

# **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:

|                  | <b>Proposed Residential Bill (6,000 Monthly Gallons) [1]</b> |                 |                 |                 |                 |
|------------------|--|-----------------|-----------------|-----------------|-----------------|
|                  | <u>FY21 [2]</u>  | <u>FY22 [3]</u> | <u>FY23 [3]</u> | <u>FY24 [3]</u> | <u>FY25 [3]</u> |
| 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.

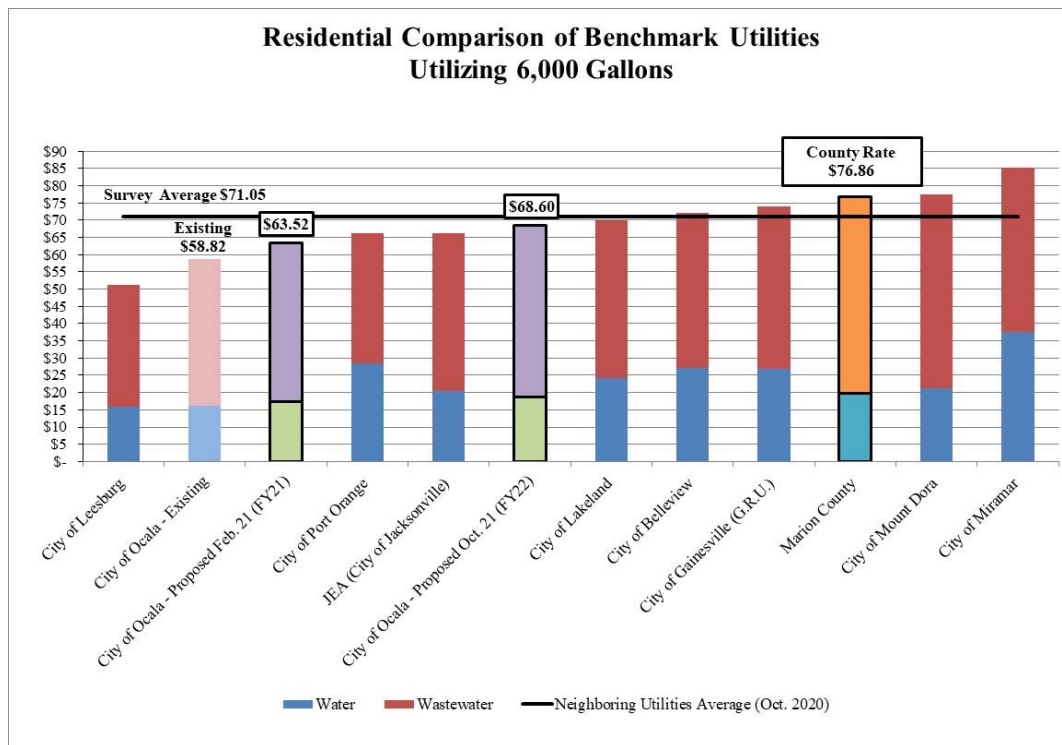
[2] Proposed for bills rendered on or after February 1, 2021.

[3] Proposed for bills rendered on or after October 1<sup>st</sup> 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:

| <b>System Rate Revenues at Existing Rates [1]</b> |                     |                     |                     |                     |                     |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | 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 <sup>[\*]</sup>

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[\*] 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:

|                   | <b>Summary of Available Capital Funding (Millions) Under Proposed Rates [1]</b> |             |             |             |             |
|-------------------|---|-------------|-------------|-------------|-------------|
|                   | <u>FY21</u>   | <u>FY22</u> | <u>FY23</u> | <u>FY24</u> | <u>FY25</u> |
| 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.

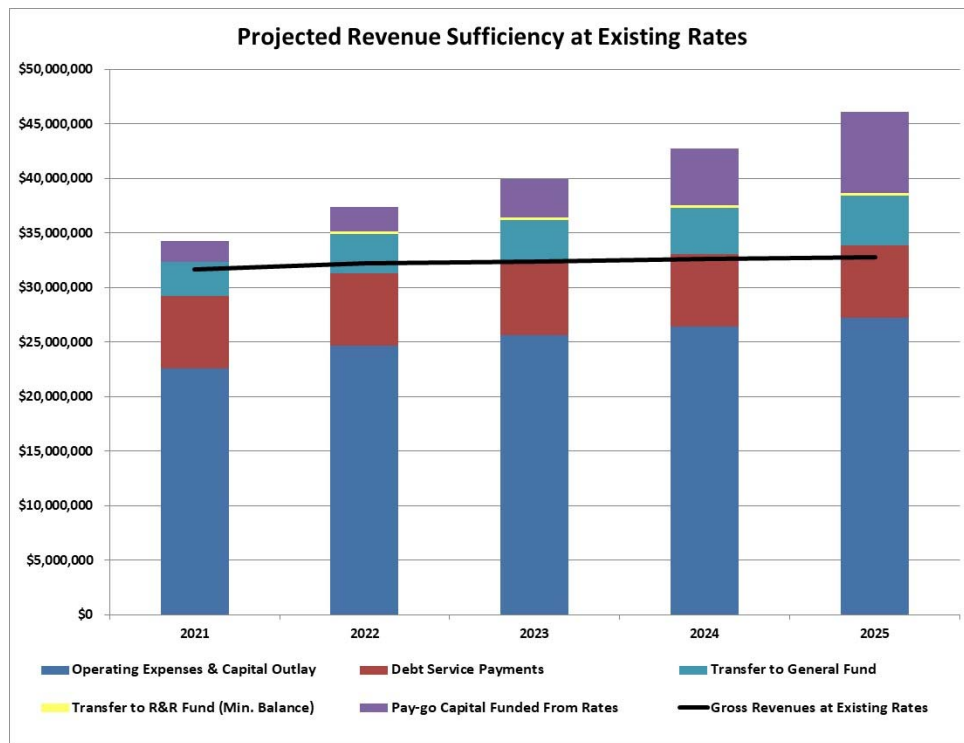
11. The various components of costs discussed above, which are represented in Tables 8 through 17 of this report, comprise the gross revenue requirements of the System, which are summarized on a combined System-basis on Table 5. The allocated costs for the water and wastewater systems shown on a standalone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

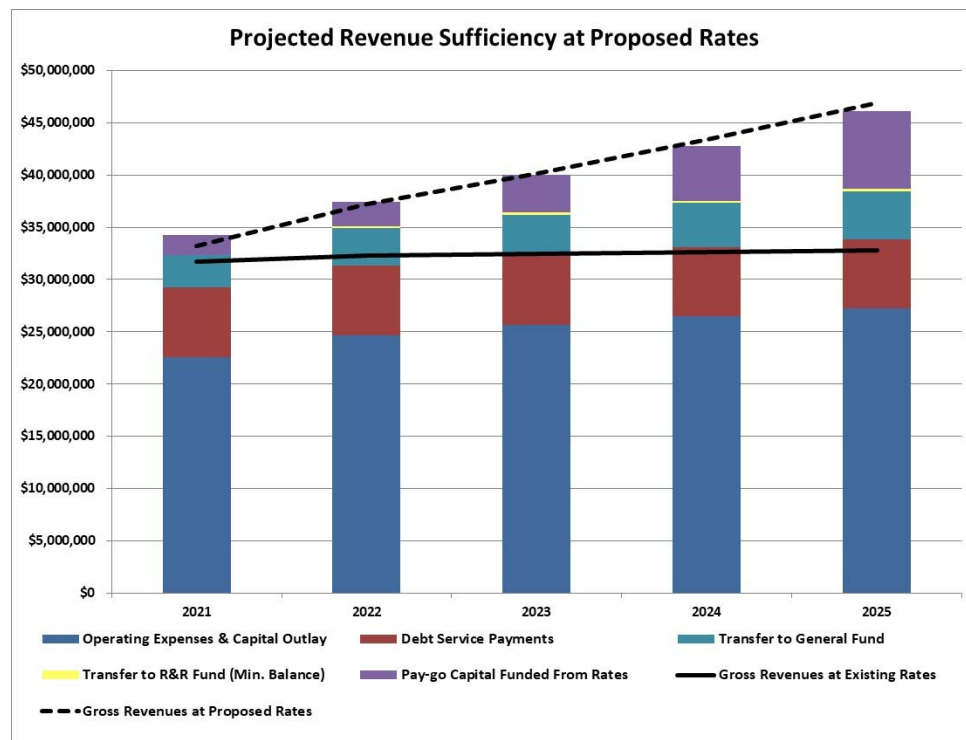
| <b>Proposed Residential Bill (6,000 Monthly Gallons) [1]</b> |                 |                 |                 |                 |                 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
|  | <b>FY21 [2]</b> | <b>FY22 [3]</b> | <b>FY23 [3]</b> | <b>FY24 [3]</b> | <b>FY25 [3]</b> |
| 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 1<sup>st</sup> 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:

| <b>Debt Service Coverage [1]</b> |                          |
|----------------------------------|--------------------------|
| <b>Fiscal Year</b>               | <b>Debt Coverage [2]</b> |
| 2021                             | 168%                     |
| 2022                             | 199%                     |
| 2023                             | 230%                     |
| 2024                             | 268%                     |
| 2025                             | 310%                     |

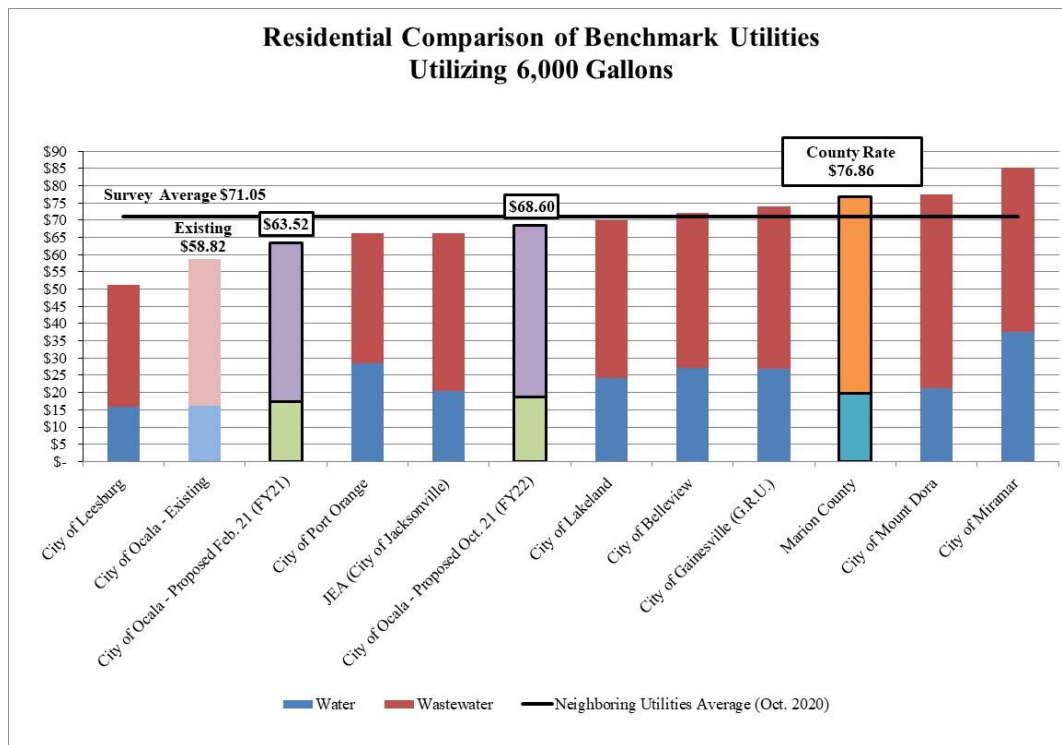
[1] Amounts obtained from Table 19.

[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 1<sup>st</sup> 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:

| <b>Proposed Level of Service per ERU [1]</b> |                  |
|--|------------------|
| <b>System</b>                                | <b>GPD (ADF)</b> |
| 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.

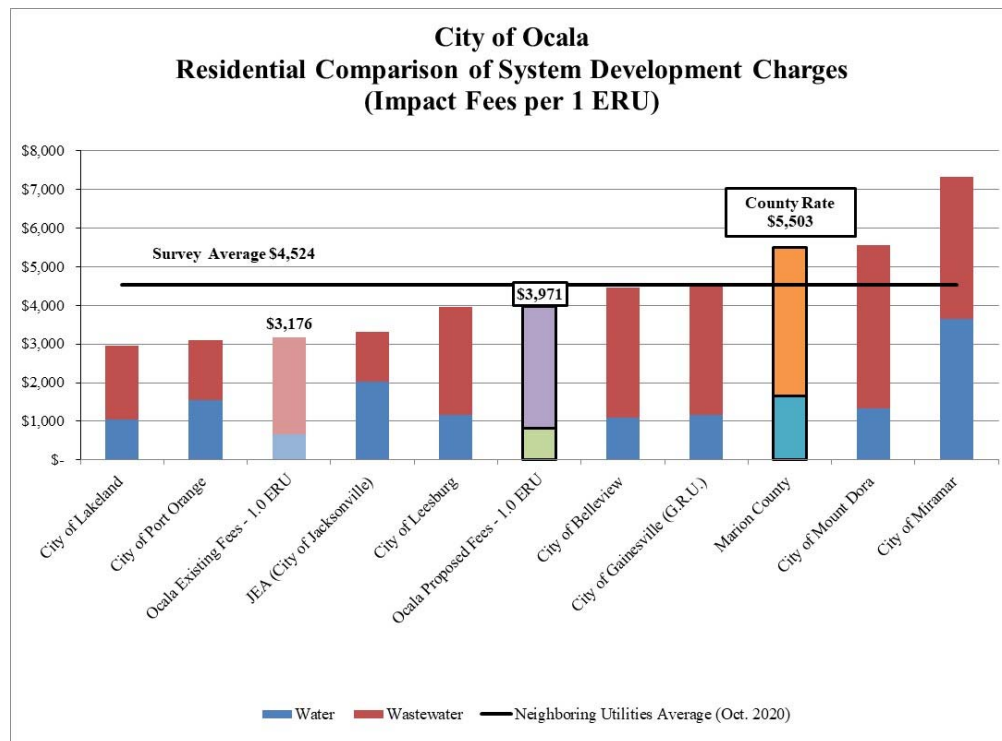
[2] Calculated and Proposed Fees based on the proposed water and wastewater LOS of 300 gpd and 250 gpd per ERU.

[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  
City of Ocala  
January 6, 2021  
Page 17

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 1<sup>st</sup> 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.

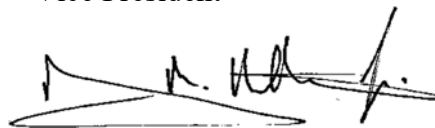
We appreciate the opportunity to be of service to the City.

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]<br>2020 | Adjusted [1]<br>2021 | Escalation<br>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.          |  |     |  |              |              |              |              |              |
| <u>Summary of Fund 455 - Excluding Additional Working Capital [**]</u> |  |     |  |              |              |              |              |              |
| 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%)        |

Footnotes on Page 2 of 2.

**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%         |

Footnotes on Page 2 of 2.

**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                                       | <b>Total Central Lines Maintenance - Water</b> | <b>\$4,265,971</b> | <b>(\$6,000)</b> | <b>\$4,259,971</b> |           |                        |            | <b>\$4,259,971</b> | <b>\$0</b> |
| <b>Water Distribution Plant - 301 533</b> |  |                    |                  |                    |           |                        |            |                    |            |
| 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  | <b>Total Water Distribution Plant</b>         | <b>\$2,293,557</b> | <b>(\$6,000)</b> | <b>\$2,287,557</b> |           |                        |            | <b>\$2,287,557</b> | <b>\$0</b>       |
| <b>Central Lines Maintenance - Sewer - 300 535</b> |   |                    |                  |                    |           |                        |            |                    |                  |
| 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  | <b>Total Central Main. Lines - Sewer</b>      | <b>\$312,385</b>   | <b>\$0</b>       | <b>\$312,385</b>   |           |                        |            | <b>\$0</b>         | <b>\$312,385</b> |

**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] |                 | Adjusted  |           | Allocation Percentages |            | Adjusted 2020 |            |
|---|--|-------------|-----------------|-----------|-----------|------------------------|------------|---------------|------------|
|   |  | 2020        | Adjustments [2] | 2020      | 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                       | 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           |           | Allocation Percentages |            | Adjusted 2020 |                    |
|--|--|--------------------|------------------|--------------------|-----------|------------------------|------------|---------------|--------------------|
|  |  | 2020               | Adjustments [2]  | 2020               | Basis [3] | 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 Eqp./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  | <b>Total Water Reclamation Facility #1</b>   | <b>\$8,793</b>     | <b>\$0</b>       | <b>\$8,793</b>     |           |                        |            | <b>\$0</b>    | <b>\$8,793</b>     |
| <b>Water Reclamation Facility #2 - 305 535</b> |  |                    |                  |                    |           |                        |            |               |                    |
| 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 Eqp./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  | <b>Total Water Reclamation Facility #2</b>   | <b>\$1,512,139</b> | <b>(\$2,000)</b> | <b>\$1,510,139</b> |           |                        |            | <b>\$0</b>    | <b>\$1,510,139</b> |

**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    |           | Allocation Percentages |            | Adjusted 2020 |             |
|--|--|-------------|-----------------|-------------|-----------|------------------------|------------|---------------|-------------|
|  |  | 2020        | Adjustments [2] | 2020        | Basis [3] | 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 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                            | 8,550       | 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  | <b>Central Maint. Services - Sewer</b>       | <b>\$3,973,137</b> | <b>\$0</b>      | <b>\$3,961,124</b> |           |                        |            | <b>\$0</b>    | <b>\$3,961,124</b> |
| <b>Indust. Wastewater Monitoring - 307 535</b> |  |                    |                 |                    |           |                        |            |               |                    |
| 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  | <b>Total Indust. Wastewater Monitoring</b>         | \$750,123          | (\$8,000)        | \$742,123          |           |                        |            | \$0              | \$742,123        |
| <b>Water/Wastewater Engineering Services - 302 536</b> |  |                    |                  |                    |           |                        |            |                  |                  |
| 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  | <b>Total Personnel Costs</b>                       | <b>\$507,967</b>   | <b>\$0</b>       | <b>\$507,967</b>   |           |                        |            | <b>\$228,585</b> | <b>\$279,382</b> |
| 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  | <b>Total Operating Services</b>                    | <b>\$621,759</b>   | <b>(\$4,900)</b> | <b>\$616,859</b>   |           |                        |            | <b>\$277,587</b> | <b>\$339,272</b> |
| 502  | <b>Total Water/Wastewater Engineering Services</b> | <b>\$1,129,726</b> | <b>(\$4,900)</b> | <b>\$1,124,826</b> |           |                        |            | <b>\$506,172</b> | <b>\$618,654</b> |
| <b>Reclaimed Water / Wetlands - 349 537</b>            |  |                    |                  |                    |           |                        |            |                  |                  |
| 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  | <b>Total Personnel Costs</b>                       | <b>\$101,599</b>   | <b>\$0</b>       | <b>\$101,599</b>   |           |                        |            | <b>\$0</b>       | <b>\$101,599</b> |
| 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                                | <b>Total Reclaimed Water</b>                        | \$411,712     | (\$8,500)       | \$403,212     |           |                        |            | \$0           | \$403,212    |
| 538                                | <b>TOTAL DIRECT EXPENSES</b>                        | \$17,992,153  | (\$106,956)     | \$17,873,184  |           |                        |            | \$7,949,953   | \$9,923,231  |
| <b>Additional Personnel</b>        |   |               |                 |               |           |                        |            |               |              |
| 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          |
| <b>Non-Divisional</b>              |   |               |                 |               |           |                        |            |               |              |
| 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                                | <b>Total Non-Divisional</b>                         | \$3,988,302   | (\$291,330)     | \$3,696,972   |           |                        |            | \$1,479,267   | \$2,217,705  |
| <b>Transfers</b>                   |   |               |                 |               |           |                        |            |               |              |
| 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                                | <b>Total Transfers</b>                              | \$23,153,563  | (\$23,153,563)  | \$0           |           |                        |            | \$0           | \$0          |
| 584                                | <b>TOTAL OPERATING EXPENSE</b>                      | \$45,134,018  | (\$23,551,849)  | \$21,570,156  |           |                        |            | \$9,429,220   | \$12,140,936 |
| <b>Plus Non-Cash/O&amp;M Items</b> |   |               |                 |               |           |                        |            |               |              |
| 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      | <b>Total Non-Cash/O&amp;M Items</b> | \$0                 | \$0                   | \$0                 |           |                        |            | \$0                | \$0                 |
| 591      | Misc. O&M Adjustment                | \$0                 | \$0                   | \$0                 | Equal     | 50.0%                  | 50.0%      | \$0                | \$0                 |
| 592      | <b>TOTAL BUDGET</b>                 | <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                                       | <b>Total Central Lines Maintenance - Water</b> | <b>\$5,279,686</b> | <b>(\$46,000)</b> | <b>\$5,233,686</b> |           |                        |            | <b>\$5,233,686</b> | <b>\$0</b> |
| <b>Water Distribution Plant - 301 533</b> |  |                    |                   |                    |           |                        |            |                    |            |
| 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          |

| 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           |                 |             |           |                        |            |               |            |

**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  | <b>Total Water Reclamation Facility #1</b>   | <b>\$0</b>         | <b>\$0</b>        | <b>\$0</b>         |           |                        |            | <b>\$0</b>    | <b>\$0</b>         |
| <b>Water Reclamation Facility #2 - 305 535</b> |  |                    |                   |                    |           |                        |            |               |                    |
| 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  | <b>Total Water Reclamation Facility #2</b>   | <b>\$1,312,257</b> | <b>(\$15,000)</b> | <b>\$1,297,257</b> |           |                        |            | <b>\$0</b>    | <b>\$1,297,257</b> |

**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  | <b>Central Maint. Services - Sewer</b>       | <b>\$3,937,114</b> | <b>\$0</b>      | <b>\$3,937,114</b> |           |                        |            | <b>\$0</b>    | <b>\$3,937,114</b> |
| <b>Indust. Wastewater Monitoring - 307 535</b> |  |                    |                 |                    |           |                        |            |               |                    |
| 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  | <b>Total Indust. Wastewater Monitoring</b>         | \$796,219        | \$0              | \$796,219        |           |                        |            | \$0              | \$796,219        |
| <b>Water/Wastewater Engineering Services - 302 536</b> |  |                  |                  |                  |           |                        |            |                  |                  |
| 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  | <b>Total Personnel Costs</b>                       | <b>\$498,748</b> | <b>\$0</b>       | <b>\$498,748</b> |           |                        |            | <b>\$224,437</b> | <b>\$274,311</b> |
| 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  | <b>Total Operating Services</b>                    | <b>\$307,721</b> | <b>(\$4,900)</b> | <b>\$302,821</b> |           |                        |            | <b>\$136,269</b> | <b>\$166,552</b> |
| 502  | <b>Total Water/Wastewater Engineering Services</b> | <b>\$806,469</b> | <b>(\$4,900)</b> | <b>\$801,569</b> |           |                        |            | <b>\$360,706</b> | <b>\$440,863</b> |
| <b>Reclaimed Water / Wetlands - 349 537</b>            |  |                  |                  |                  |           |                        |            |                  |                  |
| 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  | <b>Total Personnel Costs</b>                       | <b>\$114,902</b> | <b>\$0</b>       | <b>\$114,902</b> |           |                        |            | <b>\$0</b>       | <b>\$114,902</b> |
| 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                                | <b>Total Reclaimed Water</b>                        | \$690,131    | (\$5,100)       | \$685,031     |           |                        |            | \$0           | \$685,031    |
| 538                                | <b>TOTAL DIRECT EXPENSES</b>                        | \$18,508,733 | (\$131,456)     | \$18,377,277  |           |                        |            | \$8,759,029   | \$9,618,248  |
| <b>Additional Personnel</b>        |   |              |                 |               |           |                        |            |               |              |
| 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          |
| <b>Non-Divisional</b>              |   |              |                 |               |           |                        |            |               |              |
| 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                                | <b>Total Non-Divisional</b>                         | \$3,473,014  | (\$255,182)     | \$3,217,832   |           |                        |            | \$1,267,711   | \$1,950,121  |
| <b>Transfers</b>                   |   |              |                 |               |           |                        |            |               |              |
| 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                                | <b>Total Transfers</b>                              | \$17,335,497 | (\$17,335,497)  | \$0           |           |                        |            | \$0           | \$0          |
| 584                                | <b>TOTAL OPERATING EXPENSE</b>                      | \$39,317,244 | (\$17,722,135)  | \$21,595,109  |           |                        |            | \$10,026,740  | \$11,568,369 |
| <b>Plus Non-Cash/O&amp;M Items</b> |   |              |                 |               |           |                        |            |               |              |
| 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      | <b>Total Non-Cash/O&amp;M Items</b> | \$0                 | \$0                   | \$0                 |           |                        |            | \$0                 | \$0                 |
| 591      | Misc. O&M Adjustment                | \$0                 | \$0                   | \$0                 | Equal     | 50.0%                  | 50.0%      | \$0                 | \$0                 |
| 592      | <b>TOTAL BUDGET</b>                 | <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<br>No. | Description                        | Basis         | Allocation Percentages |                      |
|-------------|------------------------------------|---------------|------------------------|----------------------|
|             |                                    |               | Water<br>System        | Wastewater<br>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      | <b>Total Central Maint. Services - Water</b> | \$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]<br>2020       | Adopted Budget [1]<br>2021 | Escalation<br>Reference [2] [3] | Projected Fiscal Year Ending September 30, |                            |                            |                            |
|----------|--|---------------------------|----------------------------|---------------------------------|--|----------------------------|----------------------------|----------------------------|
|          |  |                           |                            |                                 | 2022                                       | 2023                       | 2024                       | 2025                       |
| 240      | <b>TOTAL O&amp;M EXPENSES</b>                    | <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>        |
|          | <b>Other Additional Personnel</b>                |                           |                            |                                 |  |                            |                            |                            |
|          | 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      | <b>Total Additional Personnel</b>                | <u>\$0</u>                | <u>\$0</u>                 |                                 | <u>\$0</u>                                 | <u>\$0</u>                 | <u>\$0</u>                 | <u>\$0</u>                 |
|          | <b>Non-Divisional</b>                            |                           |                            |                                 |  |                            |                            |                            |
|          | 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      | <b>Total Personnel Costs</b>                     | <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      | <b>Total Operating Services</b>                  | <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      | <b>Total Non-Divisional</b>                      | <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      | <b>TOTAL OPERATING EXPENSE</b>                   | <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>        |
|          | <b>Other Non-Cash Operating Expenses:</b>        |                           |                            |                                 |  |                            |                            |                            |
| 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      | <b>Total Non-Cash/O&amp;M Items</b>              | <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      | <b>TOTAL PROJECTED EXPENSES</b>                  | <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                           | 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                    | 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  | <b>Total Water Reclamation Facility #1</b>   | <b>\$8,793</b> | <b>\$0</b>         |                   | <b>\$0</b>                                 | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| <b>Water Reclamation Facility #2 - 305 535</b> |  |                |                    |                   |  |            |            |            |
| 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   | <b>Total Water Reclamation Facility #2</b>   | \$1,510,139 | \$1,297,257        |                   | \$1,451,880                                | \$1,562,280 | \$1,614,621 | \$1,669,206 |
| <b>Water Reclamation Facility #3 - 308 535</b>        |  |             |                    |                   |  |             |             |             |
| 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   | <b>Total Water Reclamation Facility #3</b>   | \$1,598,174 | \$1,467,529        |                   | \$1,547,105                                | \$1,654,980 | \$1,706,289 | \$1,759,672 |
| <b>Central Maintenance Services - Sewer - 303 535</b> |  |             |                    |                   |  |             |             |             |
| 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        |
| <b>Operating Services</b>                      |  |                    |                    |                   |  |                    |                    |                    |
| 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  | <b>Central Maint. Services - Sewer</b>       | <b>\$3,961,124</b> | <b>\$3,937,114</b> |                   | <b>\$4,176,931</b>                         | <b>\$4,357,069</b> | <b>\$4,496,125</b> | <b>\$4,643,059</b> |
| <b>Indust. Wastewater Monitoring - 307 535</b> |  |                    |                    |                   |  |                    |                    |                    |
| <b>Personnel Costs</b>                         |  |                    |                    |                   |  |                    |                    |                    |
| 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          |
| <b>Operating Services</b>                      |  |                    |                    |                   |  |                    |                    |                    |
| 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        | Projected Fiscal Year Ending September 30, |                  |                  |                  |
|--|--|------------------|--------------------|-------------------|--|------------------|------------------|------------------|
|  |  | 2020             | 2021               | Reference [2] [3] | 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  | <b>Total Indust. Wastewater Monitoring</b>         | <b>\$742,123</b> | <b>\$796,219</b>   |                   | <b>\$854,521</b>                           | <b>\$880,143</b> | <b>\$906,761</b> | <b>\$934,413</b> |
| <b>Water/Wastewater Engineering Services - 302 536</b> |  |                  |                    |                   |  |                  |                  |                  |
| 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  | <b>Total Water/Wastewater Engineering Services</b> | <b>\$618,654</b> | <b>\$440,863</b>   |                   | <b>\$469,106</b>                           | <b>\$482,438</b> | <b>\$496,347</b> | <b>\$510,858</b> |
| <b>Reclaimed Water / Wetlands - 349 537</b>            |  |                  |                    |                   |  |                  |                  |                  |
| 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                                       | <b>Total Reclaimed Water</b>                 | \$403,212    | \$685,031          |                   | \$711,111                                  | \$731,824    | \$753,271    | \$775,481    |
| 397                                       | <b>TOTAL O&amp;M EXPENSES</b>                | \$9,923,231  | \$9,618,248        |                   | \$10,269,362                               | \$10,763,139 | \$11,100,609 | \$11,454,149 |
| <b>Other Additional Personnel</b>         |  |              |                    |                   |  |              |              |              |
| 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                                       | <b>Total Additional Personnel</b>            | \$0          | \$0                |                   | \$0  | \$0          | \$0          | \$0          |
| <b>Non-Divisional</b>                     |  |              |                    |                   |  |              |              |              |
| 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                                       | <b>Total Non-Divisional</b>                  | \$2,217,705  | \$1,950,121        |                   | \$2,105,574                                | \$2,168,742  | \$2,233,804  | \$2,300,818  |
| 416                                       | <b>TOTAL OPERATING EXPENSE</b>               | \$12,140,936 | \$11,568,369       |                   | \$12,374,936                               | \$12,931,880 | \$13,334,413 | \$13,754,967 |
| <b>Other Non-Cash Operating Expenses:</b> |  |              |                    |                   |  |              |              |              |
| 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                                       | <b>Total Non-Cash/O&amp;M Items</b>          | \$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        | Projected Fiscal Year Ending September 30, |                     |                     |                     |
|----------|--|---------------------|---------------------|-------------------|--|---------------------|---------------------|---------------------|
|          |  | 2020                | 2021                | Reference [2] [3] | 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      | <b>TOTAL PROJECTED EXPENSES</b>                  | <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<br>No. | Description                                | Escalation<br>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**

Page 2 of 9

**Summary of Additional Personnel Costs**

| Line No.                               | Description                        | Basis  | Proposed Fiscal Year Ending September 30, |                  |                  |                  |
|--|------------------------------------|--------|---|------------------|------------------|------------------|
|  |                                    |        | 2022                                      | 2023             | 2024             | 2025             |
| 29                                     | <b>Central Lines Maintenance</b>   |        | <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>    |
| <b><u>Water Distribution Plant</u></b> |                                    |        |   |                  |                  |                  |
| <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      |        | \$0                                       | \$0              | \$0              | \$0              |
| 37                                     | Additional Employee Expense        |        | 0   | 0                | 0                | 0                |
| 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      |        | \$0                                       | \$0              | \$0              | \$0              |
| 44                                     | Additional Employee Expense        |        | 0   | 0                | 0                | 0                |
| 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      |        | \$0                                       | \$0              | \$0              | \$0              |
| 51                                     | Additional Employee Expense        |        | 0   | 0                | 0                | 0                |
| 52                                     | Additional Expenditures            |        | <u>\$0</u>                                | <u>\$0</u>       | <u>\$0</u>       | <u>\$0</u>       |
| 53                                     | <b>Water Distribution Plant</b>    |        | <u>\$0</u>                                | <u>\$0</u>       | <u>\$0</u>       | <u>\$0</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**

Page 3 of 9

**Summary of Additional Personnel Costs**

| Line No.  | Description                        | Basis    | Proposed Fiscal Year Ending September 30, |                  |                  |                  |
|---|------------------------------------|----------|---|------------------|------------------|------------------|
|   |                                    |          | 2022                                      | 2023             | 2024             | 2025             |
| <b><u>Central Maintenance Service</u></b>           |                                    |          |   |                  |                  |                  |
| <b><u>System Equipment Technician I</u></b>         |                                    |          |   |                  |                  |                  |
| 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         |
| <b><u>System Equipment Technician I</u></b>         |                                    |          |   |                  |                  |                  |
| 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         |
| <b><u>Available Position</u></b>                    |                                    |          |   |                  |                  |                  |
| 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  | <b>Central Maintenance Service</b> |          | <b>\$53,150</b>                           | <b>\$111,095</b> | <b>\$120,506</b> | <b>\$132,697</b> |
| 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          |
| <b><u>Water/Wastewater Engineering Services</u></b> |                                    |          |   |                  |                  |                  |
| <b><u>Available Position</u></b>                    |                                    |          |   |                  |                  |                  |
| 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**

Page 4 of 9

**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      | <b>Water/Wastewater Engineering Services</b> |          | <b>\$0</b>                                | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 102      | Water System                                 | 45.0%    | \$0                                       | \$0        | \$0        | \$0        |
| 103      | Wastewater System                            | 55.0%    | 0   | 0          | 0          | 0          |
|          | <b><u>Water Reclamation Facility #2</u></b>  |          |   |            |            |            |
|          | <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**

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**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      | <b>Water Reclamation Facility #2</b>        |        | <b>\$97,205</b>                           | <b>\$166,118</b> | <b>\$175,199</b> | <b>\$184,676</b> |
| 126      | Water System                                | 0.0%   | \$0                                       | \$0              | \$0              | \$0              |
| 127      | Wastewater System                           | 100.0% | 97,205                                    | 166,118          | 175,199          | 184,676          |
|          | <b><u>Water Reclamation Facility #3</u></b> |        |   |                  |                  |                  |
|          | <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**  
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**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      | <b>Water Reclamation Facility #3</b>           |        | <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>          |
|          | <b><u>Industrial/Compliance Monitoring</u></b> |        |   |                        |                        |                        |
|          | <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      | <b>Industrial/Compliance Monitoring</b> |        | \$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                                      | <b>Reclaimed Water / Wetlands</b>  |        | \$0                                       | \$0  | \$0  | \$0  |
| 198                                      | Water System                       | 0.0%   | \$0                                       | \$0  | \$0  | \$0  |
| 199                                      | Wastewater System                  | 100.0% | 0   | 0    | 0    | 0    |
| <b><u>Other Additional Personnel</u></b> |                                    |        |   |      |      |      |
| <b><u>Conservation Specialist</u></b>    |                                    |        |   |      |      |      |
| 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  |
| <b><u>Maintenance Worker</u></b>         |                                    |        |   |      |      |      |
| 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  |
| <b><u>Administration</u></b>             |                                    |        |   |      |      |      |
| 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                                      | <b>Other Additional Personnel</b>  |        | \$0                                       | \$0  | \$0  | \$0  |

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

**Summary of Additional Personnel Costs**

| Line<br>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         | <b>GRAND TOTAL</b> |        | <b>\$243,895</b>                          | <b>\$485,084</b> | <b>\$518,963</b> | <b>\$558,835</b> |
| 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   |

|                          |   | Esc. |                      |                |             | Projected Fiscal Year Ending September 30, |             |             |             |              |               |
|--------------------------|---|------|----------------------|----------------|-------------|--|-------------|-------------|-------------|--------------|---------------|
| Line 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  |
| <b>FUNDING SOURCES</b>   |   |      |                      |                |             |  |             |             |             |              |               |
| <b>Water System</b>      |   |      |                      |                |             |  |             |             |             |              |               |
| 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  |
| <b>Wastewater System</b> |   |      |                      |                |             |  |             |             |             |              |               |
| 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  |
| <b>Combined System</b>   |   |      |                      |                |             |  |             |             |             |              |               |
| 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  |
|                          |   |      |                      |                |             |  |             |             |             |              | \$32,402,347  |
| Funded FY21-25           |   |      |                      |                |             |  |             |             |             |              |               |

**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        |
| <b>WATER SYSTEM DEBT SERVICE</b>      |  |  |             |             |             |             |             |
| 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                                    | <b>Total Water System Debt Service</b>         | \$1,406,311                                | \$1,274,448 | \$1,272,383 | \$1,269,851 | \$1,267,351 | \$1,264,544 |
| <b>WASTEWATER SYSTEM DEBT SERVICE</b> |  |  |             |             |             |             |             |
| 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                                    | <b>Total Wastewater System Debt Service</b>    | \$5,191,591                                | \$5,354,444 | \$5,351,738 | \$5,347,830 | \$5,349,899 | \$5,347,816 |
| <b>COMBINED SYSTEM DEBT SERVICE</b>   |  |  |             |             |             |             |             |
| 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                                    | <b>Total Combined System Debt Service</b>      | \$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         |
|          | <b>General Fund Transfer</b>                               |  |              |              |              |              |              |
| 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                        | <b>Minimum Required Balance (5% of Prev. Yr. Gross Revenue)</b> | \$1,536,329                                | \$1,503,567     | \$1,637,184      | \$1,809,630      | \$1,958,495      | \$2,120,725      |
| 2                        | <b>Balance After Current Year Transfer</b>                      | 1,566,661                                  | 1,584,661       | 1,768,661        | 1,990,661        | 2,188,661        | 2,400,661        |
| <b>WATER SYSTEM</b>      |   |  |                 |                  |                  |                  |                  |
|                          | 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        |
| <b>WASTEWATER SYSTEM</b> |   |  |                 |                  |                  |                  |                  |
|                          | 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                       | <b>TOTAL SYSTEM TRANSFER</b>                                    | <b>\$118,000</b>                           | <b>\$18,000</b> | <b>\$184,000</b> | <b>\$222,000</b> | <b>\$198,000</b> | <b>\$212,000</b> |

**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        |
| <b>615</b>                   | <b>WATER SYSTEM DEVELOPMENT FUND (615)</b> |  | (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           |
| <b>616</b>                   | <b>SEWER SYSTEM DEVELOPMENT FUND (616)</b> |  | (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      |
| <b>INTEREST INCOME</b>       |  |  |     |  |             |             |             |             |             |
| 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         |
| <b>TOTAL INTEREST INCOME</b> |  |  |     |  |             |             |             |             |             |
| 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 |
|          | <b>Coverage on Existing Senior Lien Debt Service</b>        |  |               |              |              |              |              |
| 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         |
|          | <b>Coverage on Existing and Projected Debt Service</b>      |  |               |              |              |              |              |
| 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%      |
| <b>WATER SYSTEM</b>                    |              |                    |                              |           |           |           |           |
| <b><u>Base Charges:</u></b>            |              |                    |                              |           |           |           |           |
| <b><u>Residential</u></b>              |              |                    |                              |           |           |           |           |
|  | 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    |
| <b><u>Residential / Commercial</u></b> |              |                    |                              |           |           |           |           |
| 9                                      | Per Unit     | \$8.92             | \$9.63                       | \$10.40   | \$11.23   | \$12.13   | \$13.10   |
| <b><u>Commercial</u></b>               |              |                    |                              |           |           |           |           |
|  | 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    |
| <b><u>Irrigation</u></b>               |              |                    |                              |           |           |           |           |
|  | 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    |
| <b><u>Water Availability</u></b>       |              |                    |                              |           |           |           |           |
| 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                         | 2022      | 2023      | 2024      | 2025      |
|  |                 |                    | Feb. 2021                    | Oct. 2021 | Oct. 2022 | Oct. 2023 | Oct. 2024 |
| <b><u>Usage Charges (per 100 Cubic Feet)</u></b> |                 |                    |                              |           |           |           |           |
| <b><u>Residential</u></b>                        |                 |                    |                              |           |           |           |           |
| 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     |
| <b><u>Residential / Commercial</u></b>           |                 |                    |                              |           |           |           |           |
| 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     |
| <b><u>Commercial</u></b>                         |                 |                    |                              |           |           |           |           |
| 37   | All Consumption | \$0.97             | \$1.05                       | \$1.13    | \$1.22    | \$1.32    | \$1.43    |
| <b><u>Existing Irrigation</u></b>                |                 |                    |                              |           |           |           |           |
| 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 |
|          | <b>WASTEWATER SYSTEM</b>                         |                    | 8.0%                         | 8.0%      | 8.0%      | 8.0%      | 8.0%      |
|          | 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   |
|          | <b><u>Usage Charges (per 100 Cubic Feet)</u></b> |                    |                              |           |           |           |           |
|          | <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%      |
| <b>WATER SYSTEM</b>                    |              |                    |                          |           |           |           |           |
| <b><u>Base Charges:</u></b>            |              |                    |                          |           |           |           |           |
| <b><u>Residential</u></b>              |              |                    |                          |           |           |           |           |
|  | 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  |
| <b><u>Residential / Commercial</u></b> |              |                    |                          |           |           |           |           |
| 9                                      | Per Unit     | \$11.15            | \$12.04                  | \$13.00   | \$14.04   | \$15.16   | \$16.38   |
| <b><u>Commercial</u></b>               |              |                    |                          |           |           |           |           |
|  | 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  |
| <b><u>Irrigation</u></b>               |              |                    |                          |           |           |           |           |
|  | 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  |
| <b><u>Water Availability</u></b>       |              |                    |                          |           |           |           |           |
| 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                     | 2022      | 2023      | 2024      | 2025      |
|  |                 |                    | Feb. 2021                | Oct. 2021 | Oct. 2022 | Oct. 2023 | Oct. 2024 |
| <b><u>Usage Charges (per 100 Cubic Feet)</u></b> |                 |                    |                          |           |           |           |           |
| <b><u>Residential</u></b>                        |                 |                    |                          |           |           |           |           |
| 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     |
| <b><u>Residential / Commercial</u></b>           |                 |                    |                          |           |           |           |           |
| 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     |
| <b><u>Commercial</u></b>                         |                 |                    |                          |           |           |           |           |
| 37   | All Consumption | \$1.21             | \$1.31                   | \$1.41    | \$1.53    | \$1.65    | \$1.79    |
| <b><u>Existing Irrigation</u></b>                |                 |                    |                          |           |           |           |           |
| 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<br>Feb. 2021        | 2022<br>Oct. 2021 | 2023<br>Oct. 2022 | 2024<br>Oct. 2023 | 2025<br>Oct. 2024 |
|          | <b>WASTEWATER SYSTEM</b>                         |                    | 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           |
|          | <b><u>Usage Charges (per 100 Cubic Feet)</u></b> |                    |                          |                   |                   |                   |                   |
|          | <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<br>(0.0 CCF)                       | 2,000 Gallons<br>(2.7 CCF) | 4,000 Gallons<br>(5.3 CCF) | 6,000 Gallons<br>(8.0 CCF) | 8,000 Gallons<br>(10.7 CCF) | 10,000 Gallons<br>(13.4 CCF) | 15,000 Gallons<br>(20.1 CCF) | 20,000 Gallons<br>(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) |
|          | <b>City of Ocala, Florida</b>    |  |           |           |           |            |            |            |            |
| 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      |
|          | <b>Other Utilities:</b>          |  |           |           |           |            |            |            |            |
| 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) |
|          | <b>City of Ocala, Florida</b>    |  |           |           |           |            |            |            |            |
| 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     |
|          | <b>Other Florida Utilities:</b>  |  |           |           |           |            |            |            |            |
| 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    |
|          | Total Embedded Costs Included           |                                   |               |               |
| 3        | in the Impact Fee Analysis              | \$49,971,521                      | \$164,035,247 | \$214,006,769 |
|          | 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     | \$49,074,891                      | \$90,131,570  | \$139,206,461 |
| 8        | Total Fixed Assets as of Sept. 30, 2018 | \$99,046,413                      | \$254,166,817 | \$353,213,230 |

**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       |
|---|---|--------------|
| <b><u>Water Production and Treatment Facilities</u></b> |   |              |
|   | 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     |
| <b><u>Water Transmission Facilities</u></b>             |   |              |
|   | 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:

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- [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 |
|--|--|-----------------|
| <b><u>Wastewater Treatment and Disposal</u></b>  |  |                 |
|  | 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      |
| <b><u>Wastewater Transmission Facilities</u></b> |  |                 |
|  | 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:

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

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

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

[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 |
| <b>RESIDENTIAL</b>  |                  |          |              |                       |          |              |                      |              |        |
| <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    |
| <b>NON-RESIDENTIAL</b>  |                  |          |              |                       |          |              |                      |              |        |
| <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<br>Based on Estimated<br>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**

Page 1 of 1

**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                   |
|------------------------------------|-------------------|---------------------------------|---------------------------------|
| <b>Connection Charges</b>          |                   |                                 |                                 |
| 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]                     |
| <b>Hydrant or Jumper Fees</b>      |                   |                                 |                                 |
| 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]   |
| <b>Other Miscellaneous Charges</b> |                   |                                 |                                 |
| 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"              |
|          | <b>Meter Installation or Meter Removal &amp; Reinstallation</b> |                 |                 |                 |                 |                                       |                 |                 |                 |
|          | 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       | <b>Subtotal Meter Installation</b>                              | <b>\$335.00</b> | <b>\$440.00</b> | <b>\$820.00</b> | <b>\$975.00</b> | <b>\$285.00</b>                       | <b>\$365.00</b> | <b>\$730.00</b> | <b>\$865.00</b> |

**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"            |
|          | <b>Short Tap Service Costs</b>                    |                   |                   |                   |                   |                                       |               |               |               |
|          | 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       | <b>Subtotal Short Tap Service Costs</b>           | <b>\$1,168.12</b> | <b>\$1,261.12</b> | <b>\$3,061.15</b> | <b>\$3,217.59</b> | <b>\$0.00</b>                         | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> |

**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"            |
|          | <b>Long Tap Service Costs</b>                     |                   |                   |                   |                   |                                       |               |               |               |
|          | 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       | <b>Subtotal Long Tap per Service Costs</b>        | <b>\$1,808.45</b> | <b>\$1,830.45</b> | <b>\$2,990.25</b> | <b>\$3,236.25</b> | <b>\$0.00</b>                         | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> |

**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"              |
|          | <b>Allocation of Service Taps</b>            |                   |                   |                   |                   |                                       |                 |                 |                 |
| 65       | Short Tap                                    | 50%               | 50%               | 50%               | 50%               | 50%                                   | 50%             | 50%             | 50%             |
| 66       | Long Tap                                     | 50%               | 50%               | 50%               | 50%               | 50%                                   | 50%             | 50%             | 50%             |
| 67       | <b>Total Weighted Average Tap Costs</b>      | <b>\$1,488.29</b> | <b>\$1,545.79</b> | <b>\$3,025.70</b> | <b>\$3,226.92</b> | <b>\$0.00</b>                         | <b>\$0.00</b>   | <b>\$0.00</b>   | <b>\$0.00</b>   |
| 68       | <b>Subtotal</b>                              | <b>\$1,823.29</b> | <b>\$1,985.79</b> | <b>\$3,845.70</b> | <b>\$4,201.92</b> | <b>\$285.00</b>                       | <b>\$365.00</b> | <b>\$730.00</b> | <b>\$865.00</b> |
| 69       | Administrative Fee per Request (10%)         | \$182.33          | \$198.58          | \$384.57          | \$420.19          | \$28.50                               | \$36.50         | \$73.00         | \$86.50         |
| 70       | <b>Total Cost</b>                            | <b>\$2,005.62</b> | <b>\$2,184.37</b> | <b>\$4,230.27</b> | <b>\$4,622.11</b> | <b>\$313.50</b>                       | <b>\$401.50</b> | <b>\$803.00</b> | <b>\$951.50</b> |
| 71       | <b>Recommended Meter Installation Charge</b> | <b>\$2,005.00</b> | <b>\$2,185.00</b> | <b>\$4,230.00</b> | <b>\$4,620.00</b> | <b>\$315.00</b>                       | <b>\$400.00</b> | <b>\$805.00</b> | <b>\$950.00</b> |
| 72       | <b>Existing Water Installation Charge</b>    | <b>\$1,200.00</b> | <b>\$1,260.00</b> | <b>\$2,000.00</b> | <b>\$2,350.00</b> | <b>\$292.00</b>                       | <b>\$350.00</b> | <b>\$531.00</b> | <b>\$558.00</b> |

**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.  |
|          | <b>Service Per Trip</b>                          |                |             |             |
|          | Number of Work Orders or Occurences for the year | <b>0.00</b>    | <b>0.00</b> | <b>0.00</b> |
| 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     |