



**BAKER TILLY**

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April 22, 2015

Mr. Scott Schlossman  
Gainesville Regional Utilities  
PO Box 147051 Station A110  
Gainesville, FL 32614-7051

Dear Mr. Schlossman:

Enclosed is the draft water rate study prepared for Gainesville Regional Utilities (GRU) for the test year ending September 30, 2016.

Based on this study, revenue from water rates should increase by \$1,349,616 to meet utility costs for fiscal year 2016. The potential increase is 4.5% of revenue at present rates. Baker Tilly calculated the revenue required using the utility basis with a 4.77% return on utility net investment rate base.

As detailed on page 11, the 4.77% rate of return corresponds to a 5.80% return on equity. In recent decisions, the Florida Public Service Commission authorized returns on equity of 10.5% for investor owned utilities. An equivalent return on equity for Gainesville Regional Utilities is 6.5% GRU's water utility needs the higher return on equity to maintain adequate cash flow and meet debt service obligations.

In addition to the overall rate change, rates need to be adjusted for each customer class to match revenue to the cost of service. Page 24 details proposed rates, and page 30 illustrates rate impacts for a sample of customers.

Please call me at 608 240 2361 or email [russ.hissom@bakertilly.com](mailto:russ.hissom@bakertilly.com) to discuss anything contained in the study. Thank you for the opportunity to work with you on this project. We appreciate the effort GRU staff put into making information available for this study.

Sincerely,

BAKER TILLY VIRCHOW KRAUSE, LLP

Russell A. Hissom, CPA, Partner

Enclosures

# **GAINESVILLE REGIONAL UTILITIES**

Forecasted Water Revenue Requirement,  
Cost of Service, and Rate Design

Prepared as of  
April 22, 2015

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# GAINESVILLE REGIONAL UTILITIES RATE STUDY

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# GAINESVILLE REGIONAL UTILITIES RATE STUDY

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## ACCOUNTANTS' COMPILATION REPORT

Gainesville Regional Utilities  
Gainesville, Florida

We have compiled the accompanying forecasted schedules as identified in the table of contents of the Gainesville Regional Utilities for the years ending September 30, 2015 and 2016, in accordance with applicable guidelines for a compilation of a financial forecast established by the American Institute of Certified Public Accountants.

The accompanying schedules present, to the best of management's knowledge and belief, the results of water operations of the Gainesville Regional Utilities for the forecast period. This report was prepared to help GRU establish water rates and should not be used for any other purposes. It is not intended to be a forecast of financial position, changes in net assets, or cash flows in accordance with generally accepted accounting principles.

As disclosed in the Summary of Significant Accounting Policies, in some instances, these forecasted schedules include departures from generally accepted accounting principles. The effect of those departures has not been determined.

A compilation is limited to presenting, in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the forecast and actual results since some assumptions inevitably will not materialize and unanticipated events and circumstances may occur, and the variations may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The summarized historical financial information presented with the forecast for comparative purposes was taken from the audited financial statements for the years ended September 30, 2012 through September 30, 2014.

This report is intended solely for the information and use of Gainesville Regional Utility management and is not intended to be, and should not be, used by anyone other than the specified parties.

Madison, Wisconsin  
April 22, 2015

# GAINESVILLE REGIONAL UTILITIES RATE STUDY

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## EXECUTIVE SUMMARY

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### *INTRODUCTION*

The Gainesville Regional Utilities retained Baker Tilly Virchow Krause, LLP (Baker Tilly) to forecast the revenue requirement for fiscal year 2016, analyze cost of service, and design water rates.

Baker Tilly used the utility basis to develop the revenue requirement and used the base - extra capacity approach to analyze the cost of service. The major steps in this analysis are summarized below.

### *REVENUE REQUIREMENT*

Baker Tilly forecasted costs, sales, and revenues for fiscal year 2016. Baker Tilly based the forecast on GRU's budget for fiscal year 2016 and historical trends.

		<b>Forecasted Revenue Requirement</b>
Revenue from Rates	\$	29,966,068
<b>Expenses</b>		
Operation and Maintenance		14,668,927
Depreciation		7,371,900
Transfer to the General Fund		5,602,213
Transfer to Rate Stabilization		2,405,994
Return on Rate Base		6,857,499
Less Other Revenues		(5,590,849)
		<u>31,315,685</u>
Rate Change Required	\$	<u>1,349,616</u>

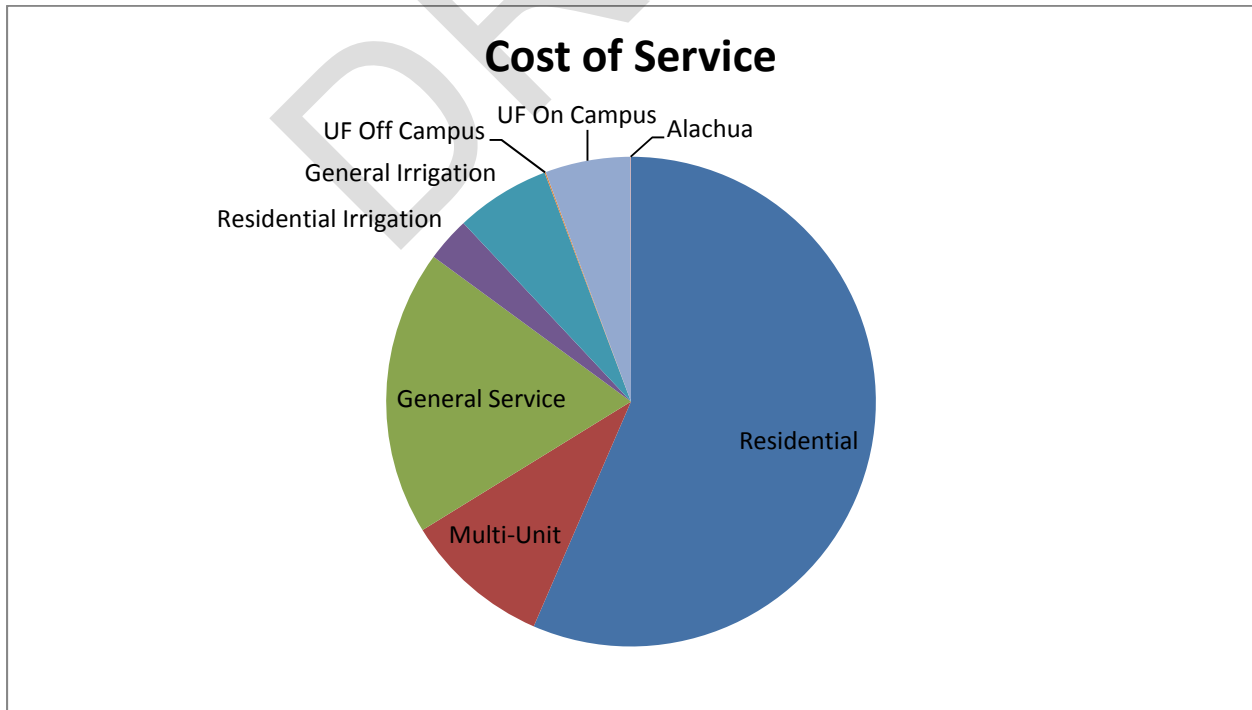
## GAINESVILLE REGIONAL UTILITIES

### EXECUTIVE SUMMARY (cont.)

#### *COST OF SERVICE*

After identifying the revenue needed, Baker Tilly allocated responsibility for the revenue to the customer classes. This process is called a cost of service study. Descriptions of the allocators used in the cost of service study can be found in the Summary of Significant Assumptions below. The following table presents the cost of service by class and compares it to present rates.

<u>Customer Class</u>	<u>Forecasted Cost of Service</u>	<u>Forecasted Revenue at Current Rates</u>	<u>Change Required</u>	<u>Percent Change from Current Rates</u>
Residential	\$ 17,692,876	\$ 16,441,070	\$ 1,251,806	7.61%
Multi-Unit	3,041,084	2,598,540	442,544	17.03%
General Service	5,908,126	6,615,745	(707,618)	(10.70%)
Residential Irrigation	917,129	795,690	121,439	15.26%
General Irrigation	1,957,980	1,719,238	238,741	13.89%
University of Florida – Off Campus	25,315	25,315	0	0%
University of Florida – On Campus	1,761,994	1,761,994	0	0%
Alachua	<u>11,182</u>	<u>8,477</u>	<u>2,705</u>	<u>31.91%</u>
<b>Total</b>	<b><u>\$ 31,315,685</u></b>	<b><u>\$ 29,966,068</u></b>	<b><u>\$ 1,349,617</u></b>	<b><u>4.50%</u></b>



## GAINESVILLE REGIONAL UTILITIES

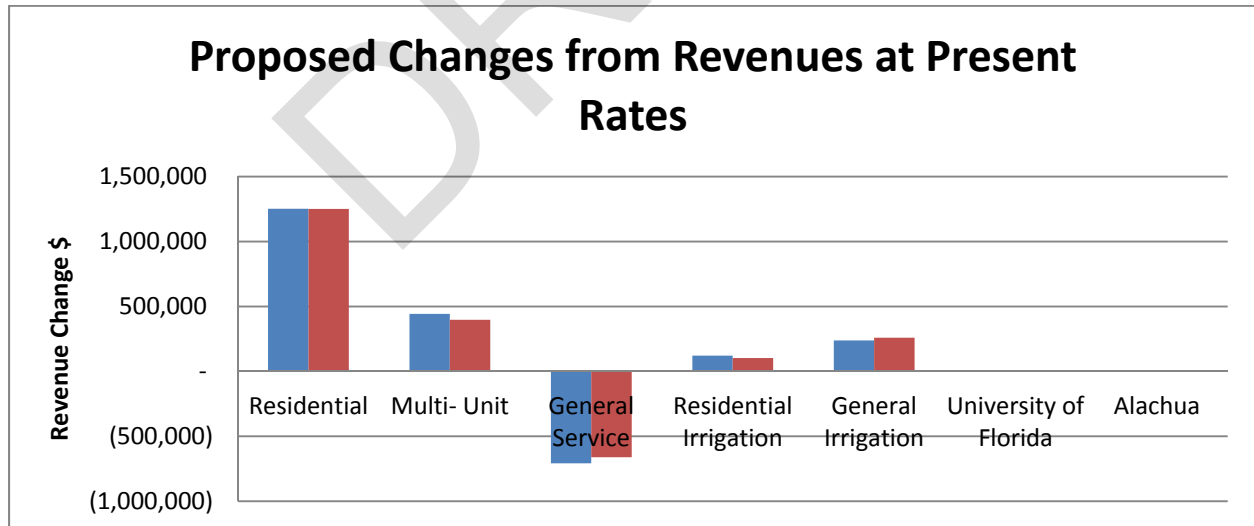
### EXECUTIVE SUMMARY (cont.)

#### *RATE DESIGN*

The results of the revenue requirement and cost of service indicates that Gainesville should increase rates overall to meet utility costs. Gainesville can also share costs equitably between classes by adjusting rates for specific classes.

We designed rates to match the revenue recovered from each class to the cost of service. The results are summarized below.

Customer Class	Cost of Service Change	Proposed Change	Percent Change from Current Rates
Residential	\$ 1,251,807	\$ 1,250,126	7.6%
Multi-Unit	442,543	397,609	15.3%
General Service	(707,618)	(660,442)	(9.98%)
Residential Irrigation	121,439	102,246	12.85%
General Irrigation	238,741	258,926	15.06%
University of Florida – Off Campus	-	-	-
University of Florida – On Campus	-	-	-
Alachua	2,705	-	-
Overall Change	<u>\$ 1,349,616</u>	<u>\$ 1,348,465</u>	<u>4.50%</u>





## GAINESVILLE REGIONAL UTILITIES

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### RECOMMENDATIONS

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#### *ADJUST RATES*

Currently some rate classes are paying less than their share of Gainesville's costs and others are paying more. A realignment of water rates to match cost of service would make rates more equitable.

#### *IMPLEMENT METER SPECIFIC CUSTOMER CHARGES*

Gainesville's existing rate structure has one customer charge that applies to all customers. Uniform customer charges are appropriate when customers in different classes are similar, such as single family and multi-unit residential. However, when customers have different meter sizes, customers with smaller meters are paying a disproportionate share of system demand charges and larger meter customers are being subsidized.

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# GAINESVILLE REGIONAL UTILITIES

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## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

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### ***INTRODUCTION***

This section discusses the procedures and assumptions used to prepare this water rate study report for Gainesville.

### ***FORECASTED OPERATIONS AND MAINTENANCE EXPENSES***

Forecasted expenses were based on Gainesville's water budget for fiscal year 2016 and past trends.

Operations and maintenance expenses for fiscal year 2016 are forecasted to increase from the historical average to reflect inflation of utility costs.

### ***FORECASTED REVENUES***

Volume sales recorded in the Gainesville's billing system from October 2013 through September 2014 was multiplied by current Gainesville water rates to recalculate revenues. The recalculated revenue was compared to actual revenues in Gainesville's financial records, and the difference was within three percent.

Baker Tilly forecasted volume sales and customer counts in fiscal year 2016 based on forecasts by GRU management and historical trends.

### ***FORECASTED PLANT ADDITIONS AND RETIREMENTS***

Baker Tilly forecasted additions to plant in service for fiscal years 2015 and 2016 based on the revised six year capital budget prepared by GRU management. To forecast retirements, Baker Tilly averaged 2011 through 2014 retirements.

## GAINESVILLE REGIONAL UTILITIES

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### SUMMARY OF SIGNIFICANT ASSUMPTIONS (cont.)

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#### *COST FUNCTIONS*

Expenses are allocated to the customer classes based on the base-extra capacity allocation model as laid out in *Manual M1: Principles of Water Rates, Fees, and Charges* published by the American Water Works Association. The following table describes the cost functions used in the model and how those functions are allocated to customer classes. Allocator values for each cost function are shown in bold on pages 21 and 22.

Base	Base costs depend on the volume supplied and are independent of the time at which the water is supplied. Power for pumping and chemicals for treatment are base costs. Base is allocated on total annual sales to each customer class.
Max Day Extra Capacity	Max day extra capacity costs are incurred to meet the maximum day demand in excess of average day demand. Mains and pumps are max day costs. Max day is allocated to customer classes by estimated consumption on the maximum day of the year.
Max Hour Extra Capacity	Max hour extra capacity costs are incurred to meet the maximum hour demand in excess of average hour demand. Elevated storage is a max hour cost because it supports peak demand and fire flow. Max day is allocated to customer classes by estimated consumption during the maximum hour of the year.
Equivalent Meter	Equivalent meter costs are customer-related costs that depend on the size of the customer. Meters and services are equivalent meter costs. Equivalent meter is allocated to customer classes based on the weighted number of meters.
Billing & Collection	Billing and collection costs are customer-related costs that are independent of customer size. Customer accounting is a billing and collection cost. Billing and collection is allocated to customer classes based on the number of meters in each class.

## GAINESVILLE REGIONAL UTILITIES

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### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The statements below are required by the American Institute of Certified Public Accountants for the preparation of a financial forecast in this report.

#### ***NATURE OF FORECAST***

The financial forecast presents, to the best of the Gainesville management's knowledge and belief, the expected results of water utility operations for the forecast period. Accordingly, the forecast reflects its judgment as of March 2, 2015, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

#### ***REVENUE RECOGNITION***

Water revenues are recorded for service rendered based on meter readings, with billings made to customers monthly.

#### ***EXPENSES***

Historical operation and maintenance expenses and the forecasted fiscal year 2016 expenses are reported on an accrual basis.

#### ***PLANT***

Additions to and replacement of utility plant are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. The cost of property replaced, retired, or otherwise disposed of is deducted from plant accounts.

#### ***DEPRECIATION***

Depreciation is computed using straight-line rates applied to the average plant investment balances

PRELIMINARY DRAFT  
FOR  
DISCUSSION PURPOSES  
ONLY

**REVENUE REQUIREMENT FORECAST**

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**Gainesville Regional Utilities**  
**Water Rate Study Report**  
**Forecasted Revenue Requirement Summary**

	<u>Forecasted 2016</u>
<b>Revenue</b>	
Revenue from Rates	\$ 29,966,068
Other Revenue - Connection Charges	896,835
Other Revenue - Surcharges	2,287,128
Other Revenue - Interest Income	165,317
Other Revenue - BABs Subsidy	894,598
Other Revenue - Service Charges	1,282,995
Other Revenue - Rate Stabilization	(2,405,994)
Other Revenue - Shands/Innovation Square	63,975
<b>Total Revenue</b>	<b>33,150,923</b>
<b>Expenses</b>	
Operations and Maintenance	14,668,927
Depreciation	7,371,900
Transfer to the General Fund	5,602,213
<b>Net Income</b>	<b>\$ 5,507,883</b>
<b>Net Investment Rate Base</b>	
Plant in Service	\$ 246,993,059
Materials and Supplies	787,152
Accumulated Depreciation	(103,995,001)
<b>Total Rate Base</b>	<b>143,785,209</b>
<b>Forecasted Return on Rate Base (Net Income above)</b>	<b>5,507,883</b>
<b>Target Return on Rate Base</b>	<b><u>6,857,499</u></b>
<b>Rate Increase Required</b>	<b><u><u>\$ 1,349,616</u></u></b>

**Gainesville Regional Utilities**  
**Water Rate Study Report**  
**Cash Flow Forecast**

	Forecasted 2016 at Present Rates	Forecasted 2016 with Rate Change
<b>Sources of Cash</b>		
Revenue from Rates	29,966,068	31,314,636
Other Revenue - Connection Charges	896,835	896,835
Other Revenue - Surcharges	2,287,128	2,287,128
Other Revenue - Interest Income	165,317	165,317
Other Revenue - BABs Subsidy	894,598	894,598
Other Revenue - Service Charges	1,282,995	1,282,995
Other Revenue - Rate Stabilization	(2,405,994)	(2,405,994)
Other Revenue - Shands/Innovation Square	63,975	63,975
<b>Total Sources of Cash</b>	<u>33,150,923</u>	<u>34,499,490</u>
<b>Uses of Cash</b>		
Operations and Maintenance	14,668,927	14,668,927
Debt Service	6,629,883	6,629,883
Utility Plant Improvement Fund	7,599,516	7,599,516
Transfer to the General Fund	5,602,213	5,602,213
<b>Total Uses of Cash</b>	<u>34,500,539</u>	<u>34,500,539</u>
<b>Net Cash Flow</b>	<u>\$ (1,349,616)</u>	<u>\$ (1,049)</u>
Rate increase		<u>4.07%</u>

**Gainesville Regional Utilities**  
**Water Rate Study Report**  
**Rate of Return and Capital Structure**

	Forecasted 2016 Cash Basis Capital Costs	Forecasted 2016 Utility Basis Capital Costs
Debt Service	\$ 6,629,883	\$ -
Utility Plant Improvement Fund	7,599,516	-
Depreciation	-	7,371,900
	14,229,399	7,371,900
Required Return on Rate Base	-	6,857,499
Total Capital Costs	14,229,399	14,229,399
Rate Base		143,785,209
Rate of Return Required for Return of \$6,857,499		4.77%

	Amount	Percent of Capital Structure	Return	Weighted Return
Long-term debt	\$ 128,861,357	62.71%	4.15%	2.60%
Equity	76,640,303	37.29%	5.81%	2.17%
Total	\$ 205,501,660	100.00%		4.77%

Please Refer to Summary of Significant Assumptions and Summary of Significant Accounting Policies



**Gainesville Regional Utilities**  
**Water Rate Study Report**  
**Forecasted Operations and Maintenance Expenses**

	Actual 2013	Actual 2014	Budgeted 2015	Forecasted 2016
<u>Source of Supply Expenses</u>				
Operations and Labor	\$ -	\$ -	\$ -	\$ -
Purchased Power	1,909,672	2,069,900	2,559,981	2,559,981
Materials Exp	127,785	168,743	133,000	134,600
Contract Serv	-	-	-	64,652
Misc	19,944	24,753	26,000	26,000
<b>Total Supply Expenses</b>	<b>2,057,400</b>	<b>2,263,397</b>	<b>2,718,981</b>	<b>2,785,233</b>
<u>Water Treatment Expenses</u>				
Operations and Labor	1,492,190	1,401,289	1,627,608	1,622,547
Chemicals	1,427,339	1,468,166	1,615,000	1,663,700
Materials	176,419	161,379	216,049	218,052
Contract Serv	69,551	70,049	65,000	65,000
Rent Expense	37,085	102,192	40,000	40,000
Purchased Power	-	-	-	-
Misc expense	(41,742)	(32,928)	2,300	2,300
Regulatory Exp	-	-	120	100
<b>Total Treatment Expenses</b>	<b>3,160,841</b>	<b>3,170,147</b>	<b>3,566,077</b>	<b>3,611,699</b>
<u>Transmission and Distribution Expenses</u>				
Operations and Labor	1,615,832	1,848,544	1,982,482	2,023,831
Maint and Labor	-	-	-	-
Materials	194,152	349,684	220,600	220,400
Contract Services - Mtc	-	-	-	-
Contract Services - Op	11,306	8,807	-	-
Rent Expense	15,761	14,206	-	-
Insurance	40	224	535	535
Misc Expense - Mtc	374,460	404,644	275,000	283,250
Misc Expense - Op	-	-	-	-
<b>Total Transmission and Distribution Expenses</b>	<b>2,211,550</b>	<b>2,626,109</b>	<b>2,478,617</b>	<b>2,528,016</b>
<u>Administrative Expenses</u>				
Customer Accounts	1,325,830	1,403,169	1,323,090	1,357,568
Sales Expense	73,436	45,022	115,758	122,946
Other A&G	4,386,828	3,907,123	4,346,809	4,263,465
<b>Total Administrative Expenses</b>	<b>5,786,095</b>	<b>5,355,314</b>	<b>5,785,657</b>	<b>5,743,979</b>
Total Operations and Maintenance	<u>\$ 13,215,886</u>	<u>\$ 13,414,967</u>	<u>\$ 14,549,332</u>	<u>\$ 14,668,927</u>

**Gainesville Regional Utilities  
Water Rate Study Report**

**Revenue Forecast for 2016 at Present Rates**

Volume Charge	Authorized Rates	Residential		Multi-Unit Residential		Non-Residential		Residential Irrigation		Non-Residential Irrigation		University of Florida		City of Alachua		Total		
		Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue	
<b>Single Family Residential</b>																		
First 6,000 gallons	\$2.35 /000 gal	2,798,013	6,575,330														2,798,013	6,575,330
Next 14,000 gallons	\$3.75 /000 gal	559,603	2,098,510														559,603	2,098,510
Over 20,000 gallons	\$6.00 /000 gal	139,901	839,404														139,901	839,404
Multi Unit Residential	\$3.05 /000 gal			803,839	2,451,708												803,839	2,451,708
Non-Residential	\$3.85 /000 gal					1,577,579	6,073,681										1,577,579	6,073,681
<b>Residential Irrigation</b>																		
First 15,000 gallons	\$3.75 /000 gal							119,492	448,096								119,492	448,096
Over 15,000 gallons	\$6.00 /000 gal							26,230	157,380								26,230	157,380
<b>Non-Residential Irrigation</b>																		
Irrigation	\$4.55 /000 gal									346,943	1,578,589						346,943	1,578,589
<b>University of Florida</b>																		
On-campus facilities	\$2.22 /000 gal											792,000	1,758,240				792,000	1,758,240
Off-campus facilities	\$2.64 /000 gal											8,000	21,120				8,000	21,120
<b>City of Alachua</b>																		
	\$1.62 /000 gal													4,960	8,035		4,960	8,035
Volume Subtotal		3,497,516	9,513,243	803,839	2,451,708	1,577,579	6,073,681	145,722	605,476	346,943	1,578,589	800,000	1,779,360	4,960	8,035	7,176,559	22,010,092	
<b>Customer Charge</b>																		
		Billings	Revenue	Billings	Revenue	Billings	Revenue	Billings	Revenue	Billings	Revenue	Billings	Revenue	Billings	Revenue	Billings	Revenue	
All customers	9.20 /Mnth	753,025	6,927,826	15,960	146,832	58,920	542,064	20,675	190,214	15,288	140,650	864	7,949	48	442	864,780	7,955,976	
Customer Subtotal		753,025	6,927,826	15,960	146,832	58,920	542,064	20,675	190,214	15,288	140,650	864	7,949	48	442	864,780	7,955,976	
<b>Total 2016 Revenues</b>			16,441,070		2,598,540		6,615,745		795,690		1,719,238		1,787,309		8,477		29,966,068	

**Gainesville Regional Utilities**  
**Water Rate Study Report**  
**Forecasted Utility Plant in Service**

Account Number	Account Description	Actual Balance 9/30/2014	FY 2015 Forecasted		Forecasted Balance 9/30/2015	FY 2016 Forecasted		Forecasted Balance 9/30/2016	Test Year Average Balance
			Additions	Retirements		Additions	Retirements		
310	Land & Land Rights	\$ 1,933,756	\$ 27,594	\$ -	\$ 1,961,350	\$ 27,940	\$ -	\$ 1,989,290	\$ 1,975,320
<b>Source of Supply</b>									
311	Generation-Structure&Impr	681,666	-	-	681,666	-	-	681,666	681,666
318	Source of Supply-Wells &	3,016,142	-	-	3,016,142	-	-	3,016,142	3,016,142
326	Source of Supply-Supply M	1,290,054	-	(6,958)	1,297,012	-	(6,958)	1,303,970	1,300,491
	<b>Total Source of Supply Plant</b>	4,987,862	-	(6,958)	4,994,820	-	(6,958)	5,001,779	4,998,299
<b>Pumping Plant</b>									
329	Structures and Improvement	5,103,128	-	-	5,103,128	-	-	5,103,128	5,103,128
333	Electric Pumping Equipment	10,402,233	-	(76,295)	10,478,528	-	(76,295)	10,554,823	10,516,676
334	Pumping Plt-Diesel Pumping	2,219,704	-	-	2,219,704	-	-	2,219,704	2,219,704
	<b>Total Pumping Plant</b>	17,725,064	-	(76,295)	17,801,360	-	(76,295)	17,877,655	17,839,507
<b>Water Treatment Plant</b>									
337	Land & Land Rights-Ttrmnt	56,644	-	-	56,644	-	-	56,644	56,644
338	Structures and Improvemnt	14,020,168	1,178,640	(127,647)	15,326,455	2,276,325	(127,647)	17,730,427	16,528,441
339	Treatment Plant Equipment	11,865,538	997,506	(183,723)	12,679,321	1,883,166	(183,723)	14,378,764	13,529,042
	<b>Total Water Treatment Plant</b>	25,942,350	2,176,146	(311,370)	28,062,420	4,159,491	(311,370)	32,165,836	30,114,128
<b>Transmission and Distribution Plant</b>									
374	Land and Land Rights	892,759	-	-	892,759	-	-	892,759	892,759
375	Distr Structures&Imprvs	23,691	-	-	23,691	-	-	23,691	23,691
376	Distribution Plant-Reserv	2,441,777	125,426	-	2,567,203	-	-	2,567,203	2,567,203
377	Mains	111,787,799	4,363,137	(132,153)	116,018,784	2,891,727	(132,153)	118,778,358	117,398,571
378	Fire or Force Mains	4,157,660	62,713	(85,730)	4,134,642	62,927	(85,730)	4,111,839	4,123,241
379	Services	14,871,693	1,165,501	(38,984)	15,998,210	1,184,410	(38,984)	17,143,636	16,570,923
380	Meters	12,396,777	940,850	(256,819)	13,080,808	934,130	(256,819)	13,758,119	13,419,464
381	Backflow Preventers	3,646,033	25,085	(10,330)	3,660,788	25,171	(10,330)	3,675,630	3,668,209
382	Hydrants	10,069,189	313,566	(21,756)	10,360,999	346,100	(21,756)	10,685,342	10,523,170
	<b>Total Transmission and Distribution Plant</b>	160,287,378	6,996,278	(545,772)	166,737,884	5,444,466	(545,772)	171,636,577	169,187,231
<b>General Plant</b>									
389	Land and Land Rights	692,258	-	-	692,258	-	-	692,258	692,258
390	Structures&Improvements	13,648,843	339,737	-	13,988,579	165,645	-	14,154,224	14,071,402
391	Office Furniture & Equipm	2,073,484	51,612	-	2,125,095	25,164	-	2,150,260	2,137,678
391.1	Computers and Electronics	1,588,825	39,548	(4,672)	1,623,701	19,227	(4,672)	1,647,600	1,635,651
392	Transportation Equipment	972,937	24,218	(38,565)	958,590	11,351	(38,565)	1,008,506	983,548
394	Tools Shop &Garage Equip	157,557	3,922	(7,459)	154,020	1,824	(7,459)	148,385	151,202
395	Laboratory&Testing Equip	74,641	1,858	-	76,499	906	-	77,405	76,952
396	Power Operated Equipment	2,936,863	73,102	(124,622)	2,885,344	34,167	(124,622)	2,794,888	2,840,116
397	Communication Equipment	55,437	1,380	(3,218)	53,600	635	(3,218)	57,452	55,526
398	Miscellaneous Equipment	229,415	5,710	(4,499)	230,627	2,731	(4,499)	237,856	234,241
	<b>Total General Plant</b>	22,430,261	541,086	(183,034)	22,788,313	261,649	(183,034)	22,968,835	22,878,574
	<b>Total Plant In Service</b>	\$ 233,306,671	\$ 9,741,104	\$ (1,123,430)	\$ 242,346,146	\$ 9,893,546	\$ (1,123,430)	\$ 251,639,971	\$ 246,993,059

Please refer to Summary of Significant Assumptions and Summary of Significant Accounting Policies.

**Gainesville Regional Utilities**  
**Water Rate Study Report**  
**Forecasted Depreciation Expense**

Account Number	Account Description	Depreciation Rates	2015 Depreciable Balance	2015 Depreciation Expense	2016 Depreciable Balance	2016 Depreciation Expense
310	Land & Land Rights	0.00%	\$ 1,947,553	\$ -	\$ 1,975,320	\$ -
<b>Source of Supply</b>						
311	Generation-Structure&Impr	3.67%	681,666	24,985	681,666	24,985
318	Source of Supply-Wells &	4.14%	3,016,142	124,719	3,016,142	124,719
326	Source of Supply-Supply M	1.37%	1,293,533	17,755	1,300,491	17,851
	<b>Total Source of Supply Plant</b>		4,991,341	167,459	4,998,299	167,555
<b>Pumping Plant</b>						
329	Structures and Improvement	2.21%	5,103,128	112,567	5,103,128	112,567
333	Electric Pumping Equipment	6.37%	10,440,380	665,217	10,516,676	670,078
334	Pumping Plt-Diesel Pumping	6.24%	2,219,704	138,536	2,219,704	138,536
	<b>Total Pumping Plant</b>		17,763,212	916,320	17,839,507	921,181
<b>Water Treatment Plant</b>						
337	Land & Land Rights-Ttrmnt	0.00%	56,644	-	56,644	-
338	Structures and Improvemen	2.11%	14,673,311	310,170	16,528,441	349,384
339	Treatment Plant Equipment	3.62%	12,272,429	443,903	13,529,042	489,356
	<b>Total Water Treatment Plant</b>		27,002,385	754,073	30,114,128	838,740
<b>Transmission and Distribution Plant</b>						
374	Land and Land Rights	0.00%	892,759	-	892,759	-
375	Distr Structures&limprovs	3.33%	23,691	789	23,691	789
376	Distribution Plant-Reserv	1.85%	2,504,490	46,277	2,567,203	47,435
377	Mains	2.57%	113,903,292	2,930,875	117,398,571	3,020,812
378	Fire or Force Mains	1.62%	4,146,151	67,178	4,123,241	66,806
379	Services	2.62%	15,434,951	404,849	16,570,923	434,645
380	Meters	6.31%	12,738,793	804,346	13,419,464	847,325
381	Backflow Preventers	2.64%	3,653,411	96,325	3,668,209	96,715
382	Hydrants	2.28%	10,215,094	233,371	10,523,170	240,409
	<b>Total Transmission and Distribution Plant</b>		163,512,631	4,584,010	169,187,231	4,754,936
<b>General Plant</b>						
389	Land and Land Rights	0.00%	692,258	-	692,258	-
390	Structures&Improvements	0.22%	13,818,711	30,586	14,071,402	31,145
391	Office Furniture & Equipm	7.07%	2,099,290	148,450	2,137,678	151,164
391.1	Computers and Electronics	9.90%	1,606,263	159,020	1,635,651	161,929
392	Transportation Equipment	9.00%	965,764	86,919	983,548	88,519
394	Tools Shop &Garage Equip	6.13%	155,789	9,542	151,202	9,261
395	Laboratory&Testing Equip	6.25%	75,570	4,723	76,952	4,810
396	Power Operated Equipment	7.92%	2,911,103	230,462	2,840,116	224,843
397	Communication Equipment	6.25%	54,518	3,407	55,526	3,470
398	Miscellaneous Equipment	6.13%	230,021	14,089	234,241	14,347
	<b>Total General Plant</b>		22,609,287	687,198	22,878,574	689,488
<b>Total Depreciation Expense</b>			<b>\$ 237,826,409</b>	<b>\$ 7,109,060</b>	<b>\$ 246,993,059</b>	<b>\$ 7,371,900</b>

**Gainesville Regional Utilities**  
**Draft Revenue Requirement Report**  
**Forecasted Accumulated Depreciation**

Account Number	Account Description	Actual Balance 9/30/2014	FY 2015 Estimated		Forecasted Balance 9/30/2015	FY 2016 Forecasted		Forecasted Balance 9/30/2016	Test Year Average Balance
			Depreciation	Retirements		Depreciation	Retirements		
310	Land & Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Source of Supply</b>									
311	Generation-Structure&Impr	(425,838)	(24,985)	-	(450,823)	(24,985)	-	(475,808)	(463,315)
318	Source of Supply-Wells &	(1,075,647)	(124,719)	-	(1,200,366)	(124,719)	-	(1,325,085)	(1,262,726)
326	Source of Supply-Supply M	(441,831)	(17,755)	6,958	(452,627)	(17,851)	6,958	(463,520)	(458,074)
	<b>Total Source of Supply Plant</b>	<b>(1,943,316)</b>	<b>(167,459)</b>	<b>6,958</b>	<b>(2,103,817)</b>	<b>(167,555)</b>	<b>6,958</b>	<b>(2,264,413)</b>	<b>(2,184,115)</b>
<b>Pumping Plant</b>									
329	Structures and Improvement	(2,220,777)	(112,567)	-	(2,333,344)	(112,567)	-	(2,445,911)	(2,389,628)
333	Electric Pumping Equipment	(4,207,781)	(665,217)	76,295	(4,796,703)	(670,078)	76,295	(5,390,485)	(5,093,594)
334	Pumping Plt-Diesel Pumping	(1,256,663)	(138,536)	-	(1,395,199)	(138,536)	-	(1,533,735)	(1,464,467)
	<b>Total Pumping Plant</b>	<b>(7,685,222)</b>	<b>(916,320)</b>	<b>76,295</b>	<b>(8,525,246)</b>	<b>(921,181)</b>	<b>76,295</b>	<b>(9,370,132)</b>	<b>(8,947,689)</b>
<b>Water Treatment Plant</b>									
337	Land & Land Rights-Ttrmnt	-	-	-	-	-	-	-	-
338	Structures and Improvemen	(4,532,436)	(310,170)	127,647	(4,714,959)	(349,384)	127,647	(4,936,696)	(4,825,827)
339	Treatment Plant Equipment	(4,828,163)	(443,903)	183,723	(5,088,344)	(489,356)	183,723	(5,393,977)	(5,241,160)
	<b>Total Water Treatment Plant</b>	<b>(9,360,599)</b>	<b>(754,073)</b>	<b>311,370</b>	<b>(9,803,302)</b>	<b>(838,740)</b>	<b>311,370</b>	<b>(10,330,673)</b>	<b>(10,066,988)</b>
<b>Transmission and Distribution Plant</b>									
374	Land and Land Rights	-	-	-	-	-	-	-	-
375	Distr Structures&Improvos	(23,691)	(789)	-	(24,480)	(789)	-	(25,269)	(24,874)
376	Distribution Plant-Reserv	(1,659,277)	(46,277)	-	(1,705,554)	(47,435)	-	(1,752,989)	(1,729,271)
377	Mains	(50,017,665)	(2,930,875)	132,153	(52,816,387)	(3,020,812)	132,153	(55,705,047)	(54,260,717)
378	Fire or Force Mains	(1,083,424)	(67,178)	85,730	(1,064,872)	(66,806)	85,730	(1,045,948)	(1,055,410)
379	Services	(6,882,858)	(404,849)	38,984	(7,248,723)	(434,645)	38,984	(7,644,384)	(7,446,554)
380	Meters	(6,699,375)	(804,346)	256,819	(7,246,902)	(847,325)	256,819	(7,837,408)	(7,542,155)
381	Backflow Preventers	(1,640,529)	(96,325)	10,330	(1,726,524)	(96,715)	10,330	(1,812,910)	(1,769,717)
382	Hydrants	(4,106,537)	(233,371)	21,756	(4,318,152)	(240,409)	21,756	(4,536,804)	(4,427,478)
	<b>Total Transmission and Distribution Plant</b>	<b>(72,113,356)</b>	<b>(4,584,010)</b>	<b>545,772</b>	<b>(76,151,594)</b>	<b>(4,754,936)</b>	<b>545,772</b>	<b>(80,360,758)</b>	<b>(78,256,176)</b>
<b>General Plant</b>									
389	Land and Land Rights	-	-	-	-	-	-	-	-
390	Structures&Improvements	(534,417)	(30,586)	-	(565,003)	(31,145)	-	(596,148)	(580,576)
391	Office Furniture & Equipm	(527,404)	(148,450)	-	(675,854)	(151,164)	-	(827,018)	(751,436)
391.1	Computers and Electronics	(744,889)	(159,020)	4,672	(899,237)	(161,929)	4,672	(1,056,494)	(977,865)
392	Transportation Equipment	(351,451)	(86,919)	38,565	(399,804)	(88,519)	38,565	(449,758)	(424,781)
394	Tools Shop &Garage Equip	(60,236)	(9,542)	7,459	(62,319)	(9,261)	7,459	(64,121)	(63,220)
395	Laboratory&Testing Equip	(38,310)	(4,723)	-	(43,033)	(4,810)	-	(47,843)	(45,438)
396	Power Operated Equipment	(1,413,083)	(230,462)	124,622	(1,518,923)	(224,843)	124,622	(1,619,144)	(1,569,034)
397	Communication Equipment	(33,853)	(3,407)	3,218	(34,042)	(3,470)	3,218	(34,295)	(34,169)
398	Miscellaneous Equipment	(79,002)	(14,089)	4,499	(88,592)	(14,347)	4,499	(98,440)	(93,516)
	<b>Total General Plant</b>	<b>(3,782,644)</b>	<b>(687,198)</b>	<b>183,034</b>	<b>(4,286,808)</b>	<b>(689,488)</b>	<b>183,034</b>	<b>(4,793,261)</b>	<b>(4,540,035)</b>
Total Accumulated Depreciation		\$ (94,885,138)	\$ (7,109,060)	\$ 1,123,430	\$ (100,870,767)	\$ (7,371,900)	\$ 1,123,430	\$ (107,119,237)	\$ (103,995,001)

Please Refer to Summary of Significant Assumptions and Summary of Significant Accounting Policies

**Gainesville Regional Utilities**  
**Water Rate Study Report**  
**System Demand Ratios**

	<u>2016</u> <u>Forecasted</u>
1) Average day pumpage (gallons)	21,525,496
2) Maximum day consumption	29,792,000
3) Maximum hour for average day - (line 1 /24 x 2.5)	2,242,239

Ratios

**Base : Maximum Day Ratio**

Base	$\frac{21,525,496}{29,792,000} =$	72.30%
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Maximum day (1.0-base)	=	27.70%
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**Base : Maximum Hour Ratio**

Base	$\frac{896,900}{2,242,239} =$	40.00%
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Maximum hour (1.0-base)	=	60.00%
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**Gainesville Regional Utilities**  
**Water Rate Study Report**  
**Allocation of Operations and Maintenance Expenses to Cost Functions**

Source of Supply Expenses	Forecasted 2016	Allocation						Allocated Cost						
		Demand		Customer Costs				Demand		Customer Costs				
		Base	Max Day	Max Hour (System)	Max Hour (Distribution)	Equivalent Meters	Billing & Collection	Base	Max Day	Max Hour (System)	Max Hour (Distribution)	Equivalent Meters	Billing & Collection	
Purchased Power	\$ 2,559,981	1.000	-	-	-	-	-	\$ 2,559,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials Exp	134,600	0.723	0.277	-	-	-	-	97,316	37,284	-	-	-	-	-
Contract Serv	64,652	0.723	0.277	-	-	-	-	46,743	17,909	-	-	-	-	-
Misc	26,000	0.723	0.277	-	-	-	-	18,798	7,202	-	-	-	-	-
<b>Total Supply Expenses</b>	<b>2,785,233</b>							<b>2,722,838</b>	<b>62,395</b>					
<b>Water Treatment Expenses</b>														
Operations and Labor	1,622,547	0.723	0.277	-	-	-	-	1,173,101	449,446	-	-	-	-	-
Chemicals	1,663,700	1.000	-	-	-	-	-	1,663,700	-	-	-	-	-	-
Materials	218,052	0.723	0.277	-	-	-	-	157,652	60,400	-	-	-	-	-
Contract Serv	65,000	0.723	0.277	-	-	-	-	46,995	18,005	-	-	-	-	-
Rent Expense	40,000	0.723	0.277	-	-	-	-	28,920	11,080	-	-	-	-	-
Purchased Power	-	0.723	0.277	-	-	-	-	-	-	-	-	-	-	-
Misc expense	2,300	0.723	0.277	-	-	-	-	1,663	637	-	-	-	-	-
Regulatory Exp	100	0.723	0.277	-	-	-	-	72	28	-	-	-	-	-
<b>Total Treatment Expenses</b>	<b>3,611,699</b>							<b>3,072,103</b>	<b>539,596</b>					
<b>Transmission and Distribution Expenses</b>														
Operations and Labor	2,023,831	0.510	0.120	0.135	0.135	0.100	-	1,032,154	242,860	273,217	273,217	202,383	-	-
Maint and Labor	-	0.510	0.120	0.135	0.135	0.100	-	-	-	-	-	-	-	-
Materials	220,400	0.510	0.120	0.135	0.135	0.100	-	112,404	26,448	29,754	29,754	22,040	-	-
Contract Services - Mtc	-	0.510	0.120	0.135	0.135	0.100	-	-	-	-	-	-	-	-
Contract Services - Op	-	0.510	0.120	0.135	0.135	0.100	-	-	-	-	-	-	-	-
Rent Expense	-	0.510	0.120	0.135	0.135	0.100	-	-	-	-	-	-	-	-
Insurance	535	0.510	0.120	0.135	0.135	0.100	-	273	64	72	72	54	-	-
Misc Expense - Mtc	283,250	0.510	0.120	0.135	0.135	0.100	-	144,457	33,990	38,239	38,239	28,325	-	-
Misc Expense - Op	-	0.510	0.120	0.135	0.135	0.100	-	-	-	-	-	-	-	-
<b>Total Transmission and Distribution Expenses</b>	<b>2,528,016</b>							<b>1,289,288</b>	<b>303,362</b>	<b>341,282</b>	<b>341,282</b>	<b>252,802</b>		
<b>Administrative Expenses</b>														
Customer Accounts	1,357,568	-	-	-	-	-	1.000	-	-	-	-	-	-	1,357,568
Sales Expense	122,946	-	-	-	-	-	1.000	-	-	-	-	-	-	122,946
Other A&G	4,263,465	0.350	0.150	0.100	0.100	0.150	0.150	1,492,211	639,520	426,347	426,347	639,520	639,520	-
<b>Total Administrative Expenses</b>	<b>5,743,979</b>							<b>1,492,211</b>	<b>639,520</b>	<b>426,347</b>	<b>426,347</b>	<b>639,520</b>	<b>2,120,034</b>	
Total Operations and Maintenance	<b>\$14,668,927</b>							<b>\$ 8,576,440</b>	<b>\$ 1,544,873</b>	<b>\$ 767,629</b>	<b>\$ 767,629</b>	<b>\$ 892,322</b>	<b>\$ 2,120,034</b>	

**Gainesville Regional Utilities**  
**Water Rate Study Report**  
**Allocation of Depreciation Expense to Cost Functions**

Account Number	Account Description	Forecasted 2016 Depreciation	Allocations						Allocated Costs					
			Demand			Customer Costs			Demand			Customer Costs		
			Base	Max Day	Max Hour (System)	Max Hour (Distribution)	Equivalent Meters	Billing & Collection	Base	Max Day	Max Hour (System)	Max Hour (Distribution)	Equivalent Meters	Billing & Collection
310	Land & Land Rights	\$ -	0.723	0.277	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Source of Supply</u>														
311	Generation-Structure&Impr	24,985	0.723	0.277	-	-	-	-	18,064	6,921	-	-	-	-
318	Source of Supply-Wells &	124,719	0.723	0.277	-	-	-	-	90,172	34,547	-	-	-	-
326	Source of Supply-Supply M	17,851	0.723	0.277	-	-	-	-	12,906	4,945	-	-	-	-
<b>Total Source of Supply Plant</b>		167,555							121,142	46,413	-	-	-	-
<u>Pumping Plant</u>														
329	Structures and Improvement	112,567	0.723	0.277	-	-	-	-	81,386	31,181	-	-	-	-
333	Electric Pumping Equipment	670,078	0.723	0.277	-	-	-	-	484,466	185,612	-	-	-	-
334	Pumping Plt-Diesel Pumping	138,536	0.723	0.277	-	-	-	-	100,162	38,374	-	-	-	-
<b>Total Pumping Plant</b>		921,181							666,014	255,167	-	-	-	-
<u>Water Treatment Plant</u>														
337	Land & Land Rights-Ttrmnt	-	0.723	0.277	-	-	-	-	-	-	-	-	-	-
338	Structures and Improvemen	349,384	0.723	0.277	-	-	-	-	252,605	96,779	-	-	-	-
339	Treatment Plant Equipment	489,356	0.723	0.277	-	-	-	-	353,804	135,552	-	-	-	-
<b>Total Water Treatment Plant</b>		838,740							606,409	232,331	-	-	-	-
<u>Transmission and Distribution Plant</u>														
374	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Distr Structures&Improv	789	0.723	0.050	0.227	-	-	-	571	39	179	-	-	-
376	Distribution Plant-Reserv	47,435	0.400	-	0.600	-	-	-	18,974	-	28,461	-	-	-
377	Mains	3,020,812	0.574	0.126	0.060	0.240	-	-	1,733,946	380,622	181,249	724,995	-	-
378	Fire or Force Mains	66,806	0.574	0.126	0.150	0.150	-	-	38,346	8,418	10,021	10,021	-	-
379	Services	434,645	-	-	-	-	1.000	-	-	-	-	-	434,645	-
380	Meters	847,325	-	-	-	-	1.000	-	-	-	-	-	847,325	-
381	Backflow Preventers	96,715	0.723	0.050	0.227	-	-	-	69,925	4,836	21,954	-	-	-
382	Hydrants	240,409	0.723	0.050	0.11	-	0.114	-	173,817	12,020	27,286	-	27,286	-
<b>Total Transmission and Distribution Plant</b>		4,754,936							2,035,579	405,935	269,150	735,016	1,309,256	-
<u>General Plant</u>														
389	Land and Land Rights	-	0.513	0.141	0.040	0.110	0.196	-	-	-	-	-	-	-
390	Structures&Improvements	31,145	0.513	0.141	0.040	0.110	0.196	-	15,983	4,380	1,254	3,426	6,102	-
391	Office Furniture & Equipm	151,164	0.513	0.141	0.040	0.110	0.196	-	77,572	21,260	6,088	16,627	29,617	-
391.1	Computers and Electronics	161,929	0.513	0.141	0.040	0.110	0.196	-	83,096	22,774	6,522	17,811	31,726	-
392	Transportation Equipment	88,519	0.513	0.141	0.040	0.110	0.196	-	45,425	12,450	3,565	9,736	17,343	-
394	Tools Shop &Garage Equip	9,261	0.513	0.141	0.040	0.110	0.196	-	4,752	1,303	373	1,019	1,814	-
395	Laboratory&Testing Equip	4,810	0.513	0.141	0.040	0.110	0.196	-	2,468	677	194	529	942	-
396	Power Operated Equipment	224,843	0.513	0.141	0.040	0.110	0.196	-	115,380	31,623	9,056	24,731	44,053	-
397	Communication Equipment	3,470	0.513	0.141	0.040	0.110	0.196	-	1,780	488	140	382	680	-
398	Miscellaneous Equipment	14,347	0.513	0.141	0.040	0.110	0.196	-	7,362	2,018	578	1,578	2,811	-
<b>Total General Plant</b>		689,488							353,818	96,973	27,770	75,839	135,088	-
<b>Total Depreciation Expense</b>		<b>\$ 7,371,900</b>							<b>\$ 3,782,962</b>	<b>\$ 1,036,819</b>	<b>\$ 296,920</b>	<b>\$ 810,855</b>	<b>\$ 1,444,344</b>	<b>\$ -</b>



**Gainesville Regional Utilities**  
**Water Rate Study Report**  
**Summary of Costs by Function**

Revenue Requirement Component	Allocation Basis	Forecasted 2016	Base	Demand			Customer Costs	
				Max Day	Max Hour (System)	Max Hour (Distribution)	Equivalent Meters	Billing & Collection
Operation and Maintenance Expenses	-	\$ 14,668,927	\$ 8,576,440	\$ 1,544,873	\$ 767,629	\$ 767,629	\$ 892,322	\$ 2,120,034
Depreciation	-	7,371,900	3,782,962	1,036,819	296,920	810,855	1,444,344	-
Return on Rate Base	-	<u>6,857,499</u>	<u>3,518,992</u>	<u>964,471</u>	<u>276,201</u>	<u>754,275</u>	<u>1,343,560</u>	<u>-</u>
Subtotal		28,898,326	15,878,394	3,546,163	1,340,750	2,332,759	3,680,226	2,120,034
Average Allocation Weighting		100.00%	54.95%	12.27%	4.64%	8.07%	12.74%	7.34%
Transfer to the General Fund	Above Allocation	5,602,213	3,078,177	687,457	259,917	452,227	713,446	410,989
Other Revenue - Connection Charges	Above Allocation	(896,835)	(492,773)	(110,052)	(41,609)	(72,395)	(114,213)	(65,793)
Other Revenue - Surcharges	Above Allocation	(2,287,128)	(1,256,679)	(280,657)	(106,112)	(184,624)	(291,268)	(167,788)
Other Revenue - Interest Income	Above Allocation	(165,317)	(90,835)	(20,286)	(7,670)	(13,345)	(21,053)	(12,128)
Other Revenue - BABs Subsidy	Above Allocation	(894,598)	(491,543)	(109,778)	(41,505)	(72,215)	(113,928)	(65,629)
Other Revenue - Service Charges	Above Allocation	(1,282,995)	(704,952)	(157,438)	(59,525)	(103,567)	(163,390)	(94,123)
Other Revenue - Shands/Innovation Square	Above Allocation	<u>(63,975)</u>	<u>(35,152)</u>	<u>(7,851)</u>	<u>(2,968)</u>	<u>(5,164)</u>	<u>(8,147)</u>	<u>(4,693)</u>
Allocated Costs		<u>\$ 31,315,685</u>	<u>\$ 17,206,628</u>	<u>\$ 3,842,802</u>	<u>\$ 1,452,905</u>	<u>\$ 2,527,895</u>	<u>\$ 3,988,078</u>	<u>\$ 2,297,377</u>

**Gainesville Regional Utilities**  
**Water Rate Study Report**  
**Customer Class Allocators**

Customer Class	Annual Volume (1,000 Gallons)	Average Day (1,000 Gallons)	Percent	Max Day Extra Capacity Ratio	Max Day Volume (1,000 Gallons)	Percent	Max Hour Extra Capacity Ratio	Max Hour Volume (1,000 Gallons)	Max Hour System Percent	Max Hour Distribution Percent
Residential	3,497,516	9,580	<b>48.75%</b>	1.01	9,676	<b>44.94%</b>	2.00	798	<b>46.54%</b>	<b>51.59%</b>
Multi-Unit	803,839	2,200	<b>11.20%</b>	1.01	2,222	<b>10.32%</b>	2.00	183	<b>10.69%</b>	<b>11.85%</b>
General Service	1,577,579	4,320	<b>21.98%</b>	0.85	3,672	<b>17.06%</b>	1.65	297	<b>17.31%</b>	<b>19.19%</b>
Residential Irrigation	145,722	400	<b>2.04%</b>	2.90	1,160	<b>5.39%</b>	4.75	79	<b>4.62%</b>	<b>5.12%</b>
General Irrigation	346,943	950	<b>4.83%</b>	2.90	2,755	<b>12.80%</b>	4.75	188	<b>10.96%</b>	<b>12.15%</b>
UF Off Campus	8,000	20	<b>0.10%</b>	0.93	19	<b>0.09%</b>	1.85	2	<b>0.09%</b>	<b>0.10%</b>
UF On Campus	792,000	2,170	<b>11.04%</b>	0.93	2,018	<b>9.37%</b>	1.85	167	<b>9.75%</b>	<b>0.00%</b>
Alachua	4,960	10	<b>0.05%</b>	0.85	9	<b>0.04%</b>	1.65	1	<b>0.04%</b>	<b>0.00%</b>
<b>Total</b>	<b>7,176,559</b>	<b>19,650</b>	<b>100.00%</b>		<b>21,530</b>	<b>100.00%</b>		<b>1,715</b>	<b>100.00%</b>	<b>100.00%</b>

Noncoincident peak day  
(1,000 gallons)  
Coincident peak day  
(1,000 gallons)

41,180 From above  
25,723 From 2.1 System Ratios

**Gainesville Regional Utilities**  
**Water Rate Study Report**  
**Forecasted Meter Counts and Equivalent Meters**

		<u>Meters</u>							
Size	Meters	Residential	Multi-Unit	General Service	Residential Irrigation	General Irrigation	UF Off Campus	UF - On Campus	
5/8	67,000	60,924	486.41	3,059.74	1,680	835	15	-	
3/4	1,825	1,386	98.71	196.33	36	108	-	-	
1	1,511	373	262.54	640.34	5	223	4	1	
1 1/2	739	59	207.59	400.72	-	67	4	1	
2	774	10	228.96	468.17	2	38	11	15	
3	123	-	19.33	98.67	-	3	1	1	
4	-	-	-	-	-	-	-	-	
6	72	-	24.42	38.26	-	-	1	8	
8	17	-	2.04	7.77	-	-	2	4	
10	5	-	-	-	-	-	-	5	
<b>Total</b>	<b>72,066</b>	<b>62,752</b>	<b>1,330</b>	<b>4,910</b>	<b>1,723</b>	<b>1,274</b>	<b>38</b>	<b>35</b>	
<b>Percent of Total</b>		<b>87.10%</b>	<b>1.80%</b>	<b>6.80%</b>	<b>2.40%</b>	<b>1.80%</b>	<b>0.10%</b>	<b>0.00%</b>	
		<u>Equivalent Meters</u>							
Size	Equivalent Meters	Equivalent Meter Ratio	Residential	Multi-Unit	General Service	Residential Irrigation	General Irrigation	UF Off Campus	UF - On Campus
5/8	67,000	1.0	60,924	486	3,060	1,680	835	15	-
3/4	2,009	1.1	1,525	109	216	40	119	-	-
1	2,115	1.4	522	368	896	7	312	6	1
1 1/2	1,331	1.8	106	374	721	-	121	7	2
2	2,247	2.9	30	664	1,358	6	110	32	44
3	1,353	11.0	-	213	1,085	-	33	11	11
4	-	14.0	-	-	-	-	-	-	-
6	1,505	21.0	-	513	803	-	-	21	168
8	487	29.0	-	59	225	-	-	58	116
10	200	40.0	-	-	-	-	-	-	200
<b>Total</b>	<b>78,246</b>		<b>63,107</b>	<b>2,785</b>	<b>8,364</b>	<b>1,733</b>	<b>1,530</b>	<b>150</b>	<b>542</b>
<b>Percent of Total</b>			<b>80.60%</b>	<b>3.60%</b>	<b>10.70%</b>	<b>2.20%</b>	<b>2.00%</b>	<b>0.20%</b>	<b>0.70%</b>

**Gainesville Regional Utilities**  
**Water Rate Study Report**  
**Summary Of Costs by Rate Class**

Allocation

	Forecasted Cost	Res	Multi-Unit	Non Res	Irr - Res	Irr - Non res	UF - off	UF -on	Alachua
Base	\$ 17,206,628	0.4875	0.1120	0.2198	0.0204	0.0483	0.0010	0.1104	0.0005
Max Day	3,842,802	0.4494	0.1032	0.1706	0.0539	0.1280	0.0009	0.0937	0.0004
Max Hour (System)	1,452,905	0.4654	0.1069	0.1731	0.0462	0.1096	0.0009	0.0975	0.0004
Max Hour (Distribution)	2,527,895	0.5159	0.1185	0.1919	0.0512	0.1215	0.0010	0.0000	0.0000
Equivalent Meters	3,988,078	0.8060	0.0360	0.1070	0.0220	0.0200	0.0020	0.0070	0.0000
Billing & Collection	2,297,377	0.8710	0.0180	0.0680	0.0240	0.0180	0.0010	0.0000	0.0000
General Fund Transfer Adjustment	0								
Cost of Service	31,315,685								

Allocated Costs

	Forecasted Cost	Residential	Multi-Unit	General Service	Residential Irrigation	General Irrigation	UF Off Campus	UF On Campus	Alachua
Base	\$ 17,206,628	\$ 8,388,778	\$ 1,926,442	\$ 3,782,831	\$ 350,262	\$ 831,873	\$ 17,513	\$1,900,172	\$ 8,757
Max Day	3,842,802	1,726,994	\$ 396,596	655,400	207,044	491,729	3,320	360,202	1,517
Max Hour (System)	1,452,905	676,189	\$ 155,283	251,559	67,054	159,254	1,306	141,678	582
Max Hour (Distribution)	2,527,895	1,304,193	\$ 299,502	485,192	129,330	307,159	2,519	-	-
Equivalent Meters	3,988,078	3,214,390	\$ 143,571	426,724	87,738	79,762	7,976	27,917	-
Billing & Collection	2,297,377	2,001,014	\$ 41,353	156,222	55,137	41,353	2,297	-	-
General Fund Transfer Adjustment	-	239,531	53,966	102,852	13,214	31,159	(6,249)	(434,709)	236
Cost of Service	31,315,685	17,551,090	3,016,713	5,860,780	909,779	1,942,289	28,682	1,995,260	11,092
Revenue At Present Rates	29,966,068	16,441,070	2,598,540	6,615,745	795,690	1,719,238	25,315	1,761,994	8,477
Difference from Cost of Service	\$ 1,349,617	\$ 1,110,020	\$ 418,173	\$ (754,965)	\$ 114,089	\$ 223,051	\$ 3,367	\$ 233,266	\$ 2,615
Percentage Cost of Service		59.92%	10.30%	20.01%	3.11%	6.63%			0.04%
Allocation of UF Cost of Service Diff	\$ (0)	\$ 141,786	\$ 24,371	\$ 47,346	\$ 7,350	\$ 15,691	\$ (3,367)	\$ (233,266)	\$ 90
Allocated Difference of Cost of Service	\$ 1,349,617	\$ 1,251,807	\$ 442,543	\$ (707,618)	\$ 121,439	\$ 238,741	\$ -	\$ -	\$ 2,705
Percent Difference from Cost of Service	4.50%	7.61%	17.03%	-10.70%	15.26%	13.89%	0.00%	0.00%	31.91%

**Gainesville Regional Utilities**  
**Water Rate Study Report**  
**Rate Design**

Rate Class	Units	Current Rates	Calculated Rates	Residential		Multi-Unit		General Service		Residential Irrigation		General Irrigation		University of Florida		Alachua		
				Current	Cost Based	Current	Cost Based	Current	Cost Based	Current	Cost Based	Current	Cost Based	Current	Cost Based	Current	Cost Based	
<b>Single Family Residential</b>																		
First 6,000 Gallons	2,798,013	1,000 Gallons	\$2.35	3.20	6,575,330	8,953,641												
Next 14,000 Gallons	559,603	1,000 Gallons	\$3.75	4.70	2,098,510	2,630,132												
Over 20,000 Gallons	139,901	1,000 Gallons	\$6.00	7.50	839,404	1,049,255												
Customer Charge:																		
5/8 and 3/4 meter	747,723		9.20	6.69	6,879,053	5,005,362												
1" meter	4,472		9.20	9.37	41,139	41,907												
1.5" meter	706		9.20	12.05	6,496	8,507												
2" meter	123		9.20	19.41	1,128	2,381												
<b>Multi Unit Residential</b>																		
Volume Charge	803,839	1,000 Gallons	\$3.05	3.45			2,451,708	2,773,244										
Customer Charge:																		
5/8 and 3/4 meter	7,021		9.20	6.69			64,597	47,002										
1" meter	3,150		9.20	9.37			28,984	29,526										
1.5" meter	2,491		9.20	12.05			22,918	30,016										
2" meter	2,748		9.20	19.41			25,277	53,337										
3" meter	232		9.20	73.64			2,135	17,084										
6" meter	293		9.20	140.58			2,696	41,199										
8" meter	24		9.20	194.13			225	4,741										
<b>General Service</b>																		
Volume Charge	1,577,579	1,000 Gallons	\$3.85	3.35					6,073,681	5,284,891								
Customer Charge:																		
5/8 and 3/4 meter	39,073		9.20	6.69					359,470	261,559								
1" meter	7,684		9.20	9.37					70,694	72,014								
1.5" meter	4,809		9.20	12.05					44,239	57,941								
2" meter	5,618		9.20	19.41					51,686	109,064								
3" meter	1,184		9.20	73.64					10,893	87,186								
6" meter	459		9.20	140.58					4,224	64,541								
8" meter	93		9.20	194.13					858	18,107								
<b>Residential Irrigation</b>																		
First 15,000 Gallons	119,492	1,000 Gallons	\$3.75	4.75							448,096	567,588						
Over 15,000 Gallons	26,230	1,000 Gallons	\$6.00	7.30							157,380	191,479						
Customer Charge:																		
5/8 and 3/4 meter	20,675	Months									189,446	137,846						
1" meter	20,592		9.20	6.69							552	562						
2" meter	60		9.20	9.37							221	466						
<b>General Irrigation</b>																		
Volume Charge	346,943	1,000 Gallons	\$4.55	5.35									1,578,589	1,856,143				
Customer Charge:																		
5/8 and 3/4 meter	11,316	Months											104,107	75,751				
1" meter	2,676		9.20	9.37									24,619	25,079				
1.5" meter	804		9.20	12.05									7,397	9,688				
2" meter	456		9.20	19.41									4,195	8,852				
3" meter	36		9.20	73.64									331	2,651				
<b>University of Florida</b>																		
Volume On Campus	792,000	1,000 Gallons	\$2.22	2.22										1,758,240	1,758,240			
Customer On Campus:																		
1" meter	12	Months												110	110			
1.5" meter	12		9.20	9.20										110	110			
2" meter	180		9.20	9.20										1,656	1,656			
3" meter	12		9.20	9.20										110	110			
6" meter	96		9.20	9.20										883	883			
8" meter	48		9.20	9.20										442	442			
10" meter	60		9.20	9.20										552	552			
Volume Off Campus	8,000	1,000 Gallons	\$2.64	2.64										21,120	21,120			
Customer Off Campus:																		
5/8 and 3/4 meter	180	Months												1,656	1,656			
1" meter	48		9.20	9.20										442	442			
1.5" meter	48		9.20	9.20										442	442			
2" meter	132		9.20	9.20										1,214	1,214			
3" meter	12		9.20	9.20										110	110			
6" meter	12		9.20	9.20										110	110			
8" meter	24		9.20	9.20										221	221			
<b>City of Alachua</b>																		
Volume Charge	4,960	1,000 Gallons	\$1.62	1.62												8,035	8,035	
Customer Charge:																		
1" meter	24	Months														221	221	
2" meter	12		9.20	9.20												110	110	
8" meter	12		9.20	9.20												110	110	
Volume Revenue					9,513,244	12,633,028	2,451,708	2,773,244	6,073,681	5,284,891	605,476	759,067	1,578,589	1,856,143	1,779,360	1,779,360	8,035	8,035
Customer Revenue					6,927,615	5,058,157	146,832	222,905	542,064	670,412	190,219	138,874	140,649	122,021	8,058	8,058	441	441
Forecasted 2016 Revenues at Cost Based Rates						17,691,185		2,996,149		5,955,303		897,941		1,978,164		1,787,418		8,476

Please Refer to Summary of Significant Assumptions and Summary of Significant Accounting Policies

**Gainesville Regional Utilities**  
**Water Rate Study Report**  
**Connection Charges**

<b>Meter Assembly</b>					
<b>Meter Size</b>	<b>Present Rates</b>	<b>Equivalent Ratios</b>	<b>Meter Capacity</b>	<b>Average Consumption</b>	
5/8"	510	536	427	375	
3/4"	580	590	934	459	
1"	700	750	1,468	1,699	
1 1/2"	2,150	965	4,270	3,809	
2"	2,400	1,555	4,270	8,811	
3"	7,770	5,897	-	16,235	
4"	8,760	7,505	-	33,381	
6"	16,050	11,257	-	9,173	
8"	19,050	15,546	-	155,891	
Forecasted Revenues over 5 Years	2,077,255	2,076,356	2,077,107	2,076,338	

<b>Meter Only</b>					
<b>Meter Size</b>	<b>Present Rates</b>	<b>Equivalent Ratios</b>	<b>Meter Capacity</b>	<b>Average Consumption</b>	
5/8"	250	280	223	196	
3/4"	330	309	489	240	
1"	450	393	768	889	
1 1/2"	1,590	505	2,234	1,993	
2"	1,810	813	2,234	4,610	
3"	-	3,085	-	8,494	
4"	-	3,927	-	17,465	
6"	-	5,890	-	4,799	
8"	-	8,134	-	81,562	
Forecasted Revenues over 5 Years	1,086,810	1,084,912	1,085,368	1,085,657	

<b>Transmission and Distribution</b>					
<b>Meter Size</b>	<b>Present Rates</b>	<b>Equivalent Ratios</b>	<b>Meter Capacity</b>	<b>Average Consumption</b>	
5/8"	420	539	429	377	
3/4"	1,220	593	939	462	
1"	1,340	755	1,476	1,708	
1 1/2"	3,100	970	4,295	3,831	
2"	5,760	1,564	4,295	8,862	
3"	\$5,760 or 1.511 per	5,931	-	16,328	
4"	gallon estimated	7,548	-	33,573	
6"	average daily flow	11,322	-	9,226	
8"		15,635	-	156,786	
Forecasted Revenues over 5 Years	2,089,183	2,088,013	2,087,459	2,087,731	

<b>Water Treatment Plant</b>					
<b>Meter Size</b>	<b>Present Rates</b>	<b>Equivalent Ratios</b>	<b>Meter Capacity</b>	<b>Average Consumption</b>	
5/8"	660	862	687	603	
3/4"	1,920	948	1,502	738	
1"	2,180	1,207	2,360	2,731	
1 1/2"	5,000	1,551	6,866	6,124	
2"	9,960	2,500	6,866	14,167	
3"		9,481	-	26,103	
4"	\$9,960 or 2.253 per	12,067	-	53,672	
6"	gallon estimated	18,100	-	14,749	
8"	average daily flow	24,996	-	250,652	
Forecasted Revenues over 5 Years	3,339,944	3,339,127	3,341,256	3,338,569	

<b>Total (Meter Assembly, T&amp;D, Treatment)</b>					
<b>Meter Size</b>	<b>Present Rates</b>	<b>Equivalent Ratios</b>	<b>Meter Capacity</b>	<b>Average Consumption</b>	
5/8"	1,590	1,937	1,543	1,355	
3/4"	3,720	2,131	3,375	1,659	
1"	4,220	2,712	5,304	6,138	
1 1/2"	10,250	3,486	15,431	13,764	
2"	18,120	5,619	15,431	31,840	
3"	23,490	21,309	-	58,666	
4"	24,480	27,120	-	120,626	
6"	31,770	40,679	-	33,148	
8"	34,770	56,177	-	563,329	
Forecasted Revenues over 5 Years	7,506,383	7,503,495	7,505,822	7,502,638	

Please Refer to Summary of Significant Assumptions and Summary of Significant Accounting Policies

**Gainesville Regional Utilities**  
**Water Rate Study Report**  
**Connection Charge Projects**

Transmission and Distribution Projects Recovered in Connection Charges	2,009	2,010	2,011	2,012	2,013	Total	Allocation to New Customers	Allocated Costs
Pressure Improv Main Ph IV	1,316,983	4,040	4,546			1,325,569	60%	795,341.46
Update System Model	65,108	26,785	7,558	5,715	14,347	119,513	60%	71,707.82
SE 5th St WM					100,222	100,222	60%	60,133.20
Oversizing	94,004	204,636	53,421	57,579	4,541	414,181	100%	414,181.00
NW 3rd PI & 18th St WM Improvements				9,703		9,703	25%	2,425.75
East Gainesville Improvements				48,507	1,837	50,344	25%	12,586.00
Road Improvement Related Projects	21,850	322,258	150,871	111,511	50,809	657,299	25%	164,324.75
NE 19th PI from 9th St to 15th St					67,019	67,019	25%	16,754.75
SE 4th Recons Depot Ave - Williston Rd				14,216	11,929	26,145	25%	6,536.25
Depot Ave Seg 4				57	8,802	8,859	25%	2,214.75
I District*	-	-	-	336,643	393,578	730,221	5.6%	40,892.38
	1,497,945	557,719	216,396	583,931	653,084	3,509,075	Subtotal	1,520,700
							Overhead Rate	21%
							Overhead	319,347
							Total	<u>\$ 1,840,047</u>

Please Refer to Summary of Significant Assumptions and Summary of Significant Accounting Policies

**Gainesville Regional Utilities**  
**Wastewater Rate Study Report**  
**Connection Fees Weighted by Equivalent Ratios**

Forecasted New Customers	Additions	Equivalent Ratios	Equivalent Units	Meter Only Cost	Meter Only Cost per Connection	Meter Assembly Cost	Meter Assembly Cost per Connection	Transmission and Distribution System Cost	and Distribution Cost per Connection	Treatment System Cost	Treatment Cost per Connection
5/8 Inch Meter	3,431	1.00	3,431	1,086,810	\$ 280	2,077,255	\$ 536	2,089,183	\$ 539	3,339,944	\$ 862
3/4 Inch Meter	93	1.10	102		309		590		593		948
1 Inch Meter	83	1.40	117		393		750		755		1,207
1 1/2 Inch Meter	45	1.80	82		505		965		970		1,551
2 Inch Meter	49	2.90	143		813		1,555		1,564		2,500
3 Inch Meter	-	11.00	-		3,085		5,897		5,931		9,481
4 Inch Meter	-	14.00	-		3,927		7,505		7,548		12,067
6 Inch Meter	-	21.00	-		5,890		11,257		11,322		18,100
8 Inch Meter	-	29.00	-		8,134		15,546		15,635		24,996
<b>Total</b>	<b>3,702</b>		<b>3,875</b>								

Please refer to Summary of Significant Assumptions and Summary of Significant Accounting Policies



**Gainesville Regional Utilities**  
**Water Rate Study Report (with Actual GRU Labor Rates & 41% Overhead Applied)**  
**Service Charges and Deposits**

Description	Current	Labor	Travel	Labor	Labor Cost	Vehicle	Vehicle	Vehicle	Equipment	Proposed
	Rate	Hours	Hours	Rates		Hours	Rate	Cost		Rate
Water Turn On	\$ 30.00	0.25	0.30	\$ 27.31	\$ 15.02	0.55	\$ 20.00	\$ 11.00	\$ -	\$ 26.00
Water Turn On with Electric or Gas - Residential or GS Non-Demand	N/A	0.25	0.15	27.31	10.92	0.40	20.00	8.00	-	19.00
Collection Agency Transfer Fee	25%									
Backflow Test Fee	100.00	1.00	0.30	35.37	45.98	1.30	20.00	26.00	-	72.00
Remote Read Meter Installation - Water	100.00	1.25	0.30	35.37	54.82	1.55	20.00	31.00	67.58	153.00
Field Visit	25.00	0.50	0.30	27.31	21.85	0.80	20.00	16.00	-	38.00
Scheduled Meter Reading	20.00	0.25	0.30	22.99	12.64	0.55	20.00	11.00	-	24.00
Meter Reread - Reading Correct	20.00	0.25	0.30	22.99	12.64	0.55	20.00	11.00	-	24.00
Conservation Visit - Customer Failed to Show	20.00	0.50	0.30	27.31	21.85	0.80	20.00	16.00	-	38.00
Delinquent Disconnection - Base Charge	40.00	0.50	0.60	27.31	30.04	1.10	20.00	22.00	-	52.00
Delinquent Disconnection - Water Service Removed Adder	30.00	0.50	-	27.31	13.65	0.50	20.00	10.00	-	24.00
Delinquent Reconnection - After Hours Labor Adder (FST)	40.00	1.70	0.30	43.32	86.65	-	20.00	-	-	87.00
Customer Requested Temporary Meter Disconnection	20.00	0.25	0.30	27.31	15.02	0.55	20.00	11.00	-	26.00
Meter Tampering / Unauthorized Service Investigator	65.00	2.50	0.30	38.55	107.94	0.80	20.00	16.00	-	124.00
Installation and Removal of Meter on Fire Hydrant	92.00	1.75	0.30	35.37	72.50	2.05	20.00	41.00	-	113.00
Temporary Hydrant Meter Deposit	1,130.00									
Water Meter Removal	125.00	2.00	0.30	35.37	81.34	2.30	20.00	46.00	-	127.00
Temporary Water Meter	92.00	1.75	0.30	35.37	72.50	2.05	20.00	41.00	-	113.00
Meter Testing (5/8 - 2" meters)	Various	0.50	0.30	35.37	28.29	0.80	20.00	16.00	-	44.00
Meter Testing (greater than 2" meters)	Various	0.50	0.30	35.37	28.29	0.80	20.00	16.00	-	44.00
Remove & Replace Meter	35.00	0.75	0.30	35.37	37.13	1.05	20.00	21.00	-	58.00
Residential Deposit	35.00									
Returned Payment Fee	Greater of \$20 or 5% of transaction amount									
Late Payment Fee	Greater of \$1 or 1.5% of delinquent balance									
Customer Meter Reading Form	1.00									
Fire Hydrant Damage	Actual cost									
Base Inspection Service Fee	700.00									
Inspection Fee per Linear Foot of Developer Installed Distribution Pipin	2.25									

Assumptions	Pay Rate	Overhead	Loaded
<b>Labor</b>			
Apprentice Field Service Tech (Electric & Water Only)	\$ 19.37	41%	\$ 27.31
Field Service Tech - (Fully-Qualified)	25.08	41%	35.37
Service Operator	25.08	41%	35.37
Meter Reader	16.30	41%	22.99
Revenue Protection Tech	27.34	41%	38.55

<b>Equipment</b>	
ERT Meter	\$20 more than a standard meter
<b>Vehicle</b>	
Pick-Up Truck	\$ 20.00

A 2% increase is included in the Pay Rates (Increase is built into the FY16 budget)

## Gainesville Regional Utilities

### Water Rate Study Report

#### Installation Charges

#### Meter and Service Installation Charge

Meter and Service Lateral Plant in Service	29,990,386	
Equivalent Units	78,246	
Installation Labor	59.22	2 hours at \$29.61 per hour
Cost per Equivalent Unit	442.50	

	Current Rate	Equivalent Units	Calculated Rate
5/8 inch meter with service	510.00	1.00	442.50
3/4 inch meter with service	580.00	1.10	486.75
1 inch meter with service	700.00	1.40	619.50
1 1/2 inch meter with service	2,150.00	1.80	796.50
2 inch meter with service	2,400.00	2.90	1,283.25
3 inch meter with service	7,770.00	11.00	4,867.50
4 inch meter with service	8,760.00	14.00	6,195.00
6 inch meter with service	16,050.00	21.00	9,292.50
8 inch meter with service	19,060.00	29.00	12,832.50
Larger than 8 inch meter with service	Site specific costs	40.00	17,700.00

#### Meter Only Installation Charge

Meter Plant in Service	13,419,464	
Equivalent Units	74,701	
Installation Labor	59.22	2 hours at \$29.61 per hour
Cost per Equivalent Unit	238.86	

	Current Rate	Equivalent Units	Calculated Rate
5/8 inch meter	250.00	1.00	238.86
3/4 inch meter	330.00	1.10	262.75
1 inch meter	450.00	1.40	334.40
1 1/2 inch meter	1,590.00	1.80	429.95
2 inch meter	1,810.00	2.90	692.69

#### Standby Fire Line Installation Charge

Service Lateral Plant in Service	16,570,923	
Equivalent Units	78,246	
Installation Labor	59.22	2 hours at \$29.61 per hour
Cost per Equivalent Unit	271.00	

	Current Rate	Equivalent Units	Calculated Rate
6 inch service	7,300.00	21.00	5,691.00
8 inch service	10,200.00	29.00	7,859.00
Larger than 8 inch service	Site specific costs		Site specific costs

**Gainesville Regional Utilities**  
**Water Rate Study Report**  
**Representative Bills**

Customer	Meter Size	Volume (1,000 gallons)	Volume Rates			Meter Charges			Total Bill			Percent Change
			voiume Bill at Current Rates	voiume Bill at Proposed Rates	Change	Current	Proposed	Change	meter Charge at Current Rates	meter Charge at Proposed Rates	Change	
Small Residential	5/8	3	7.05	9.60	2.55	9.20	6.69	(2.51)	16.25	16.29	0.04	0%
Average Residential	5/8	5	11.75	16.00	4.25	9.20	6.69	(2.51)	20.95	22.69	1.74	8%
Large Residential	5/8	15	47.85	61.50	13.65	9.20	6.69	(2.51)	57.05	68.19	11.14	20%
Large Residential	1	15	47.85	61.50	13.65	9.20	9.37	0.17	57.05	70.87	13.82	24%
Large Residential	1.5	15	47.85	61.50	13.65	9.20	12.05	2.85	57.05	73.55	16.50	29%
Large Residential	2	15	47.85	61.50	13.65	9.20	19.41	10.21	57.05	80.91	23.86	42%
Small Multi- Unit	5/8	3	9.15	10.35	1.20	9.20	6.69	(2.51)	18.35	17.04	(1.31)	-7%
Average Multi Unit	5/8	5	15.25	17.25	2.00	9.20	\$6.69	(2.51)	24.45	23.94	(0.51)	-2%
Large Multi Unit	5/8	15	45.75	51.75	6.00	9.20	\$6.69	(2.51)	54.95	58.44	3.49	6%
Large Multi Unit	1	15	45.75	51.75	6.00	9.20	9.37	0.17	54.95	61.12	6.17	11%
Large Multi Unit	2	15	45.75	51.75	6.00	9.20	19.41	10.21	54.95	71.16	16.21	30%
Large Multi Unit	6	15	45.75	51.75	6.00	9.20	140.58	131.38	54.95	192.33	137.38	250%
Large Multi Unit	8	15	45.75	51.75	6.00	9.20	194.13	184.93	54.95	245.88	190.93	347%
Non-Residential	1	13	50.05	43.55	(6.50)	9.20	9.37	0.17	59.25	52.92	(6.33)	-11%
Non-Residential	2	27	103.95	90.45	(13.50)	9.20	19.41	10.21	113.15	109.86	(3.29)	-3%
Non-Residential	6	81	311.85	271.35	(40.50)	9.20	140.58	131.38	321.05	411.93	90.88	28%
Non-Residential	8	81	311.85	271.35	(40.50)	9.20	194.13	184.93	321.05	465.48	144.43	45%
Average Residential Irrigation	5/8	6	22.50	28.50	6.00	9.20	6.69	(2.51)	31.70	35.19	3.49	11%
Large Residential Irrigation	2	18	74.25	93.15	18.90	9.20	19.41	10.21	83.45	112.56	29.11	35%
Average General Irrigation	5/8	6	27.30	32.10	4.80	9.20	6.69	(2.51)	36.50	38.79	2.29	6%
Large General Irrigation	1.5	18	81.90	96.30	14.40	9.20	12.05	2.85	91.10	108.35	17.25	19%
Large General Irrigation	3	18	81.90	96.30	14.40	9.20	73.64	64.44	91.10	169.94	78.84	87%
Average UF On Campus	2	1,200	2,664.00	2,664.00	-	9.20	9.20	-	2,673.20	2,673.20	-	0%
Average UF Off Campus	5/8	18	47.52	47.52	-	9.20	9.20	-	56.72	56.72	-	0%
City of Alachua	1	413	669.06	669.06	-	9.20	9.20	-	678.26	678.26	-	0%