$9,429,220	\$12,140,936
Plus Non-Cash/O&M Items									
585	Amortization	\$0	\$0	\$0	Equal	50.0%	50.0%	\$0	\$0
586	Depreciation	0	0	0	Equal	50.0%	50.0%	0	0
587	Loss on Retirement of Fixed Assets	0	0	0	Equal	50.0%	50.0%	0	0
588	Capital Outlay	0	0	0	Equal	50.0%	50.0%	0	0
589	Interest	0	0	0	Equal	50.0%	50.0%	0	0

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

Allocation of Estimated Fiscal Year 2020 Operating Expenses - Amended

Line No.	Description	Amended [1]	Adjustments [2]	Adjusted	Basis [3]	Allocation Percentages		Adjusted 2020	
		2020		2020		Water	Wastewater	Water	Wastewater
590	Total Non-Cash/O&M Items	\$0	\$0	\$0				\$0	\$0
591	Misc. O&M Adjustment	\$0	\$0	\$0	Equal	50.0%	50.0%	\$0	\$0
592	TOTAL BUDGET	<u>\$45,134,018</u>	<u>(\$23,551,849)</u>	<u>\$21,570,156</u>				<u>\$9,429,220</u>	<u>\$12,140,936</u>

Footnotes:

- [1] Amounts as provided by City staff on September 25, 2020.
- [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] Amount reflects a contingency equal to 0.0%.
- [6] Amounts removed from operating expenses, and included in Gross Revenue Requirements in Tables 5, 6 and 7.

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

Allocation of Estimated Fiscal Year 2021 Operating Expenses - Adopted

Line No.	Description	Amended [1]	Adjustments [2]	Adjusted	Basis [3]	Allocation Percentages		Adjusted 2021	
		2021		2021		Water	Wastewater	Water	Wastewater
Administration - 030 536 / 805-999									
Personnel Costs									
1	Accrued Payroll Expenses	\$0	\$0	\$0	Salaries	47.9%	52.1%	\$0	\$0
2	Salaries - Regular	624,824	0	624,824	Salaries	47.9%	52.1%	299,081	325,743
3	Salaries - Overtime	5,000	0	5,000	Salaries	47.9%	52.1%	2,393	2,607
4	Salaries - Part-time	29,400	0	29,400	Salaries	47.9%	52.1%	14,073	15,327
5	Salaries - Longevity	0	0	0	Salaries	47.9%	52.1%	0	0
6	FICA Taxes	52,229	0	52,229	Salaries	47.9%	52.1%	25,000	27,229
7	Retirement Contribution	28,100	0	28,100	Salaries	47.9%	52.1%	13,450	14,650
8	Insurance - Life & Health	84,735	0	84,735	Salaries	47.9%	52.1%	40,560	44,175
9	Workers Compensation / OPEB	895	0	895	Salaries	47.9%	52.1%	428	467
10	Unemployment Compensation	0	0	0	Salaries	47.9%	52.1%	0	0
11	Disability Income	0	0	0	Salaries	47.9%	52.1%	0	0
12	Executive Life Insurance	234	0	234	Salaries	47.9%	52.1%	112	122
13	Executive Car Allowance	10,200	0	10,200	Salaries	47.9%	52.1%	4,882	5,318
14	Employee Student Loan Program	1,200	0	1,200	Salaries	47.9%	52.1%	574	626
15	Total Personnel Costs	\$836,817	\$0	\$836,817				\$400,554	\$436,263
Operating Services									
16	Advertising - Promotional Activities	\$200	\$0	\$200	Salaries	47.9%	52.1%	\$96	\$104
17	Advertising	0	0	0	Salaries	47.9%	52.1%	0	0
18	Publications	20,900	0	20,900	Salaries	47.9%	52.1%	10,004	10,896
19	Allocation - MIS	0	0	0	Salaries	47.9%	52.1%	0	0
20	Dues & Subscriptions	0	0	0	Salaries	47.9%	52.1%	0	0
21	Allocation - Information Technology	31,251	0	31,251	Salaries	47.9%	52.1%	14,959	16,292
22	Allocation - Ocala Fiber Optic	95,909	0	95,909	Salaries	47.9%	52.1%	45,908	50,001
23	Allocation - Special Ins.	0	0	0	Salaries	47.9%	52.1%	0	0
24	Allocation - Genl/Auto Ins.	0	0	0	Salaries	47.9%	52.1%	0	0
25	Allocation - Risk Mgmt.	0	0	0	Salaries	47.9%	52.1%	0	0
26	Allocation - Info. & Publ.	0	0	0	Salaries	47.9%	52.1%	0	0
27	Allocation - Records Mgmt.	0	0	0	Salaries	47.9%	52.1%	0	0
28	Mandated Disposal Items	0	0	0	Salaries	47.9%	52.1%	0	0
29	Payments - Other Govt.	0	0	0	Salaries	47.9%	52.1%	0	0
30	Printing & Binding	500	0	500	Salaries	47.9%	52.1%	239	261
31	Copy Contract	4,607	0	4,607	Salaries	47.9%	52.1%	2,205	2,402
32	Professional Services - Eng. / Arch.	0	0	0	Salaries	47.9%	52.1%	0	0
33	Professional Services - Legal / Audit	65,000	0	65,000	Salaries	47.9%	52.1%	31,113	33,887
34	Professional Services - Other	130,000	0	130,000	Salaries	47.9%	52.1%	62,226	67,774
35	Relocation Expense	0	0	0	Salaries	47.9%	52.1%	0	0
36	Rentals and Leases	10,000	0	10,000	Salaries	47.9%	52.1%	4,787	5,213
37	Alloc - Courier Services	0	0	0	Salaries	47.9%	52.1%	0	0
38	Allocation - Facilities Maint.	0	0	0	Salaries	47.9%	52.1%	0	0
39	Allocation - Central Svc	0	0	0	Salaries	47.9%	52.1%	0	0
40	Allocation - 800MHz System	3,819	0	3,819	Salaries	47.9%	52.1%	1,828	1,991
41	Repair and Maintenance - Fuel	0	0	0	Salaries	47.9%	52.1%	0	0
42	Repair and Maintenance	2,280	0	2,280	Salaries	47.9%	52.1%	1,091	1,189
43	Fleet Maintenance	6,000	0	6,000	Salaries	47.9%	52.1%	2,872	3,128
44	Facilities Maintenance	0	0	0	Salaries	47.9%	52.1%	0	0
45	Supplies - Cleaning	0	0	0	Salaries	47.9%	52.1%	0	0
46	Supplies - Office	4,200	0	4,200	Salaries	47.9%	52.1%	2,010	2,190
47	Supplies - Operating	7,450	0	7,450	Salaries	47.9%	52.1%	3,566	3,884
48	Supplies - Plaques & CFT	0	0	0	Salaries	47.9%	52.1%	0	0
49	Supplies - Postage	3,400	0	3,400	Salaries	47.9%	52.1%	1,627	1,773
50	Supplies - Small Tools & Equip.	0	0	0	Salaries	47.9%	52.1%	0	0
51	Supplies - Fuel	1,900	0	1,900	Salaries	47.9%	52.1%	909	991
52	Supplies - Computer Software	0	0	0	Salaries	47.9%	52.1%	0	0
53	Travel & Per Diem	15,000	0	15,000	Salaries	47.9%	52.1%	7,180	7,820
54	Training	0	0	0	Salaries	47.9%	52.1%	0	0
55	Communication Services	2,658	0	2,658	Salaries	47.9%	52.1%	1,272	1,386
56	Other Current Charges and Obligations	39,000	0	39,000	Salaries	47.9%	52.1%	18,668	20,332
57	Other Services	15,000	0	15,000	Salaries	47.9%	52.1%	7,180	7,820
58	Replace Charge - Autos/Equip.	0	0	0	Salaries	47.9%	52.1%	0	0
59	Utilities	30,000	0	30,000	Salaries	47.9%	52.1%	14,360	15,640
60	Land and Improvement O/T BLDGS	0	0	0	Salaries	47.9%	52.1%	0	0
61	Other Mach & Equip.	46,456	(46,456)	0	Salaries	47.9%	52.1%	0	0
62	Total Operating Services	\$535,530	(\$46,456)	\$489,074				\$234,102	\$254,972
63	Total Administration	\$1,372,347	(\$46,456)	\$1,325,891				\$634,656	\$691,235
Central Lines Maintenance - Water - 300 533									
Personnel Costs									
64	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-W	100.0%	0.0%	\$0	\$0
65	Salaries - Regular	1,248,441	0	1,248,441	Direct-W	100.0%	0.0%	1,248,441	0
66	Salaries - Overtime	132,494	0	132,494	Direct-W	100.0%	0.0%	132,494	0
67	Salaries - Part-time	0	0	0	Direct-W	100.0%	0.0%	0	0

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

Allocation of Estimated Fiscal Year 2021 Operating Expenses - Adopted

Line No.	Description	Amended [1]	Adjustments [2]	Adjusted	Basis [3]	Allocation Percentages		Adjusted 2021	
		2021		2021		Water	Wastewater	Water	Wastewater
68	Salaries - Longevity	0	0	0	Direct-W	100.0%	0.0%	0	0
69	Incentive Awards / Shoe Belt Allowance	0	0	0	Direct-W	100.0%	0.0%	0	0
70	FICA Taxes	105,641	0	105,641	Direct-W	100.0%	0.0%	105,641	0
71	Retirement Contribution	92,233	0	92,233	Direct-W	100.0%	0.0%	92,233	0
72	Insurance - Life & Health	291,865	0	291,865	Direct-W	100.0%	0.0%	291,865	0
73	Workers Compensation / OPEB	49,848	0	49,848	Direct-W	100.0%	0.0%	49,848	0
74	Unemployment Compensation	0	0	0	Direct-W	100.0%	0.0%	0	0
75	Disability Income	0	0	0	Direct-W	100.0%	0.0%	0	0
76	O/T Meals / Meal Allow.	0	0	0	Direct-W	100.0%	0.0%	0	0
77	Additional Personnel	0	0	0	Direct-W	100.0%	0.0%	0	0
78	Total Personnel Costs	\$1,920,522	\$0	\$1,920,522				\$1,920,522	\$0
Operating Services									
79	Publications	\$3,875	\$0	\$3,875	Direct-W	100.0%	0.0%	\$3,875	\$0
80	Dues & Subscriptions	0	0	0	Direct-W	100.0%	0.0%	0	0
81	Allocation - Gen./Auto Ins.	0	0	0	Direct-W	100.0%	0.0%	0	0
82	Loss on Inventory	0	0	0	Direct-W	100.0%	0.0%	0	0
83	Printing and Binding	0	0	0	Direct-W	100.0%	0.0%	0	0
84	Professional Services - Other	0	0	0	Direct-W	100.0%	0.0%	0	0
85	Rentals and Leases	22,500	0	22,500	Direct-W	100.0%	0.0%	22,500	0
86	Allocation - 800MHz System	18,139	0	18,139	Direct-W	100.0%	0.0%	18,139	0
87	Repair and Maintenance	1,531,392	0	1,531,392	Direct-W	100.0%	0.0%	1,531,392	0
88	Fleet Maintenance	205,665	0	205,665	Direct-W	100.0%	0.0%	205,665	0
89	Repair and Maintenance - Bld/Grnd	0	0	0	Direct-W	100.0%	0.0%	0	0
90	Repair and Maintenance - Other Equip	0	0	0	Direct-W	100.0%	0.0%	0	0
91	Utility Services	13,000	0	13,000	Direct-W	100.0%	0.0%	13,000	0
92	Other Services	123,500	0	123,500	Direct-W	100.0%	0.0%	123,500	0
93	Allocation - Information Technology	109,378	0	109,378	Direct-W	100.0%	0.0%	109,378	0
94	Supplies - Chem & AMM	0	0	0	Direct-W	100.0%	0.0%	0	0
95	Supplies - Cleaning	0	0	0	Direct-W	100.0%	0.0%	0	0
96	Supplies - Office	1,000	0	1,000	Direct-W	100.0%	0.0%	1,000	0
97	Supplies - Other	33,650	0	33,650	Direct-W	100.0%	0.0%	33,650	0
98	Supplies - Fuel	129,340	0	129,340	Direct-W	100.0%	0.0%	129,340	0
99	Supplies - Small Tools & Equip.	0	0	0	Direct-W	100.0%	0.0%	0	0
100	Supplies - Str Repair	0	0	0	Direct-W	100.0%	0.0%	0	0
101	Supplies - Books, Publications, Subscriptions	0	0	0	Direct-W	100.0%	0.0%	0	0
102	Supp-Sm PC Equip/Software	0	0	0	Direct-W	100.0%	0.0%	0	0
103	Interest	0	0	0	Direct-W	100.0%	0.0%	0	0
104	Training	30,000	0	30,000	Direct-W	100.0%	0.0%	30,000	0
105	Road Materials & Supplies	1,082,000	0	1,082,000	Direct-W	100.0%	0.0%	1,082,000	0
106	Communication Services	9,725	0	9,725	Direct-W	100.0%	0.0%	9,725	0
107	User Charge - Autos/Equip.	0	0	0	Direct-W	100.0%	0.0%	0	0
108	Improv O/T Bldgs	0	0	0	Direct-W	100.0%	0.0%	0	0
109	Other Mach & Equip.	46,000	(46,000)	0	Direct-W	100.0%	0.0%	0	0
110	Total Operating Services	\$3,359,164	(\$46,000)	\$3,313,164				\$3,313,164	\$0
111	Total Central Lines Maintenance - Water	\$5,279,686	(\$46,000)	\$5,233,686				\$5,233,686	\$0
Water Distribution Plant - 301 533									
Personnel Costs									
112	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-W	100.0%	0.0%	\$0	\$0
113	Salaries - Regular	502,109	0	502,109	Direct-W	100.0%	0.0%	502,109	0
114	Salaries - Overtime	26,000	0	26,000	Direct-W	100.0%	0.0%	26,000	0
115	Salaries - Part-time	0	0	0	Direct-W	100.0%	0.0%	0	0
116	Salaries - Longevity	0	0	0	Direct-W	100.0%	0.0%	0	0
117	FICA Taxes	40,400	0	40,400	Direct-W	100.0%	0.0%	40,400	0
118	Retirement Contribution	36,489	0	36,489	Direct-W	100.0%	0.0%	36,489	0
119	Insurance - Life & Health	94,150	0	94,150	Direct-W	100.0%	0.0%	94,150	0
120	Workers Compensation / OPEB	17,580	0	17,580	Direct-W	100.0%	0.0%	17,580	0
121	Unemployment Compensation	0	0	0	Direct-W	100.0%	0.0%	0	0
122	Disability Income	0	0	0	Direct-W	100.0%	0.0%	0	0
123	Car Allowance / Shoe Allowance	0	0	0	Direct-W	100.0%	0.0%	0	0
124	O/T Meals / Meal Allow.	0	0	0	Direct-W	100.0%	0.0%	0	0
125	Additional Personnel	0	0	0	Direct-W	100.0%	0.0%	0	0
126	Total Personnel Costs	\$716,728	\$0	\$716,728				\$716,728	\$0
Operating Services									
127	Advertising - Promotional Activities	\$0	\$0	\$0	Direct-W	100.0%	0.0%	\$0	\$0
128	Publications	1,200	0	1,200	Direct-W	100.0%	0.0%	1,200	0
129	Dues & Subscriptions	0	0	0	Direct-W	100.0%	0.0%	0	0
130	Allocation - Property Ins.	0	0	0	Direct-W	100.0%	0.0%	0	0
131	Allocation - Genl/Auto Ins.	0	0	0	Direct-W	100.0%	0.0%	0	0
132	Allocation -800 Mhz	2,387	0	2,387	Direct-W	100.0%	0.0%	2,387	0
133	Copy Contract	745	0	745	Direct-W	100.0%	0.0%	745	0
134	Professional Services - Other	0	0	0	Direct-W	100.0%	0.0%	0	0

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

Allocation of Estimated Fiscal Year 2021 Operating Expenses - Adopted

Line No.	Description	Amended [1]	Adjustments [2]	Adjusted	Basis [3]	Allocation Percentages		Adjusted 2021	
		2021		2021		Water	Wastewater	Water	Wastewater
135	Printing & Binding	0	0	0	Direct-W	100.0%	0.0%	0	0
136	Allocation - Information Technology	31,251	0	31,251	Direct-W	100.0%	0.0%	31,251	0
137	Repair and Maintenance	6,200	0	6,200	Direct-W	100.0%	0.0%	6,200	0
138	Fleet Maintenance	17,250	0	17,250	Direct-W	100.0%	0.0%	17,250	0
139	Repair and Maintenance - Bld/Grnd	0	0	0	Direct-W	100.0%	0.0%	0	0
140	Repair and Maintenance - Other	0	0	0	Direct-W	100.0%	0.0%	0	0
141	Repair and Maintenance - Radio	0	0	0	Direct-W	100.0%	0.0%	0	0
142	Supplies - Chem & Amm	0	0	0	Direct-W	100.0%	0.0%	0	0
143	Supplies - Cleaning	0	0	0	Direct-W	100.0%	0.0%	0	0
144	Supplies - Office	1,700	0	1,700	Direct-W	100.0%	0.0%	1,700	0
145	Supplies - Operating	0	0	0	Direct-W	100.0%	0.0%	0	0
146	Supplies - Fuel	8,900	0	8,900	Direct-W	100.0%	0.0%	8,900	0
147	Supplies - Small Tools & Equip.	0	0	0	Direct-W	100.0%	0.0%	0	0
148	Supplies - Sundry	0	0	0	Direct-W	100.0%	0.0%	0	0
149	Supplies - Books, Publications, Subscriptions	0	0	0	Direct-W	100.0%	0.0%	0	0
150	Supplies - Other	858,905	0	858,905	Direct-W	100.0%	0.0%	858,905	0
151	Travel & Per Diem	10,000	0	10,000	Direct-W	100.0%	0.0%	10,000	0
152	Other Services	35,190	0	35,190	Direct-W	100.0%	0.0%	35,190	0
153	Communication Services	1,695	0	1,695	Direct-W	100.0%	0.0%	1,695	0
154	User Charge - Autos/Equip.	0	0	0	Direct-W	100.0%	0.0%	0	0
155	Utilities	637,830	0	637,830	Direct-W	100.0%	0.0%	637,830	0
156	Improv O/T Bldgs	0	0	0	Direct-W	100.0%	0.0%	0	0
157	Other Mach & Equip.	6,000	(6,000)	0	Direct-W	100.0%	0.0%	0	0
158	Total Operating Services	\$1,619,253	(\$6,000)	\$1,613,253				\$1,613,253	\$0
159	Total Water Distribution Plant	\$2,335,981	(\$6,000)	\$2,329,981				\$2,329,981	\$0
Central Lines Maintenance - Sewer - 300 535									
Personnel Costs									
160	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
161	Salaries - Regular	0	0	0	Direct-S	0.0%	100.0%	0	0
162	Salaries - Overtime	0	0	0	Direct-S	0.0%	100.0%	0	0
163	Salaries - Longevity	0	0	0	Direct-S	0.0%	100.0%	0	0
164	FICA Taxes	0	0	0	Direct-S	0.0%	100.0%	0	0
165	Retirement Contribution	0	0	0	Direct-S	0.0%	100.0%	0	0
166	Insurance - Life & Health	0	0	0	Direct-S	0.0%	100.0%	0	0
167	Workers Compensation / OPEB	0	0	0	Direct-S	0.0%	100.0%	0	0
168	Disability Income	0	0	0	Direct-S	0.0%	100.0%	0	0
169	O/T Meals / Meal Allow.	0	0	0	Direct-S	0.0%	100.0%	0	0
170	Additional Personnel	0	0	0	Direct-S	0.0%	100.0%	0	0
171	Total Personnel Costs	\$0	\$0	\$0				\$0	\$0
Operating Services									
172	Publications	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
173	Dues & Subscriptions	0	0	0	Direct-S	0.0%	100.0%	0	0
174	Allocation - Gen./Auto Ins.	0	0	0	Direct-S	0.0%	100.0%	0	0
175	Payments - Other Govt	0	0	0	Direct-S	0.0%	100.0%	0	0
176	Printing & Binding	0	0	0	Direct-S	0.0%	100.0%	0	0
177	Professional Services - Other	0	0	0	Direct-S	0.0%	100.0%	0	0
178	Rental - Equip. & Land	0	0	0	Direct-S	0.0%	100.0%	0	0
179	Allocation -Gen./Auto Ins	0	0	0	Direct-S	0.0%	100.0%	0	0
180	Repair and Maintenance	300,000	0	300,000	Direct-S	0.0%	100.0%	0	300,000
181	Repair and Maintenance - Bld/Grnd	0	0	0	Direct-S	0.0%	100.0%	0	0
182	Repair and Maintenance - Other Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
183	Repair and Maintenance - Other	0	0	0	Direct-S	0.0%	100.0%	0	0
184	Repair and Maintenance - Radio	0	0	0	Direct-S	0.0%	100.0%	0	0
185	Supplies - Chem & Amm	0	0	0	Direct-S	0.0%	100.0%	0	0
186	Supplies - Cleaning	0	0	0	Direct-S	0.0%	100.0%	0	0
187	Supplies - Operating / Infrastructure	0	0	0	Direct-S	0.0%	100.0%	0	0
188	Supplies - Small Tools & Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
189	Supplies - Sundry	0	0	0	Direct-S	0.0%	100.0%	0	0
190	Supplies - Sm PC Equip./Software	0	0	0	Direct-S	0.0%	100.0%	0	0
191	Supplies - Uniforms	0	0	0	Direct-S	0.0%	100.0%	0	0
192	Travel and Training	0	0	0	Direct-S	0.0%	100.0%	0	0
193	Training - Local	0	0	0	Direct-S	0.0%	100.0%	0	0
194	Telecomm. Dept. Fees	0	0	0	Direct-S	0.0%	100.0%	0	0
195	Telephone	0	0	0	Direct-S	0.0%	100.0%	0	0
196	Utilities	3,000	0	3,000	Direct-S	0.0%	100.0%	0	3,000
197	Improv O/T Bldgs	0	0	0	Direct-S	0.0%	100.0%	0	0
198	Other Mach & Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
199	Total Operating Services	\$303,000	\$0	\$303,000				\$0	\$303,000
200	Total Central Main. Lines - Sewer	\$303,000	\$0	\$303,000				\$0	\$303,000

Central Maint. Services - Water - 303 533

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

Allocation of Estimated Fiscal Year 2021 Operating Expenses - Adopted

Line No.	Description	Amended [1]		Adjusted		Allocation Percentages		Adjusted 2021	
		2021	Adjustments [2]	2021	Basis [3]	Water	Wastewater	Water	Wastewater
Personnel Costs									
201	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-W	100.0%	0.0%	\$0	\$0
202	Salaries - Regular	0	0	0	Direct-W	100.0%	0.0%	0	0
203	Salaries - Overtime	0	0	0	Direct-W	100.0%	0.0%	0	0
204	Salaries - Part-time	0	0	0	Direct-W	100.0%	0.0%	0	0
205	Salaries - Longevity	0	0	0	Direct-W	100.0%	0.0%	0	0
206	Incentive Awards	0	0	0	Direct-W	100.0%	0.0%	0	0
207	FICA Taxes	0	0	0	Direct-W	100.0%	0.0%	0	0
208	Retirement Contribution	0	0	0	Direct-W	100.0%	0.0%	0	0
209	Insurance - Life & Health	0	0	0	Direct-W	100.0%	0.0%	0	0
210	Workers Compensation / OPEB	0	0	0	Direct-W	100.0%	0.0%	0	0
211	Disability Income	0	0	0	Direct-W	100.0%	0.0%	0	0
212	Car Allowance / Shoe Allowance	0	0	0	Direct-W	100.0%	0.0%	0	0
213	O/T Meals / Meal Allow.	0	0	0	Direct-W	100.0%	0.0%	0	0
214	Additional Personnel	0	0	0	Direct-W	100.0%	0.0%	0	0
215	Total Personnel Costs	\$0	\$0	\$0				\$0	\$0
Operating Services									
216	Publications	\$0	\$0	\$0	Direct-W	100.0%	0.0%	\$0	\$0
217	Dues & Subscriptions	0	0	0	Direct-W	100.0%	0.0%	0	0
218	Allocation - Property Ins.	0	0	0	Direct-W	100.0%	0.0%	0	0
219	Allocation - Ocala Fiber Network	0	0	0	Direct-W	100.0%	0.0%	0	0
220	Copy Contract	0	0	0	Direct-W	100.0%	0.0%	0	0
221	Rentals and Leases	0	0	0	Direct-W	100.0%	0.0%	0	0
222	Allocation - Information Technology	0	0	0	Direct-W	100.0%	0.0%	0	0
223	Fleet Maintenance	0	0	0	Direct-W	100.0%	0.0%	0	0
224	Repair and Maintenance	200,000	0	200,000	Direct-W	100.0%	0.0%	200,000	0
225	Repair and Maintenance - Other	0	0	0	Direct-W	100.0%	0.0%	0	0
226	Repair and Maintenance - Other Wtp#1	0	0	0	Direct-W	100.0%	0.0%	0	0
227	Repair and Maintenance - Radio	0	0	0	Direct-W	100.0%	0.0%	0	0
228	Supplies - Chem & Amm	0	0	0	Direct-W	100.0%	0.0%	0	0
229	Supplies - Fuel	0	0	0	Direct-W	100.0%	0.0%	0	0
230	Supplies - Office	0	0	0	Direct-W	100.0%	0.0%	0	0
231	Supplies - Operating	0	0	0	Direct-W	100.0%	0.0%	0	0
232	Supplies - Postage	0	0	0	Direct-W	100.0%	0.0%	0	0
233	Supplies - Small Tools & Equip.	0	0	0	Direct-W	100.0%	0.0%	0	0
234	Supplies - Sundry	0	0	0	Direct-W	100.0%	0.0%	0	0
235	Supplies - Sm PC Eqp./Software	0	0	0	Direct-W	100.0%	0.0%	0	0
236	Supplies - Uniforms	0	0	0	Direct-W	100.0%	0.0%	0	0
237	Travel and Training	0	0	0	Direct-W	100.0%	0.0%	0	0
238	Books, Publications and Subscriptions	0	0	0	Direct-W	100.0%	0.0%	0	0
239	Communication Services	0	0	0	Direct-W	100.0%	0.0%	0	0
240	Other Services	0	0	0	Direct-W	100.0%	0.0%	0	0
241	Utilities	0	0	0	Direct-W	100.0%	0.0%	0	0
242	Machinery & Equipment (\$1,000-\$4,999)	0	0	0	Direct-W	100.0%	0.0%	0	0
243	Machinery & Equipment (\$5,000+)	0	0	0	Direct-W	100.0%	0.0%	0	0
244	Total Operating Services	\$200,000	\$0	\$200,000				\$200,000	\$0
245	Total Central Maint. Services - Water	\$200,000	\$0	\$200,000				\$200,000	\$0
Water Reclamation Facility #1 - 304 535									
Personnel Costs									
246	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
247	Salaries - Regular	0	0	0	Direct-S	0.0%	100.0%	0	0
248	Salaries - Overtime	0	0	0	Direct-S	0.0%	100.0%	0	0
249	Salaries - Part-time	0	0	0	Direct-S	0.0%	100.0%	0	0
250	Salaries - Longevity	0	0	0	Direct-S	0.0%	100.0%	0	0
251	FICA Taxes	0	0	0	Direct-S	0.0%	100.0%	0	0
252	Retirement Contribution	0	0	0	Direct-S	0.0%	100.0%	0	0
253	Insurance - Life & Health	0	0	0	Direct-S	0.0%	100.0%	0	0
254	Workers Compensation / OPEB	0	0	0	Direct-S	0.0%	100.0%	0	0
255	Disability Income	0	0	0	Direct-S	0.0%	100.0%	0	0
256	O/T Meals / Meal Allow. / Shoe & Belt Allow.	0	0	0	Direct-S	0.0%	100.0%	0	0
257	Additional Personnel	0	0	0	Direct-S	0.0%	100.0%	0	0
258	Total Personnel Costs	\$0	\$0	\$0				\$0	\$0
Operating Services									
259	Publications	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
260	Dues & Subscriptions	0	0	0	Direct-S	0.0%	100.0%	0	0
261	Allocation - Property Ins.	0	0	0	Direct-S	0.0%	100.0%	0	0
262	Allocation - Gen./Auto Ins.	0	0	0	Direct-S	0.0%	100.0%	0	0
263	Payments - Other Govt	0	0	0	Direct-S	0.0%	100.0%	0	0
264	Printing & Binding	0	0	0	Direct-S	0.0%	100.0%	0	0
265	Other Services	0	0	0	Direct-S	0.0%	100.0%	0	0
266	Rental - Equip & Land	0	0	0	Direct-S	0.0%	100.0%	0	0

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

Allocation of Estimated Fiscal Year 2021 Operating Expenses - Adopted

Line No.	Description	Amended [1]		Adjusted 2021	Basis [3]	Allocation Percentages		Adjusted 2021	
		2021	Adjustments [2]			Water	Wastewater	Water	Wastewater
267	Allocation - 800MHz System	0	0	0	Direct-S	0.0%	100.0%	0	0
268	Fleet Maintenance	0	0	0	Direct-S	0.0%	100.0%	0	0
269	Repair and Maintenance	0	0	0	Direct-S	0.0%	100.0%	0	0
270	Repair and Maintenance - Other	0	0	0	Direct-S	0.0%	100.0%	0	0
271	Repair and Maintenance - Radio	0	0	0	Direct-S	0.0%	100.0%	0	0
272	Supplies - Chem & Amm	0	0	0	Direct-S	0.0%	100.0%	0	0
273	Supplies - Office	0	0	0	Direct-S	0.0%	100.0%	0	0
274	Supplies - Operating	0	0	0	Direct-S	0.0%	100.0%	0	0
275	Supplies - Small Tools & Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
276	Supplies - Fuel	0	0	0	Direct-S	0.0%	100.0%	0	0
277	Supplies - Sm PC Eq./Software	0	0	0	Direct-S	0.0%	100.0%	0	0
278	Supplies - Uniforms	0	0	0	Direct-S	0.0%	100.0%	0	0
279	Travel & Per Diem	0	0	0	Direct-S	0.0%	100.0%	0	0
280	Training	0	0	0	Direct-S	0.0%	100.0%	0	0
281	Communication Services - Outside Service	0	0	0	Direct-S	0.0%	100.0%	0	0
282	Telephone	0	0	0	Direct-S	0.0%	100.0%	0	0
283	Books, Publications and Subscriptions	0	0	0	Direct-S	0.0%	100.0%	0	0
284	Utilities	0	0	0	Direct-S	0.0%	100.0%	0	0
285	Buildings	0	0	0	Direct-S	0.0%	100.0%	0	0
286	Other Mach & Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
287	Total Operating Services	\$0	\$0	\$0				\$0	\$0
288	Total Water Reclamation Facility #1	\$0	\$0	\$0				\$0	\$0
Water Reclamation Facility #2 - 305 535									
Personnel Costs									
289	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
290	Salaries - Regular	236,455	0	236,455	Direct-S	0.0%	100.0%	0	236,455
291	Salaries - Overtime	10,000	0	10,000	Direct-S	0.0%	100.0%	0	10,000
292	Salaries - Part-time	0	0	0	Direct-S	0.0%	100.0%	0	0
293	Salaries - Longevity	0	0	0	Direct-S	0.0%	100.0%	0	0
294	FICA Taxes	18,258	0	18,258	Direct-S	0.0%	100.0%	0	18,258
295	Retirement Contribution	14,071	0	14,071	Direct-S	0.0%	100.0%	0	14,071
296	Insurance - Life & Health	47,075	0	47,075	Direct-S	0.0%	100.0%	0	47,075
297	Workers Compensation / OPEB	8,790	0	8,790	Direct-S	0.0%	100.0%	0	8,790
298	Unemployment Compensation & OPEB	0	0	0	Direct-S	0.0%	100.0%	0	0
299	Disability Income	0	0	0	Direct-S	0.0%	100.0%	0	0
300	O/T Meals / Meal Allow. / Shoe & Belt Allow.	0	0	0	Direct-S	0.0%	100.0%	0	0
301	Additional Personnel	0	0	0	Direct-S	0.0%	100.0%	0	0
302	Total Personnel Costs	\$334,649	\$0	\$334,649				\$0	\$334,649
Operating Services									
303	Publications	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
304	Dues & Subscriptions	3,475	0	3,475	Direct-S	0.0%	100.0%	0	3,475
305	Allocation - Information Technology	19,532	0	19,532	Direct-S	0.0%	100.0%	0	19,532
306	Allocation - Gen./Auto Ins.	0	0	0	Direct-S	0.0%	100.0%	0	0
307	Payments - Other Govt	0	0	0	Direct-S	0.0%	100.0%	0	0
308	Copy Contract	1,259	0	1,259	Direct-S	0.0%	100.0%	0	1,259
309	Other Services	189,350	0	189,350	Direct-S	0.0%	100.0%	0	189,350
310	Rental - Equip & Land	0	0	0	Direct-S	0.0%	100.0%	0	0
311	Allocation - 800MHz System	2,387	0	2,387	Direct-S	0.0%	100.0%	0	2,387
312	Fleet Maintenance	50,000	0	50,000	Direct-S	0.0%	100.0%	0	50,000
313	Repair and Maintenance	15,000	0	15,000	Direct-S	0.0%	100.0%	0	15,000
314	Repair and Maintenance - Other	0	0	0	Direct-S	0.0%	100.0%	0	0
315	Repair and Maintenance - Radio	0	0	0	Direct-S	0.0%	100.0%	0	0
316	Supplies - Chem & Amm	0	0	0	Direct-S	0.0%	100.0%	0	0
317	Supplies - Cleaning	0	0	0	Direct-S	0.0%	100.0%	0	0
318	Supplies - Office	1,700	0	1,700	Direct-S	0.0%	100.0%	0	1,700
319	Supplies - Operating	210,450	0	210,450	Direct-S	0.0%	100.0%	0	210,450
320	Supplies - Fuel	13,155	0	13,155	Direct-S	0.0%	100.0%	0	13,155
321	Supplies - Small Tools & Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
322	Supplies - Sundry	0	0	0	Direct-S	0.0%	100.0%	0	0
323	Supplies - Sm PC Eq./Software	0	0	0	Direct-S	0.0%	100.0%	0	0
324	Supplies - Uniforms	0	0	0	Direct-S	0.0%	100.0%	0	0
325	Travel & Per Diem	5,000	0	5,000	Direct-S	0.0%	100.0%	0	5,000
326	Books, Publications and Subscriptions	0	0	0	Direct-S	0.0%	100.0%	0	0
327	Communication Services - Outside Service	1,300	0	1,300	Direct-S	0.0%	100.0%	0	1,300
328	Machinery & Equipment - (\$1,000-\$4,999)	0	0	0	Direct-S	0.0%	100.0%	0	0
329	Utilities	450,000	0	450,000	Direct-S	0.0%	100.0%	0	450,000
330	Autos & Equipment	0	0	0	Direct-S	0.0%	100.0%	0	0
331	Machinery & Equipment (\$5,000+)	15,000	(15,000)	0	Direct-S	0.0%	100.0%	0	0
332	Total Operating Services	\$977,608	(\$15,000)	\$962,608				\$0	\$962,608
333	Total Water Reclamation Facility #2	\$1,312,257	(\$15,000)	\$1,297,257				\$0	\$1,297,257

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

Allocation of Estimated Fiscal Year 2021 Operating Expenses - Adopted

Line No.	Description	Amended [1]	Adjustments [2]	Adjusted	Basis [3]	Allocation Percentages		Adjusted 2021	
		2021		2021		Water	Wastewater	Water	Wastewater
Water Reclamation Facility #3 - 308 535									
Personnel Costs									
334	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
335	Salaries - Regular	432,684	0	432,684	Direct-S	0.0%	100.0%	0	432,684
336	Salaries - Overtime	23,000	0	23,000	Direct-S	0.0%	100.0%	0	23,000
337	Salaries - Part-time	0	0	0	Direct-S	0.0%	100.0%	0	0
338	Salaries - Longevity	0	0	0	Direct-S	0.0%	100.0%	0	0
339	FICA Taxes	34,860	0	34,860	Direct-S	0.0%	100.0%	0	34,860
340	Retirement Contribution	25,725	0	25,725	Direct-S	0.0%	100.0%	0	25,725
341	Insurance - Life & Health	75,320	0	75,320	Direct-S	0.0%	100.0%	0	75,320
342	Workers Compensation / OPEB	14,064	0	14,064	Direct-S	0.0%	100.0%	0	14,064
343	Disability Income	0	0	0	Direct-S	0.0%	100.0%	0	0
344	O/T Meals / Meal Allow. / Shoe & Belt Allow.	0	0	0	Direct-S	0.0%	100.0%	0	0
345	Additional Personnel	0	0	0	Direct-S	0.0%	100.0%	0	0
346	Total Personnel Costs	\$605,653	\$0	\$605,653				\$0	\$605,653
Operating Services									
347	Publications	\$2,200	\$0	\$2,200	Direct-S	0.0%	100.0%	\$0	\$2,200
348	Dues & Subscriptions	0	0	0	Direct-S	0.0%	100.0%	0	0
349	Allocation - Information Technology	31,251	0	31,251	Direct-S	0.0%	100.0%	0	31,251
350	Allocation - Gen./Auto Ins.	0	0	0	Direct-S	0.0%	100.0%	0	0
351	Payments - Other Govt	0	0	0	Direct-S	0.0%	100.0%	0	0
352	Copy Contract	1,108	0	1,108	Direct-S	0.0%	100.0%	0	1,108
353	Other Services	214,545	0	214,545	Direct-S	0.0%	100.0%	0	214,545
354	Rental - Equip & Land	0	0	0	Direct-S	0.0%	100.0%	0	0
355	Allocation - 800MHz System	2,387	0	2,387	Direct-S	0.0%	100.0%	0	2,387
356	Fleet Maintenance	21,900	0	21,900	Direct-S	0.0%	100.0%	0	21,900
357	Repair and Maintenance	10,000	0	10,000	Direct-S	0.0%	100.0%	0	10,000
358	Repair and Maintenance - Bld/Grnd	0	0	0	Direct-S	0.0%	100.0%	0	0
359	Repair and Maintenance - Other	0	0	0	Direct-S	0.0%	100.0%	0	0
360	Repair and Maintenance - Radio	0	0	0	Direct-S	0.0%	100.0%	0	0
361	Supplies - Chem & Amm	0	0	0	Direct-S	0.0%	100.0%	0	0
362	Supplies - Cleaning	0	0	0	Direct-S	0.0%	100.0%	0	0
363	Supplies - Office	1,700	0	1,700	Direct-S	0.0%	100.0%	0	1,700
364	Supplies - Operating	133,800	0	133,800	Direct-S	0.0%	100.0%	0	133,800
365	Supplies - Fuel	13,185	0	13,185	Direct-S	0.0%	100.0%	0	13,185
366	Supplies - Small Tools & Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
367	Supplies - Sundry	0	0	0	Direct-S	0.0%	100.0%	0	0
368	Supplies - Sm PC Eqp./Software	0	0	0	Direct-S	0.0%	100.0%	0	0
369	Supplies - Uniforms	0	0	0	Direct-S	0.0%	100.0%	0	0
370	Travel & Per Diem	8,000	0	8,000	Direct-S	0.0%	100.0%	0	8,000
371	Training	0	0	0	Direct-S	0.0%	100.0%	0	0
372	Communication Services - Outside Services	1,800	0	1,800	Direct-S	0.0%	100.0%	0	1,800
373	Books, Publications and Subscriptions	0	0	0	Direct-S	0.0%	100.0%	0	0
374	Utilities	420,000	0	420,000	Direct-S	0.0%	100.0%	0	420,000
375	Autos & Equipment	0	0	0	Direct-S	0.0%	100.0%	0	0
376	Improv O/T Bldgs.	0	0	0	Direct-S	0.0%	100.0%	0	0
377	Machinery & Equipment (\$1,000-\$4,999)	8,000	(8,000)	0	Direct-S	0.0%	100.0%	0	0
378	Total Operating Services	\$869,876	(\$8,000)	\$861,876				\$0	\$861,876
379	Total Water Reclamation Facility #3	\$1,475,529	(\$8,000)	\$1,467,529				\$0	\$1,467,529
Central Maintenance Services - Sewer - 303 535									
Personnel Costs									
380	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
381	Salaries - Regular	886,258	0	886,258	Direct-S	0.0%	100.0%	0	886,258
382	Salaries - Overtime	56,000	0	56,000	Direct-S	0.0%	100.0%	0	56,000
383	Salaries - Longevity	0	0	0	Direct-S	0.0%	100.0%	0	0
384	Incentive Awards	0	0	0	Direct-S	0.0%	100.0%	0	0
385	FICA Taxes	72,082	0	72,082	Direct-S	0.0%	100.0%	0	72,082
386	Retirement Contribution	49,405	0	49,405	Direct-S	0.0%	100.0%	0	49,405
387	Insurance - Life & Health	169,470	0	169,470	Direct-S	0.0%	100.0%	0	169,470
388	Workers Compensation / OPEB	29,395	0	29,395	Direct-S	0.0%	100.0%	0	29,395
389	Disability Income	0	0	0	Direct-S	0.0%	100.0%	0	0
390	Car Allowance / Shoe Belt Allowance	0	0	0	Direct-S	0.0%	100.0%	0	0
391	O/T Meals / Meal Allow.	0	0	0	Direct-S	0.0%	100.0%	0	0
392	Additional Personnel	0	0	0	Direct-S	0.0%	100.0%	0	0
393	Total Personnel Costs	\$1,262,610	\$0	\$1,262,610				\$0	\$1,262,610
Operating Services									
394	Publications	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
395	Dues & Subscriptions	3,630	0	3,630	Direct-S	0.0%	100.0%	0	3,630
396	Professional Services - Other	19,091	0	19,091	Direct-S	0.0%	100.0%	0	19,091
397	Allocation - Ocala Fiber Network	25,477	0	25,477	Direct-S	0.0%	100.0%	0	25,477
398	Copy Contract	1,686	0	1,686	Direct-S	0.0%	100.0%	0	1,686

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

Allocation of Estimated Fiscal Year 2021 Operating Expenses - Adopted

Line No.	Description	Amended [1]	Adjustments [2]	Adjusted	Basis [3]	Allocation Percentages		Adjusted 2021	
		2021		2021		Water	Wastewater	Water	Wastewater
399	Rentals and Leases	9,280	0	9,280	Direct-S	0.0%	100.0%	0	9,280
400	Allocation - Information Technology	62,502	0	62,502	Direct-S	0.0%	100.0%	0	62,502
401	Fleet Maintenance	135,550	0	135,550	Direct-S	0.0%	100.0%	0	135,550
402	Repair and Maintenance	935,807	0	935,807	Direct-S	0.0%	100.0%	0	935,807
403	Repair and Maintenance - Other Eqp.	0	0	0	Direct-S	0.0%	100.0%	0	0
404	Repair and Maintenance - Reuse Site	0	0	0	Direct-S	0.0%	100.0%	0	0
405	Repair and Maintenance - WTP #1	0	0	0	Direct-S	0.0%	100.0%	0	0
406	Repair and Maintenance -WRF #1	0	0	0	Direct-S	0.0%	100.0%	0	0
407	Repair and Maintenance -WRF #2	0	0	0	Direct-S	0.0%	100.0%	0	0
408	Repair and Maintenance -WRF #3	0	0	0	Direct-S	0.0%	100.0%	0	0
409	Repair and Maintenance-Other	0	0	0	Direct-S	0.0%	100.0%	0	0
410	Repair and Maintenance - Radio	0	0	0	Direct-S	0.0%	100.0%	0	0
411	Supplies - Chem & Amm.	0	0	0	Direct-S	0.0%	100.0%	0	0
412	Supplies - Cleaning	0	0	0	Direct-S	0.0%	100.0%	0	0
413	Supplies - Office	1,250	0	1,250	Direct-S	0.0%	100.0%	0	1,250
414	Supplies - Operating	803,246	0	803,246	Direct-S	0.0%	100.0%	0	803,246
415	Supplies - Postage	250	0	250	Direct-S	0.0%	100.0%	0	250
416	Supplies - Fuel	50,040	0	50,040	Direct-S	0.0%	100.0%	0	50,040
417	Supplies - Sundry	0	0	0	Direct-S	0.0%	100.0%	0	0
418	Supplies - Sm PC Eqp./Software	0	0	0	Direct-S	0.0%	100.0%	0	0
419	Supplies - Uniforms	0	0	0	Direct-S	0.0%	100.0%	0	0
420	Travel and Training	40,000	0	40,000	Direct-S	0.0%	100.0%	0	40,000
421	Books, Publications and Subscriptions	0	0	0	Direct-S	0.0%	100.0%	0	0
422	Communication Services - Outside Service	11,800	0	11,800	Direct-S	0.0%	100.0%	0	11,800
423	Allocation - 800 Mhz	9,547	0	9,547	Direct-S	0.0%	100.0%	0	9,547
424	Other Services	63,240	0	63,240	Direct-S	0.0%	100.0%	0	63,240
425	Utilities	502,108	0	502,108	Direct-S	0.0%	100.0%	0	502,108
426	Autos & Equipment	0	0	0	Direct-S	0.0%	100.0%	0	0
427	Improv O/T Bldgs	0	0	0	Direct-S	0.0%	100.0%	0	0
428	Other Mach & Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
429	Machinery & Equipment (\$1,000-\$4,999)	0	0	0	Direct-S	0.0%	100.0%	0	0
430	Machinery & Equipment (\$5,000+)	0	0	0	Direct-S	0.0%	100.0%	0	0
431	Total Operating Services	\$2,674,504	\$0	\$2,674,504				\$0	\$2,674,504
432	Central Maint. Services - Sewer	\$3,937,114	\$0	\$3,937,114				\$0	\$3,937,114
Indust. Wastewater Monitoring - 307 535									
Personnel Costs									
433	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
434	Salaries - Regular	408,925	0	408,925	Direct-S	0.0%	100.0%	0	408,925
435	Salaries - Overtime	5,000	0	5,000	Direct-S	0.0%	100.0%	0	5,000
436	Salaries - Part-time	22,469	0	22,469	Direct-S	0.0%	100.0%	0	22,469
437	Salaries - Longevity	0	0	0	Direct-S	0.0%	100.0%	0	0
438	FICA Taxes	33,384	0	33,384	Direct-S	0.0%	100.0%	0	33,384
439	Retirement Contribution	32,714	0	32,714	Direct-S	0.0%	100.0%	0	32,714
440	Insurance - Life & Health	75,320	0	75,320	Direct-S	0.0%	100.0%	0	75,320
441	Workers Compensation / OPEB	14,116	0	14,116	Direct-S	0.0%	100.0%	0	14,116
442	Disability Income	0	0	0	Direct-S	0.0%	100.0%	0	0
443	O/T Meals / Meal Allow. / Shoe & Belt Allow.	0	0	0	Direct-S	0.0%	100.0%	0	0
444	Additional Personnel	0	0	0	Direct-S	0.0%	100.0%	0	0
445	Total Personnel Costs	\$591,928	\$0	\$591,928				\$0	\$591,928
Operating Services									
446	Advertising	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
447	Books, Publications & Subscriptions	6,855	0	6,855	Direct-S	0.0%	100.0%	0	6,855
448	Allocation - Information Technology	31,251	0	31,251	Direct-S	0.0%	100.0%	0	31,251
449	Freight and Postage	3,500	0	3,500	Direct-S	0.0%	100.0%	0	3,500
450	Professional Services - Other	12,158	0	12,158	Direct-S	0.0%	100.0%	0	12,158
451	Other Services	51,550	0	51,550	Direct-S	0.0%	100.0%	0	51,550
452	Fleet Maintenance	11,650	0	11,650	Direct-S	0.0%	100.0%	0	11,650
453	Repair and Maintenance	14,550	0	14,550	Direct-S	0.0%	100.0%	0	14,550
454	Other Current Charges and Obligations	2,400	0	2,400	Direct-S	0.0%	100.0%	0	2,400
455	Allocation - 800 Mhz	1,432	0	1,432	Direct-S	0.0%	100.0%	0	1,432
456	Supplies - Office	1,500	0	1,500	Direct-S	0.0%	100.0%	0	1,500
457	Supplies - Operating	55,850	0	55,850	Direct-S	0.0%	100.0%	0	55,850
458	Supplies - Fuel	4,145	0	4,145	Direct-S	0.0%	100.0%	0	4,145
459	Supplies - Computers & Software	0	0	0	Direct-S	0.0%	100.0%	0	0
460	Supplies - Uniforms	0	0	0	Direct-S	0.0%	100.0%	0	0
461	Travel & Per Diem	7,000	0	7,000	Direct-S	0.0%	100.0%	0	7,000
462	Training	0	0	0	Direct-S	0.0%	100.0%	0	0
463	Telecommunications - Outside Services	450	0	450	Direct-S	0.0%	100.0%	0	450
464	User Charge - Autos/Equip.	0	0	0	Direct-S	0.0%	100.0%	0	0
465	Machinery & Equipment (\$1,000-\$4,999)	0	0	0	Direct-S	0.0%	100.0%	0	0
466	Total Operating Services	\$204,291	\$0	\$204,291				\$0	\$204,291

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

Allocation of Estimated Fiscal Year 2021 Operating Expenses - Adopted

Line No.	Description	Amended [1]	Adjustments [2]	Adjusted	Basis [3]	Allocation Percentages		Adjusted 2021	
		2021		2021		Water	Wastewater	Water	Wastewater
467	Total Indust. Wastewater Monitoring	\$796,219	\$0	\$796,219				\$0	\$796,219
Water/Wastewater Engineering Services - 302 536									
Personnel Costs									
468	Accrued Payroll Expenses	\$0	\$0	\$0	CIP	45.0%	55.0%	\$0	\$0
469	Salaries - Regular	372,401	0	372,401	CIP	45.0%	55.0%	167,580	204,821
470	Salaries - Overtime	0	0	0	CIP	45.0%	55.0%	0	0
471	Salaries - Part-time	0	0	0	CIP	45.0%	55.0%	0	0
472	Salaries - Longevity	0	0	0	CIP	45.0%	55.0%	0	0
473	FICA Taxes	28,504	0	28,504	CIP	45.0%	55.0%	12,827	15,677
474	Retirement Contribution	25,715	0	25,715	CIP	45.0%	55.0%	11,572	14,143
475	Insurance - Life & Health	65,905	0	65,905	CIP	45.0%	55.0%	29,657	36,248
476	Workers Compensation / OPEB	1,423	0	1,423	CIP	45.0%	55.0%	640	783
477	Disability Income	0	0	0	CIP	45.0%	55.0%	0	0
478	Other Employee Benefits	4,800	0	4,800	CIP	45.0%	55.0%	2,160	2,640
479	Additional Personnel	0	0	0	CIP	45.0%	55.0%	0	0
480	Total Personnel Costs	\$498,748	\$0	\$498,748				\$224,437	\$274,311
Operating Services									
481	Advertising	\$0	\$0	\$0	CIP	45.0%	55.0%	\$0	\$0
482	Books, Publications & Subscriptions	3,600	0	3,600	CIP	45.0%	55.0%	1,620	1,980
483	Allocation - Information Technology	27,344	0	27,344	CIP	45.0%	55.0%	12,305	15,039
484	Printing and Binding	1,000	0	1,000	CIP	45.0%	55.0%	450	550
485	Professional Services - Other	200,000	0	200,000	CIP	45.0%	55.0%	90,000	110,000
486	Other Services	0	0	0	CIP	45.0%	55.0%	0	0
487	Fleet Maintenance	5,000	0	5,000	CIP	45.0%	55.0%	2,250	2,750
488	Repair and Maintenance	3,800	0	3,800	CIP	45.0%	55.0%	1,710	2,090
489	Other Current Charges and Obligations	6,000	0	6,000	CIP	45.0%	55.0%	2,700	3,300
490	Allocation - 800 Mhz	477	0	477	CIP	45.0%	55.0%	215	262
491	Supplies - Office	2,900	0	2,900	CIP	45.0%	55.0%	1,305	1,595
492	Supplies - Operating	34,000	0	34,000	CIP	45.0%	55.0%	15,300	18,700
493	Supplies - Fuel	1,000	0	1,000	CIP	45.0%	55.0%	450	550
494	Supplies - Computers & Software	0	0	0	CIP	45.0%	55.0%	0	0
495	Supplies - Uniforms	0	0	0	CIP	45.0%	55.0%	0	0
496	Travel & Per Diem	15,000	0	15,000	CIP	45.0%	55.0%	6,750	8,250
497	Training	0	0	0	CIP	45.0%	55.0%	0	0
498	Telecommunications - Outside Services	2,700	0	2,700	CIP	45.0%	55.0%	1,215	1,485
499	User Charge - Autos/Eqp.	0	0	0	CIP	45.0%	55.0%	0	0
500	Machinery & Equipment (\$1,000-\$4,999)	4,900	(4,900)	0	CIP	45.0%	55.0%	0	0
501	Total Operating Services	\$307,721	(\$4,900)	\$302,821				\$136,269	\$166,552
502	Total Water/Wastewater Engineering Services	\$806,469	(\$4,900)	\$801,569				\$360,706	\$440,863
Reclaimed Water / Wetlands - 349 537									
Personnel Costs									
503	Accrued Payroll Expenses	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
504	Salaries - Regular	80,440	0	80,440	Direct-S	0.0%	100.0%	0	80,440
505	Salaries - Overtime	0	0	0	Direct-S	0.0%	100.0%	0	0
506	Salaries - Part-time	0	0	0	Direct-S	0.0%	100.0%	0	0
507	Employee Student Loan Program	1,200	0	1,200	Direct-S	0.0%	100.0%	0	1,200
508	FICA Taxes	6,153	0	6,153	Direct-S	0.0%	100.0%	0	6,153
509	Retirement Contribution	6,435	0	6,435	Direct-S	0.0%	100.0%	0	6,435
510	Insurance - Life & Health	18,830	0	18,830	Direct-S	0.0%	100.0%	0	18,830
511	Workers Compensation / OPEB	1,844	0	1,844	Direct-S	0.0%	100.0%	0	1,844
512	Disability Income	0	0	0	Direct-S	0.0%	100.0%	0	0
513	O/T Meals / Meal Allow. / Shoe & Belt Allow.	0	0	0	Direct-S	0.0%	100.0%	0	0
514	Additional Personnel	0	0	0	Direct-S	0.0%	100.0%	0	0
515	Total Personnel Costs	\$114,902	\$0	\$114,902				\$0	\$114,902
Operating Services									
516	Advertising	\$0	\$0	\$0	Direct-S	0.0%	100.0%	\$0	\$0
517	Books, Publications & Subscriptions	4,500	0	4,500	Direct-S	0.0%	100.0%	0	4,500
518	Allocation - Information Technology	7,813	0	7,813	Direct-S	0.0%	100.0%	0	7,813
519	Promotional Activities	70,500	0	70,500	Direct-S	0.0%	100.0%	0	70,500
520	Professional Services - Other	0	0	0	Direct-S	0.0%	100.0%	0	0
521	Other Services	18,160	0	18,160	Direct-S	0.0%	100.0%	0	18,160
522	Fleet Maintenance	15,000	0	15,000	Direct-S	0.0%	100.0%	0	15,000
523	Repair and Maintenance	394,101	0	394,101	Direct-S	0.0%	100.0%	0	394,101
524	Other Current Charges and Obligations	2,500	0	2,500	Direct-S	0.0%	100.0%	0	2,500
525	Aids to Other Governments/Organizations	0	0	0	Direct-S	0.0%	100.0%	0	0
526	Supplies - Office	750	0	750	Direct-S	0.0%	100.0%	0	750
527	Supplies - Operating	4,900	0	4,900	Direct-S	0.0%	100.0%	0	4,900
528	Supplies - Fuel	155	0	155	Direct-S	0.0%	100.0%	0	155
529	Supplies - Computers & Software	0	0	0	Direct-S	0.0%	100.0%	0	0
530	Supplies - Uniforms	0	0	0	Direct-S	0.0%	100.0%	0	0

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

Allocation of Estimated Fiscal Year 2021 Operating Expenses - Adopted

Line No.	Description	Amended [1]		Adjusted 2021	Basis [3]	Allocation Percentages		Adjusted 2021	
		2021	Adjustments [2]			Water	Wastewater	Water	Wastewater
531	Travel & Per Diem	0	0	0	Direct-S	0.0%	100.0%	0	0
532	Training	1,000	0	1,000	Direct-S	0.0%	100.0%	0	1,000
533	Telecommunications - Outside Services	750	0	750	Direct-S	0.0%	100.0%	0	750
534	Utility Services	50,000	0	50,000	Direct-S	0.0%	100.0%	0	50,000
535	Machinery & Equipment (\$1,000-\$4,999)	5,100	(5,100)	0	Direct-S	0.0%	100.0%	0	0
536	Total Operating Services	\$575,229	(\$5,100)	\$570,129				\$0	\$570,129
537	Total Reclaimed Water	\$690,131	(\$5,100)	\$685,031				\$0	\$685,031
538	TOTAL DIRECT EXPENSES	\$18,508,733	(\$131,456)	\$18,377,277				\$8,759,029	\$9,618,248
Additional Personnel									
Personnel Costs									
539	Additional Personnel Costs & Benefits	\$0	\$0	\$0	Salaries	47.9%	52.1%	\$0	\$0
540	Proposed Salary Increases	0	0	0	Salaries	47.9%	52.1%	0	0
541	Total Personnel Costs	\$0	\$0	\$0				\$0	\$0
Non-Divisional									
Personnel Costs									
542	Salaries & Retirement - Water	\$434,985	\$0	\$434,985	Direct-W	100.0%	0.0%	\$434,985	\$0
543	Salaries & Retirement - Wastewater	709,053	0	709,053	Direct-S	0.0%	100.0%	0	709,053
544	Total Personnel Costs	\$1,144,037	\$0	\$1,144,037				\$434,985	\$709,053
Operating Services									
545	Allocation - Admin Exp	\$1,059,986	\$0	\$1,059,986	Salaries	47.9%	52.1%	\$507,377	\$552,609
546	Allocation - Purchasing	0	0	0	Salaries	47.9%	52.1%	0	0
547	Allocation - CSO	228,454	0	228,454	Accounts	46.0%	54.0%	105,124	123,330
548	Allocation - Warehouse	0	0	0	Salaries	47.9%	52.1%	0	0
549	Transfer for Contingencies	0	0	0	Input	0.0%	100.0%	0	0
550	Insurance Service Allocation	785,355	0	785,355	Assets	28.0%	72.0%	220,226	565,129
551	Internal Services Allocation	0	0	0	Equal	50.0%	50.0%	0	0
552	Refunds and Bad Debts	0	0	0	Revenues	32.1%	67.9%	0	0
553	Reserve for Fund Balance	0	0	0	Revenues	32.1%	67.9%	0	0
554	Other Mach & Equip.	255,182	(255,182)	0	Equal	50.0%	50.0%	0	0
555	Total Operating Services	\$2,328,977	(\$255,182)	\$2,073,795				\$832,726	\$1,241,069
556	Total Non-Divisional	\$3,473,014	(\$255,182)	\$3,217,832				\$1,267,711	\$1,950,121
Transfers									
557	R&R Fund- Water Utility	\$0	\$0	\$0	Direct-W	100.0%	0.0%	\$0	\$0
558	R&R Fund- Sewer Utility	0	0	0	Direct-S	0.0%	100.0%	0	0
559	General Fund	3,111,129	(3,111,129)	0	Equal	50.0%	50.0%	0	0
560	Internal Services Allocation	0	0	0	Equal	50.0%	50.0%	0	0
561	Reserve for Capital Replacement	0	0	0	Equal	50.0%	50.0%	0	0
562	Construction Fund	1,890,727	(1,890,727)	0	Equal	50.0%	50.0%	0	0
563	Fund 277 - 2007B Refunding Bonds	0	0	0	Equal	50.0%	50.0%	0	0
564	Fund 278	0	0	0	Equal	50.0%	50.0%	0	0
565	Golf Course Fund	0	0	0	Equal	50.0%	50.0%	0	0
566	Fund 267 - 2007A Utility Sys Rev Bonds	0	0	0	Equal	50.0%	50.0%	0	0
567	Fund 307 - 2007A Utility Sys Bond Fund	0	0	0	Equal	50.0%	50.0%	0	0
568	Replacement Reserve Fund	0	0	0	Equal	50.0%	50.0%	0	0
569	Electric Fund	0	0	0	Salaries	47.9%	52.1%	0	0
570	Intra Govt Svc. Fund / Fleet O&M / Rec. Spcl.	0	0	0	Equal	50.0%	50.0%	0	0
571	Facility Maintenance (601) - Water	35,050	(35,050)	0	Direct-W	100.0%	0.0%	0	0
572	Facility Maintenance (601) - Wastewater / Reclaim	35,050	(35,050)	0	Direct-S	0.0%	100.0%	0	0
573	Fleet (602) - Water	0	0	0	Direct-W	100.0%	0.0%	0	0
574	Fleet (602) - Wastewater / Reclaimed Water	103,681	(103,681)	0	Direct-S	0.0%	100.0%	0	0
575	Information Technology (603) - Water	12,650	(12,650)	0	Direct-W	100.0%	0.0%	0	0
576	Information Technology (603) - Wastewater / Reclaim	3,450	(3,450)	0	Direct-S	0.0%	100.0%	0	0
577	Debt Service Sinking Fund	6,571,903	(6,571,903)	0	Equal	50.0%	50.0%	0	0
578	Alternative Water Supply	0	0	0	Direct-W	100.0%	0.0%	0	0
579	Nutrient Criteria	0	0	0	Direct-S	0.0%	100.0%	0	0
580	Reserve for Construction in Progress	0	0	0	Salaries	47.9%	52.1%	0	0
581	Reserve for Contingencies	83,075	(83,075)	0	Revenues	32.1%	67.9%	0	0
582	Reserve for Fund Balance	5,488,782	(5,488,782)	0	Equal	50.0%	50.0%	0	0
583	Total Transfers	\$17,335,497	(\$17,335,497)	\$0				\$0	\$0
584	TOTAL OPERATING EXPENSE	\$39,317,244	(\$17,722,135)	\$21,595,109				\$10,026,740	\$11,568,369
Plus Non-Cash/O&M Items									
585	Amortization	\$0	\$0	\$0	Equal	50.0%	50.0%	\$0	\$0
586	Depreciation	0	0	0	Equal	50.0%	50.0%	0	0
587	Loss on Retirement of Fixed Assets	0	0	0	Equal	50.0%	50.0%	0	0
588	Capital Outlay	0	0	0	Equal	50.0%	50.0%	0	0
589	Interest	0	0	0	Equal	50.0%	50.0%	0	0

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

Allocation of Estimated Fiscal Year 2021 Operating Expenses - Adopted

Line No.	Description	Amended [1]	Adjustments [2]	Adjusted	Basis [3]	Allocation Percentages		Adjusted 2021	
		2021		2021		Water	Wastewater	Water	Wastewater
590	Total Non-Cash/O&M Items	\$0	\$0	\$0				\$0	\$0
591	Misc. O&M Adjustment	\$0	\$0	\$0	Equal	50.0%	50.0%	\$0	\$0
592	TOTAL BUDGET	<u>\$39,317,244</u>	<u>(\$17,722,135)</u>	<u>\$21,595,109</u>				<u>\$10,026,740</u>	<u>\$11,568,369</u>

Footnotes:

- [1] Amounts as provided by City staff on September 25, 2020.
- [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] Amount reflects a contingency equal to 0.0%.
- [6] 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

Page 1 of 1

Expense Allocation Attributes

Line No.	Description	Basis	Allocation Percentages	
			Water System	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	47.9%	52.1%
5	Operating Expenses	Expenses	40.7%	59.3%
6	Central Lines Service (300)	Line Services	90.0%	10.0%
7	Central Maintenance Services (303)	Maintenance	5.0%	95.0%
8	Customer Accounts	Accounts	46.0%	54.0%
9	Revenues	Revenues	32.1%	67.9%
10	Assets	Assets	28.0%	72.0%
11	CIP	CIP	45.0%	55.0%
12	Lines	Lines	51.7%	48.3%

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

Projected Water Operating Expenses

Line No.	Description	Adopted		Escalation Reference [2] [3]	Projected Fiscal Year Ending September 30,			
		Amended [1] 2020	Budget [1] 2021		2022	2023	2024	2025
Administration - 030 536 / 805-999								
Personnel Costs								
1	Accrued Payroll Expenses	\$0	\$0	Labor	\$0	\$0	\$0	\$0
2	Salaries - Regular	296,822	299,081	Labor	328,989	338,858	349,024	359,495
3	Salaries - Overtime	2,393	2,393	Labor	2,633	2,712	2,793	2,877
4	Salaries - Part-time	14,073	14,073	Labor	15,480	15,944	16,423	16,915
5	Salaries - Longevity	0	0	Labor	0	0	0	0
6	FICA Taxes	24,285	25,000	Labor	27,500	28,325	29,175	30,050
7	Retirement Contribution	12,920	13,450	Retirement	14,795	15,239	15,697	16,167
8	Insurance - Life & Health	41,526	40,560	Ins-Health	42,588	44,717	46,953	49,300
9	Workers Compensation / OPEB	666	428	Worker Comp	441	454	468	482
10	Unemployment Compensation	0	0	Labor	0	0	0	0
11	Disability Income	0	0	Labor	0	0	0	0
12	Executive Life Insurance	112	112	Labor	123	127	131	135
13	Executive Car Allowance	4,882	4,882	Labor	5,371	5,532	5,698	5,869
14	Executive Other	1,149	574	Labor	632	651	670	690
15	Total Personnel Costs	\$398,828	\$400,554		\$438,551	\$452,560	\$467,031	\$481,981
Operating Services								
16	Advertising - Promotional Activities	\$1,053	\$96	Inflation	\$97	\$99	\$102	\$104
17	Advertising	0	0	Inflation	0	0	0	0
18	Publications	13,690	10,004	Inflation	10,174	10,388	10,616	10,861
19	Allocation - MIS	0	0	Alloc Exp	0	0	0	0
20	Dues & Subscriptions	0	0	Inflation	0	0	0	0
21	Allocation - Information Technology	21,676	14,959	Alloc Exp	15,213	15,532	15,874	16,239
22	Allocation - Ocala Fiber Optic	46,661	45,908	Alloc Exp	46,689	47,669	48,718	49,838
23	Allocation - Special Ins.	0	0	Alloc Exp	0	0	0	0
24	Allocation - Genl/Auto Ins.	0	0	Alloc Exp	0	0	0	0
25	Allocation - Risk Mgmt.	0	0	Alloc Exp	0	0	0	0
26	Allocation - Info. & Publ.	0	0	Alloc Exp	0	0	0	0
27	Allocation - Records Mgmt.	0	0	Alloc Exp	0	0	0	0
28	Mandated Disposal Items	0	0	Inflation	0	0	0	0
29	Payments - Other Govt.	0	0	Inflation	0	0	0	0
30	Printing & Binding	1,197	239	Inflation	243	249	254	260
31	Copy Contract	2,205	2,205	Inflation	2,243	2,290	2,340	2,394
32	Professional Services - Eng. / Arch.	0	0	Inflation	0	0	0	0
33	Professional Services - Legal / Audit	31,113	31,113	Inflation	31,642	32,307	33,017	33,777
34	Professional Services - Other	90,255	62,226	Inflation	63,284	64,613	66,035	67,553
35	Relocation Expense	0	0	Inflation	0	0	0	0
36	Rentals and Leases	14,839	4,787	Inflation	4,868	4,970	5,080	5,196
37	Alloc - Courier Services	0	0	Alloc Exp	0	0	0	0
38	Allocation - Facilities Maint.	0	0	Alloc Exp	0	0	0	0
39	Allocation - Central Svc	0	0	Alloc Exp	0	0	0	0
40	Allocation - 800MHz System	1,786	1,828	Alloc Exp	1,859	1,898	1,940	1,985
41	Repair and Maintenance - Fuel	0	0	Repair	0	0	0	0
42	Repair and Maintenance	1,091	1,091	Repair	1,124	1,158	1,193	1,228
43	Fleet Maintenance	2,441	2,872	Repair	2,958	3,047	3,138	3,232
44	Facilities Maintenance	3,842	0	Repair	0	0	0	0
45	Supplies - Cleaning	0	0	Inflation	0	0	0	0
46	Supplies - Office	2,489	2,010	Inflation	2,045	2,088	2,133	2,182
47	Supplies - Operating	9,491	3,566	Inflation	3,627	3,703	3,784	3,871
48	Supplies - Plaques & CFT	0	0	Inflation	0	0	0	0
49	Supplies - Postage	3,063	1,627	Inflation	1,655	1,690	1,727	1,767
50	Supplies - Small Tools & Equip.	0	0	Inflation	0	0	0	0
51	Supplies - Fuel	1,010	909	Inflation	925	944	965	987
52	Supplies - Computer Software	0	0	Inflation	0	0	0	0
53	Travel & Per Diem	9,573	7,180	Inflation	7,302	7,455	7,619	7,795
54	Training	0	0	Inflation	0	0	0	0
55	Communication Services	1,272	1,272	Inflation	1,294	1,321	1,350	1,381
56	Other Current Charges and Obligations	18,938	18,668	Inflation	18,985	19,384	19,810	20,266
57	Other Services	14,839	7,180	Inflation	7,302	7,455	7,619	7,795
58	Replace Charge - Autos/Equip.	0	0	Auto Exp	0	0	0	0
59	Utilities	14,360	14,360	Power	14,791	15,234	15,691	16,162
60	Land and Improvement O/T BLDGS	0	0	Constant	0	0	0	0
61	Other Mach & Equip.	0	0	Constant	0	0	0	0
62	Total Operating Services	\$306,885	\$234,102		\$238,320	\$243,494	\$249,007	\$254,874
63	Total Administration	\$705,713	\$634,656		\$676,871	\$696,054	\$716,038	\$736,855

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

Projected Water Operating Expenses

Line No.	Description	Adopted		Escalation Reference [2] [3]	Projected Fiscal Year Ending September 30,			
		Amended [1] 2020	Budget [1] 2021		2022	2023	2024	2025
Central Lines Maintenance - Water - 300 533								
Personnel Costs								
64	Accrued Payroll Expenses	\$0	\$0	Labor	\$0	\$0	\$0	\$0
65	Salaries - Regular	1,277,605	1,248,441	Labor	1,373,285	1,414,484	1,456,918	1,500,626
66	Salaries - Overtime	143,998	132,494	Labor	145,743	150,116	154,619	159,258
67	Salaries - Part-time	0	0	Labor	0	0	0	0
68	Salaries - Longevity	0	0	Labor	0	0	0	0
69	Incentive Awards / Shoe Belt Allowance	0	0	Labor	0	0	0	0
70	FICA Taxes	110,162	105,641	Labor	116,205	119,691	123,282	126,980
71	Retirement Contribution	96,338	92,233	Retirement	101,456	104,500	107,635	110,864
72	Insurance - Life & Health	310,695	291,865	Ins-Health	306,458	321,781	337,870	354,764
73	Workers Compensation / OPEB	57,238	49,848	Worker Comp	51,343	52,884	54,470	56,104
74	Unemployment Compensation	0	0	Labor	0	0	0	0
75	Disability Income	0	0	Labor	0	0	0	0
76	O/T Meals / Meal Allow.	0	0	Labor	0	0	0	0
77	Additional Personnel	0	0	Link	84,153	132,748	144,962	159,662
78	Total Personnel Costs	\$1,996,036	\$1,920,522		\$2,178,644	\$2,296,203	\$2,379,757	\$2,468,258
Operating Services								
79	Publications	\$3,875	\$3,875	Inflation	\$3,941	\$4,024	\$4,112	\$4,207
80	Dues & Subscriptions	0	0	Inflation	0	0	0	0
81	Allocation - Gen./Auto Ins.	0	0	Alloc Exp	0	0	0	0
82	Loss on Inventory	0	0	Inflation	0	0	0	0
83	Printing and Binding	0	0	Inflation	0	0	0	0
84	Professional Services - Other	0	0	Inflation	0	0	0	0
85	Rentals and Leases	23,963	22,500	Inflation	22,883	23,363	23,877	24,426
86	Allocation - 800MHz System	17,721	18,139	Alloc Exp	18,447	18,835	19,249	19,692
87	Repair and Maintenance	1,379,974	1,531,392	Repair	1,577,334	1,624,654	1,673,393	1,723,595
88	Fleet Maintenance	189,000	205,665	Repair	211,835	218,190	224,736	231,478
89	Repair and Maintenance - Bld/Grnd	0	0	Repair	0	0	0	0
90	Repair and Maintenance - Other Equip	0	0	Repair	0	0	0	0
91	Utility Services	13,000	13,000	Water Power	13,460	13,935	14,427	14,936
92	Other Services	249,200	123,500	Inflation	125,600	128,237	131,058	134,073
93	Allocation - Information Technology	135,856	109,378	Alloc Exp	111,237	113,573	116,072	118,742
94	Supplies - Chem & AMM	0	0	Inflation	0	0	0	0
95	Supplies - Cleaning	0	0	Inflation	0	0	0	0
96	Supplies - Office	1,000	1,000	Inflation	1,017	1,038	1,061	1,086
97	Supplies - Other	53,500	33,650	Inflation	34,222	34,941	35,709	36,531
98	Supplies - Fuel	124,676	129,340	Inflation	131,539	134,301	137,256	140,413
99	Supplies - Small Tools & Equip.	0	0	Inflation	0	0	0	0
100	Supplies - Str Repair	0	0	Inflation	0	0	0	0
101	Supplies - Books, Publications, Subscriptions	0	0	Inflation	0	0	0	0
102	Supp-Sm PC Equip/Software	0	0	Inflation	0	0	0	0
103	Interest	0	0	Inflation	0	0	0	0
104	Training	10,445	30,000	Inflation	30,510	31,151	31,836	32,568
105	Road Materials & Supplies	52,000	1,082,000	Inflation	1,100,394	1,123,502	1,148,219	1,174,628
106	Communication Services	9,725	9,725	Inflation	9,890	10,098	10,320	10,558
107	User Charge - Autos/Equip..	0	0	Auto Exp	0	0	0	0
108	Improv O/T Bldgs	0	0	Constant	0	0	0	0
109	Other Mach & Equip.	0	0	Constant	0	0	0	0
110	Total Operating Services	\$2,263,935	\$3,313,164		\$3,392,308	\$3,479,842	\$3,571,327	\$3,666,932
111	Total Central Lines Maintenance - Water	\$4,259,971	\$5,233,686		\$5,570,953	\$5,776,045	\$5,951,084	\$6,135,190
Water Distribution Plant - 301 533								
Personnel Costs								
112	Accrued Payroll Expenses	\$0	\$0	Labor	\$0	\$0	\$0	\$0
113	Salaries - Regular	481,629	502,109	Labor	552,320	568,889	585,956	603,535
114	Salaries - Overtime	21,800	26,000	Labor	28,600	29,458	30,342	31,252
115	Salaries - Part-time	0	0	Labor	0	0	0	0
116	Salaries - Longevity	0	0	Labor	0	0	0	0
117	FICA Taxes	38,512	40,400	Labor	44,440	45,773	47,146	48,561
118	Retirement Contribution	37,386	36,489	Retirement	40,138	41,342	42,582	43,860
119	Insurance - Life & Health	94,150	94,150	Ins-Health	98,858	103,800	108,990	114,440
120	Workers Compensation / OPEB	18,335	17,580	Worker Comp	18,107	18,651	19,210	19,786
121	Unemployment Compensation	0	0	Labor	0	0	0	0
122	Disability Income	0	0	Labor	0	0	0	0
123	Car Allowance / Shoe Allowance	0	0	Labor	0	0	0	0
124	O/T Meals / Meal Allow.	0	0	Labor	0	0	0	0
125	Additional Personnel	0	0	Link	0	0	0	0
126	Total Personnel Costs	\$691,812	\$716,728		\$782,463	\$807,914	\$834,227	\$861,434

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

Projected Water Operating Expenses

Line No.	Description	Adopted		Escalation Reference [2] [3]	Projected Fiscal Year Ending September 30,			
		Amended [1] 2020	Budget [1] 2021		2022	2023	2024	2025
Operating Services								
127	Advertising - Promotional Activities	\$0	\$0	Inflation	\$0	\$0	\$0	\$0
128	Publications	1,200	1,200	Inflation	1,220	1,246	1,273	1,303
129	Dues & Subscriptions	0	0	Inflation	0	0	0	0
130	Allocation - Property Ins.	0	0	Alloc Exp	0	0	0	0
131	Allocation - Genl/Auto Ins.	0	0	Alloc Exp	0	0	0	0
132	Payments - Other Govt	2,332	2,387	Inflation	2,428	2,479	2,533	2,591
133	Copy Contract	745	745	Inflation	758	774	791	809
134	Professional Services - Other	0	0	Inflation	0	0	0	0
135	Printing & Binding	0	0	Inflation	0	0	0	0
136	Allocation - Information Technology	40,757	31,251	Alloc Exp	31,782	32,450	33,164	33,926
137	Repair and Maintenance	15,200	6,200	Repair	6,386	6,578	6,775	6,978
138	Fleet Maintenance	13,500	17,250	Repair	17,768	18,301	18,850	19,415
139	Repair and Maintenance - Bld/Grnd	0	0	Repair	0	0	0	0
140	Repair and Maintenance - Other	0	0	Repair	0	0	0	0
141	Repair and Maintenance - Radio	0	0	Repair	0	0	0	0
142	Supplies - Chem & Amm	0	0	Water Flow	0	0	0	0
143	Supplies - Cleaning	0	0	Inflation	0	0	0	0
144	Supplies - Office	2,710	1,700	Inflation	1,729	1,765	1,804	1,846
145	Supplies - Operating	0	0	Water Flow	0	0	0	0
146	Supplies - Fuel	12,541	8,900	Inflation	9,051	9,241	9,445	9,662
147	Supplies - Small Tools & Equip.	0	0	Inflation	0	0	0	0
148	Supplies - Sundry	0	0	Inflation	0	0	0	0
149	Supplies - Books, Publications, Subscriptions	0	0	Inflation	0	0	0	0
150	Supplies - Other	831,345	858,905	Inflation	873,506	891,850	911,471	932,435
151	Travel & Per Diem	8,200	10,000	Inflation	10,170	10,384	10,612	10,856
152	Other Services	55,690	35,190	Inflation	35,788	36,540	37,344	38,203
153	Communication Services	1,695	1,695	Inflation	1,724	1,760	1,799	1,840
154	User Charge - Autos/Equip.	0	0	Auto Exp	0	0	0	0
155	Utilities	609,830	637,830	Water Power	660,388	683,724	707,866	732,841
156	Improv O/T Bldgs	0	0	Constant	0	0	0	0
157	Machinery & Equipment (\$1,000-\$4,999)	0	0	Constant	0	0	0	0
158	Total Operating Services	\$1,595,745	\$1,613,253		\$1,652,698	\$1,697,090	\$1,743,725	\$1,792,704
159	Total Water Distribution Plant	\$2,287,557	\$2,329,981		\$2,435,161	\$2,505,004	\$2,577,953	\$2,654,138
Central Maint. Services - Water - 303 533								
Personnel Costs								
160	Accrued Payroll Expenses	\$0	\$0	Labor	\$0	\$0	\$0	\$0
161	Salaries - Regular	0	0	Labor	0	0	0	0
162	Salaries - Overtime	0	0	Labor	0	0	0	0
163	Salaries - Part-time	0	0	Labor	0	0	0	0
164	Salaries - Longevity	0	0	Labor	0	0	0	0
165	Incentive Awards	0	0	Labor	0	0	0	0
166	FICA Taxes	0	0	Labor	0	0	0	0
167	Retirement Contribution	0	0	Retirement	0	0	0	0
168	Insurance - Life & Health	0	0	Ins-Health	0	0	0	0
169	Workers Compensation / OPEB	0	0	Worker Comp	0	0	0	0
170	Disability Income	0	0	Labor	0	0	0	0
171	Car Allowance / Shoe Allowance	0	0	Labor	0	0	0	0
172	O/T Meals / Meal Allow.	0	0	Labor	0	0	0	0
173	Additional Personnel	0	0	Link	2,658	5,555	6,025	6,635
174	Total Personnel Costs	\$0	\$0		\$2,658	\$5,555	\$6,025	\$6,635
Operating Services								
175	Publications	\$0	\$0	Inflation	\$0	\$0	\$0	\$0
176	Dues & Subscriptions	0	0	Inflation	0	0	0	0
177	Allocation - Property Ins.	0	0	Alloc Exp	0	0	0	0
178	Allocation - Ocala Fiber Network	0	0	Alloc Exp	0	0	0	0
179	Copy Contract	0	0	Inflation	0	0	0	0
180	Rentals and Leases	0	0	Inflation	0	0	0	0
181	Allocation - Information Technology	0	0	Alloc Exp	0	0	0	0
182	Fleet Maintenance	0	0	Repair	0	0	0	0
183	Repair and Maintenance	190,540	200,000	Repair	206,000	212,180	218,545	225,102
184	Repair and Maintenance - Other	0	0	Repair	0	0	0	0
185	Repair and Maintenance - Other Wtp#1	0	0	Repair	0	0	0	0
186	Repair and Maintenance - Radio	0	0	Repair	0	0	0	0
187	Supplies - Chem & Amm	0	0	Inflation	0	0	0	0
188	Supplies - Fuel	0	0	Inflation	0	0	0	0
189	Supplies - Office	0	0	Inflation	0	0	0	0

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

Projected Water Operating Expenses

Line No.	Description	Amended [1]	Adopted Budget [1]	Escalation	Projected Fiscal Year Ending September 30,			
		2020	2021	Reference [2] [3]	2022	2023	2024	2025
190	Supplies - Operating	0	0	Inflation	0	0	0	0
191	Supplies - Postage	0	0	Inflation	0	0	0	0
192	Supplies - Small Tools & Equip.	0	0	Inflation	0	0	0	0
193	Supplies - Sundry	0	0	Inflation	0	0	0	0
194	Supplies - Sm PC Eqp./Software	0	0	Inflation	0	0	0	0
195	Supplies - Uniforms	0	0	Inflation	0	0	0	0
196	Travel and Training	0	0	Inflation	0	0	0	0
197	Books, Publications and Subscriptions	0	0	Inflation	0	0	0	0
198	Communication Services	0	0	Inflation	0	0	0	0
199	Other Services	0	0	Inflation	0	0	0	0
200	Utilities	0	0	Water Power	0	0	0	0
201	Machinery & Equipment (\$1,000-\$4,999)	0	0	Constant	0	0	0	0
202	Machinery & Equipment (\$5,000+)	0	0	Constant	0	0	0	0
203	Total Operating Services	\$190,540	\$200,000		\$206,000	\$212,180	\$218,545	\$225,102
204	Total Central Maint. Services - Water	\$190,540	\$200,000		\$208,658	\$217,735	\$224,571	\$231,737

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

Projected Water Operating Expenses

Line No.	Description	Adopted		Escalation Reference [2] [3]	Projected Fiscal Year Ending September 30,			
		Amended [1] 2020	Budget [1] 2021		2022	2023	2024	2025
Water/Wastewater Engineering Services - 302 536								
Personnel Costs								
205	Accrued Payroll Expenses	\$0	\$0	Labor	\$0	\$0	\$0	\$0
206	Salaries - Regular	171,740	167,580	Labor	184,338	189,869	195,565	201,432
207	Salaries - Overtime	0	0	Labor	0	0	0	0
208	Salaries - Part-time	0	0	Labor	0	0	0	0
209	Salaries - Longevity	0	0	Labor	0	0	0	0
210	FICA Taxes	13,141	12,827	Labor	14,109	14,533	14,969	15,418
211	Retirement Contribution	12,240	11,572	Retirement	12,729	13,111	13,504	13,909
212	Insurance - Life & Health	29,657	29,657	Ins-Health	31,140	32,697	34,332	36,049
213	Workers Compensation / OPEB	727	640	Worker Comp	660	679	700	721
214	Disability Income	0	0	Labor	0	0	0	0
215	Other Employee Benefits	1,080	2,160	Labor	2,376	2,447	2,521	2,596
216	Additional Personnel	0	0	Link	0	0	0	0
217	Total Personnel Costs	\$228,585	\$224,437		\$245,353	\$253,336	\$261,590	\$270,124
Operating Services								
218	Advertising	\$0	\$0	Inflation	\$0	\$0	\$0	\$0
219	Books, Publications & Subscriptions	1,620	1,620	Inflation	1,648	1,682	1,719	1,759
220	Allocation - Information Technology	12,227	12,305	Inflation	12,514	12,777	13,058	13,358
221	Printing and Binding	675	450	Inflation	458	467	478	489
222	Professional Services - Other	234,456	90,000	Inflation	91,530	93,452	95,508	97,705
223	Other Services	0	0	Inflation	0	0	0	0
224	Fleet Maintenance	698	2,250	Repair	2,318	2,387	2,459	2,532
225	Repair and Maintenance	1,417	1,710	Repair	1,761	1,814	1,869	1,925
226	Other Current Charges and Obligations	2,925	2,700	Inflation	2,746	2,804	2,865	2,931
227	Repair and Maintenance - Radio	210	215	Repair	221	228	235	242
228	Supplies - Office	1,775	1,305	Inflation	1,327	1,355	1,385	1,417
229	Supplies - Operating	10,755	15,300	Inflation	15,560	15,887	16,236	16,610
230	Supplies - Fuel	839	450	Inflation	458	467	478	489
231	Supplies - Computers & Software	0	0	Inflation	0	0	0	0
232	Supplies - Uniforms	0	0	Inflation	0	0	0	0
233	Travel & Per Diem	8,775	6,750	Inflation	6,865	7,009	7,163	7,328
234	Training	0	0	Inflation	0	0	0	0
235	Telecommunications - Outside Services	1,215	1,215	Inflation	1,236	1,262	1,289	1,319
236	User Charge - Autos/Equip.	0	0	Auto Exp	0	0	0	0
237	Machinery & Equipment (\$1,000-\$4,999)	0	0	Constant	0	0	0	0
238	Total Operating Services	\$277,587	\$136,269		\$138,640	\$141,590	\$144,741	\$148,102
239	Total Water/Wastewater Engineering Services	\$506,172	\$360,706		\$383,993	\$394,926	\$406,331	\$418,226

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

Projected Water Operating Expenses

Line No.	Description	Amended [1] 2020	Adopted Budget [1] 2021	Escalation Reference [2] [3]	Projected Fiscal Year Ending September 30,			
					2022	2023	2024	2025
240	TOTAL O&M EXPENSES	<u>\$7,949,953</u>	<u>\$8,759,029</u>		<u>\$9,275,635</u>	<u>\$9,589,765</u>	<u>\$9,875,976</u>	<u>\$10,176,146</u>
	Other Additional Personnel							
	Personnel Costs							
241	Additional Personnel Costs & Benefits [2]	\$0	\$0	Link	\$0	\$0	\$0	\$0
242	Proposed Salary Increases	0	0	Labor	0	0	0	0
243	Total Additional Personnel	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Non-Divisional							
	Personnel Costs							
244	Salaries & Retirement - Water	\$612,520	\$434,985	Labor	\$478,483	\$492,837	\$507,623	\$522,851
245	Salaries & Retirement - Wastewater	0	0	Labor	0	0	0	0
246	Total Personnel Costs	<u>\$612,520</u>	<u>\$434,985</u>		<u>\$478,483</u>	<u>\$492,837</u>	<u>\$507,623</u>	<u>\$522,851</u>
	Operating Services							
247	Allocation - Admin Exp	\$571,832	\$507,377	Labor	\$558,115	\$574,858	\$592,104	\$609,867
248	Allocation - Purchasing	0	0	Labor	0	0	0	0
249	Allocation - CSO	103,556	105,124	Labor	115,636	119,105	122,678	126,359
250	Allocation - Warehouse	0	0	Labor	0	0	0	0
251	Contingencies [4]	0	0	Calculated	0	0	0	0
252	Insurance Service Allocation	191,359	220,226	Ins-Property	226,832	233,637	240,646	247,866
253	Internal Services Allocation	0	0	Labor	0	0	0	0
254	Refunds and Bad Debts	0	0	Water Rev	0	0	0	0
255	Reserve for Fund Balance	0	0	Constant	0	0	0	0
256	Other Mach & Equip.	0	0	Constant	0	0	0	0
257	Total Operating Services	<u>\$866,747</u>	<u>\$832,726</u>		<u>\$900,583</u>	<u>\$927,601</u>	<u>\$955,429</u>	<u>\$984,091</u>
258	Total Non-Divisional	<u>\$1,479,267</u>	<u>\$1,267,711</u>		<u>\$1,379,066</u>	<u>\$1,420,438</u>	<u>\$1,463,051</u>	<u>\$1,506,943</u>
259	TOTAL OPERATING EXPENSE	<u>\$9,429,220</u>	<u>\$10,026,740</u>		<u>\$10,654,701</u>	<u>\$11,010,203</u>	<u>\$11,339,027</u>	<u>\$11,683,088</u>
	Other Non-Cash Operating Expenses:							
260	Amortization	\$0	\$0	Constant	\$0	\$0	\$0	\$0
261	Depreciation	0	0	Constant	0	0	0	0
262	Loss on Retirement of Fixed Assets	0	0	Constant	0	0	0	0
263	Capital Outlay	0	0	Constant	0	0	0	0
264	Interest	0	0	Constant	0	0	0	0
265	Total Non-Cash/O&M Items	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
266	Misc. O&M Adjustment - Budget to Actual Variance	\$0	\$0	Inflation	\$0	\$0	\$0	\$0
267	Expansion Project - Baldwin Ranch	\$0	\$0	Inflation	\$0	\$0	\$0	\$0
268	Expansion Project - Winding Oaks [5]	\$0	\$0	Inflation	\$0	\$0	\$0	\$0
269	TOTAL PROJECTED EXPENSES	<u><u>\$9,429,220</u></u>	<u><u>\$10,026,740</u></u>		<u><u>\$10,654,701</u></u>	<u><u>\$11,010,203</u></u>	<u><u>\$11,339,027</u></u>	<u><u>\$11,683,088</u></u>

Footnotes:

[1] Allocated to the water system based on the City's Amended FY20 and Proposed FY21 Budgets as provided by City Staff.

[2] Escalation references derived from Table 12.

[3] Additional personnel derived from Table 13.

[4] The amount shown represents approximately 0.0% of the annual operating expenses.

[5] Amount, if any, reflects estimated incremental operating expenses to serve Winding Oaks.

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

Projected Wastewater Operating Expenses

Line No.	Description	Amended [1]	Adopted Budget [1]	Escalation	Projected Fiscal Year Ending September 30,			
		2020	2021	Reference [2] [3]	2022	2023	2024	2025
Administration - 030 536 / 805-999								
Personnel Costs								
1	Accrued Payroll Expenses	\$0	\$0	Labor	\$0	\$0	\$0	\$0
2	Salaries - Regular	323,284	325,743	Labor	358,318	369,067	380,139	391,543
3	Salaries - Overtime	2,607	2,607	Labor	2,867	2,953	3,042	3,133
4	Salaries - Part-time	15,327	15,327	Labor	16,860	17,366	17,887	18,423
5	Salaries - Longevity	0	0	Labor	0	0	0	0
6	FICA Taxes	26,449	27,229	Labor	29,952	30,850	31,776	32,729
7	Retirement Contribution	14,072	14,650	Retirement	16,115	16,598	17,096	17,609
8	Insurance - Life & Health	45,227	44,175	Ins-Health	46,384	48,703	51,139	53,696
9	Workers Compensation / OPEB	726	467	Worker Comp	481	495	510	525
10	Unemployment Compensation	0	0	Labor	0	0	0	0
11	Disability Income	0	0	Labor	0	0	0	0
12	Executive Life Insurance	122	122	Labor	134	138	142	147
13	Executive Car Allowance	5,318	5,318	Labor	5,849	6,025	6,206	6,392
14	Executive Other	1,251	626	Labor	688	709	730	752
15	Total Personnel Costs	\$434,383	\$436,263		\$477,648	\$492,905	\$508,666	\$524,949
Operating Services								
16	Advertising - Promotional Activities	\$1,147	\$104	Inflation	\$106	\$108	\$111	\$113
17	Advertising	0	0	Inflation	0	0	0	0
18	Publications	14,910	10,896	Inflation	11,081	11,314	11,563	11,829
19	Allocation - MIS	0	0	Alloc Exp	0	0	0	0
20	Dues & Subscriptions	0	0	Inflation	0	0	0	0
21	Allocation - Information Technology	23,609	16,292	Alloc Exp	16,569	16,917	17,289	17,687
22	Allocation - Ocala Fiber Optic	50,820	50,001	Alloc Exp	50,851	51,919	53,061	54,281
23	Allocation - Special Ins.	0	0	Alloc Exp	0	0	0	0
24	Allocation - Genl/Auto Ins.	0	0	Alloc Exp	0	0	0	0
25	Allocation - Risk Mgmt.	0	0	Alloc Exp	0	0	0	0
26	Allocation - Info. & Publ.	0	0	Alloc Exp	0	0	0	0
27	Allocation - Records Mgmt.	0	0	Alloc Exp	0	0	0	0
28	Mandated Disposal Items	0	0	Inflation	0	0	0	0
29	Payments - Other Govt.	0	0	Inflation	0	0	0	0
30	Printing & Binding	1,303	261	Inflation	265	271	277	283
31	Copy Contract	2,402	2,402	Inflation	2,443	2,494	2,549	2,607
32	Professional Services - Eng. / Arch.	0	0	Inflation	0	0	0	0
33	Professional Services - Legal / Audit	33,887	33,887	Inflation	34,463	35,187	35,961	36,788
34	Professional Services - Other	98,302	67,774	Inflation	68,926	70,373	71,922	73,576
35	Relocation Expense	0	0	Inflation	0	0	0	0
36	Rentals and Leases	16,161	5,213	Inflation	5,302	5,413	5,532	5,660
37	Alloc - Courier Services	0	0	Alloc Exp	0	0	0	0
38	Allocation - Facilities Maint.	0	0	Alloc Exp	0	0	0	0
39	Allocation - Central Svc	0	0	Alloc Exp	0	0	0	0
40	Allocation - 800MHz System	1,945	1,991	Alloc Exp	2,025	2,067	2,113	2,161
41	Repair and Maintenance - Fuel	0	0	Repair	0	0	0	0
42	Repair and Maintenance	1,189	1,189	Repair	1,224	1,261	1,299	1,338
43	Fleet Maintenance	2,659	3,128	Repair	3,222	3,319	3,418	3,521
44	Facilities Maintenance	4,185	0	Repair	0	0	0	0
45	Supplies - Cleaning	0	0	Inflation	0	0	0	0
46	Supplies - Office	2,711	2,190	Inflation	2,227	2,274	2,324	2,377
47	Supplies - Operating	10,338	3,884	Inflation	3,950	4,033	4,122	4,216
48	Supplies - Plaques & CFT	0	0	Inflation	0	0	0	0
49	Supplies - Postage	3,337	1,773	Inflation	1,803	1,841	1,881	1,924
50	Supplies - Small Tools & Equip.	0	0	Inflation	0	0	0	0
51	Supplies - Fuel	1,099	991	Inflation	1,007	1,029	1,051	1,075
52	Supplies - Computer Software	0	0	Inflation	0	0	0	0
53	Travel & Per Diem	10,427	7,820	Inflation	7,953	8,120	8,299	8,490
54	Training	0	0	Inflation	0	0	0	0
55	Communication Services	1,386	1,386	Inflation	1,409	1,439	1,471	1,504
56	Other Current Charges and Obligations	20,627	20,332	Inflation	20,678	21,112	21,576	22,073
57	Other Services	16,161	7,820	Inflation	7,953	8,120	8,299	8,490
58	Replace Charge - Autos/Equip.	0	0	Auto Exp	0	0	0	0
59	Utilities	15,640	15,640	Power	16,109	16,593	17,090	17,603
60	Land and Improvement O/T BLDGS	0	0	Constant	0	0	0	0
61	Other Mach & Equip.	0	0	Constant	0	0	0	0
62	Total Operating Services	\$334,244	\$254,972		\$259,566	\$265,202	\$271,206	\$277,596
63	Total Administration	\$768,627	\$691,235		\$737,214	\$758,107	\$779,872	\$802,545

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

Projected Wastewater Operating Expenses

Line No.	Description	Adopted		Escalation Reference [2] [3]	Projected Fiscal Year Ending September 30,			
		Amended [1] 2020	Budget [1] 2021		2022	2023	2024	2025
Central Lines Maintenance - Sewer - 300 535								
Personnel Costs								
64	Accrued Payroll Expenses	\$0	\$0	Labor	\$0	\$0	\$0	\$0
65	Salaries - Regular	0	0	Labor	0	0	0	0
66	Salaries - Overtime	0	0	Labor	0	0	0	0
67	Salaries - Longevity	0	0	Labor	0	0	0	0
68	FICA Taxes	0	0	Labor	0	0	0	0
69	Retirement Contribution	0	0	Retirement	0	0	0	0
70	Insurance - Life & Health	0	0	Ins-Health	0	0	0	0
71	Workers Compensation / OPEB	0	0	Worker Comp	0	0	0	0
72	Disability Income	0	0	Labor	0	0	0	0
73	O/T Meals / Meal Allow.	0	0	Labor	0	0	0	0
74	Additional Personnel	0	0	Link	9,387	14,808	16,170	17,810
75	Total Personnel Costs	\$0	\$0		\$9,387	\$14,808	\$16,170	\$17,810
Operating Services								
76	Publications	\$0	\$0	Inflation	\$0	\$0	\$0	\$0
77	Dues & Subscriptions	0	0	Inflation	0	0	0	0
78	Allocation - Gen./Auto Ins.	0	0	Alloc Exp	0	0	0	0
79	Payments - Other Govt	0	0	Inflation	0	0	0	0
80	Printing & Binding	0	0	Inflation	0	0	0	0
81	Professional Services - Other	0	0	Inflation	0	0	0	0
82	Rental - Equip. & Land	0	0	Inflation	0	0	0	0
83	Allocation -Gen./Auto Ins	0	0	Alloc Exp	0	0	0	0
84	Repair and Maintenance	309,385	300,000	Repair	309,000	318,270	327,818	337,653
85	Repair and Maintenance - Bld/Grnd	0	0	Repair	0	0	0	0
86	Repair and Maintenance - Other Equip.	0	0	Repair	0	0	0	0
87	Repair and Maintenance - Other	0	0	Repair	0	0	0	0
88	Repair and Maintenance - Radio	0	0	Repair	0	0	0	0
89	Supplies - Chem & Amm	0	0	Inflation	0	0	0	0
90	Supplies - Cleaning	0	0	Inflation	0	0	0	0
91	Supplies - Operating / Infrastructure	0	0	Inflation	0	0	0	0
92	Supplies - Small Tools & Equip.	0	0	Inflation	0	0	0	0
93	Supplies - Sundry	0	0	Inflation	0	0	0	0
94	Supplies - Sm PC Eqp./Software	0	0	Inflation	0	0	0	0
95	Supplies - Uniforms	0	0	Inflation	0	0	0	0
96	Travel and Training	0	0	Inflation	0	0	0	0
97	Training - Local	0	0	Inflation	0	0	0	0
98	Telecomm. Dept. Fees	0	0	Inflation	0	0	0	0
99	Telephone	0	0	Inflation	0	0	0	0
100	Utilities	3,000	3,000	Sewer Power	3,107	3,219	3,334	3,453
101	Improv O/T Bldgs	0	0	Constant	0	0	0	0
102	Other Mach & Equip.	0	0	Constant	0	0	0	0
103	Total Operating Services	\$312,385	\$303,000		\$312,107	\$321,489	\$331,152	\$341,105
104	Total Central Main. Lines - Sewer	\$312,385	\$303,000		\$321,495	\$336,296	\$347,322	\$358,915
Water Reclamation Facility #1 - 304 535								
Personnel Costs								
105	Accrued Payroll Expenses	\$0	\$0	Labor	\$0	\$0	\$0	\$0
106	Salaries - Regular	0	0	Labor	0	0	0	0
107	Salaries - Overtime	0	0	Labor	0	0	0	0
108	Salaries - Part-time	0	0	Labor	0	0	0	0
109	Salaries - Longevity	0	0	Labor	0	0	0	0
110	FICA Taxes	0	0	Labor	0	0	0	0
111	Retirement Contribution	0	0	Retirement	0	0	0	0
112	Insurance - Life & Health	0	0	Ins-Health	0	0	0	0
113	Workers Compensation / OPEB	0	0	Worker Comp	0	0	0	0
114	Disability Income	0	0	Labor	0	0	0	0
115	O/T Meals / Meal Allow. / Shoe & Belt Allow.	0	0	Labor	0	0	0	0
116	Additional Personnel	0	0	Link	0	0	0	0
117	Total Personnel Costs	\$0	\$0		\$0	\$0	\$0	\$0
Operating Services								
118	Publications	\$0	\$0	Inflation	\$0	\$0	\$0	\$0
119	Dues & Subscriptions	0	0	Inflation	0	0	0	0
120	Allocation - Property Ins.	0	0	Alloc Exp	0	0	0	0
121	Allocation - Gen./Auto Ins.	0	0	Alloc Exp	0	0	0	0
122	Payments - Other Govt	0	0	Inflation	0	0	0	0
123	Printing & Binding	0	0	Inflation	0	0	0	0
124	Other Services	0	0	Inflation	0	0	0	0

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

Projected Wastewater Operating Expenses

Line No.	Description	Amended [1]	Adopted Budget [1]	Escalation	Projected Fiscal Year Ending September 30,			
		2020	2021	Reference [2] [3]	2022	2023	2024	2025
125	Rental - Equip & Land	0	0	Inflation	0	0	0	0
126	Allocation - 800MHz System	0	0	Alloc Exp	0	0	0	0
127	Fleet Maintenance	5,700	0	Repair	0	0	0	0
128	Repair and Maintenance	0	0	Repair	0	0	0	0
129	Repair and Maintenance - Other	0	0	Repair	0	0	0	0
130	Repair and Maintenance - Radio	0	0	Repair	0	0	0	0
131	Supplies - Chem & Amm	0	0	Sewer Flow	0	0	0	0
132	Supplies - Office	0	0	Inflation	0	0	0	0
133	Supplies - Operating	0	0	Inflation	0	0	0	0
134	Supplies - Small Tools & Equip.	0	0	Inflation	0	0	0	0
135	Supplies - Fuel	3,093	0	Inflation	0	0	0	0
136	Supplies - Sm PC Eqp./Software	0	0	Inflation	0	0	0	0
137	Supplies - Uniforms	0	0	Inflation	0	0	0	0
138	Travel & Per Diem	0	0	Inflation	0	0	0	0
139	Training	0	0	Inflation	0	0	0	0
140	Communication Services - Outside Service	0	0	Inflation	0	0	0	0
141	Telephone	0	0	Inflation	0	0	0	0
142	Books, Publications and Subscriptions	0	0	Auto Exp	0	0	0	0
143	Utilities	0	0	Sewer Power	0	0	0	0
144	Buildings	0	0	Constant	0	0	0	0
145	Other Mach & Equip.	0	0	Constant	0	0	0	0
146	Total Operating Services	\$8,793	\$0		\$0	\$0	\$0	\$0
147	Total Water Reclamation Facility #1	\$8,793	\$0		\$0	\$0	\$0	\$0
Water Reclamation Facility #2 - 305 535								
Personnel Costs								
148	Accrued Payroll Expenses	\$0	\$0	Labor	\$0	\$0	\$0	\$0
149	Salaries - Regular	297,193	236,455	Labor	260,101	267,904	275,941	284,219
150	Salaries - Overtime	10,000	10,000	Labor	11,000	11,330	11,670	12,020
151	Salaries - Part-time	0	0	Labor	0	0	0	0
152	Salaries - Longevity	0	0	Labor	0	0	0	0
153	FICA Taxes	23,500	18,258	Labor	20,084	20,686	21,307	21,946
154	Retirement Contribution	19,053	14,071	Retirement	15,478	15,942	16,421	16,913
155	Insurance - Life & Health	56,490	47,075	Ins-Health	49,429	51,900	54,495	57,220
156	Workers Compensation / OPEB	11,001	8,790	Worker Comp	9,054	9,325	9,605	9,893
157	Unemployment Compensation & OPEB	0	0	Labor	0	0	0	0
158	Disability Income	0	0	Labor	0	0	0	0
159	O/T Meals / Meal Allow. / Shoe & Belt Allow.	0	0	Labor	0	0	0	0
160	Additional Personnel	0	0	Link	97,205	166,118	175,199	184,676
161	Total Personnel Costs	\$417,237	\$334,649		\$462,350	\$543,206	\$564,638	\$586,887
Operating Services								
162	Publications	\$0	\$0	Inflation	\$0	\$0	\$0	\$0
163	Dues & Subscriptions	3,475	3,475	Inflation	3,534	3,608	3,688	3,772
164	Allocation - Information Technology	22,643	19,532	Alloc Exp	19,864	20,281	20,727	21,204
165	Allocation - Gen./Auto Ins.	0	0	Alloc Exp	0	0	0	0
166	Payments - Other Govt	0	0	Inflation	0	0	0	0
167	Copy Contract	1,259	1,259	Inflation	1,280	1,307	1,336	1,367
168	Other Services	301,805	189,350	Inflation	192,569	196,613	200,938	205,560
169	Rental - Equip & Land	0	0	Inflation	0	0	0	0
170	Allocation - 800MHz System	2,332	2,387	Alloc Exp	2,428	2,479	2,533	2,591
171	Fleet Maintenance	34,000	50,000	Repair	51,500	53,045	54,636	56,275
172	Repair and Maintenance	28,500	15,000	Repair	15,450	15,914	16,391	16,883
173	Repair and Maintenance - Other	0	0	Repair	0	0	0	0
174	Repair and Maintenance - Radio	0	0	Repair	0	0	0	0
175	Supplies - Chem & Amm	0	0	Sewer Flow	0	0	0	0
176	Supplies - Cleaning	0	0	Inflation	0	0	0	0
177	Supplies - Office	1,700	1,700	Inflation	1,729	1,765	1,804	1,846
178	Supplies - Operating	227,100	210,450	Sewer Flow	215,273	221,065	227,227	233,782
179	Supplies - Fuel	14,259	13,155	Inflation	13,379	13,660	13,960	14,281
180	Supplies - Small Tools & Equip.	0	0	Inflation	0	0	0	0
181	Supplies - Sundry	0	0	Inflation	0	0	0	0
182	Supplies - Sm PC Eqp./Software	0	0	Inflation	0	0	0	0
183	Supplies - Uniforms	0	0	Inflation	0	0	0	0
184	Travel & Per Diem	9,779	5,000	Inflation	5,085	5,192	5,306	5,428
185	Books, Publications and Subscriptions	0	0	Inflation	0	0	0	0
186	Communication Services - Outside Service	2,050	1,300	Inflation	1,322	1,350	1,380	1,411
187	Machinery & Equipment - (\$1,000-\$4,999)	0	0	Auto Exp	0	0	0	0
188	Utilities	444,000	450,000	Sewer Power	466,118	482,797	500,057	517,918
189	Autos & Equipment	0	0	Auto Exp	0	0	0	0

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

Projected Wastewater Operating Expenses

Line No.	Description	Amended [1]	Adopted Budget [1]	Escalation	Projected Fiscal Year Ending September 30,			
		2020	2021	Reference [2] [3]	2022	2023	2024	2025
190	Machinery & Equipment (\$5,000+)	0	0	Constant	0	0	0	0
191	Total Operating Services	\$1,092,902	\$962,608		\$989,530	\$1,019,075	\$1,049,984	\$1,082,319
192	Total Water Reclamation Facility #2	\$1,510,139	\$1,297,257		\$1,451,880	\$1,562,280	\$1,614,621	\$1,669,206
Water Reclamation Facility #3 - 308 535								
Personnel Costs								
193	Accrued Payroll Expenses	\$0	\$0	Labor	\$0	\$0	\$0	\$0
194	Salaries - Regular	424,231	432,684	Labor	475,952	490,231	504,938	520,086
195	Salaries - Overtime	23,000	23,000	Labor	25,300	26,059	26,841	27,646
196	Salaries - Part-time	0	0	Labor	0	0	0	0
197	Salaries - Longevity	0	0	Labor	0	0	0	0
198	FICA Taxes	34,213	34,860	Labor	38,346	39,496	40,681	41,902
199	Retirement Contribution	25,257	25,725	Retirement	28,298	29,146	30,021	30,921
200	Insurance - Life & Health	75,320	75,320	Ins-Health	79,086	83,040	87,192	91,552
201	Workers Compensation / OPEB	14,668	14,064	Worker Comp	14,486	14,920	15,368	15,829
202	Disability Income	0	0	Labor	0	0	0	0
203	O/T Meals / Meal Allow. / Shoe & Belt Allow.	0	0	Labor	0	0	0	0
204	Additional Personnel	0	0	Link	0	60,316	62,125	63,989
205	Total Personnel Costs	\$596,689	\$605,653		\$661,468	\$743,209	\$767,166	\$791,925
Operating Services								
206	Publications	\$2,200	\$2,200	Inflation	\$2,237	\$2,284	\$2,335	\$2,388
207	Dues & Subscriptions	0	0	Inflation	0	0	0	0
208	Allocation - Information Technology	36,228	31,251	Alloc Exp	31,782	32,450	33,164	33,926
209	Allocation - Gen./Auto Ins.	0	0	Alloc Exp	0	0	0	0
210	Payments - Other Govt	0	0	Inflation	0	0	0	0
211	Copy Contract	1,108	1,108	Inflation	1,127	1,150	1,176	1,203
212	Other Services	352,409	214,545	Inflation	218,192	222,774	227,675	232,912
213	Rental - Equip & Land	0	0	Inflation	0	0	0	0
214	Allocation - 800MHz System	2,332	2,387	Alloc Exp	2,428	2,479	2,533	2,591
215	Fleet Maintenance	24,066	21,900	Repair	22,557	23,234	23,931	24,649
216	Repair and Maintenance	22,700	10,000	Repair	10,300	10,609	10,927	11,255
217	Repair and Maintenance - Bld/Grnd	0	0	Repair	0	0	0	0
218	Repair and Maintenance - Other	0	0	Repair	0	0	0	0
219	Repair and Maintenance - Radio	0	0	Repair	0	0	0	0
220	Supplies - Chem & Amm	0	0	Sewer Flow	0	0	0	0
221	Supplies - Cleaning	0	0	Inflation	0	0	0	0
222	Supplies - Office	1,700	1,700	Inflation	1,729	1,765	1,804	1,846
223	Supplies - Operating	117,450	133,800	Sewer Flow	136,866	140,549	144,467	148,634
224	Supplies - Fuel	10,142	13,185	Inflation	13,409	13,691	13,992	14,314
225	Supplies - Small Tools & Equip.	0	0	Inflation	0	0	0	0
226	Supplies - Sundry	0	0	Inflation	0	0	0	0
227	Supplies - Sm PC Eqp./Software	0	0	Inflation	0	0	0	0
228	Supplies - Uniforms	0	0	Inflation	0	0	0	0
229	Travel & Per Diem	8,550	8,000	Inflation	8,136	8,307	8,490	8,685
230	Training	0	0	Inflation	0	0	0	0
231	Communication Services - Outside Services	2,600	1,800	Inflation	1,831	1,869	1,910	1,954
232	Books, Publications and Subscriptions	0	0	Auto Exp	0	0	0	0
233	Utilities	420,000	420,000	Sewer Power	435,043	450,610	466,720	483,390
234	Autos & Equipment	0	0	Auto Exp	0	0	0	0
235	Improv O/T Bldgs.	0	0	Constant	0	0	0	0
236	Machinery & Equipment (\$1,000-\$4,999)	0	0	Constant	0	0	0	0
237	Total Operating Services	\$1,001,485	\$861,876		\$885,637	\$911,771	\$939,123	\$967,747
238	Total Water Reclamation Facility #3	\$1,598,174	\$1,467,529		\$1,547,105	\$1,654,980	\$1,706,289	\$1,759,672
Central Maintenance Services - Sewer - 303 535								
Personnel Costs								
239	Accrued Payroll Expenses	\$0	\$0	Labor	\$0	\$0	\$0	\$0
240	Salaries - Regular	933,397	886,258	Labor	974,884	1,004,130	1,034,254	1,065,282
241	Salaries - Overtime	56,000	56,000	Labor	61,600	63,448	65,351	67,312
242	Salaries - Longevity	0	0	Labor	0	0	0	0
243	Incentive Awards	0	0	Labor	0	0	0	0
244	FICA Taxes	76,263	72,082	Labor	79,290	81,669	84,119	86,643
245	Retirement Contribution	49,926	49,405	Retirement	54,346	55,976	57,655	59,385
246	Insurance - Life & Health	188,300	169,470	Ins-Health	177,944	186,841	196,183	205,992
247	Workers Compensation / OPEB	34,167	29,395	Worker Comp	30,277	31,185	32,121	33,084
248	Disability Income	0	0	Labor	0	0	0	0

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

Projected Wastewater Operating Expenses

Line No.	Description	Amended [1]	Adopted Budget [1]	Escalation	Projected Fiscal Year Ending September 30,			
		2020	2021	Reference [2] [3]	2022	2023	2024	2025
249	Car Allowance / Shoe Belt Allowance	0	0	Labor	0	0	0	0
250	O/T Meals / Meal Allow.	0	0	Labor	0	0	0	0
251	Additional Personnel	0	0	Link	50,493	105,540	114,481	126,062
252	Total Personnel Costs	\$1,338,053	\$1,262,610		\$1,428,832	\$1,528,789	\$1,584,164	\$1,643,760
Operating Services								
253	Publications	\$0	\$0	Inflation	\$0	\$0	\$0	\$0
254	Dues & Subscriptions	3,413	3,630	Inflation	3,692	3,769	3,852	3,941
255	Allocation - Property INS	20,421	19,091	Alloc Exp	19,416	19,823	20,259	20,725
256	Allocation - Ocala Fiber Network	29,613	25,477	Alloc Exp	25,910	26,454	27,036	27,658
257	Copy Contract	1,686	1,686	Inflation	1,715	1,751	1,789	1,830
258	Rentals and Leases	8,332	9,280	Inflation	9,438	9,636	9,848	10,074
259	Allocation - Information Technology	81,513	62,502	Alloc Exp	63,565	64,899	66,327	67,853
260	Fleet Maintenance	135,550	135,550	Repair	139,617	143,805	148,119	152,563
261	Repair and Maintenance	796,421	935,807	Repair	963,881	992,798	1,022,582	1,053,259
262	Repair and Maintenance - Other Eqp.	0	0	Repair	0	0	0	0
263	Repair and Maintenance - Reuse Site	0	0	Repair	0	0	0	0
264	Repair and Maintenance - WTP #1	0	0	Repair	0	0	0	0
265	Repair and Maintenance -WRF #1	0	0	Repair	0	0	0	0
266	Repair and Maintenance -WRF #2	0	0	Repair	0	0	0	0
267	Repair and Maintenance -WRF #3	0	0	Repair	0	0	0	0
268	Repair and Maintenance-Other	0	0	Repair	0	0	0	0
269	Repair and Maintenance - Radio	0	0	Repair	0	0	0	0
270	Supplies - Chem & Amm.	0	0	Sewer Flow	0	0	0	0
271	Supplies - Cleaning	0	0	Inflation	0	0	0	0
272	Supplies - Office	2,250	1,250	Inflation	1,271	1,298	1,327	1,357
273	Supplies - Operating	824,380	803,246	Sewer Flow	821,653	843,760	867,281	892,301
274	Supplies - Postage	750	250	Inflation	254	260	265	271
275	Supplies - Fuel	54,519	50,040	Inflation	50,891	51,959	53,102	54,324
276	Supplies - Sundry	0	0	Inflation	0	0	0	0
277	Supplies - Sm PC Eqp./Software	0	0	Inflation	0	0	0	0
278	Supplies - Uniforms	0	0	Inflation	0	0	0	0
279	Travel and Training	30,950	40,000	Inflation	40,680	41,534	42,448	43,424
280	Books, Publications and Subscriptions	0	0	Inflation	0	0	0	0
281	Communication Services - Outside Service	20,736	11,800	Inflation	12,001	12,253	12,522	12,810
282	Communication Services - Telecom	9,327	9,547	Inflation	9,709	9,913	10,131	10,364
283	Other Services	92,546	63,240	Auto Exp	64,315	65,666	67,110	68,654
284	Utilities	510,664	502,108	Sewer Power	520,092	538,703	557,961	577,890
285	Autos & Equipment	0	0	Auto Exp	0	0	0	0
286	Improv O/T Bldgs	0	0	Constant	0	0	0	0
287	Other Mach & Equip.	0	0	Constant	0	0	0	0
288	Machinery & Equipment (\$1,000-\$4,999)	0	0	Constant	0	0	0	0
289	Machinery & Equipment (\$5,000+)	0	0	Constant	0	0	0	0
290	Total Operating Services	\$2,623,071	\$2,674,504		\$2,748,098	\$2,828,280	\$2,911,961	\$2,999,299
291	Central Maint. Services - Sewer	\$3,961,124	\$3,937,114		\$4,176,931	\$4,357,069	\$4,496,125	\$4,643,059
Indust. Wastewater Monitoring - 307 535								
Personnel Costs								
292	Accrued Payroll Expenses	\$0	\$0	Labor	\$0	\$0	\$0	\$0
293	Salaries - Regular	347,664	408,925	Labor	449,818	463,312	477,211	491,528
294	Salaries - Overtime	5,000	5,000	Labor	5,500	5,665	5,835	6,010
295	Salaries - Part-time	29,919	22,469	Labor	24,716	25,457	26,221	27,008
296	Salaries - Longevity	0	0	Labor	0	0	0	0
297	FICA Taxes	29,463	33,384	Labor	36,722	37,824	38,959	40,128
298	Retirement Contribution	28,667	32,714	Retirement	35,985	37,065	38,177	39,322
299	Insurance - Life & Health	65,905	75,320	Ins-Health	79,086	83,040	87,192	91,552
300	Workers Compensation / OPEB	15,456	14,116	Worker Comp	14,539	14,976	15,425	15,888
301	Disability Income	0	0	Labor	0	0	0	0
302	O/T Meals / Meal Allow. / Shoe & Belt Allow.	0	0	Labor	0	0	0	0
303	Additional Personnel	0	0	Link	0	0	0	0
304	Total Personnel Costs	\$522,074	\$591,928		\$646,367	\$667,339	\$689,020	\$711,435
Operating Services								
305	Advertising	\$0	\$0	Inflation	\$0	\$0	\$0	\$0
306	Books, Publications & Subscriptions	6,755	6,855	Inflation	6,972	7,118	7,275	7,442
307	Allocation - Information Technology	36,228	31,251	Alloc Exp	31,782	32,450	33,164	33,926
308	Freight and Postage	500	3,500	Inflation	3,560	3,634	3,714	3,800
309	Professional Services - Other	11,758	12,158	Inflation	12,365	12,624	12,902	13,199
310	Other Services	67,550	51,550	Inflation	52,426	53,527	54,705	55,963
311	Fleet Maintenance	8,700	11,650	Repair	12,000	12,359	12,730	13,112

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

Projected Wastewater Operating Expenses

Line No.	Description	Amended [1]	Adopted Budget [1]	Escalation Reference [2] [3]	Projected Fiscal Year Ending September 30,			
		2020	2021		2022	2023	2024	2025
312	Repair and Maintenance	14,550	14,550	Repair	14,987	15,436	15,899	16,376
313	Other Current Charges and Obligations	400	2,400	Repair	2,472	2,546	2,623	2,701
314	Repair and Maintenance - Radio	1,399	1,432	Repair	1,475	1,519	1,565	1,612
315	Supplies - Office	1,500	1,500	Inflation	1,526	1,558	1,592	1,628
316	Supplies - Operating	55,850	55,850	Inflation	56,799	57,992	59,268	60,631
317	Supplies - Fuel	5,109	4,145	Inflation	4,215	4,304	4,399	4,500
318	Supplies - Computers & Software	0	0	Inflation	0	0	0	0
319	Supplies - Uniforms	0	0	Inflation	0	0	0	0
320	Travel & Per Diem	9,000	7,000	Inflation	7,119	7,268	7,428	7,599
321	Training	0	0	Inflation	0	0	0	0
322	Telecommunications - Outside Services	750	450	Inflation	458	467	478	489
323	User Charge - Autos/Equip.	0	0	Auto Exp	0	0	0	0
324	Machinery & Equipment (\$1,000-\$4,999)	0	0	Constant	0	0	0	0
325	Total Operating Services	\$220,049	\$204,291		\$208,154	\$212,804	\$217,741	\$222,978
326	Total Indust. Wastewater Monitoring	\$742,123	\$796,219		\$854,521	\$880,143	\$906,761	\$934,413
Water/Wastewater Engineering Services - 302 536								
Personnel Costs								
327	Accrued Payroll Expenses	\$0	\$0	Labor	\$0	\$0	\$0	\$0
328	Salaries - Regular	209,904	204,821	Labor	225,303	232,062	239,024	246,194
329	Salaries - Overtime	0	0	Labor	0	0	0	0
330	Salaries - Part-time	0	0	Labor	0	0	0	0
331	Salaries - Longevity	0	0	Labor	0	0	0	0
332	FICA Taxes	16,061	15,677	Labor	17,245	17,762	18,295	18,844
333	Retirement Contribution	14,961	14,143	Retirement	15,558	16,024	16,505	17,000
334	Insurance - Life & Health	36,248	36,248	Ins-Health	38,060	39,963	41,961	44,059
335	Workers Compensation / OPEB	888	783	Worker Comp	806	830	855	881
336	Disability Income	0	0	Labor	0	0	0	0
337	Other Employee Benefits	1,320	2,640	Inflation	2,685	2,741	2,802	2,866
338	Additional Personnel	0	0	Link	0	0	0	0
339	Total Personnel Costs	\$279,382	\$274,311		\$299,656	\$309,383	\$319,442	\$329,845
Operating Services								
340	Advertising	\$0	\$0	Inflation	\$0	\$0	\$0	\$0
341	Books, Publications & Subscriptions	1,980	1,980	Inflation	2,014	2,056	2,101	2,150
342	Allocation - Information Technology	14,944	15,039	Alloc Exp	15,295	15,616	15,960	16,327
343	Printing and Binding	825	550	Inflation	559	571	584	597
344	Professional Services - Other	286,557	110,000	Inflation	111,870	114,219	116,732	119,417
345	Other Services	0	0	Inflation	0	0	0	0
346	Fleet Maintenance	854	2,750	Repair	2,833	2,917	3,005	3,095
347	Repair and Maintenance	1,731	2,090	Repair	2,153	2,217	2,284	2,352
348	Other Current Charges and Obligations	3,575	3,300	Inflation	3,356	3,427	3,502	3,583
349	Repair and Maintenance - Radio	256	262	Repair	270	278	287	295
350	Supplies - Office	2,170	1,595	Inflation	1,622	1,656	1,693	1,732
351	Supplies - Operating	13,145	18,700	Inflation	19,018	19,417	19,844	20,301
352	Supplies - Fuel	1,025	550	Inflation	559	571	584	597
353	Supplies - Computers & Software	0	0	Inflation	0	0	0	0
354	Supplies - Uniforms	0	0	Inflation	0	0	0	0
355	Travel & Per Diem	10,725	8,250	Inflation	8,390	8,566	8,755	8,956
356	Training	0	0	Inflation	0	0	0	0
357	Telecommunications - Outside Services	1,485	1,485	Inflation	1,510	1,542	1,576	1,612
358	User Charge - Autos/Equip.	0	0	Auto Exp	0	0	0	0
359	Machinery & Equipment (\$1,000-\$4,999)	0	0	Inflation	0	0	0	0
360	Total Operating Services	\$339,272	\$166,552		\$169,449	\$173,055	\$176,906	\$181,013
361	Total Water/Wastewater Engineering Services	\$618,654	\$440,863		\$469,106	\$482,438	\$496,347	\$510,858
Reclaimed Water / Wetlands - 349 537								
Personnel Costs								
362	Accrued Payroll Expenses	\$0	\$0	Labor	\$0	\$0	\$0	\$0
363	Salaries - Regular	72,298	80,440	Labor	88,484	91,139	93,873	96,689
364	Salaries - Overtime	19	0	Labor	0	0	0	0
365	Salaries - Part-time	0	0	Labor	0	0	0	0
366	Salaries - Longevity	1,200	1,200	Labor	1,320	1,360	1,400	1,442
367	FICA Taxes	5,118	6,153	Labor	6,768	6,971	7,180	7,396
368	Retirement Contribution	5,819	6,435	Retirement	7,079	7,291	7,510	7,735
369	Insurance - Life & Health	15,643	18,830	Ins-Health	19,772	20,760	21,798	22,888
370	Workers Compensation / OPEB	1,502	1,844	Worker Comp	1,899	1,956	2,015	2,075

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

Projected Wastewater Operating Expenses

Line No.	Description	Amended [1]	Adopted Budget [1]	Escalation	Projected Fiscal Year Ending September 30,			
		2020	2021	Reference [2] [3]	2022	2023	2024	2025
371	Disability Income	0	0	Labor	0	0	0	0
372	O/T Meals / Meal Allow. / Shoe & Belt Allow.	0	0	Inflation	0	0	0	0
373	Additional Personnel	0	0	Link	0	0	0	0
374	Total Personnel Costs	\$101,599	\$114,902		\$125,322	\$129,477	\$133,776	\$138,225
Operating Services								
375	Advertising	\$0	\$0	Inflation	\$0	\$0	\$0	\$0
376	Books, Publications & Subscriptions	4,500	4,500	Inflation	4,577	4,673	4,775	4,885
377	Allocation - Information Technology	4,529	7,813	Alloc Exp	7,946	8,113	8,291	8,482
378	Printing and Binding	46,935	70,500	Inflation	71,699	73,204	74,815	76,535
379	Professional Services - Other	0	0	Inflation	0	0	0	0
380	Other Services	12,860	18,160	Inflation	18,469	18,857	19,271	19,715
381	Fleet Maintenance	4,850	15,000	Repair	15,450	15,914	16,391	16,883
382	Repair and Maintenance	173,125	394,101	Repair	405,924	418,102	430,645	443,564
383	Other Current Charges and Obligations	2,000	2,500	Inflation	2,543	2,596	2,653	2,714
384	Repair and Maintenance - Radio	2,000	0	Repair	0	0	0	0
385	Supplies - Office	3,250	750	Inflation	763	779	796	814
386	Supplies - Operating	9,300	4,900	Inflation	4,983	5,088	5,200	5,319
387	Supplies - Fuel	364	155	Inflation	158	161	164	168
388	Supplies - Computers & Software	0	0	Inflation	0	0	0	0
389	Supplies - Uniforms	0	0	Inflation	0	0	0	0
390	Travel & Per Diem	0	0	Inflation	0	0	0	0
391	Training	3,500	1,000	Inflation	1,017	1,038	1,061	1,086
392	Telecommunications - Outside Services	1,900	750	Inflation	763	779	796	814
393	Utility Services	32,500	50,000	Power	51,500	53,045	54,636	56,275
394	Machinery & Equipment (\$1,000-\$4,999)	0	0	Inflation	0	0	0	0
395	Total Operating Services	\$301,613	\$570,129		\$585,790	\$602,347	\$619,495	\$637,255
396	Total Reclaimed Water	\$403,212	\$685,031		\$711,111	\$731,824	\$753,271	\$775,481
397	TOTAL O&M EXPENSES	\$9,923,231	\$9,618,248		\$10,269,362	\$10,763,139	\$11,100,609	\$11,454,149
Other Additional Personnel								
Personnel Costs								
398	Additional Personnel Costs & Benefits	[2] \$0	\$0	Link	\$0	\$0	\$0	\$0
399	Proposed Salary Increases	0	0	Labor	0	0	0	0
400	Total Additional Personnel	\$0	\$0		\$0	\$0	\$0	\$0
Non-Divisional								
Personnel Costs								
401	Salaries & Retirement - Water	\$0	\$0	Labor	\$0	\$0	\$0	\$0
402	Salaries & Retirement - Wastewater	982,351	709,053	Labor	779,958	803,356	827,457	852,281
403	Total Personnel Costs	\$982,351	\$709,053		\$779,958	\$803,356	\$827,457	\$852,281
Operating Services								
404	Allocation - Admin Exp	\$622,810	\$552,609	Labor	\$607,870	\$626,106	\$644,889	\$664,236
405	Allocation - Purchasing	0	0	Labor	0	0	0	0
406	Allocation - CSO	121,492	123,330	Labor	135,663	139,733	143,925	148,243
407	Allocation - Warehouse	0	0	Labor	0	0	0	0
408	Contingencies	[4] 0	0	Calculated	0	0	0	0
409	Insurance Service Allocation	491,052	565,129	Ins-Property	582,083	599,546	617,532	636,058
410	Internal Services Allocation	0	0	Labor	0	0	0	0
411	Refunds and Bad Debts	0	0	Sewer Rev	0	0	0	0
412	Reserve for Fund Balance	0	0	Constant	0	0	0	0
413	Other Mach & Equip.	0	0	Constant	0	0	0	0
414	Total Operating Services	\$1,235,354	\$1,241,069		\$1,325,617	\$1,365,385	\$1,406,347	\$1,448,537
415	Total Non-Divisional	\$2,217,705	\$1,950,121		\$2,105,574	\$2,168,742	\$2,233,804	\$2,300,818
416	TOTAL OPERATING EXPENSE	\$12,140,936	\$11,568,369		\$12,374,936	\$12,931,880	\$13,334,413	\$13,754,967
Other Non-Cash Operating Expenses:								
417	Amortization	\$0	\$0	Constant	\$0	\$0	\$0	\$0
418	Depreciation	0	0	Constant	0	0	0	0
419	Loss on Retirement of Fixed Assets	0	0	Constant	0	0	0	0
420	Capital Outlay	0	0	Constant	0	0	0	0
421	Interest	0	0	Constant	0	0	0	0
422	Total Non-Cash/O&M Items	\$0	\$0		\$0	\$0	\$0	\$0

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

Projected Wastewater Operating Expenses

Line No.	Description	Amended [1]	Adopted Budget [1]	Escalation Reference [2] [3]	Projected Fiscal Year Ending September 30,			
		2020	2021		2022	2023	2024	2025
423	Misc. O&M Adjustment - Budget to Actual Variance	\$0	\$0	Inflation	\$0	\$0	\$0	\$0
424	Expansion Project - Baldwin Ranch	\$0	\$0	Inflation	\$0	\$0	\$0	\$0
425	Expansion Project - Winding Oaks [5]	\$0	\$0	Inflation	\$0	\$0	\$0	\$0
426	TOTAL PROJECTED EXPENSES	<u>\$12,140,936</u>	<u>\$11,568,369</u>		<u>\$12,374,936</u>	<u>\$12,931,880</u>	<u>\$13,334,413</u>	<u>\$13,754,967</u>

Footnotes:

[1] Allocated to the wastewater system based on the City's Amended FY20 and Adopted FY21 Budgets as provided by City Staff.

[2] Escalation references derived from Table 12.

[3] Additional personnel derived from Table 13.

[4] The amount shown represents approximately 0.0% of the annual operating expenses.

[5] Amount, if any, reflects estimated incremental operating expenses to serve Winding Oaks.

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,			
			2022	2023	2024	2025
1	Constant	Constant	1.0000	1.0000	1.0000	1.0000
2	General Inflation (CPI Index) [1]	Inflation	1.0170	1.0210	1.0220	1.0230
3	Labor Escalator	Labor	1.1000	1.0300	1.0300	1.0300
4	Retirement / Pension Expense	Retirement	1.1000	1.0300	1.0300	1.0300
5	Customer Acct. Growth + Inflation (Water)	Cust-Water	1.0243	1.0283	1.0292	1.0302
6	Customer Acct. Growth + Inflation (Sewer)	Cust-Sewer	1.0241	1.0281	1.0290	1.0300
7	Repair and Maintenance	Repair	1.0300	1.0300	1.0300	1.0300
8	Rate Revenue - Water	Water Rev	1.0053	1.0052	1.0054	1.0054
9	Rate Revenue - Sewer	Sewer Rev	1.0056	1.0058	1.0058	1.0058
10	Flow Growth + Inflation	Water Flow	1.0225	1.0264	1.0274	1.0284
11	Flow Growth + Inflation (Sewer)	Sewer Flow	1.0229	1.0269	1.0279	1.0288
12	Power Cost	Power	1.0300	1.0300	1.0300	1.0300
13	Power Cost + Flow Growth (Water)	Water Power	1.0354	1.0353	1.0353	1.0353
14	Power Cost + Flow Growth (Sewer)	Sewer Power	1.0358	1.0358	1.0358	1.0357
15	Life/Health/Disability Insurance Escalator	Ins-Health	1.0500	1.0500	1.0500	1.0500
16	Workers Compensation	Worker Comp	1.0300	1.0300	1.0300	1.0300
17	Property Insurance Escalator	Ins-Property	1.0300	1.0300	1.0300	1.0300
18	Marginal Escalator	Margin	1.0100	1.0100	1.0100	1.0100
19	Internal Service Fund Allocation	Alloc Exp	1.0170	1.0210	1.0220	1.0230
20	Auto/Equipment User Charge Allocation	Auto Exp	1.0170	1.0210	1.0220	1.0230
21	CIP - Cumulative Construction Index	CIP	1.0300	1.0609	1.0927	1.1255

Footnotes:

[1] Inflation figures obtained from the "The Budget and Economic Outlook: An Update" published by the Congressional Budget Office as of July 2020.

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

Page 1 of 9

Summary of Additional Personnel Costs

Line No.	Description	Basis	Proposed Fiscal Year Ending September 30,			
			2022	2023	2024	2025
1	Labor Inflation Rate Percent		0.00%	3.00%	3.00%	3.00%
2	Labor Annual Inflation Factor Assumed		1.0000	1.0300	1.0300	1.0300
	Cumulative Adjustment		1.0000	1.0300	1.0609	1.0927
3	CPI Inflation Rate Percent		1.70%	2.10%	2.20%	2.30%
4	CPI Cumulative Inflation Factor Assumed		1.0170	1.0384	1.0612	1.0856

Summary of Employee Positions

5	Total Positions at Beginning of Fiscal Year		0	5	9	9
6	Total Budgeted Positions Added		5	4	0	0
7	Total Current Employees		5	9	9	9

Central Lines Maintenance

Technician I

8	Number of Positions		2	0	0	0
9	Assumed Average Salary & Benefits	Step Pay	\$43,770	\$49,736	\$54,952	\$60,436
10	Additional Salary & Benefits Costs		87,540	0	0	0
11	Fraction of FY Remaining		1.00	1.00	1.00	1.00
12	Cumulative Additional Expense		\$87,540	\$99,472	\$109,904	\$120,872
13	Additional Employee Expense		6,000	0	0	0
14	Additional Expenditures		\$93,540	\$99,472	\$109,904	\$120,872

Technician I

15	Number of Positions		0	1	0	0
16	Assumed Average Salary & Benefits	Step Pay	\$43,770	\$45,083	\$51,228	\$56,601
17	Additional Salary & Benefits Costs		0	45,083	0	0
18	Fraction of FY Remaining		1.00	1.00	1.00	1.00
19	Cumulative Additional Expense		\$0	\$45,083	\$51,228	\$56,601
20	Additional Employee Expense		0	3,000	0	0
21	Additional Expenditures		\$0	\$48,083	\$51,228	\$56,601

Available Position

22	Number of Positions		0	0	0	0
23	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
24	Additional Salary & Benefits Costs		0	0	0	0
25	Fraction of FY Remaining		1.00	1.00	1.00	1.00
26	Cumulative Additional Expense		\$0	\$0	\$0	\$0
27	Additional Employee Expense		0	0	0	0
28	Additional Expenditures		\$0	\$0	\$0	\$0

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

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Summary of Additional Personnel Costs

Line No.	Description	Basis	Proposed Fiscal Year Ending September 30,			
			2022	2023	2024	2025
29	Central Lines Maintenance		<u>\$93,540</u>	<u>\$147,555</u>	<u>\$161,132</u>	<u>\$177,473</u>
30	Water System	90.0%	\$84,153	\$132,748	\$144,962	\$159,662
31	Wastewater System	10.0%	<u>9,387</u>	<u>14,808</u>	<u>16,170</u>	<u>17,810</u>
<u>Water Distribution Plant</u>						
<u>Available Position</u>						
32	Number of Positions		0	0	0	0
33	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
34	Additional Salary & Benefits Costs		0	0	0	0
35	Fraction of FY Remaining		<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
36	Cumulative Additional Expense		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
37	Additional Employee Expense		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
38	Additional Expenditures		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Available Position</u>						
39	Number of Positions		0	0	0	0
40	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
41	Additional Salary & Benefits Costs		0	0	0	0
42	Fraction of FY Remaining		<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
43	Cumulative Additional Expense		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
44	Additional Employee Expense		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
45	Additional Expenditures		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Available Position</u>						
46	Number of Positions		0	0	0	0
47	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
48	Additional Salary & Benefits Costs		0	0	0	0
49	Fraction of FY Remaining		<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
50	Cumulative Additional Expense		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
51	Additional Employee Expense		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
52	Additional Expenditures		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
53	Water Distribution Plant		<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
54	Water System	100.0%	\$0	\$0	\$0	\$0
55	Wastewater System	0.0%	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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Summary of Additional Personnel Costs

Line No.	Description	Basis	Proposed Fiscal Year Ending September 30,			
			2022	2023	2024	2025
<u>Central Maintenance Service</u>						
<u>System Equipment Technician I</u>						
56	Number of Positions		1	0	0	0
57	Assumed Average Salary & Benefits	Step Pay	\$48,900	\$56,478	\$62,334	\$68,493
58	Additional Salary & Benefits Costs		48,900	0	0	0
59	Fraction of FY Remaining		1.00	1.00	1.00	1.00
60	Cumulative Additional Expense		\$48,900	\$56,478	\$62,334	\$68,493
61	Additional Employee Expense		4,250	0	0	0
62	Additional Expenditures		\$53,150	\$56,478	\$62,334	\$68,493
<u>System Equipment Technician I</u>						
63	Number of Positions		0	1	0	0
64	Assumed Average Salary & Benefits	Step Pay	\$48,900	\$50,367	\$58,172	\$64,204
65	Additional Salary & Benefits Costs		0	50,367	0	0
66	Fraction of FY Remaining		1.00	1.00	1.00	1.00
67	Cumulative Additional Expense		\$0	\$50,367	\$58,172	\$64,204
68	Additional Employee Expense		0	4,250	0	0
69	Additional Expenditures		\$0	\$54,617	\$58,172	\$64,204
<u>Available Position</u>						
70	Number of Positions		0	0	0	0
71	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
72	Additional Salary & Benefits Costs		0	0	0	0
73	Fraction of FY Remaining		1.00	1.00	1.00	1.00
74	Cumulative Additional Expense		\$0	\$0	\$0	\$0
75	Additional Employee Expense		0	0	0	0
76	Additional Expenditures		\$0	\$0	\$0	\$0
77	Central Maintenance Service		\$53,150	\$111,095	\$120,506	\$132,697
78	Water System	5.0%	\$2,658	\$5,555	\$6,025	\$6,635
79	Wastewater System	95.0%	50,493	105,540	114,481	126,062
<u>Water/Wastewater Engineering Services</u>						
<u>Available Position</u>						
80	Number of Positions		0	0	0	0
81	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
82	Additional Salary & Benefits Costs		0	0	0	0
83	Fraction of FY Remaining		1.00	1.00	1.00	1.00
84	Cumulative Additional Expense		\$0	\$0	\$0	\$0

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

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Summary of Additional Personnel Costs

Line No.	Description	Basis	Proposed Fiscal Year Ending September 30,			
			2022	2023	2024	2025
85	Additional Employee Expense		0	0	0	0
86	Additional Expenditures		\$0	\$0	\$0	\$0
	<u>Available Position</u>					
87	Number of Positions		0	0	0	0
88	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
89	Additional Salary & Benefits Costs		0	0	0	0
90	Fraction of FY Remaining		1.00	1.00	1.00	1.00
91	Cumulative Additional Expense		\$0	\$0	\$0	\$0
92	Additional Employee Expense		0	0	0	0
93	Additional Expenditures		\$0	\$0	\$0	\$0
	<u>Available Position</u>					
94	Number of Positions		0	0	0	0
95	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
96	Additional Salary & Benefits Costs		0	0	0	0
97	Fraction of FY Remaining		1.00	1.00	1.00	1.00
98	Cumulative Additional Expense		\$0	\$0	\$0	\$0
99	Additional Employee Expense		0	0	0	0
100	Additional Expenditures		\$0	\$0	\$0	\$0
101	Water/Wastewater Engineering Services		\$0	\$0	\$0	\$0
102	Water System	45.0%	\$0	\$0	\$0	\$0
103	Wastewater System	55.0%	0	0	0	0
	<u>Water Reclamation Facility #2</u>					
	<u>Operator I</u>					
104	Number of Positions		1	0	0	0
105	Assumed Average Salary & Benefits	Step Pay	\$46,417	\$53,491	\$59,193	\$65,190
106	Additional Salary & Benefits Costs		46,417	0	0	0
107	Fraction of FY Remaining		1.00	1.00	1.00	1.00
108	Cumulative Additional Expense		\$46,417	\$53,491	\$59,193	\$65,190
109	Additional Employee Expense		0	0	0	0
110	Additional Expenditures		\$46,417	\$53,491	\$59,193	\$65,190

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,			
			2022	2023	2024	2025
<u>Operator II</u>						
111	Number of Positions		1	0	0	0
112	Assumed Average Salary & Benefits		\$50,788	\$52,312	\$53,881	\$55,497
113	Additional Salary & Benefits Costs		50,788	0	0	0
114	Fraction of FY Remaining		1.00	1.00	1.00	1.00
115	Cumulative Additional Expense		\$50,788	\$52,312	\$53,881	\$55,497
116	Additional Employee Expense		0	0	0	0
117	Additional Expenditures		\$50,788	\$52,312	\$53,881	\$55,497
<u>Operator III</u>						
118	Number of Positions		0	1	0	0
119	Assumed Average Salary & Benefits		\$58,559	\$60,316	\$62,125	\$63,989
120	Additional Salary & Benefits Costs		0	60,316	0	0
121	Fraction of FY Remaining		1.00	1.00	1.00	1.00
122	Cumulative Additional Expense		\$0	\$60,316	\$62,125	\$63,989
123	Additional Employee Expense		0	0	0	0
124	Additional Expenditures		\$0	\$60,316	\$62,125	\$63,989
125	Water Reclamation Facility #2		\$97,205	\$166,118	\$175,199	\$184,676
126	Water System	0.0%	\$0	\$0	\$0	\$0
127	Wastewater System	100.0%	97,205	166,118	175,199	184,676
<u>Water Reclamation Facility #3</u>						
<u>Operator III</u>						
128	Number of Positions		0	1	0	0
129	Assumed Average Salary & Benefits		\$58,559	\$60,316	\$62,125	\$63,989
130	Additional Salary & Benefits Costs		0	60,316	0	0
131	Fraction of FY Remaining		1.00	1.00	1.00	1.00
132	Cumulative Additional Expense		\$0	\$60,316	\$62,125	\$63,989
133	Additional Employee Expense		0	0	0	0
134	Additional Expenditures		\$0	\$60,316	\$62,125	\$63,989
<u>Available Position</u>						
135	Number of Positions		0	0	0	0
136	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
137	Additional Salary & Benefits Costs		0	0	0	0
138	Fraction of FY Remaining		1.00	1.00	1.00	1.00
139	Cumulative Additional Expense		\$0	\$0	\$0	\$0

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

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Summary of Additional Personnel Costs

Line No.	Description	Basis	Proposed Fiscal Year Ending September 30,			
			2022	2023	2024	2025
140	Additional Employee Expense		0	0	0	0
141	Additional Expenditures		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	<u>Available Position</u>					
142	Number of Positions		0	0	0	0
143	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
144	Additional Salary & Benefits Costs		0	0	0	0
145	Fraction of FY Remaining		<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
146	Cumulative Additional Expense		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
147	Additional Employee Expense		0	0	0	0
148	Additional Expenditures		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
149	Water Reclamation Facility #3		<u><u>\$0</u></u>	<u><u>\$60,316</u></u>	<u><u>\$62,125</u></u>	<u><u>\$63,989</u></u>
150	Water System	0.0%	\$0	\$0	\$0	\$0
151	Wastewater System	100.0%	<u>0</u>	<u>60,316</u>	<u>62,125</u>	<u>63,989</u>
	<u>Industrial/Compliance Monitoring</u>					
	<u>Compliance Monitoring Technician</u>					
152	Number of Positions		0	0	0	0
153	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
154	Additional Salary & Benefits Costs		0	0	0	0
155	Fraction of FY Remaining		<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
156	Cumulative Additional Expense		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
157	Additional Employee Expense		0	0	0	0
158	Additional Expenditures		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	<u>Supervisor</u>					
159	Number of Positions		0	0	0	0
160	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
161	Additional Salary & Benefits Costs		0	0	0	0
162	Fraction of FY Remaining		<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
163	Cumulative Additional Expense		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
164	Additional Employee Expense		0	0	0	0
165	Additional Expenditures		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

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Summary of Additional Personnel Costs

Line No.	Description	Basis	Proposed Fiscal Year Ending September 30,			
			2022	2023	2024	2025
	<u>Available Position</u>					
166	Number of Positions		0	0	0	0
167	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
168	Additional Salary & Benefits Costs		0	0	0	0
169	Fraction of FY Remaining		1.00	1.00	1.00	1.00
170	Cumulative Additional Expense		\$0	\$0	\$0	\$0
171	Additional Employee Expense		0	0	0	0
172	Additional Expenditures		\$0	\$0	\$0	\$0
173	Industrial/Compliance Monitoring		\$0	\$0	\$0	\$0
174	Water System	0.0%	\$0	\$0	\$0	\$0
175	Wastewater System	100.0%	0	0	0	0
	<u>Reclaimed Water / Wetlands</u>					
	<u>Available Position</u>					
176	Number of Positions		0	0	0	0
177	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
178	Additional Salary & Benefits Costs		0	0	0	0
179	Fraction of FY Remaining		1.00	1.00	1.00	1.00
180	Cumulative Additional Expense		\$0	\$0	\$0	\$0
181	Additional Employee Expense		0	0	0	0
182	Additional Expenditures		\$0	\$0	\$0	\$0
	<u>Available Position</u>					
183	Number of Positions		0	0	0	0
184	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
185	Additional Salary & Benefits Costs		0	0	0	0
186	Fraction of FY Remaining		1.00	1.00	1.00	1.00
187	Cumulative Additional Expense		\$0	\$0	\$0	\$0
188	Additional Employee Expense		0	0	0	0
189	Additional Expenditures		\$0	\$0	\$0	\$0
	<u>Available Position</u>					
190	Number of Positions		0	0	0	0
191	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
192	Additional Salary & Benefits Costs		0	0	0	0
193	Fraction of FY Remaining		1.00	1.00	1.00	1.00
194	Cumulative Additional Expense		\$0	\$0	\$0	\$0

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

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Summary of Additional Personnel Costs

Line No.	Description	Basis	Proposed Fiscal Year Ending September 30,			
			2022	2023	2024	2025
195	Additional Employee Expense		0	0	0	0
196	Additional Expenditures		\$0	\$0	\$0	\$0
197	Reclaimed Water / Wetlands		\$0	\$0	\$0	\$0
198	Water System	0.0%	\$0	\$0	\$0	\$0
199	Wastewater System	100.0%	0	0	0	0
<u>Other Additional Personnel</u>						
<u>Conservation Specialist</u>						
200	Number of Positions		0	0	0	0
201	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
202	Additional Salary & Benefits Costs		0	0	0	0
203	Fraction of FY Remaining		1.00	1.00	1.00	1.00
204	Cumulative Additional Expense		\$0	\$0	\$0	\$0
205	Additional Employee Expense		0	0	0	0
206	Additional Expenditures		\$0	\$0	\$0	\$0
<u>Maintenance Worker</u>						
207	Number of Positions		0	0	0	0
208	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
209	Additional Salary & Benefits Costs		0	0	0	0
210	Fraction of FY Remaining		1.00	1.00	1.00	1.00
211	Cumulative Additional Expense		\$0	\$0	\$0	\$0
212	Additional Employee Expense		0	0	0	0
213	Additional Expenditures		\$0	\$0	\$0	\$0
<u>Administration</u>						
214	Number of Positions		0	0	0	0
215	Assumed Average Salary & Benefits		\$0	\$0	\$0	\$0
216	Additional Salary & Benefits Costs		0	0	0	0
217	Fraction of FY Remaining		1.00	1.00	1.00	1.00
218	Cumulative Additional Expense		\$0	\$0	\$0	\$0
219	Additional Employee Expense		0	0	0	0
220	Additional Expenditures		\$0	\$0	\$0	\$0
221	Other Additional Personnel		\$0	\$0	\$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,			
			2022	2023	2024	2025
222	Water System	50.00%	\$0	\$0	\$0	\$0
223	Wastewater System	50.00%	0	0	0	0
224	GRAND TOTAL		\$243,895	\$485,084	\$518,963	\$558,835
225	Water System	30.02%	\$86,810	\$138,302	\$150,987	\$166,297
226	Wastewater System	69.98%	\$157,085	\$346,782	\$367,976	\$392,537

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

Capital Improvement Program - Future Dollars

No.	Description	Esc. Ref.	Alloc.	Funding Source	Projected Fiscal Year Ending September 30,						Total FY20-25
					2020	2021	2022	2023	2024	2025	
WATER PROJECTS											
1	WTP Improvement Program	CIP	N/A	Fund 308	\$170,000	\$0	\$0	\$0	\$0	\$0	\$170,000
2	Water Line Ext & Capacity Imp (Impact fee) - Above Budget	CIP	N/A	Fund 615 (SDC)	0	0	154,500	159,135	168,826	168,826	651,288
3	Water/Sewer Line Improvement Program (50/50) - 100% RR	CIP	50%	Fund 308	0	750,000	669,500	689,585	731,581	731,581	3,572,246
4	Water, Sewer & Lift Station Reuse Reims. (50/50)	CIP	50%	Fund 308	35,000	35,000	36,050	37,132	39,393	39,393	221,967
5	WTP, WRF #1, WRF #2, & WRF #3 Coating (25/75)	CIP	25%	Fund 308	0	0	128,750	0	0	140,689	269,439
6	New WTP#2 to FY28 - 7.5 MGD (MDF) (City Portion) - 1 of 3	CIP	N/A	Fund 308	0	0	2,638,860	4,642,874	0	0	7,281,734
7	New WTP#2 to FY28 - 7.5 MGD (MDF) (City Portion) - 2 of 3	CIP	N/A	Fund 308	0	0	0	0	4,693,372	12,772,672	17,466,044
8	New WTP#2 to FY28 - 7.5 MGD (MDF) (City Portion) - 3 of 3	CIP	N/A	Fund 455	240,000	0	0	0	0	0	240,000
9	WTP#1 Facility Improvement Renewal and Replacement	CIP	N/A	Fund 308	0	0	0	0	337,653	0	337,653
10	New Water Tower	CIP	N/A	Fund 308	0	0	257,500	0	0	0	257,500
11	FDOT Overpass NE 36th Ave.	CIP	50%	Fund 308	100,000	0	0	0	0	0	100,000
12	Central Line Shop Area	CIP	50%	Fund 308	0	0	0	0	281,377	0	281,377
13	Facility Maintenance	CIP	50%	Rates	65,693	62,600	109,377	61,532	151,944	97,919	549,065
14	Fleet	CIP	50%	Rates	183,061	388,434	399,383	416,456	464,272	487,486	2,339,092
15	Information Technology	CIP	50%	Rates	17,310	8,050	7,210	5,305	8,441	8,441	54,757
16	Other Utility Capital Outlay	CIP	N/A	Rates	79,567	79,567	81,954	84,413	89,553	89,553	504,607
17	Vehicles for New Personnel (Allocated)	CIP	N/A	Rates	0	0	38,162	39,306	0	0	77,468
18	Subtotal				\$890,631	\$1,323,651	\$4,521,245	\$6,135,737	\$6,966,412	\$14,536,561	\$34,374,237
Master Plan Projects											
19	Water Master Plan - Install 2 Hydropneumatic Tanks at WTP#2	CIP	0%	Fund 308	\$0	\$0	\$0	\$0	\$337,653	\$359,037	\$696,690
20	Sub-total				\$0	\$0	\$0	\$0	\$337,653	\$359,037	\$696,690
21	Rate Study Adjustment	CIP	0%	Fund 308	\$0	\$0	(\$2,369,000)	(\$3,564,624)	(\$3,579,118)	(\$7,991,113)	(\$17,503,855)
22	Total Water Projects				\$890,631	\$1,323,651	\$2,152,245	\$2,571,113	\$3,724,947	\$6,904,486	\$17,567,073
WASTEWATER PROJECTS											
23	WRF Improvement Program	CIP	N/A	Fund 308	\$550,000	\$0	\$0	\$0	\$0	\$0	\$550,000
24	Lift Station Improvement Program - 60% RR / 40% Improvements	CIP	N/A	Fund 308	750,000	0	721,000	742,630	787,856	0	3,001,486
25	Sewer & Reuse Line Ext & Capacity Imp (Impact fee)	CIP	N/A	Fund 616 (SDC)	0	0	1,030,000	1,060,900	1,125,509	1,125,509	4,341,918
26	WRF #1 Demolition	CIP	N/A	Fund 308	500,000	500,000	515,000	530,450	562,754	0	2,608,204
27	Water/Sewer Line Improvement Program (50/50) - 100% RR	CIP	50%	Fund 308	0	750,000	669,500	689,585	731,581	731,581	3,572,246
28	Water, Sewer & Lift Station Reuse Reims. (50/50)	CIP	50%	Fund 308	35,000	35,000	36,050	37,132	39,393	39,393	221,967
29	WTP, WRF #1, WRF #2, & WRF #3 Coating (25/75)	CIP	75%	Fund 308	0	0	386,250	0	0	422,066	808,316
30	WRF#2 Facility Improvement (60% RR / 40% Improvement) - 1 of 2	CIP	N/A	Fund 308	0	0	543,325	617,444	0	0	1,160,769
31	WRF#2 Facility Improvement (60% RR / 40% Improvement) - 2 of 2	CIP	N/A	Fund 308	0	0	0	0	809,522	1,097,371	1,906,893
32	Fairfield Village Septic to Sewer (250 Units) - City Portion	CIP	N/A	Fund 308	750,000	0	0	0	0	0	750,000
33	FDOT Overpass NE 36th Ave.	CIP	50%	Fund 308	100,000	0	0	0	0	0	100,000
34	Central Line Shop Area	CIP	50%	Fund 308	0	0	0	0	281,377	0	281,377
35	Facility Maintenance	CIP	50%	Rates	27,570	7,500	3,399	63,654	19,134	65,280	186,536
36	Fleet	CIP	50%	Rates	465,141	388,434	399,383	416,456	464,272	487,486	2,621,172
37	Information Technology	CIP	50%	Rates	15,150	8,050	7,210	5,305	8,441	8,441	52,597
38	Other Utility Capital Outlay	CIP	N/A	Rates	64,889	64,889	66,836	68,841	73,033	73,033	411,521
39	Vehicles for New Personnel (Allocated)	CIP	N/A	Rates	0	0	42,179	43,444	0	0	85,622
40	Subtotal				\$3,257,750	\$1,753,873	\$4,420,131	\$4,275,840	\$4,902,873	\$4,050,159	\$22,660,625
Master Plan Projects											
41	Wastewater Master Plan - Lift Station & FM Upgrades - 1 of 2	CIP	0%	Fund 308	\$0	\$0	\$1,681,578	\$3,017,412	\$0	\$0	\$4,698,990
42	Wastewater Master Plan - Lift Station & FM Upgrades - 2 of 2	CIP	0%	Fund 308	0	0	0	0	2,378,200	2,326,427	4,704,627
43	Sub-total				\$0	\$0	\$1,681,578	\$3,017,412	\$2,378,200	\$2,326,427	\$9,403,617
44	Rate Study Adjustment	CIP	0%	Fund 308	\$0	\$0	(\$2,781,000)	(\$3,861,676)	(\$3,173,935)	(\$3,263,976)	(\$13,080,586)
45	Total Wastewater Projects				\$3,257,750	\$1,753,873	\$3,320,709	\$3,431,575	\$4,107,138	\$3,112,610	\$18,983,656

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

Capital Improvement Program - Future Dollars

		Esc.	Projected Fiscal Year Ending September 30,								
No.	Description	Ref.	Alloc.	Funding Source	2020	2021	2022	2023	2024	2025	Total FY20-25
46	TOTAL CAPITAL PROJECTS				\$4,148,381	\$3,077,524	\$5,472,953	\$6,002,689	\$7,832,085	\$10,017,096	\$36,550,728
FUNDING SOURCES											
Water System											
47	Operating Reserves			Fund 455	\$240,000	\$0	\$0	\$0	\$0	\$0	\$240,000
48	Rate Revenue			Rates	345,631	538,651	636,085	607,012	714,211	683,400	3,524,989
49	Construction Fund			Fund 308	305,000	785,000	1,361,660	1,804,966	2,841,910	6,052,259	13,150,796
50	Renewal & Replacements			R&R Fund 656	0	0	0	0	0	0	0
51	System Development Charges			Fund 615 (SDC)	0	0	154,500	159,135	168,826	168,826	651,288
52	Series 2007 Bond Proceeds			Fund 307	0	0	0	0	0	0	0
53	Alternative Water Supply Fund			AWF	0	0	0	0	0	0	0
54	Nutrient Criteria / TMDL Fund			TMDL	0	0	0	0	0	0	0
55	Grant Revenues			Grants	0	0	0	0	0	0	0
56	Unfunded			Unfunded	0	0	0	0	0	0	0
57	Total Water System Funding Sources				\$890,631	\$1,323,651	\$2,152,245	\$2,571,113	\$3,724,947	\$6,904,486	\$17,567,073
Wastewater System											
58	Operating Reserves			Fund 455	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Rate Revenue			Rates	572,750	468,873	519,006	597,699	564,880	634,240	3,357,449
60	Construction Fund			Fund 308	2,685,000	1,285,000	1,771,703	1,772,976	2,416,749	1,352,862	11,284,289
61	Renewal & Replacements			R&R Fund 656	0	0	0	0	0	0	0
62	System Development Charges			Fund 616 (SDC)	0	0	1,030,000	1,060,900	1,125,509	1,125,509	4,341,918
63	Capital Reserve Contingency Fund			Contingency Fund	0	0	0	0	0	0	0
64	Alternative Water Supply Fund			AWF	0	0	0	0	0	0	0
65	Nutrient Criteria / TMDL Fund			TMDL	0	0	0	0	0	0	0
66	Grant Revenues			Grants	0	0	0	0	0	0	0
67	Unfunded			Unfunded	0	0	0	0	0	0	0
68	Total Wastewater System Funding Sources				\$3,257,750	\$1,753,873	\$3,320,709	\$3,431,575	\$4,107,138	\$3,112,610	\$18,983,656
Combined System											
69	Operating Reserves			Fund 455	\$240,000	\$0	\$0	\$0	\$0	\$0	\$240,000
70	Rate Revenue			Rates	918,381	1,007,524	1,155,090	1,204,711	1,279,091	1,317,640	6,882,438
71	Construction Fund			Fund 308	2,990,000	2,070,000	3,133,363	3,577,943	5,258,659	7,405,121	24,435,085
72	Renewal & Replacements			R&R Fund 656	0	0	0	0	0	0	0
73	System Development Charges			Fund 615 & 616 (SDC)	0	0	1,184,500	1,220,035	1,294,335	1,294,335	4,993,205
74	Capital Reserve Contingency Fund			Contingency Fund	0	0	0	0	0	0	0
75	Alternative Water Supply Fund			AWF	0	0	0	0	0	0	0
76	Nutrient Criteria / TMDL Fund			TMDL	0	0	0	0	0	0	0
77	Grant Revenues			Grants	0	0	0	0	0	0	0
78	Unfunded			Unfunded	0	0	0	0	0	0	0
79	Total Combined System Funding Sources				\$4,148,381	\$3,077,524	\$5,472,953	\$6,002,689	\$7,832,085	\$10,017,096	\$36,550,728
Funded FY21-25											\$32,402,347

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,					
		2020	2021	2022	2023	2024	2025
WATER SYSTEM DEBT SERVICE							
Existing Debt Service [1]							
1	Series 2014A Revenue Refunding Bond	\$380,187	\$73,282	\$73,157	\$73,031	\$72,905	\$72,780
2	Series 2014 B Revenue Refunding Bond	156,960	156,774	156,176	155,791	155,302	154,401
3	Series 2015 Revenue Refunding Bonds	820,454	806,704	804,958	802,685	799,887	797,369
4	Series 2017 Revenue Refunding Bond	48,710	237,688	238,093	238,343	239,257	239,994
5	Other A	0	0	0	0	0	0
6	Other B	0	0	0	0	0	0
7	Total	\$1,406,311	\$1,274,448	\$1,272,383	\$1,269,851	\$1,267,351	\$1,264,544
Proposed Debt Service [2]							
8	Proposed Water and Wastewater SRF, Series 2021	0.0%	\$0	\$0	\$0	\$0	\$0
9	Proposed Water and Wastewater SRF, Series 2022	0.0%	0	0	0	0	0
10	Proposed Water and Wastewater SRF, Series 2023	0.0%	0	0	0	0	0
11	Proposed Water and Wastewater SRF, Series 2024	0.0%	0	0	0	0	0
12	Proposed SRF Expansion Loan, Series 2022	0.0%	0	0	0	0	0
13	Proposed SRF Expansion Loan, Series 2024	0.0%	0	0	0	0	0
14	Total	\$0	\$0	\$0	\$0	\$0	\$0
15	Total Water System Debt Service	\$1,406,311	\$1,274,448	\$1,272,383	\$1,269,851	\$1,267,351	\$1,264,544
WASTEWATER SYSTEM DEBT SERVICE							
Existing Debt Service [1]							
16	Series 2014A Revenue Refunding Bonds	\$2,394,904	\$461,625	\$460,834	\$460,042	\$459,250	\$458,458
17	Series 2014 B Revenue Refunding Bonds	988,732	987,561	983,792	981,369	978,290	972,614
18	Series 2015 Revenue Refunding Bonds	1,261,917	1,240,767	1,238,082	1,234,587	1,230,283	1,226,411
19	Series 2017 Revenue Refunding Bonds	546,039	2,664,491	2,669,030	2,671,832	2,682,076	2,690,333
20	Other A	0	0	0	0	0	0
21	Other B	0	0	0	0	0	0
22	Total	\$5,191,591	\$5,354,444	\$5,351,738	\$5,347,830	\$5,349,899	\$5,347,816
Proposed Debt Service [2]							
23	Proposed Water and Wastewater SRF, Series 2021	0.0%	\$0	\$0	\$0	\$0	\$0
24	Proposed Water and Wastewater SRF, Series 2022	0.0%	0	0	0	0	0
25	Proposed Water and Wastewater SRF, Series 2023	0.0%	0	0	0	0	0
26	Proposed Water and Wastewater SRF, Series 2024	0.0%	0	0	0	0	0
27	Proposed SRF Expansion Loan, Series 2022	0.0%	0	0	0	0	0
28	Proposed SRF Expansion Loan, Series 2024	0.0%	0	0	0	0	0
29	Total	\$0	\$0	\$0	\$0	\$0	\$0
30	Total Wastewater System Debt Service	\$5,191,591	\$5,354,444	\$5,351,738	\$5,347,830	\$5,349,899	\$5,347,816
COMBINED SYSTEM DEBT SERVICE							
Existing Debt Service							
31	Series 2014A Revenue Refunding Bond	\$2,775,091	\$534,908	\$533,990	\$533,073	\$532,155	\$531,238
32	Series 2014 B Revenue Refunding Bond	1,145,692	1,144,335	1,139,968	1,137,160	1,133,592	1,127,015
33	Series 2015 Revenue Refunding Bonds	2,082,371	2,047,471	2,043,040	2,037,272	2,030,169	2,023,780
34	Series 2017 Revenue Refunding Bond	594,749	2,902,179	2,907,124	2,910,175	2,921,333	2,930,327
35	Other A	0	0	0	0	0	0
36	Other B	0	0	0	0	0	0
37	Total	\$6,597,903	\$6,628,892	\$6,624,121	\$6,617,680	\$6,617,250	\$6,612,360
Proposed Debt Service							
38	Proposed Water and Wastewater SRF, Series 2021	\$0	\$0	\$0	\$0	\$0	\$0
39	Proposed Water and Wastewater SRF, Series 2022	0	0	0	0	0	0
40	Proposed Water and Wastewater SRF, Series 2023	0	0	0	0	0	0
41	Proposed Water and Wastewater SRF, Series 2024	0	0	0	0	0	0
42	Proposed SRF Expansion Loan, Series 2022	0	0	0	0	0	0
43	Proposed SRF Expansion Loan, Series 2024	0	0	0	0	0	0
44	Total	\$0	\$0	\$0	\$0	\$0	\$0
45	Total Combined System Debt Service	\$6,597,903	\$6,628,892	\$6,624,121	\$6,617,680	\$6,617,250	\$6,612,360

Footnotes

- [1] Amounts provided by City staff.
[2] No new debt is currently assumed.

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

Page 1 of 1

Projected Transfer to the General Fund

Line No.	Description	Projected Fiscal Year Ending September 30,					
		2020	2021	2022	2023	2024	2025
	General Fund Transfer						
1	Gross Revenues at Proposed Rates	\$30,071,338	\$32,743,689	\$36,192,596	\$39,169,892	\$42,414,492	\$45,939,865
2	Projected Allocation to General Fund - % of Gross Revenues	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
3	General Fund Transfer from the Budget	\$3,011,962	\$3,111,129	\$3,619,260	\$3,916,989	\$4,241,449	\$4,593,986
4	Adjustments - if any	0	0	0	0	0	0
5	Total General Fund Transfer	\$3,011,962	\$3,111,129	\$3,619,260	\$3,916,989	\$4,241,449	\$4,593,986
6	Percentage Allocated to Water	32.9%	32.9%	32.9%	32.9%	32.9%	32.9%
7	Water General Fund Transfer	\$992,251	\$1,024,818	\$1,191,970	\$1,289,536	\$1,395,939	\$1,511,549
8	Wastewater General Fund Transfer	2,019,711	2,086,311	2,427,290	2,627,453	2,845,510	3,082,437

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,					
		2020	2021	2022	2023	2024	2025
1	Minimum Required Balance (5% of Prev. Yr. Gross Revenue)	\$1,536,329	\$1,503,567	\$1,637,184	\$1,809,630	\$1,958,495	\$2,120,725
2	Balance After Current Year Transfer	1,566,661	1,584,661	1,768,661	1,990,661	2,188,661	2,400,661
WATER SYSTEM							
	Previous Fiscal Year Gross Revenues						
3	Rate Revenues from Proposed Rates	\$9,686,341	\$9,383,675	\$10,238,582	\$11,398,246	\$12,374,108	\$13,435,658
4	Other Operating Revenue	304,030	355,234	245,135	171,410	174,227	180,206
5	Total Previous Fiscal Year Gross Revenues	\$9,990,371	\$9,738,909	\$10,483,717	\$11,569,655	\$12,548,335	\$13,615,864
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	\$59,000	\$9,000	\$92,000	\$111,000	\$99,000	\$106,000
9	Total Amount Transferred	\$59,000	\$9,000	\$92,000	\$111,000	\$99,000	\$106,000
WASTEWATER SYSTEM							
	Previous Fiscal Year Gross Revenues						
10	Rate Revenues from Proposed Rates	\$19,537,785	\$19,100,313	\$20,843,565	\$23,211,031	\$25,212,465	\$27,387,515
11	Other Operating Revenue	1,198,415	1,232,116	1,416,407	1,411,909	1,409,092	1,411,113
12	Total Previous Fiscal Year Gross Revenues	\$20,736,200	\$20,332,429	\$22,259,972	\$24,622,941	\$26,621,557	\$28,798,627
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	\$59,000	\$9,000	\$92,000	\$111,000	\$99,000	\$106,000
16	Total Amount Transferred	\$59,000	\$9,000	\$92,000	\$111,000	\$99,000	\$106,000
17	TOTAL SYSTEM TRANSFER	\$118,000	\$18,000	\$184,000	\$222,000	\$198,000	\$212,000

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

Projected Available Fund Balances and Interest Earnings [1]

		Projected Fiscal Year Ending September 30,							
Line No.	Fund	Description	[2]	2020	2021	2022	2023	2024	2025
FUND BALANCES - END OF FISCAL YEAR									
1	455	Operating Fund (455) - Working Capital		\$5,300,218	\$4,472,526	\$3,921,917	\$3,790,403	\$4,117,007	\$4,657,709
2	656	Renewal & Replacement Fund (Min. Bal.) (656)		1,566,661	1,584,661	1,768,661	1,990,661	2,188,661	2,400,661
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)		179,273	822,267	0	0	0	0
5	455	Water Resources Improvement Program Fund (455)		0	0	500,000	1,000,000	1,500,000	2,000,000
6	455	AWS Fund / Nutrient Criteria Fund (455) - Closed		0	0	0	0	0	0
7	455	Reserve For Capital Replacement (455)		300,000	300,000	300,000	300,000	300,000	300,000
8	615	Water System Development Fund (615)		1,234,695	1,468,226	1,462,211	1,450,561	1,429,219	1,407,878
9	616	Sewer System Development Fund (616)		5,265,882	5,663,769	4,696,544	3,688,419	2,604,685	1,509,952
10		Total End of Fiscal Year Fund Balances		\$16,346,729	\$16,811,449	\$15,149,333	\$14,720,044	\$14,639,573	\$14,776,200
455 OPERATING FUND (455) - WORKING CAPITAL (U)									
11		Beginning Balance		\$9,676,446					
12		Plus Accounts Recievable		7,365,920					
13		Less Accounts Payable		(2,380,419)					
14		Net Working Capital		\$14,661,947					
15		Less Allocation to Internally Designated Funds (Per City Staff)		(\$2,800,000)					
16		Beginning Balance - Working Capital		\$11,861,947	\$5,300,218	\$4,472,526	\$3,921,917	\$3,790,403	\$4,117,007
17		Transfers In - Water Rev. Requirements		0	0	0	0	0	0
18		Transfers In - Wastewater Rev. Requirements		0	2,099,263	2,997,401	3,732,719	4,688,177	7,386,088
19		Transfers In - R&R Fund (Excess Over Minimum)		0	0	0	0	0	0
20		Transfers In - Water & Sewer System Development Funds		0	0	0	0	0	0
21		Transfers In - Loan Payment by General Fund		90,000	180,000	180,000	180,000	180,000	180,000
22		Transfers In - Litigation Award for Meters		0	0	0	0	0	0
23		Transfers Out - Water Rev. Requirements		(2,625,104)	(3,106,955)	(3,453,010)	(3,769,233)	(4,266,573)	(6,750,385)
24		Transfers Out - Wastewater Rev. Requirements		(810,074)	0	(275,000)	(275,000)	(275,000)	(275,000)
25		Transfers Out - Loan to General Fund		0	0	0	0	0	0
26		Transfers Out - Capital Improvements		(240,000)	0	0	0	0	0
27		Transfers Out - Payment of Impact Fees (Septic to Sewer)		0	0	0	0	0	0
28		Transfers Out - Capital Reserve Contingency Fund		0	0	0	0	0	0
29		Adjustment - Carryovers (Adopted Budget Reconciliation)		(2,976,551)	0	0	0	0	0
30		Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
31		Interest Income		\$101,000	\$49,000	\$42,000	\$39,000	\$40,000	\$44,000
		Recognition of Interest Earnings							
32		in Revenue Requirements		\$101,000	\$49,000	\$42,000	\$39,000	\$40,000	\$44,000
33		Ending Balance		\$5,300,218	\$4,472,526	\$3,921,917	\$3,790,403	\$4,117,007	\$4,657,709
34		Number of Days O&M		90	76	62	58	61	67
35		Percent Allocable to Water System		32.94%	32.94%	32.93%	32.92%	32.91%	32.90%
36		Amount Allocable to Water System		\$33,273	\$16,141	\$13,832	\$12,839	\$13,165	\$14,477
37		Amount Allocable to Wastewater System		67,727	32,859	28,168	26,161	26,835	29,523
656 RENEWAL & REPLACEMENT FUND (MIN. BAL.) (656) (U)									
38		Beginning Balance		\$1,448,661	\$1,566,661	\$1,584,661	\$1,768,661	\$1,990,661	\$2,188,661
39		Transfers In (To Maintain Minimum Balance)		118,000	18,000	184,000	222,000	198,000	212,000
40		Transfers In - Other		0	0	0	0	0	0
41		Transfers Out - Operating Reserve (Excess Over Minimum)		0	0	0	0	0	0
42		Transfers Out - CIP		0	0	0	0	0	0
43		Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
44		Interest Income		\$15,000	\$16,000	\$17,000	\$19,000	\$21,000	\$23,000
		Recognition of Interest Earnings							
45		in Revenue Requirements		15,000	16,000	17,000	19,000	21,000	23,000
46		Ending Balance (Test Minimum Balance on R&R Schedule)		\$1,566,661	\$1,584,661	\$1,768,661	\$1,990,661	\$2,188,661	\$2,400,661
47		Percent Allocable to Water System		32.51%	32.39%	32.02%	31.97%	32.04%	32.10%
48		Amount Allocable to Water System		\$4,877	\$5,182	\$5,443	\$6,074	\$6,727	\$7,383
49		Amount Allocable to Wastewater System		10,123	10,818	11,557	12,926	14,273	15,617
CAPITAL RESERVE CONTINGENCY FUND (455) (U)									
50		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
51		Transfers In - From Reserves		0	0	0	0	0	0
52		Transfers Out		0	0	0	0	0	0
53		Adjustment - Carryovers		0	0	0	0	0	0
54		Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
55		Interest Income (Included in Line 41)		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
		Recognition of Interest Earnings							
56		in Revenue Requirements		25,000	25,000	25,000	25,000	25,000	25,000
57		Ending Balance		\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
58		Percent Allocable to Water System		50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
59		Amount Allocable to Water System		\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500
60		Amount Allocable to Wastewater System		12,500	12,500	12,500	12,500	12,500	12,500

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,					
				2020	2021	2022	2023	2024	2025
	308	WATER AND SEWER CONSTRUCTION FUND (308)	(U)						
61		Beginning Balance		\$13,310,082	\$179,273	\$822,267	\$0	\$0	\$0
62		Transfers In - From Fund 455		1,290,115	1,890,727	2,311,096	3,577,943	5,258,659	7,405,121
63		Transfers Out - CIP		(2,240,000)	(2,070,000)	(3,133,363)	(3,577,943)	(5,258,659)	(7,405,121)
64		Transfers In - Sewer System Development Fund (616)		750,000	0	0	0	0	0
65		Transfers Out - Fairfield Village Septic to Sewer		(750,000)	0	0	0	0	0
66		Adjustment - Carryovers (Adopted Budget Reconciliation)		(12,180,924)	822,267	0	0	0	0
67		Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
68		Interest Income (Included in Line 52)		\$67,000	\$5,000	\$4,000	\$0	\$0	\$0
		Recognition of Interest Earnings							
69		in Revenue Requirements		67,000	5,000	4,000	0	0	0
70		Ending Balance		\$179,273	\$822,267	\$0	\$0	\$0	\$0
71		Percent Allocable to Water System		45.51%	45.51%	45.51%	45.51%	45.51%	45.51%
72		Amount Allocable to Water System		\$30,490	\$2,275	\$1,820	\$0	\$0	\$0
73		Amount Allocable to Wastewater System		36,510	2,725	2,180	-	-	-
		SINKING FUND	(U)						
		Sinking Fund Deposit:							
74		Series 2014A Revenue Refunding Bond		2,775,091	534,908	533,990	533,073	532,155	531,238
75		Series 2014 B Revenue Refunding Bond		1,145,692	1,144,335	1,139,968	1,137,160	1,133,592	1,127,015
76		Series 2015 Revenue Refunding Bonds		2,082,371	2,047,471	2,043,040	2,037,272	2,030,169	2,023,780
77		Series 2017 Revenue Refunding Bond		594,749	2,902,179	2,907,124	2,910,175	2,921,333	2,930,327
78		Other A		0	0	0	0	0	0
79		Other B		0	0	0	0	0	0
80		Additional Bonds		0	0	0	0	0	0
81		Average Balance		\$3,298,951	\$3,314,446	\$3,312,061	\$3,308,840	\$3,308,625	\$3,306,180
82		Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
83		Interest Income		\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000
		Recognition of Interest Earnings							
84		in Revenue Requirements		33,000	33,000	33,000	33,000	33,000	33,000
85		Percent Allocable to Water System		21.31%	19.23%	19.21%	19.19%	19.15%	19.12%
86		Amount Allocable to Water System		\$7,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
87		Amount Allocable to Wastewater System		26,000	27,000	27,000	27,000	27,000	27,000
	N/A	WATER RESOURCES IMPROVEMENT PROGRAM FUND (455)	(U)						
88		Beginning Balance (City Staff Allocation of Fund 455)		\$0	\$0	\$0	\$500,000	\$1,000,000	\$1,500,000
89		Transfers In		0	0	500,000	500,000	500,000	500,000
90		Transfers Out		0	0	0	0	0	0
91		Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
92		Interest Income		\$0	\$0	\$3,000	\$8,000	\$13,000	\$18,000
		Recognition of Interest Earnings							
93		in Revenue Requirements		0	0	3,000	8,000	13,000	18,000
94		Ending Balance		\$0	\$0	\$500,000	\$1,000,000	\$1,500,000	\$2,000,000
95		Percent Allocable to Water System		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
96		Amount Allocable to Water System		\$0	\$0	\$3,000	\$8,000	\$13,000	\$18,000
97		Amount Allocable to Wastewater System		0	0	0	0	0	0
	N/A	AWS FUND / NUTRIENT CRITERIA FUND (455) - CLOSED	(U)						
98		Beginning Balance (City Staff Allocation of Fund 455)		\$0	\$0	\$0	\$0	\$0	\$0
99		Transfers In		0	0	0	0	0	0
100		Transfers Out		0	0	0	0	0	0
101		Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
102		Interest Income		\$0	\$0	\$0	\$0	\$0	\$0
		Recognition of Interest Earnings							
103		in Revenue Requirements		0	0	0	0	0	0
104		Ending Balance		\$0	\$0	\$0	\$0	\$0	\$0
105		Percent Allocable to Water System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
106		Amount Allocable to Water System		\$0	\$0	\$0	\$0	\$0	\$0
107		Amount Allocable to Wastewater System		0	0	0	0	0	0
	N/A	RESERVE FOR CAPITAL REPLACEMENT (455)	(U)						
108		Beginning Balance (City Staff Allocation of Fund 455)		\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
109		Transfers In		0	0	0	0	0	0
110		Transfers Out		0	0	0	0	0	0
111		Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
112		Interest Income		\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
		Recognition of Interest Earnings							
113		in Revenue Requirements		3,000	3,000	3,000	3,000	3,000	3,000
114		Ending Balance		\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
115		Percent Allocable to Water System		50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
116		Amount Allocable to Water System		\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
117		Amount Allocable to Wastewater System		1,500	1,500	1,500	1,500	1,500	1,500

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,					
				2020	2021	2022	2023	2024	2025
615	WATER SYSTEM DEVELOPMENT FUND (615)		(R)						
118		Beginning Balance		\$1,220,832	\$1,234,695	\$1,468,226	\$1,462,211	\$1,450,561	\$1,429,219
119		Transfers In - Based on Customer Growth from Table 2 at Proposed Impact Fees		249,053	220,531	133,485	133,485	133,485	133,485
120		Transfers Out - CIP		0	0	(154,500)	(159,135)	(168,826)	(168,826)
121		Transfer Out - Debt Service		0	0	0	0	0	0
122		Adjustments - Other Revenues / Carryovers (Adopted Budget Reconciliation)		(247,190)	0	0	0	0	0
123		Transfer Out - Refund Reserve Fund for Prior Period Debt Payments	[3]	0	0	0	0	0	0
124		Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
125		Interest Income		\$12,000	\$13,000	\$15,000	\$14,000	\$14,000	\$14,000
		Recognition of Interest Earnings							
126		in Revenue Requirements		0	0	0	0	0	0
127		Ending Balance		\$1,234,695	\$1,468,226	\$1,462,211	\$1,450,561	\$1,429,219	\$1,407,878
128		Percent Allocable to Water System		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
129		Amount Allocable to Water System		\$12,000	\$13,000	\$15,000	\$14,000	\$14,000	\$14,000
130		Amount Allocable to Wastewater System		0	0	0	0	0	0
616	SEWER SYSTEM DEVELOPMENT FUND (616)		(R)						
131		Beginning Balance		\$7,474,662	\$5,265,882	\$5,663,769	\$4,696,544	\$3,688,419	\$2,604,685
132		Transfers In - Based on Customer Growth from Table 3 at Proposed Impact Fees		953,063	843,887	510,775	510,775	510,775	510,775
133		Transfers Out - CIP		0	0	(1,030,000)	(1,060,900)	(1,125,509)	(1,125,509)
134		Transfer Out - Expansion-related Debt Service		0	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
135		Transfer Out - To Fund 308		(750,000)	0	0	0	0	0
136		Adjustments - Other Revenues / Carryovers (Adopted Budget Reconciliation)		(2,474,843)	0	0	0	0	0
137		Transfer Out - Refund Reserve Fund for Prior Period Debt Payments		0	0	0	0	0	0
138		Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
139		Interest Income		\$63,000	\$54,000	\$52,000	\$42,000	\$31,000	\$20,000
		Recognition of Interest Earnings							
140		in Revenue Requirements		0	0	0	0	0	0
141		Ending Balance		\$5,265,882	\$5,663,769	\$4,696,544	\$3,688,419	\$2,604,685	\$1,509,952
142		Percent Allocable to Water System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
143		Amount Allocable to Water System		\$0	\$0	\$0	\$0	\$0	\$0
144		Amount Allocable to Wastewater System		63,000	54,000	52,000	42,000	31,000	20,000
INTEREST INCOME									
Unrestricted									
145		Water System		\$89,640	\$43,598	\$44,096	\$46,913	\$52,892	\$59,861
146		Wastewater System		154,360	87,402	82,904	80,087	82,108	86,139
147		Total		\$244,000	\$131,000	\$127,000	\$127,000	\$135,000	\$146,000
Unrestricted (Adjustment)									
148		Water System		\$0	\$0	\$0	\$0	\$0	\$0
149		Wastewater System		0	0	0	0	0	0
150		Total		\$0	\$0	\$0	\$0	\$0	\$0
Unrestricted (Adjusted)									
151		Water System		\$89,640	\$43,598	\$44,096	\$46,913	\$52,892	\$59,861
152		Wastewater System		154,360	87,402	82,904	80,087	82,108	86,139
153		Total		\$244,000	\$131,000	\$127,000	\$127,000	\$135,000	\$146,000
System Development Fees									
154		Water System		\$12,000	\$13,000	\$15,000	\$14,000	\$14,000	\$14,000
155		Wastewater System		63,000	54,000	52,000	42,000	31,000	20,000
156		Total		\$75,000	\$67,000	\$67,000	\$56,000	\$45,000	\$34,000
Future Construction Fund									
157		Water System		\$0	\$0	\$0	\$0	\$0	\$0
158		Wastewater System		0	0	0	0	0	0
159		Total		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INTEREST INCOME									
160		Water System		\$101,640	\$56,598	\$59,096	\$60,913	\$66,892	\$73,861
161		Wastewater System		217,360	141,402	134,904	122,087	113,108	106,139
162		Total		\$319,000	\$198,000	\$194,000	\$183,000	\$180,000	\$180,000

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]					
		2020	2021	2022	2023	2024	2025
	Gross Revenues						
	Rate Revenues						
1	Water - Existing Rate Revenues	[2] \$9,383,675	\$9,720,173	\$9,772,159	\$9,822,966	\$9,875,610	\$9,928,538
2	Sewer - Existing Rate Revenues	[2] 19,100,313	19,788,194	19,899,718	20,014,468	20,130,641	20,246,850
3	Additional Rate Revenues	[3] 0	1,573,780	4,937,400	7,749,139	10,816,922	14,162,157
4	Total Rate Revenues	\$28,483,988	\$31,082,147	\$34,609,277	\$37,586,573	\$40,823,173	\$44,337,546
5	Other Operating Revenue	[4] \$1,343,350	\$1,530,542	\$1,456,319	\$1,456,319	\$1,456,319	\$1,456,319
6	Unrestricted Interest Income	244,000	131,000	127,000	127,000	135,000	146,000
7	Total Gross Revenues	\$30,071,338	\$32,743,689	\$36,192,596	\$39,169,892	\$42,414,492	\$45,939,865
	Operating Expenses						
8	Water System	\$9,429,220	\$10,026,740	\$10,654,701	\$11,010,203	\$11,339,027	\$11,683,088
9	Wastewater System	12,140,936	11,568,369	12,374,936	12,931,880	13,334,413	13,754,967
10	Total Operating Expenses	\$21,570,156	\$21,595,109	\$23,029,637	\$23,942,083	\$24,673,439	\$25,438,056
11	Net Revenues	\$8,501,182	\$11,148,580	\$13,162,959	\$15,227,809	\$17,741,052	\$20,501,809
	Coverage on Existing Senior Lien Debt Service						
12	Existing Annual Debt Service	[5] \$6,597,903	\$6,628,892	\$6,624,121	\$6,617,680	\$6,617,250	\$6,612,360
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)	1.29	1.68	1.99	2.30	2.68	3.10
	Coverage on Existing and Projected Debt Service						
15	Existing and Proposed Annual Debt Service	[5] \$6,597,903	\$6,628,892	\$6,624,121	\$6,617,680	\$6,617,250	\$6,612,360
16	Maximum Annual Existing and Proposed Debt Service	[6] \$6,843,384	\$6,843,384	\$6,843,384	\$6,843,384	\$6,843,384	\$6,843,384
17	Coverage Ratio (Minimum Target 1.50)	1.29	1.68	1.99	2.30	2.68	3.10
18	Net Revenues Less Existing and Proposed Debt Service	\$1,903,280	\$4,519,688	\$6,538,838	\$8,610,129	\$11,123,802	\$13,889,449
	Other Required Transfers:						
19	Other Required Payments	\$0	\$0	\$0	\$0	\$0	\$0
20	Amount Available for Other Lawful Purposes	\$1,903,280	\$4,519,688	\$6,538,838	\$8,610,129	\$11,123,802	\$13,889,449
	Other Transfers to (from):						
21	Transfer from System Development Funds	\$0	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)
22	Transfers to R&R Fund	118,000	18,000	184,000	222,000	198,000	212,000
23	All Other Transfers and Capital Outlay	5,220,458	6,009,380	7,085,446	8,699,643	10,779,199	13,316,747
24	Amount Available for Capital Expenditures or Other Purposes	(\$3,435,178)	(\$1,007,692)	(\$230,609)	\$188,486	\$646,604	\$860,702

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					
	2020	2021	2022	2023	2024	2025
Water System	0.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Effective	January	February	October	October	October	October
Wastewater System	0.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Effective	January	February	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.
[6] Amounts reflect the annual and maximum debt service payments on existing and proposed debts, if any.

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]				
			2021	2022	2023	2024	2025
			Feb. 2021	Oct. 2021	Oct. 2022	Oct. 2023	Oct. 2024
			8.0%	8.0%	8.0%	8.0%	8.0%
WATER SYSTEM							
<u>Base Charges:</u>							
<u>Residential</u>							
	Meter Size						
1	5/8" Meter	\$9.91	\$10.70	\$11.56	\$12.48	\$13.48	\$14.56
2	1" Meter	30.90	33.37	36.04	38.92	42.03	45.39
3	1 1/2" Meter	56.18	60.67	65.52	70.76	76.42	82.53
4	2" Meter	125.81	135.87	146.74	158.48	171.16	184.85
5	3" Meter	237.15	256.12	276.61	298.74	322.64	348.45
6	4" Meter	286.09	308.98	333.70	360.40	389.23	420.37
7	6" Meter	440.13	475.34	513.37	554.44	598.80	646.70
8	8" Meter	644.79	696.37	752.08	812.25	877.23	947.41
<u>Residential / Commercial</u>							
9	Per Unit	\$8.92	\$9.63	\$10.40	\$11.23	\$12.13	\$13.10
<u>Commercial</u>							
	Meter Size						
10	5/8" Meter	\$9.91	\$10.70	\$11.56	\$12.48	\$13.48	\$14.56
11	1" Meter	30.90	33.37	36.04	38.92	42.03	45.39
12	1 1/2" Meter	56.18	60.67	65.52	70.76	76.42	82.53
13	2" Meter	125.81	135.87	146.74	158.48	171.16	184.85
14	3" Meter	237.15	256.12	276.61	298.74	322.64	348.45
15	4" Meter	286.09	308.98	333.70	360.40	389.23	420.37
16	6" Meter	440.13	475.34	513.37	554.44	598.80	646.70
17	8" Meter	644.79	696.37	752.08	812.25	877.23	947.41
<u>Irrigation</u>							
	Meter Size						
18	5/8" Meter	\$9.91	\$10.70	\$11.56	\$12.48	\$13.48	\$14.56
19	1" Meter	30.90	33.37	36.04	38.92	42.03	45.39
20	1 1/2" Meter	56.18	60.67	65.52	70.76	76.42	82.53
21	2" Meter	125.81	135.87	146.74	158.48	171.16	184.85
22	3" Meter	237.15	256.12	276.61	298.74	322.64	348.45
23	4" Meter	286.09	308.98	333.70	360.40	389.23	420.37
24	6" Meter	440.13	475.34	513.37	554.44	598.80	646.70
25	8" Meter	644.79	696.37	752.08	812.25	877.23	947.41
<u>Water Availability</u>							
26	per Customer	\$9.91	\$10.70	\$11.56	\$12.48	\$13.48	\$14.56

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]				
			2021 Feb. 2021	2022 Oct. 2021	2023 Oct. 2022	2024 Oct. 2023	2025 Oct. 2024
<u>Usage Charges (per 100 Cubic Feet)</u>							
<u>Residential</u>							
27	0 - 1,400	\$0.77	\$0.83	\$0.90	\$0.97	\$1.05	\$1.13
28	1,401 - 2,000	1.22	1.32	1.43	1.54	1.66	1.79
29	2,001 - 5,000	1.96	2.12	2.29	2.47	2.67	2.88
30	5,001 - 10,000	3.92	4.23	4.57	4.94	5.34	5.77
31	Above 10,000	7.81	8.43	9.10	9.83	10.62	11.47
<u>Residential / Commercial</u>							
32	0 - 1,400	\$0.77	\$0.83	\$0.90	\$0.97	\$1.05	\$1.13
33	1,401 - 2,000	1.22	1.32	1.43	1.54	1.66	1.79
34	2,001 - 5,000	1.96	2.12	2.29	2.47	2.67	2.88
35	5,001 - 10,000	3.92	4.23	4.57	4.94	5.34	5.77
36	Above 10,000	7.81	8.43	9.10	9.83	10.62	11.47
<u>Commercial</u>							
37	All Consumption	\$0.97	\$1.05	\$1.13	\$1.22	\$1.32	\$1.43
<u>Existing Irrigation</u>							
38	0 - 1,400	\$0.77	\$0.83	\$0.90	\$0.97	\$1.05	\$1.13
39	1,401 - 2,000	1.22	1.32	1.43	1.54	1.66	1.79
40	2,001 - 5,000	1.96	2.12	2.29	2.47	2.67	2.88
41	5,001 - 10,000	3.92	4.23	4.57	4.94	5.34	5.77
42	Above 10,000	7.81	8.43	9.10	9.83	10.62	11.47

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]				
			2021	2022	2023	2024	2025
			Feb. 2021	Oct. 2021	Oct. 2022	Oct. 2023	Oct. 2024
			8.0%	8.0%	8.0%	8.0%	8.0%
	WASTEWATER SYSTEM						
	Base Charges:						
	<u>Residential</u>						
	Meter Size						
43	5/8" Meter	\$24.04	\$25.96	\$28.04	\$30.28	\$32.70	\$35.32
44	1" Meter	24.04	25.96	28.04	30.28	32.70	35.32
45	1 1/2" Meter	24.04	25.96	28.04	30.28	32.70	35.32
46	2" Meter	24.04	25.96	28.04	30.28	32.70	35.32
	<u>Residential / Commercial</u>						
	Meter Size						
47	5/8" Meter	\$24.04	\$25.96	\$28.04	\$30.28	\$32.70	\$35.32
48	1" Meter	24.04	25.96	28.04	30.28	32.70	35.32
49	1 1/2" Meter	24.04	25.96	28.04	30.28	32.70	35.32
50	2" Meter	24.04	25.96	28.04	30.28	32.70	35.32
	<u>Commercial</u>						
	Meter Size						
51	5/8" Meter	\$34.72	\$37.50	\$40.50	\$43.74	\$47.24	\$51.02
52	1" Meter	123.63	133.52	144.20	155.74	168.20	181.66
53	1 1/2" Meter	195.46	211.10	227.99	246.23	265.93	287.20
54	2" Meter	396.84	428.59	462.88	499.91	539.90	583.09
55	3" Meter	589.22	636.36	687.27	742.25	801.63	865.76
56	4" Meter	1,278.20	1,380.46	1,490.90	1,610.17	1,738.98	1,878.10
57	6" Meter	1,655.05	1,787.45	1,930.45	2,084.89	2,251.68	2,431.81
58	8" Meter	3,102.29	3,350.47	3,618.51	3,907.99	4,220.63	4,558.28
	Flat Rate Sewer Charges						
59	Flat Rate	\$40.51	\$43.75	\$47.25	\$51.03	\$55.11	\$59.52
	<u>Usage Charges (per 100 Cubic Feet)</u>						
	<u>Residential</u>						
60	Metered Water Use up to 13CCF per Unit	\$2.33	\$2.52	\$2.72	\$2.94	\$3.18	\$3.43
	<u>Residential / Commercial</u>						
61	Metered Water Use up to 13CCF per Unit	\$2.33	\$2.52	\$2.72	\$2.94	\$3.18	\$3.43
	<u>Commercial</u>						
62	All Consumption	\$2.33	\$2.52	\$2.72	\$2.94	\$3.18	\$3.43
	Availability Charges						
63	Flat Rate	\$24.04	\$25.96	\$28.04	\$30.28	\$32.70	\$35.32

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]				
			2021	2022	2023	2024	2025
			Feb. 2021	Oct. 2021	Oct. 2022	Oct. 2023	Oct. 2024
RECLAIMED WATER SYSTEM							
	Base Charges						
64	Retail (Excludes Large Volume User) [2]	\$4.95	\$5.35	\$5.78	\$6.24	\$6.74	\$7.28
	Usage Charges (per 100 Cubic Feet)						
	Retail (Excludes Large Volume User) [2]						
65	0 - 2500	\$0.41	\$0.42	\$0.45	\$0.49	\$0.53	\$0.57
66	Above 2,500	0.61	0.66	0.72	0.77	0.83	0.90
	Large Volume User (Non-pressurized) [3]						
67	All Consumption [4]	\$0.07	\$0.35	\$0.38	\$0.41	\$0.44	\$0.47

Footnotes

[1] Existing rates reflect rates in effect since January 2019. 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] Amounts 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				
			2021	2022	2023	2024	2025
			Feb. 2021	Oct. 2021	Oct. 2022	Oct. 2023	Oct. 2024
			8.0%	8.0%	8.0%	8.0%	8.0%
WATER SYSTEM							
<u>Base Charges:</u>							
<u>Residential</u>							
	Meter Size						
1	5/8" Meter	\$12.39	\$13.38	\$14.45	\$15.60	\$16.85	\$18.20
2	1" Meter	38.63	41.71	45.05	48.65	52.54	56.74
3	1 1/2" Meter	70.23	75.84	81.90	88.45	95.53	103.16
4	2" Meter	157.26	169.84	183.43	198.10	213.95	231.06
5	3" Meter	296.44	320.15	345.76	373.43	403.30	435.56
6	4" Meter	357.61	386.23	417.13	450.50	486.54	525.46
7	6" Meter	550.16	594.18	641.71	693.05	748.50	808.38
8	8" Meter	805.99	870.46	940.10	1,015.31	1,096.54	1,184.26
<u>Residential / Commercial</u>							
9	Per Unit	\$11.15	\$12.04	\$13.00	\$14.04	\$15.16	\$16.38
<u>Commercial</u>							
	Meter Size						
10	5/8" Meter	\$12.39	\$13.38	\$14.45	\$15.60	\$16.85	\$18.20
11	1" Meter	38.63	41.71	45.05	48.65	52.54	56.74
12	1 1/2" Meter	70.23	75.84	81.90	88.45	95.53	103.16
13	2" Meter	157.26	169.84	183.43	198.10	213.95	231.06
14	3" Meter	296.44	320.15	345.76	373.43	403.30	435.56
15	4" Meter	357.61	386.23	417.13	450.50	486.54	525.46
16	6" Meter	550.16	594.18	641.71	693.05	748.50	808.38
17	8" Meter	805.99	870.46	940.10	1,015.31	1,096.54	1,184.26
<u>Irrigation</u>							
	Meter Size						
18	5/8" Meter	\$12.39	\$13.38	\$14.45	\$15.60	\$16.85	\$18.20
19	1" Meter	38.63	41.71	45.05	48.65	52.54	56.74
20	1 1/2" Meter	70.23	75.84	81.90	88.45	95.53	103.16
21	2" Meter	157.26	169.84	183.43	198.10	213.95	231.06
22	3" Meter	296.44	320.15	345.76	373.43	403.30	435.56
23	4" Meter	357.61	386.23	417.13	450.50	486.54	525.46
24	6" Meter	550.16	594.18	641.71	693.05	748.50	808.38
25	8" Meter	805.99	870.46	940.10	1,015.31	1,096.54	1,184.26
<u>Water Availability</u>							
26	per Customer	\$12.39	\$13.38	\$14.45	\$15.60	\$16.85	\$18.20

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				
			2021 Feb. 2021	2022 Oct. 2021	2023 Oct. 2022	2024 Oct. 2023	2025 Oct. 2024
<u>Usage Charges (per 100 Cubic Feet)</u>							
<u>Residential</u>							
27	0 - 1,400	\$0.96	\$1.04	\$1.13	\$1.21	\$1.31	\$1.41
28	1,401 - 2,000	1.53	1.65	1.79	1.93	2.08	2.24
29	2,001 - 5,000	2.45	2.65	2.86	3.09	3.34	3.60
30	5,001 - 10,000	4.90	5.29	5.71	6.18	6.68	7.21
31	Above 10,000	9.76	10.54	11.38	12.29	13.28	14.34
<u>Residential / Commercial</u>							
32	0 - 1,400	\$0.96	\$1.04	\$1.13	\$1.21	\$1.31	\$1.41
33	1,401 - 2,000	1.53	1.65	1.79	1.93	2.08	2.24
34	2,001 - 5,000	2.45	2.65	2.86	3.09	3.34	3.60
35	5,001 - 10,000	4.90	5.29	5.71	6.18	6.68	7.21
36	Above 10,000	9.76	10.54	11.38	12.29	13.28	14.34
<u>Commercial</u>							
37	All Consumption	\$1.21	\$1.31	\$1.41	\$1.53	\$1.65	\$1.79
<u>Existing Irrigation</u>							
38	0 - 1,400	\$0.96	\$1.04	\$1.13	\$1.21	\$1.31	\$1.41
39	1,401 - 2,000	1.53	1.65	1.79	1.93	2.08	2.24
40	2,001 - 5,000	2.45	2.65	2.86	3.09	3.34	3.60
41	5,001 - 10,000	4.90	5.29	5.71	6.18	6.68	7.21
42	Above 10,000	9.76	10.54	11.38	12.29	13.28	14.34

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				
			2021 Feb. 2021	2022 Oct. 2021	2023 Oct. 2022	2024 Oct. 2023	2025 Oct. 2024
	WASTEWATER SYSTEM		8.0%	8.0%	8.0%	8.0%	8.0%
	Base Charges:						
	<u>Residential</u>						
	Meter Size						
43	5/8" Meter	\$30.05	\$32.45	\$35.05	\$37.85	\$40.88	\$44.15
44	1" Meter	30.05	32.45	35.05	37.85	40.88	44.15
45	1 1/2" Meter	30.05	32.45	35.05	37.85	40.88	44.15
46	2" Meter	30.05	32.45	35.05	37.85	40.88	44.15
	<u>Residential / Commercial</u>						
	Meter Size						
47	5/8" Meter	\$30.05	\$32.45	\$35.05	\$37.85	\$40.88	\$44.15
48	1" Meter	30.05	32.45	35.05	37.85	40.88	44.15
49	1 1/2" Meter	30.05	32.45	35.05	37.85	40.88	44.15
50	2" Meter	30.05	32.45	35.05	37.85	40.88	44.15
	<u>Commercial</u>						
	Meter Size						
51	5/8" Meter	\$43.40	\$46.88	\$50.63	\$54.68	\$59.05	\$63.78
52	1" Meter	154.54	166.90	180.25	194.68	210.25	227.08
53	1 1/2" Meter	244.33	263.88	284.99	307.79	332.41	359.00
54	2" Meter	496.05	535.74	578.60	624.89	674.88	728.86
55	3" Meter	736.53	795.45	859.09	927.81	1,002.04	1,082.20
56	4" Meter	1,597.75	1,725.58	1,863.63	2,012.71	2,173.73	2,347.63
57	6" Meter	2,068.81	2,234.31	2,413.06	2,606.11	2,814.60	3,039.76
58	8" Meter	3,877.86	4,188.09	4,523.14	4,884.99	5,275.79	5,697.85
	Flat Rate Sewer Charges						
59	Flat Rate	\$50.64	\$54.69	\$59.06	\$63.79	\$68.89	\$74.40
	<u>Usage Charges (per 100 Cubic Feet)</u>						
	<u>Residential</u>						
60	Metered Water Use up to 13CCF per Unit	\$2.91	\$3.15	\$3.40	\$3.68	\$3.98	\$4.29
	<u>Residential / Commercial</u>						
61	Metered Water Use up to 13CCF per Unit	\$2.91	\$3.15	\$3.40	\$3.68	\$3.98	\$4.29
	<u>Commercial</u>						
62	All Consumption	\$2.91	\$3.15	\$3.40	\$3.68	\$3.98	\$4.29
	Availability Charges						
63	Flat Rate	\$30.05	\$32.45	\$35.05	\$37.85	\$40.88	\$44.15

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				
			2021	2022	2023	2024	2025
			Feb. 2021	Oct. 2021	Oct. 2022	Oct. 2023	Oct. 2024
RECLAIMED WATER SYSTEM							
	Base Charges						
64	Retail (Excludes Large Volume User)	\$6.19	\$6.69	\$7.23	\$7.80	\$8.43	\$9.10
	Usage Charges (per 100 Cubic Feet)						
	Retail (Excludes Large Volume User)						
65	0 - 2500	\$0.51	\$0.53	\$0.56	\$0.61	\$0.66	\$0.71
66	Above 2,500	0.76	0.83	0.90	0.96	1.04	1.13
	Large Volume User (Non-pressurized) [2]						
67	All Consumption [3]	\$0.09	\$0.44	\$0.48	\$0.51	\$0.55	\$0.59

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] Amounts 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	\$9.91	\$11.97	\$14.03	\$16.09	\$18.15	\$20.20	\$28.11	\$41.22
2	Proposed - Feb. 2021 (FY21)	10.70	12.92	15.15	17.37	19.60	21.82	30.36	44.51
3	Proposed - Oct. 2021 (FY22)	11.56	13.96	16.36	18.77	21.17	23.57	32.80	48.08
4	Proposed - Oct. 2022 (FY23)	12.48	15.07	17.67	20.26	22.86	25.45	35.41	51.91
5	Proposed - Oct. 2023 (FY24)	13.48	16.28	19.08	21.89	24.69	27.49	38.25	56.07
6	Proposed - Oct. 2024 (FY25)	14.56	17.59	20.61	23.64	26.66	29.69	41.31	60.55
Other Utilities:									
7	City of Belleview	\$11.64	\$16.78	\$21.92	\$27.06	\$32.72	\$38.90	\$54.35	\$69.80
8	City of Gainesville (G.R.U.)	9.45	14.39	19.33	26.87	34.41	41.95	60.80	88.73
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	10.40	14.98	19.56	24.14	29.23	34.83	50.93	69.48
11	City of Leesburg	9.33	11.39	13.46	15.93	18.53	21.66	30.71	42.55
12	Marion County	12.75	15.13	17.51	19.89	23.09	26.29	37.92	51.97
13	City of Miramar	15.93	22.87	29.81	37.53	46.03	54.53	75.78	102.48
14	City of Mount Dora	10.32	13.93	17.54	21.15	24.76	30.20	48.18	69.86
15	City of Port Orange	9.90	12.86	20.62	28.38	36.14	43.90	71.76	113.30
16	Survey Average	\$11.37	\$15.28	\$19.73	\$24.59	\$30.14	\$36.06	\$53.06	\$74.46

[1] Unless otherwise noted, amounts shown reflect residential rates in effect October 2020 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	2,000	4,000	6,000	8,000	10,000	15,000	20,000
		Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons
		(0.0 CCF)	(2.7 CCF)	(5.3 CCF)	(8.0 CCF)	(10.7 CCF)	(13.4 CCF)	(20.1 CCF)	(26.7 CCF)
	City of Ocala, Florida								
1	Existing Rates	\$24.04	\$30.27	\$36.50	\$42.73	\$48.96	\$54.33	\$54.33	\$54.33
2	Proposed - Feb. 2021 (FY21)	25.96	32.69	39.42	46.14	52.87	58.67	58.67	58.67
3	Proposed - Oct. 2021 (FY22)	28.04	35.31	42.57	49.84	57.10	63.37	63.37	63.37
4	Proposed - Oct. 2022 (FY23)	30.28	38.13	45.98	53.82	61.67	68.44	68.44	68.44
5	Proposed - Oct. 2023 (FY24)	32.70	41.18	49.65	58.13	66.60	73.91	73.91	73.91
6	Proposed - Oct. 2024 (FY25)	35.32	44.47	53.63	62.78	71.94	79.83	79.83	79.83
	Other Utilities:								
7	City of Belleview	\$23.39	\$30.63	\$37.87	\$45.11	\$53.16	\$62.02	\$84.17	\$106.32
8	City of Gainesville (G.R.U.) [2]	9.10	21.76	34.42	47.08	47.08	47.08	47.08	47.08
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	19.51	28.25	36.99	45.73	54.47	63.21	71.95	71.95
11	City of Leesburg	24.94	28.40	31.85	35.31	38.76	42.22	50.86	52.08
12	Marion County	22.53	34.01	45.49	56.97	56.97	56.97	56.97	56.97
13	City of Miramar	18.65	28.35	38.05	47.75	57.45	67.15	91.40	115.65
14	City of Mount Dora	27.91	37.40	46.89	56.39	65.88	70.51	70.51	70.51
15	City of Port Orange	11.70	20.40	29.10	37.80	46.50	55.20	63.90	63.90
16	Survey Average	\$19.09	\$28.21	\$37.33	\$46.45	\$53.22	\$59.54	\$71.15	\$79.99

[1] Unless otherwise noted, amounts shown reflect residential rates in effect October 2020 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	2,000	4,000	6,000	8,000	10,000	15,000	20,000
		Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons
		(0.0 CCF)	(2.7 CCF)	(5.3 CCF)	(8.0 CCF)	(10.7 CCF)	(13.4 CCF)	(20.1 CCF)	(26.7 CCF)
	City of Ocala, Florida								
1	Existing Rates	\$33.95	\$42.24	\$50.53	\$58.82	\$67.11	\$74.53	\$82.44	\$95.55
2	Proposed - Feb. 2021 (FY21)	36.66	45.61	54.56	63.52	72.47	80.49	89.03	103.18
3	Proposed - Oct. 2021 (FY22)	39.60	49.27	58.94	68.60	78.27	86.94	96.16	111.44
4	Proposed - Oct. 2022 (FY23)	42.76	53.20	63.64	74.09	84.53	93.89	103.85	120.35
5	Proposed - Oct. 2023 (FY24)	46.18	57.46	68.74	80.01	91.29	101.40	112.16	129.98
6	Proposed - Oct. 2024 (FY25)	49.88	62.06	74.24	86.42	98.60	109.52	121.13	140.38
	Other Florida Utilities:								
7	City of Belleview	\$35.03	\$47.41	\$59.79	\$72.17	\$85.88	\$100.92	\$138.52	\$176.12
8	City of Gainesville (G.R.U.) [2]	18.55	36.15	53.75	73.95	81.49	89.03	107.88	135.81
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	29.91	43.23	56.55	69.87	83.70	98.04	122.88	141.43
11	City of Leesburg	34.27	39.79	45.31	51.24	57.30	63.88	81.57	94.63
12	Marion County	35.28	49.14	63.00	76.86	80.06	83.26	94.89	108.94
13	City of Miramar	34.58	51.22	67.86	85.28	103.48	121.68	167.18	218.13
14	City of Mount Dora	38.23	51.33	64.43	77.53	90.64	100.71	118.69	140.37
15	City of Port Orange	21.60	33.26	49.72	66.18	82.64	99.10	135.66	177.20
16	Survey Average	\$30.46	\$43.49	\$57.06	\$71.05	\$83.36	\$95.60	\$124.21	\$154.45

[1] Unless otherwise noted, amounts shown reflect residential rates in effect October 2020 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

Page 1 of 1

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	\$19,324,417	\$99,171,813	\$118,496,230
2	Transmission	30,647,105	64,863,434	95,510,539
3	Total Embedded Costs Included in the Impact Fee Analysis	<u>\$49,971,521</u>	<u>\$164,035,247</u>	<u>\$214,006,769</u>
	Assets Excluded from the Impact Fee [2]			
4	Distribution / Collection	\$36,644,629	\$43,782,497	\$80,427,127
5	Other System Assets	12,430,262	29,823,872	42,254,134
6	WRF #1 - Decommission	0	16,525,201	16,525,201
7	Assets Excluded from the Impact Fee	<u>\$49,074,891</u>	<u>\$90,131,570</u>	<u>\$139,206,461</u>
8	Total Fixed Assets as of Sept. 30, 2018	<u><u>\$99,046,413</u></u>	<u><u>\$254,166,817</u></u>	<u><u>\$353,213,230</u></u>

Footnotes:

[1] Amounts as provided by the City as of September 30, 2018.

[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

Development of Water System Impact Fee

Line No.	Description	Amount
<u>Water Production and Treatment Facilities</u>		
	Total Estimated Cost of Existing Water Production and Treatment Facilities:	
1	Cost of Existing Facilities [1]	\$19,324,417
2	Additional Costs Capitalized to Plant in Service [2]	0
3	Subtotal Water Production and Treatment Facilities	\$19,324,417
4	Existing Plant Capacity (MGD) (MDF) [3]	24.420
5	Existing Plant Capacity (MGD) (ADF) [3]	18.089
6	Average Daily Flow (MGD) (ADF) [4]	11.391
7	ERU Factor - (GPD) (ADF) [5]	300
8	Estimated ERUs to be Served by Existing Facilities	60,296
9	Percent Remaining Capacity of Existing Facilities	37.03%
10	Allocation of Existing Facilities to Incremental Growth	\$7,155,452
11	Rate per ERU Associated with Existing Facilities	\$320.49
12	Rate per ERU Allocable to Water Production/Treatment Facilities	\$320.49
<u>Water Transmission Facilities</u>		
	Total Estimated Cost of Existing and Proposed Transmission Facilities:	
13	Existing Facilities [6]	\$30,647,105
14	Additional Costs Capitalized to Transmission Facilities [2]	-
15	Less Receipt of Grant Funds [7]	(44,005)
16	Total Primary Transmission Facility Costs	\$30,603,100
17	Estimated Transmission Capacity (MGD) (ADF) [8]	18.089
18	ERU Factor - (GPD) (ADF) [5]	300
19	Estimated ERUs to be Served by the Transmission Facilities	60,296
20	Rate per ERU Associated with Transmission Facilities	\$507.55
21	Total Calculated Rate per ERU	\$828.04
22	Proposed Rate per ERU - Limited to 25% Increase	\$823.00
23	Cost Per Gallon	\$2.743
24	Existing Rate per ERU	\$658.00

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

Footnotes on Page 2 of 2.

Table 26
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. System expansion and upgrades needs are unfunded at this time.
- [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 2018 as provided by the City as follows:
- | | |
|---|--------|
| Fiscal Year 2018 - Average Daily Flow (MGD) | 11.391 |
|---|--------|
- [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 based on Table 25 and reflects existing water transmission assets currently in service.
- [7] Total cost of facilities is reduced by grants and other outside funding sources, if any, as provided by the City.
- [8] Amount reflects the estimated capacity of the existing transmission facilities on an average daily basis.

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

Page 1 of 2

Development of Wastewater System Impact Fee

Line No.	Description	Combined System
<u>Wastewater Treatment and Disposal</u>		
	Total Estimated Cost of Existing Wastewater Treatment Facilities:	
1	Cost of Existing Facilities [1]	\$99,171,813
2	Additional Costs Capitalized to Plant in Service [2]	0
3	Less Receipt of Grant Funds [3]	(5,096,556)
4	Subtotal Wastewater Treatment Facilities	\$94,075,257
5	Existing Plant Capacity (MGD) (ADF) [4]	10.500
6	Actual Average Daily Flow (MGD) (ADF) [5]	5.233
7	Recommended ERU Factor - (GPD) (ADF) [6]	250
8	Estimated ERUs to be Served by Existing Facilities	42,000
9	Percent Remaining Capacity of Existing Facilities	50.16%
10	Allocation of Existing Facilities to Incremental Growth	\$47,189,941
11	Rate per ERU Associated with Existing Facilities	\$2,239.89
12	Proposed Rate per ERU Allocable to Wastewater Treatment Facilities	\$2,239.89
<u>Wastewater Transmission Facilities</u>		
	Primary Collection System:	
13	Existing Facilities [7]	\$64,863,434
14	Additional Costs Capitalized to Transmission Facilities [2]	0
15	Less Receipt of Grant Funds [8]	(4,563,382)
16	Total Primary Collection Facility Costs	\$60,300,052
17	Estimated Transmission Capacity (MGD) (ADF) [9]	10.500
18	ERU Factor - (GPD) (ADF) [7]	250
19	Estimated ERUs to be Served by Existing Facilities	42,000
20	Rate per ERU Associated with Transmission Facilities	\$1,435.72
21	Total Combined Rate per ERU	\$3,675.61
22	Proposed Rate per ERU - Limited to 25% Increase	\$3,148.00
23	Cost Per Gallon	\$12.592
24	Existing Average Rate per ERU	\$2,518.00

MDF = Maximum Daily Flow

ADF = Average Daily Flow

ERU = Equivalent Residential Unit

GPD = Gallons per Day

Footnotes on Page 2 of 2.

Table 27
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. System expansion and upgrades needs are unfunded at this time.

[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:

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

[5] Amount estimated based on actual daily flows during Fiscal Year 2018 as follows:

<u>Sewer Facility:</u>	FY 2018 Treated Flows (MGD-ADF)
WRF #1	0.000
WRF #2	3.063
WRF #3	2.170
Total	<u>5.233</u>

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

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

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

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

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

Summary of Existing and Proposed Impact Fees

Description	Water Impact Fee			Wastewater Impact Fee			Combined Impact Fees		
	ERU Factor	Existing	Proposed [*]	ERU Factor	Existing	Proposed [*]	Existing	Proposed [*]	Change
RESIDENTIAL									
<u>Single-Family (sq. ft.)</u>									
0-1,499	0.60	\$395	\$494	0.60	\$1,511	\$1,889	\$1,906	\$2,383	\$477
1,500-2,499	0.75	494	617	0.75	1,889	2,361	2,383	2,978	595
2,500-3,499	1.00	658	823	1.00	2,518	3,148	3,176	3,971	795
3,500+	1.25	823	1,029	1.25	3,148	3,935	3,971	4,964	993
<u>MultiFamily</u>									
Duplex	1.20	790	988	1.20	3,022	3,778	3,812	4,766	954
Triplex	1.80	1,184	1,481	1.80	4,532	5,666	5,716	7,147	1,431
Quad	2.40	1,579	1,975	2.40	6,043	7,555	7,622	9,530	1,908
<u>Apartment</u>									
1 BR Apart.	0.50	329	412	0.50	1,259	1,574	1,588	1,986	398
2 BR Apart.	0.70	461	576	0.70	1,763	2,204	2,224	2,780	556
3 BR Apart.	0.85	559	700	0.85	2,140	2,676	2,699	3,376	677
NON-RESIDENTIAL									
<u>Meter Size:</u>									
3/4" Meter	1.00	\$658	\$823	1.00	\$2,518	\$3,148	\$3,176	\$3,971	\$795
1" Meter	2.50	1,645	2,058	2.50	6,295	7,870	7,940	9,928	1,988
1 1/2" Meter	5.00	3,290	4,115	5.00	12,590	15,740	15,880	19,855	3,975
2" Meter	8.00	5,264	6,584	8.00	20,144	25,184	25,408	31,768	6,360
Above 2" (Per ERU Based on Estimated Flows by Attributes)		658	823		2,518	3,148	3,176	3,971	795

[*] Based on discussions with City staff, proposed amounts limited to no greater than a 25% increase in the existing fees.

Table 29
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				
<u>Existing Impact Fees</u>				
1	Single-Family Residential (1,500 - 2,499 sq. ft.)	494	1,889	2,383
2	Single-Family Residential (2,500 - 3,499 sq. ft.)	658	2,518	3,176
<u>Proposed Impact Fees [2]</u>				
3	Single-Family Residential (1,500 - 2,499 sq. ft.)	617	2,361	2,978
4	Single-Family Residential (2,500 - 3,499 sq. ft.)	823	3,148	3,971
<u>Other Utilities:</u>				
5	City of Belleview	\$1,099	\$3,369	\$4,468
6	City of Gainesville (G.R.U.)	1,157	3,397	4,554
7	JEA (City of Jacksonville)	2,035	1,274	3,309
8	City of Lakeland	1,050	1,916	2,966
9	City of Leesburg	1,175	2,778	3,953
10	Marion County	1,659	3,844	5,503
11	City of Miramar	3,649	3,664	7,313
12	City of Mount Dora	1,340	4,215	5,555
13	City of Port Orange	1,555	1,540	3,095
14	Other Utilities' Average	\$1,635	\$2,889	\$4,524

Footnotes

[1] Unless otherwise noted, amounts shown reflect residential rates in effect October 2020 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] Based on discussions with City staff, proposed amounts limited to no greater than a 25% increase in the existing fees.

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

Summary of Existing and Proposed Miscellaneous Fees

Line No.	Description	Existing Fees	Proposed Fees
Connection Charges			
	City Installed		
1	5/8 inch meter	\$1,200.00	\$2,005.00 [1]
2	1 inch meter	1,260.00	2,185.00 [1]
3	1 1/2 inch meter	2,000.00	4,230.00 [1]
4	2 inch meter	2,350.00	4,620.00 [1]
5	3 inch and up	<i>Developer Installed Only</i>	<i>Developer Installed Only</i>
	Developer Installed		
6	5/8 inch meter	\$292.00	\$315.00 [1]
7	1 inch meter	350.00	400.00 [1]
8	1 1/2 inch meter	531.00	805.00 [1]
9	2 inch meter	558.00	950.00 [1]
10	3 inch and up	Actual cost plus overhead	Actual cost plus overhead
11	Service Charge	\$40.00	\$40.00 [2]
Hydrant or Jumper Fees			
	Service Deposit		
12	5/8 inch meter	\$125.00	\$225.00 [3]
13	3 inch meter	750.00	1,150.00 [3]
14	Monthly Flat Rate	\$30.00 plus consumption	\$125.00 plus consumption [4]
Other Miscellaneous Charges			
	Water Meter Test Fee		
15	Business Hours	\$50.00	\$60.00 [5]

Footnotes:

[1] Amounts derived from Line 71 of Table 31.

[2] Based on the results shown on Table 32, no change to the proposed fee is recommended.

[3] Amounts based on the cost of the portable meter.

[4] Amount represents approximately half of the minimum monthly base charge for temporary water service.

[5] Amount derived from Table 32.

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

Development of Water Connection Charges

Line No.	Description	City Installed				Developer Installed Tap and Meter Box			
		5/8"	1"	1 1/2"	2"	5/8"	1"	1 1/2"	2"
	Meter Installation or Meter Removal & Reinstallation								
	Number of Work Orders or Occurrences for the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Personnel								
	<u>Utility Maintenance Workers</u>								
1	Cost Per Hour (Including Benefits)	\$27.64	\$27.64	\$27.64	\$27.64	\$27.64	\$27.64	\$27.64	\$27.64
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	\$27.64	\$27.64	\$110.56	\$110.56	\$27.64	\$27.64	\$110.56	\$110.56
	<u>Materials, Parts, and Supplies</u>								
5	Meter & Supplies (Meter Costs)	\$239.00	\$319.00	\$547.00	\$683.00	\$239.00	\$319.00	\$547.00	\$683.00
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	\$289.00	\$394.00	\$637.00	\$793.00	\$239.00	\$319.00	\$547.00	\$683.00
	<u>Vehicle Expense</u>								
	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	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00
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	\$18.00	\$18.00	\$72.00	\$72.00	\$18.00	\$18.00	\$72.00	\$72.00
12	Subtotal Meter Installation	\$335.00	\$440.00	\$820.00	\$975.00	\$285.00	\$365.00	\$730.00	\$865.00

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

Development of Water Connection Charges

Line No.	Description	City Installed				Developer Installed Tap and Meter Box			
		5/8"	1"	1 1/2"	2"	5/8"	1"	1 1/2"	2"
	Short Tap Service Costs								
	Number of Work Orders or Occurrences for the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Personnel								
	<u>Utility Maintenance Worker</u>								
13	Cost Per Hour (Including Benefits)	\$27.64	\$27.64	\$27.64	\$27.64	\$27.64	\$27.64	\$27.64	\$27.64
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	\$165.84	\$165.84	\$331.68	\$331.68	\$0.00	\$0.00	\$0.00	\$0.00
	<u>Heavy Equipment Operator</u>								
17	Cost Per Hour (Including Benefits)	\$37.83	\$37.83	\$37.83	\$37.83	\$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	\$113.49	\$113.49	\$226.98	\$226.98	\$0.00	\$0.00	\$0.00	\$0.00
	<u>Line Location Technician</u>								
21	Cost Per Hour (Including Benefits)	\$32.27	\$32.27	\$32.27	\$32.27	\$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	\$48.41	\$48.41	\$64.54	\$64.54	\$0.00	\$0.00	\$0.00	\$0.00
25	Total Base Salaries - Tap Service	\$327.74	\$327.74	\$623.20	\$623.20	\$0.00	\$0.00	\$0.00	\$0.00
	<u>Materials, Parts, and Supplies</u>								
26	Service Tap Supplies	\$124.39	\$124.39	\$124.39	\$124.39	\$0.00	\$0.00	\$0.00	\$0.00
27	Miscellaneous Costs or Fees	\$471.00	\$564.00	\$1,823.56	\$1,980.00	\$0.00	\$0.00	\$0.00	\$0.00
28	Total Materials, Parts, and Supplies	\$595.39	\$688.39	\$1,947.95	\$2,104.39	\$0.00	\$0.00	\$0.00	\$0.00
	<u>Vehicle Expense</u>								
	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	\$1,168.12	\$1,261.12	\$3,061.15	\$3,217.59	\$0.00	\$0.00	\$0.00	\$0.00

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

Development of Water Connection Charges

Line No.	Description	City Installed				Developer Installed Tap and Meter Box			
		5/8"	1"	1 1/2"	2"	5/8"	1"	1 1/2"	2"
	Long Tap Service Costs								
	Number of Work Orders or Occurrences for the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Personnel								
	<u>Utility Maintenance Worker</u>								
39	Cost Per Hour (Including Benefits)	\$27.64	\$27.64	\$27.64	\$27.64	\$27.64	\$27.64	\$27.64	\$27.64
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	\$331.68	\$331.68	\$331.68	\$331.68	\$0.00	\$0.00	\$0.00	\$0.00
	<u>Heavy Equipment Operator</u>								
43	Cost Per Hour (Including Benefits)	\$37.83	\$37.83	\$37.83	\$37.83	\$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	\$226.98	\$226.98	\$302.64	\$302.64	\$0.00	\$0.00	\$0.00	\$0.00
	<u>Line Location Technician</u>								
47	Cost Per Hour (Including Benefits)	\$32.27	\$32.27	\$32.27	\$32.27	\$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	\$48.41	\$48.41	\$64.54	\$64.54	\$0.00	\$0.00	\$0.00	\$0.00
51	Total Base Salaries - Tap Service	\$607.07	\$607.07	\$698.86	\$698.86	\$0.00	\$0.00	\$0.00	\$0.00
	<u>Materials, Parts, and Supplies</u>								
52	Service Tap Supplies	\$124.39	\$124.39	\$124.39	\$124.39	\$0.00	\$0.00	\$0.00	\$0.00
53	Miscellaneous Costs or Fees	\$587.00	\$609.00	\$1,587.00	\$1,833.00	\$0.00	\$0.00	\$0.00	\$0.00
54	Total Materials, Parts, and Supplies	\$711.39	\$733.39	\$1,711.39	\$1,957.39	\$0.00	\$0.00	\$0.00	\$0.00
	<u>Vehicle Expense</u>								
	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	\$1,808.45	\$1,830.45	\$2,990.25	\$3,236.25	\$0.00	\$0.00	\$0.00	\$0.00

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

Development of Water Connection Charges

Line No.	Description	City Installed				Developer Installed Tap and Meter Box			
		5/8"	1"	1 1/2"	2"	5/8"	1"	1 1/2"	2"
	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	\$1,488.29	\$1,545.79	\$3,025.70	\$3,226.92	\$0.00	\$0.00	\$0.00	\$0.00
68	Subtotal	\$1,823.29	\$1,985.79	\$3,845.70	\$4,201.92	\$285.00	\$365.00	\$730.00	\$865.00
69	Administrative Fee per Request (10%)	\$182.33	\$198.58	\$384.57	\$420.19	\$28.50	\$36.50	\$73.00	\$86.50
70	Total Cost	\$2,005.62	\$2,184.37	\$4,230.27	\$4,622.11	\$313.50	\$401.50	\$803.00	\$951.50
71	Recommended Meter Installation Charge	\$2,005.00	\$2,185.00	\$4,230.00	\$4,620.00	\$315.00	\$400.00	\$805.00	\$950.00
72	Existing Water Installation Charge	\$1,200.00	\$1,260.00	\$2,000.00	\$2,350.00	\$292.00	\$350.00	\$531.00	\$558.00

Table 32
City of Ocala, Florida
Water and Wastewater Rate Study

Development of Service Charge and Meter Test Fees

Line No.	Description	Service Charge		Meter Test
		Busn. Hrs.	After Hrs.	Busn. Hrs.
	Service Per Trip			
	Number of Work Orders or Occurences for the year	0.00	0.00	0.00
1	Operating Personnel			
2	<u>Field Service Representative</u>			
3	Cost Per Hour (Including Benefits)	\$27.64	\$41.46	\$29.23
4	Total Number of Employees Required	1.00	1.00	1.00
5	Number of Hours Worked By Each Employee	0.33	1.00	1.00
6	Total Base Salaries - Operating Personnel	\$9.12	\$41.46	\$29.23
7				
8	Billing Personnel			
9	<u>Customer Service Representative</u>			
10	Cost Per Hour (Including Benefits)	\$22.87	\$22.87	\$22.87
11	Total Number of Employees Required	1.00	1.00	1.00
12	Number of Hours Worked By Each Employee	0.25	0.25	0.25
13	Total Base Salaries - Billing Personnel	\$5.72	\$5.72	\$5.72
14				
15	<u>Customer Service Supervisor</u>			
16	Cost Per Hour (Including Benefits)	\$28.92	\$28.92	\$28.92
17	Total Number of Employees Required	1.00	1.00	1.00
18	Number of Hours Worked By Each Employee	0.08	0.08	0.08
19	Total Base Salaries - Billing Personnel	\$2.31	\$2.31	\$2.31
20				
21	Total Base Salaries	\$17.15	\$49.49	\$37.26
22				
23	<u>Vehicle Expense</u>			
24	Small Service Truck			
25	Number of Trucks	1.00	1.00	1.00
26	Cost Per Hour	\$18.00	\$18.00	\$18.00
27	Number of Hours Worked By Each Employee	0.33	1.00	1.00
28	Total Truck Cost	\$5.94	\$18.00	\$18.00
29				
30	Subtotal	\$23.09	\$67.49	\$55.26
31	Administrative Fee per Request (10%)	\$2.31	\$6.75	\$5.53
32	Total Calculated	\$25.40	\$74.24	\$60.79
33	Recommended Fee	\$25.00	\$74.00	\$60.00
34	Existing Fee	\$40.00	\$40.00	\$50.00