



Life's Just Better Here

COMMISSION AGENDA REPORT

MEETING DATE: Tuesday, February 10, 2026

From: Carol Conol, Finance Director

Prepared by: Carol Conol, Finance Director

- (a) **Subject: Ordinance No. 2026-002:** *(Finance)*
AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA, AMENDING CHAPTER 20, ARTICLE II, OF THE CITY CODE, "WATER", BY CREATING SECTION 20-54, TO PROVIDE FOR AN ANNUAL PASS-THROUGH ADJUSTMENT TO WATER RATES; AMENDING CHAPTER 20, ARTICLE III OF THE CITY CODE, "SEWER", BY CREATING SECTION 20-78, TO PROVIDE FOR AN ANNUAL PASS-THROUGH ADJUSTMENT TO WASTEWATER RATES; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.
- (b) **City Manager Recommendation:** Approval of Ordinance No. 2026-002 amending Chapter 20 to provide for annual pass-through adjustment to water and wastewater rates.
- (c) **Report In Brief:** The proposed ordinance amends Chapter 20 of the City Code to authorize annual pass-through adjustments to the City's water and wastewater rates. These adjustments allow the City to recover changes in the cost of purchased water and wastewater treatment services in a timely and transparent manner, consistent with the recommendations of the City's recently completed utility rates study.
- (d) **Discussion:**
The City engaged a professional consultant to conduct a comprehensive utility rates study to evaluate the financial sustainability of the City's water and wastewater utility systems. As part of that study, the consultant reviewed the City's reliance on purchased water and wastewater treatment services provided by the City of Fort Lauderdale and identified the need for a formal mechanism to address cost fluctuations outside the City's direct control.

Historically, increases in purchased water and wastewater treatment costs have required periodic, full rate amendments. The consultant determined that this approach can delay cost recovery and place short-term financial pressure on the utility enterprise funds.

The ordinance implements two distinct pass-through mechanisms recommended in the utility rates study:

Purchased Water Pass-Through Adjustment (PWPTA)

The ordinance authorizes the City to calculate and implement a pass-through adjustment to water rates consistent with the effective date of any change in the cost of purchased water billed by the City of Fort Lauderdale. The City may implement adjustments at any time during the fiscal year when material events occur that impact the financial condition of the water utility system, including but not limited to:

- Rate adjustments enacted by the City of Fort Lauderdale;
- Unforeseen surcharges or additional billing adjustments; or
- Other documented changes in billing for large user water services.

Wastewater Treatment Pass-Through Adjustment (WWTPTA)

Similarly, the ordinance authorizes a pass-through adjustment to wastewater rates based on changes in the cost of purchased wastewater treatment services billed by the City of Fort Lauderdale. Adjustments may be implemented during any portion of the fiscal year due to material events affecting the wastewater utility system, including but not limited to:

- Rate adjustments enacted by the City of Fort Lauderdale;
- Unforeseen surcharges or additional billing adjustments; or
- Other documented changes in wastewater service billing.

These pass-through adjustments are limited in scope to the direct recovery of external cost increases and do not constitute discretionary rate increases. The ordinance provides a clear and predictable framework for aligning City utility rates with actual wholesale service costs, improving fiscal stability while maintaining transparency for utility customers.

(e) **Strategic Plan Consistency:** Goal E: Exhibit Fiscal Responsibility

(f) **Concurrences:**

(g) **Fiscal Impact:** Adoption of the ordinance is revenue-neutral in intent. Any pass-through adjustment implemented pursuant to the ordinance is designed solely to recover increased costs charged to the City for purchased water and wastewater treatment services. Failure to adopt the ordinance could result in utility fund deficits if external cost increases are not recovered in a timely manner.

(h) **Alternatives:**

(i) **Attachments:** 1. 2026-002 ORD Code Rewrite Chapter - Purchase Water and Wastewater Pass-through Adjustments
2. Wilton Manors Rate Study Report - Final

ORDINANCE NO. 2026-002

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA, AMENDING CHAPTER 20, ARTICLE II, OF THE CITY CODE, "WATER", BY CREATING SECTION 20-54, TO PROVIDE FOR AN ANNUAL PASS-THROUGH ADJUSTMENT TO WATER RATES; AMENDING CHAPTER 20, ARTICLE III OF THE CITY CODE, "SEWER", BY CREATING SECTION 20-78, TO PROVIDE FOR AN ANNUAL PASS-THROUGH ADJUSTMENT TO WASTEWATER RATES; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, City Staff periodically reviews the Ordinances and ULDRs of the City of Wilton Manors, Florida and makes recommendations to the City Commission to revise its Ordinances and ULDRs; and

WHEREAS, the City purchases water and wastewater services from the City of Fort Lauderdale and is subject to rate adjustments, surcharges, and other billing changes imposed by the City of Fort Lauderdale; and

WHEREAS, the City has retained a professional utility rate consultant to evaluate the City's water and wastewater rate structure and to provide recommendations to ensure the financial stability and sustainability of the City's utility systems; and

WHEREAS, the professional utility rate consultant has recommended that the City implement an annual pass-through adjustment mechanism for water and wastewater rates; and

WHEREAS, the City Staff recommends that the City Commission amend the Code of Ordinances, as more specifically set forth herein; and

WHEREAS, the City Commission of the City of Wilton Manors, Florida deems it to be in the best interests of the public to amend the Code of Ordinances as set forth herein.

1 **NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE**
2 **CITY OF WILTON MANORS, FLORIDA:**

3 **Section 1:** The foregoing “WHEREAS” clauses are hereby ratified as being true and
4 correct and are hereby made a specific part of this Ordinance upon adoption hereof.

5 **Section 2:** Chapter 20, Article II of the Code of Ordinances of the City of Wilton
6 Manors, “Water”, is amended by adding the following Section:

7 **Sec. 20-54. Purchased water pass-through adjustment (PWPTA).**

- 8 (1) The PWPTA is a volumetric charge based on the cost of water purchased by the City from the City of Fort
9 Lauderdale, or any other wholesale provider. The pass-through charge will be applied to all billable potable
10 water consumption beginning October 1, 2026.
- 11 (2) Determination of charge. The City shall calculate the pass-through adjustment and implement any
12 changes in the charge consistent with the effective date of any change in the cost of purchased water as
13 billed by the City of Fort Lauderdale, or any other wholesale provider. The City may implement the pass-
14 through charge during any portion of the fiscal year as a result of material events, which may affect the
15 financial condition of the utility system. Such material events may include, but not be limited to: (i) a rate
16 adjustment enacted by the City of Fort Lauderdale or any other wholesale water supplier; (ii)
17 implementation of an unforeseen surcharge or additional billing adjustment by the City of Fort Lauderdale
18 or any other wholesale supplier.
- 19 (3) The PWPTA shall be calculated in accordance with the following formula:

20
$$PWPTA = (((BC \times M) + (UC \times BU)) \times (1+T)) / WS$$

21 Whereby:

<u>PWPTA</u>	=	<u>The purchased water pass-through charge expressed on a dollars per thousand gallons basis which is to be added to each water consumption block or usage charge that is currently in effect as of the date of the pass-through application.</u>
<u>BC</u>	=	<u>The per unit change in any base costs or charges that are billed by the City of Fort Lauderdale to the City through a large user or similar agreement that is not based on metered water consumption measured at the point of delivery between the City of Fort Lauderdale and the City. This included any surcharges from Fort Lauderdale related to excess flows.</u>
<u>M</u>	=	<u>The number of months in the fiscal year — (12).</u>
<u>UC</u>	=	<u>The per unit change in any usage or volumetric charges that are billed by the City of Fort Lauderdale to the City through a large user or similar agreement that is based on metered water consumption measured at the point(s) of delivery between Fort Lauderdale and the City.</u>
<u>BU</u>	=	<u>The actual billed wastewater usage (consumption) as invoiced by the City of Fort Lauderdale to the City which is increasing the usage or volumetric rates for service that occurred during the City's most recently completed twelve (12) consecutive months expressed in thousands of gallons.</u>
<u>I</u>	=	<u>Any applicable taxes or surcharges which may be imposed upon the City from time to time by jurisdictions having regulatory authority which are directly related to the purchases of water from the City of Fort Lauderdale to the City on a sales-for-resale basis.</u>
<u>WS</u>	=	<u>The actual billed water sales as billed by the City to all classes of customers or users during the City's most recently completed twelve (12) consecutive months expressed in dollars.</u>

Section 3: Chapter 20, Article III of the Code of Ordinances of the City of Wilton

Manors, “Sewers”, is amended by adding the following Section:

Sec. 20-78. Wastewater treatment pass-through adjustment (WWTPTA).

(1) The WWTPA is a volumetric charge based on the cost of wastewater purchased by the City from the City of Fort Lauderdale, or any other wholesale provider. The pass-through charge will be applied to all billable wastewater treated beginning October 1, 2026.

(2) Determination of charge. The City shall calculate the pass-through adjustment and implement any changes in rate consistent with the effective date of any change in the cost of purchased wastewater as billed by the City of Fort Lauderdale, Broward County or any other wholesale wastewater provider. The City may implement any change to the pass-through charge during any portion of the fiscal year as a result of material events, which may affect the financial condition of the wastewater utility system. Such material events may include, but not be limited to: (a) a rate adjustment enacted by the City of Fort Lauderdale, or any other wholesale wastewater provider; or (b) implementation of an unforeseen surcharge or additional billing adjustment by the City of Fort Lauderdale, or any other wholesale wastewater provider.

(3) The WWTPA shall be calculated in accordance with the following formula:

$$\text{WWTPA} = ((\text{BC} \times \text{M}) + (\text{UC} \times \text{BU})) \times (1+\text{T}) / \text{SS}$$

Whereby:

<u>WWTPA</u>	≡	<u>The purchased wastewater pass-through charge expressed on a dollars per thousand gallons basis which is to be added to wastewater usage or flow charge that is currently in effect as of the date of the pass-through application.</u>
<u>BC</u>	≡	<u>The per unit change in any base costs or charges that are billed by the City of Fort Lauderdale to the City through a large user or similar agreement that is not based on metered wastewater flow or any measure of consumption for wastewater delivered to the point of connection. This included any surcharges from Fort Lauderdale related to excess flows.</u>
<u>M</u>	≡	<u>The number of months in the fiscal year — (12).</u>
<u>UC</u>	≡	<u>The per unit change in any usage or volumetric charges that are billed by the City of Fort Lauderdale to the City through a large user or similar agreement that is based on metered wastewater flow or any measure of consumption for wastewater delivered to the point of connection.</u>
<u>BU</u>	≡	<u>The actual billed wastewater usage (consumption) as invoiced by the City of Fort Lauderdale to the City which is increasing the usage or volumetric rates for service that occurred during the City's most recently completed twelve (12) consecutive months expressed in thousands of gallons.</u>
<u>I</u>	≡	<u>Any applicable taxes or surcharges which may be imposed upon the City from time to time by jurisdictions having regulatory authority which are directly related to the receiving wastewater treatment service from the large user wastewater providers to the City on a sales-for-resale basis.</u>
<u>SS</u>	≡	<u>The actual billed wastewater sales as billed by the City to all classes of customers or users during the City's most recently completed twelve (12) consecutive months expressed in dollars.</u>

Section 4. Codification. It is the intention of the City Commission of the City

of Wilton Manors, and it is hereby ordained that the provisions of this Ordinance shall become and

1 be made a part of the Code and Ordinances of the City of Wilton Manors, Florida, and that Sections
2 of this Ordinance maybe renumbered, re-lettered and the word "Ordinance" may be changed to
3 "Section," "Article," or such other word or phrase in order to accomplish such intention.

4 **Section 5:** **Severability.** If any clause, section, or other part of this Ordinance
5 shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such
6 unconstitutional or invalid part shall be considered as eliminated and in no way affecting the
7 validity of the other provisions of this Ordinance.

8 **Section 6:** **Conflicts.** That all Ordinances or parts of Ordinances, Resolutions, or
9 parts of Resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.

10 **Section 7.** **Effective Date.** Except as otherwise provided for herein, this
11 Ordinance shall take effect immediately upon adoption.

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15
16 **THE REMAINDER OF THIS PAGE HAS**
17 **BEEN INTENTIONALLY LEFT BLANK.**
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1 PASSED ON FIRST READING BY THE CITY COMMISSION OF THE CITY OF WILTON
2 MANORS, FLORIDA, THIS _____ DAY OF FEBRUARY, 2026.

3
4 PASSED AND ADOPTED ON SECOND AND FINAL READING BY THE CITY
5 COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA THIS ____ DAY OF
6 _____, 2026.

7
8 CITY OF WILTON MANORS, FLORIDA

9
10
11 By: _____
12 SCOTT NEWTON, MAYOR

13
14 ATTEST: RECORD OF COMMISSION VOTE: 1ST
15 Reading

16
17
18 _____ MAYOR NEWTON _____
19 ELIZABETH VICE MAYOR CAPUTO _____
20 GARCIA-BECKFORD, MMC COMMISSIONER BRACCHI _____
21 CITY CLERK COMMISSIONER D'ARMINIO _____
22 COMMISSIONER ROLLI _____

23
24
25 I HEREBY CERTIFY that I have
26 approved the form of this Ordinance.

27
28 /s/ Kerry L. Ezrol
29 KERRY L. EZROL, ESQ.
30 CITY ATTORNEY

31 RECORD OF COMMISSION VOTE: 2ND
32 Reading

33
34 MAYOR NEWTON _____
35 VICE MAYOR CAPUTO _____
36 COMMISSIONER BRACCHI _____
37 COMMISSIONER D'ARMINIO _____
38 COMMISSIONER ROLLI _____

CITY OF **Wilton Manors**

2025 Water, Wastewater, and Stormwater Rate Study

September 18, 2025



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September 18, 2025

Ms. Carol Conol
Finance Director
City of Wilton Manors
2020 Wilton Drive
Wilton Manors, Florida 33305

Subject: 2025 Water, Wastewater, and Stormwater Rate Study Report

Dear Ms. Conol,

Raftelis Financial Consultants, Inc. (Raftelis) is pleased to provide this Water, Wastewater, and Stormwater Rate Study Report (Report) for the City of Wilton Manors (City) for your consideration. The purpose of the study was to prepare a financial forecast to evaluate the ability of the revenues derived from the water, wastewater, and stormwater enterprises to fully fund the estimated cost of providing service and maintaining a strong fiscal position which promotes rate sustainability over time (referred to as evaluating the “revenue sufficiency” of the rates). Each of these enterprises are established as a separate fund by the City and should recover the respective costs of providing service. The financial forecast reflected in this report is for the period of October 1, 2024 through September 30, 2030.

In our analysis, we have relied upon certain information and data compiled by the City including, but not limited to capital improvement plans, audited annual financial reports and supporting financial information, the adopted annual budgets, periodic reports, financing documents, and other information and data provided. To the extent we have performed our analyses using the data and information obtained from the City and others in the preparation of this report, 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.

We appreciate the opportunity to assist the City with respect to evaluating the rates for service and the development of a financial forecast for the System and would like to thank City staff for the support provided during the course of this study.

Sincerely,
Raftelis Financial Consultants, Inc.

A handwritten signature in blue ink that reads 'Joe Williams'.

Joe Williams
Senior Manager

A handwritten signature in blue ink that reads 'Tristen Townsend'.

Tristen Townsend
Consultant

341 N. Maitland Ave, Suite 300
Maitland, FL 32751
www.raftelis.com

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Executive Summary

Background of the Study

The City of Wilton Manors (City) provides water and wastewater services to approximately 4,350 water customers and 4,150 wastewater customers located within the City limits. The City also operates a drainage (stormwater) utility within the City limits. The City attempts to establish rates that are always sufficient to cover the operating expenses, including large user purchases for water and wastewater treatment from Fort Lauderdale, identified capital expenses, and the maintenance of operating, capital and other reserves as may be necessary based on the strategic plans and objectives of the City (the sum of the funding requirements from rates are generally referred to as the “revenue requirements”). Since the City is embarking on a significant capital improvement plan (CIP) it is prudent to review the rates for the next several years that align with funding this CIP and the associated borrowings that will be required.

General accounting policies and prudent utility management recommend that each department generate revenues (financial resources) at least equal to the costs of providing ongoing service and funding the capital needs identified. The primary source of revenues is through user fees for water and wastewater service. Recognizing that user fees are the primary source of cash inflows to the water, wastewater, and stormwater systems, it is prudent to periodically evaluate the rates for service and the ability to recover the revenue requirements. The ongoing review of rates by management is also considered favorably by the credit rating agencies and debt issuers since it supports the ability to maintain a strong fiscal position through the implementation of an attainable financial plan.

In order to evaluate the financial position of the System and ability of the revenues to fund the revenue requirements (referred to as “revenue sufficiency”), the City engaged Raftelis Financial Consultants, Inc. (Raftelis) to prepare a water, wastewater, and stormwater financial forecast of the operations and funding requirements and to identify proposed rates that would be considered sufficient to fund the requirements. Raftelis has prepared this rate study report to document our analyses, evaluations, findings, conclusions, and recommendations for consideration by the City. Raftelis also created a financial model with the primary purpose to provide the City with a management tool to prepare future revenue requirement/revenue sufficiency analyses in support of its ongoing planning activities. The management tool will allow the City to evaluate the effects of changes in operations and to anticipate future needs which will enhance operation and capital planning and reduce the probability of unplanned rate adjustments. This management tool can be updated periodically to estimate rate/revenue impacts of certain events such as new customer growth, changes in cost of large capital projects, etc. and overall revenue sufficiency over a multi-year period.

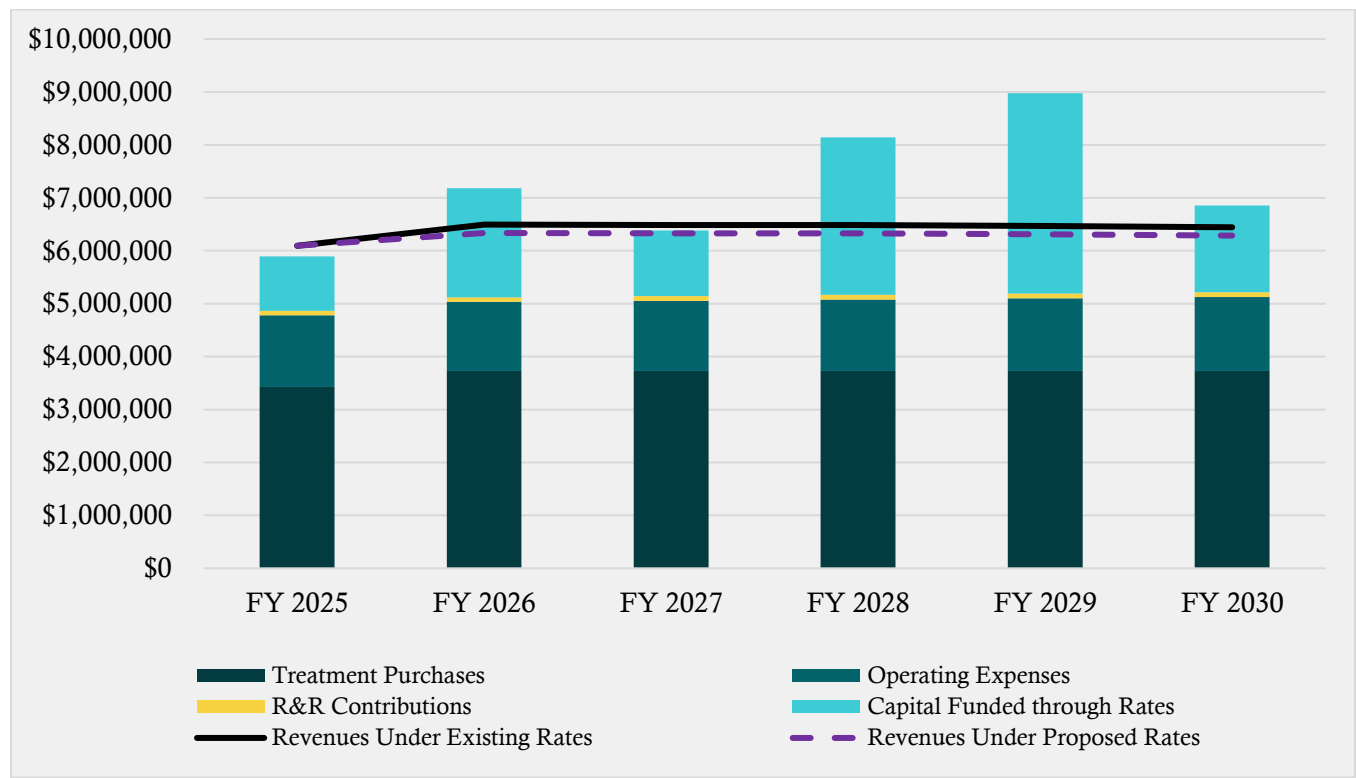
This executive summary provides an overview of the study and includes recommendations for rate adjustments and other policy related items for both immediate and future consideration.

System Overview and Forecast

The City identifies the rate adjustments necessary each year during the budgeting process, which is sufficient when large and one-time capital projects are not prevalent. In light of the City’s current situation, it is necessary to perform a formal rate study to look out several years on the planning horizon to identify the level of rate adjustments that would be necessary to fund the CIP as currently laid out in this report. Regarding the need for increased capital, which is a major issue facing all utilities, the City has identified the need and is currently planning several renewal and replacement capital projects that will require financing and will place increased pressure on rates, specifically for the wastewater and stormwater enterprise funds. These projects will address aging infrastructure, flooding issues on

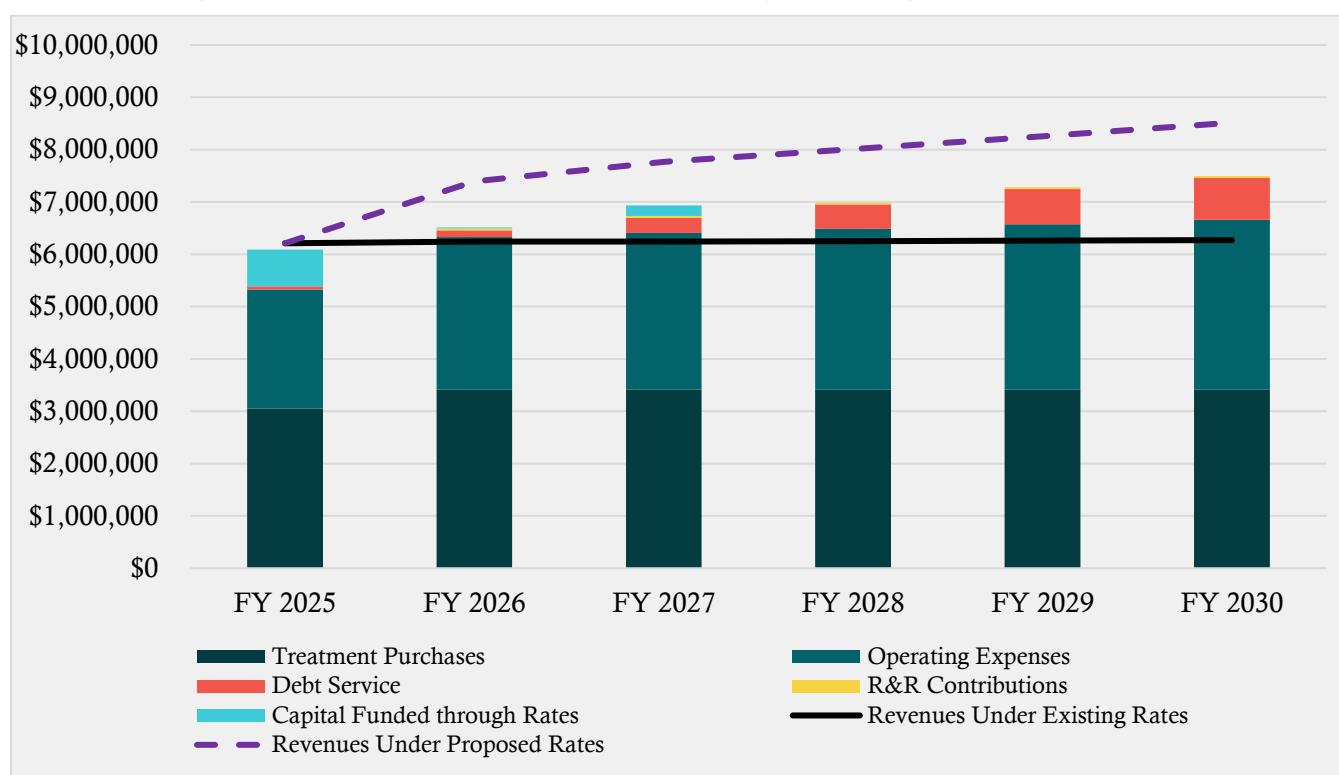
the stormwater system, and certain utility line expansions that will be required to support additional growth and higher densities throughout the City. Figures ES-1 and ES-2 below provides a visual illustration of how the existing rate revenues for the water and wastewater funds compared to the operating requirements identified. The stacked bars represent the various funding requirements and the line represents the revenues generated from existing rates. The existing rates do not include estimates for large user pass-through adjustments.

Figure ES-1: Water Revenue Sufficiency – Existing and Proposed Rates



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Figure ES-2: Wastewater Revenue Sufficiency – Existing and Proposed Rates



As shown on figure ES-1 above, the existing and proposed revenues are generating sufficient funding to cover the operating costs, treatment purchases, and R&R contributions. Additionally, the water system has sufficient cash reserves available to provide adequate funding for the WIFIA related projects. As such, it is anticipated that water can fund 100% of the WIFIA related project costs. On Figure ES-2, the existing wastewater rates are currently operating at a slight surplus, but operating expenses are budgeted to increase in FY 2026 putting pressure on existing rate revenues. Additionally in FY 2026 there is a small additional debt service payment scheduled for interest payments on the WIFIA loan along with continued funding of the City's portion of these capital projects. Based on the large user wastewater treatment purchases increasing for FY 2026, along with continued payment of surcharges to Fort Lauderdale, it is recommended that a rate increase be implemented for sewer rates in FY 2026. The rate revenues are also required to provide adequate funding for the capital improvement plan for renewal and replacement (R&R). To help mitigate additional pressure on the wastewater rates, it is anticipated that 100% of the wastewater WIFIA projects will be funded from WIFIA debt proceeds. Through the WIFIA loan the City is obtaining, there is a requirement that 20% of the project costs be funded through City revenues, which will be met when considering the funding of all water, sewer, and drainage projects. A few key reasons for the rate increases are summarized below:

- The operating costs, including salaries and cost of large user water and wastewater purchases, have been increasing over time, with the wastewater large user purchases increasing significantly due to higher rates imposed by the City of Fort Lauderdale. In FY 2026 the wastewater rate from Fort Lauderdale will be increasing by nearly 13%;
- The City is beginning on projects that will use funding from a loan agreement with the United States Environmental Protection Agency (EPA), through the Water Infrastructure Finance and Innovation Act (WIFIA) program;
- By issuing new debt, the City will need to have adequate rates in place in order to repay the borrowed funds and maintain the required debt service coverage ratios; and

- There is limited growth opportunity for the City’s service areas resulting in more emphasis on annual rate increases to keep pace with the increasing revenue requirements.

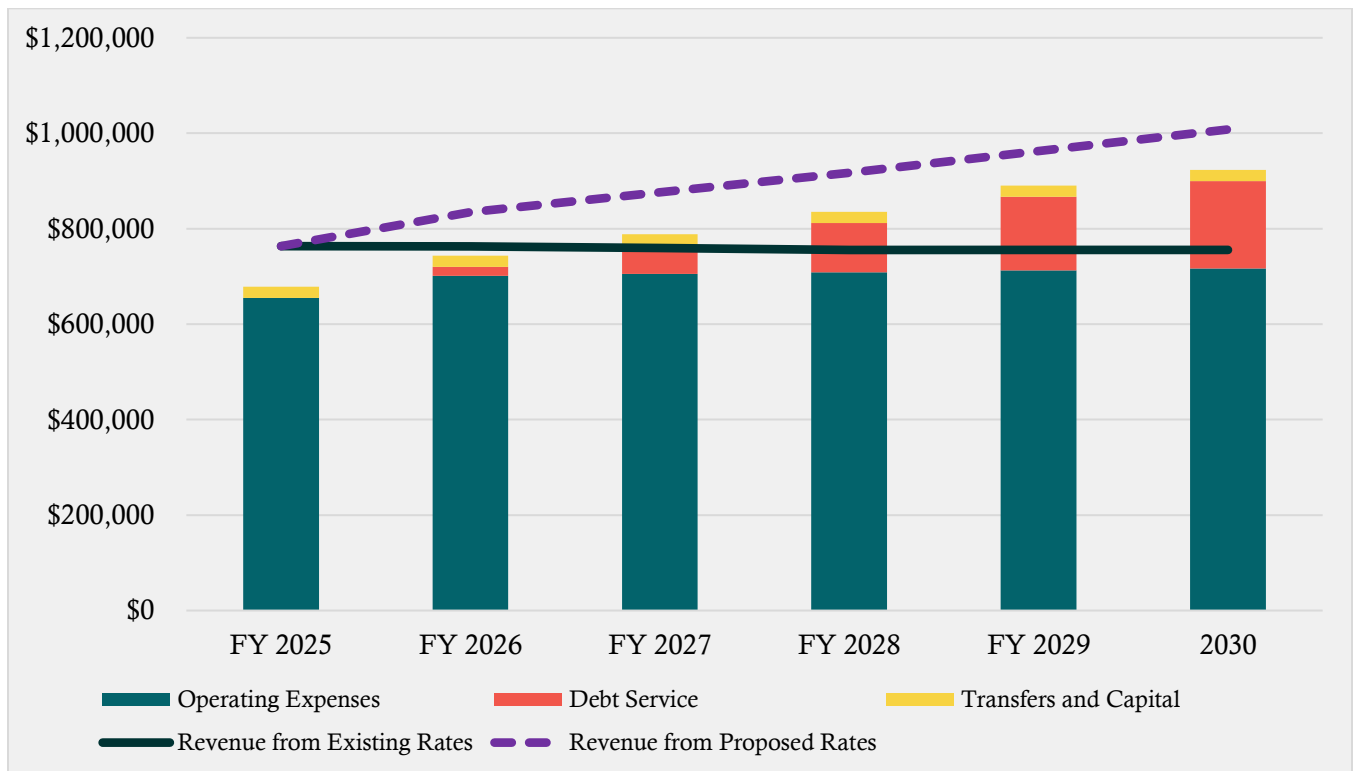
As shown below, certain rate adjustments are recommended and identified for future years in order to generate sufficient revenues each year for the identified operating, capital, debt service, and fund balance requirements. This plan provides for a reduction to the water rates in FY 2026 and keeps those lower rates in place throughout the forecast. As discussed later in this Executive Summary and throughout the report, the rate adjustments identified below are intended to cover the City’s future costs (i.e., staff salaries and benefits, capital expenditures, all other operating expenses excluding future increases in FY 2027 and beyond to Fort Lauderdale large user treatment purchases costs). To cover the Fort Lauderdale large user treatment purchase costs for FY 2027 and beyond, it is recommended the City adopted the Large User Pass-Through.

Table ES-1: Utility Rate Adjustments

Fiscal Year	Water	Wastewater
2026	(2.5%)	18.5%
2027	0.0%	5.0%
2028	0.0%	3.0%
2029	0.0%	3.0%
2030	0.0%	3.0%

Figure ES 2 below provides a visual illustration of the existing and proposed stormwater fee revenues compared to the operating requirements identified. The rate increases identified are programmed to manage rate levels over the next few years, while the City can leverage the existing cash reserves on hand to support the capital program and allow for a phase in of rates.

Figure ES-3: Stormwater Revenue Sufficiency – Existing and Proposed Rates



As shown below, fee adjustments of \$0.50 per month (\$6.00 each year) are being recommended and identified for future years, that will allow the stormwater system to generate sufficient revenues each year to address operating, capital, and fund balance requirements.

Table ES-2: Stormwater Rate Adjustments

Fiscal Year	Stormwater Monthly Rate [1]	Percent Adjustment
2026	\$9.00	9.6%
2027	9.50	5.6%
2028	10.00	5.3%
2029	10.50	5.0%
2030	11.00	4.8%

[1] Rate shown applies to the Single family accounts and per ERU for non-residential accounts. Multi-family single story and multi-family multi-story accounts have factors of 70% and 50% per unit, respectively that apply to the rates shown above.

In addition to the utility rate adjustments, three rate structure modifications have been identified that will improve overall equity of the rate structure and revenues between the various customer classifications. These adjustments are outlined below and discussed in further detail in Section 4.

Rate Structure Adjustments

WATER USAGE RATES

The current rate structure has a tiered consumption rate system for single family residential customers and a uniform consumption rate for the multi-family and commercial customers. The consumption rate for multi-family and commercial customers is currently less than the lowest tiered rate for single family customers (\$7.09 as compared to \$7.31). To provide increased equity between customer class, the multi-family and commercial rate is proposed to be reset to the average rate paid by the single family customer class of \$9.14. After the 2.5% rate reduction to water rates, this updated multi-family and commercial rate will be set at \$8.90.

IRRIGATION USAGE RATES

Similar consideration was given to the irrigation consumption rates as they are currently set below the rates for indoor usage. These rates for outdoor irrigation purposes are going to be set more in line with the irrigation level rates for customers with a single water meter on the property at Block 3 and 4 rates. Additionally, the multi-family and commercial uniform rate will be set to the average of the single family class. The table below presents the existing and proposed consumption rates for irrigation service:

Description	Existing	Proposed [1]
Single Family		
Tier 1 (0 – 30,000 gallons)	\$6.62	\$10.36
Tier 2 (Above 30,000 gallons)	\$8.28	\$13.81
Multi-Family and Commercial	\$6.99	\$10.69

[1] Includes the 2.5% water rate reduction.

SEWER USAGE RATES

The third and final modification considered is to the sewer consumption rates. In this instance the single family consumption rate is slightly lower than the rate for all other customer classes. It is recommended to true up this difference and make the consumption rates uniform for all customer classes moving forwards. The result is an increased consumption rate from \$13.03 to \$13.25 per thousand gallons, before considering the future rate adjustments needed. After considering the 18.5% sewer rate adjustment, this consumption rate will be \$15.70 per thousand gallons.

PURCHASED WATER AND WASTEWATER TREATMENT PASS-THROUGH

Finally, the City should implement an annual pass-through adjustment to its water and wastewater rates. This adjustment will be calculated each year in accordance with the cost adjustments identified by Fort Lauderdale. This report will identify the calculation process for each of the water and wastewater pass-through adjustments with a formulaic approach. The descriptions of the pass-through approach for water and wastewater are provided below and further detailed in Section 3 of this report.

Purchased Water Pass-Through Adjustment (PWPTA)

The City shall calculate the pass-through adjustment and implement any changes in the rate consistent with the effective date of any change in the cost of purchased water as billed by Fort Lauderdale. The City may implement any change to the pass-through charge during any portion of the fiscal year as a result of material events, which may affect the financial condition of the water utility system. Such material events may include, but not be limited to: (i) a rate adjustment enacted by Fort Lauderdale; (ii) implementation of an unforeseen surcharge or additional billing adjustment by Fort Lauderdale; or (iii) other documented charge or change in the billing for large user water services.

Wastewater Treatment Pass-Through Adjustment (WWTPTA)

The City shall calculate the pass-through adjustment and implement any changes in the charge consistent with the effective date of any change in the cost of purchased wastewater as billed by Fort Lauderdale. The City may implement any change to the pass-through charge during any portion of the fiscal year as a result of material events, which may affect the financial condition of the wastewater utility system. Such material events may include, but not be limited to: (a) a rate adjustment enacted by Fort Lauderdale; (b) implementation of an unforeseen surcharge or additional billing adjustment; or (iii) other documented charge or change in the billing for wastewater service.

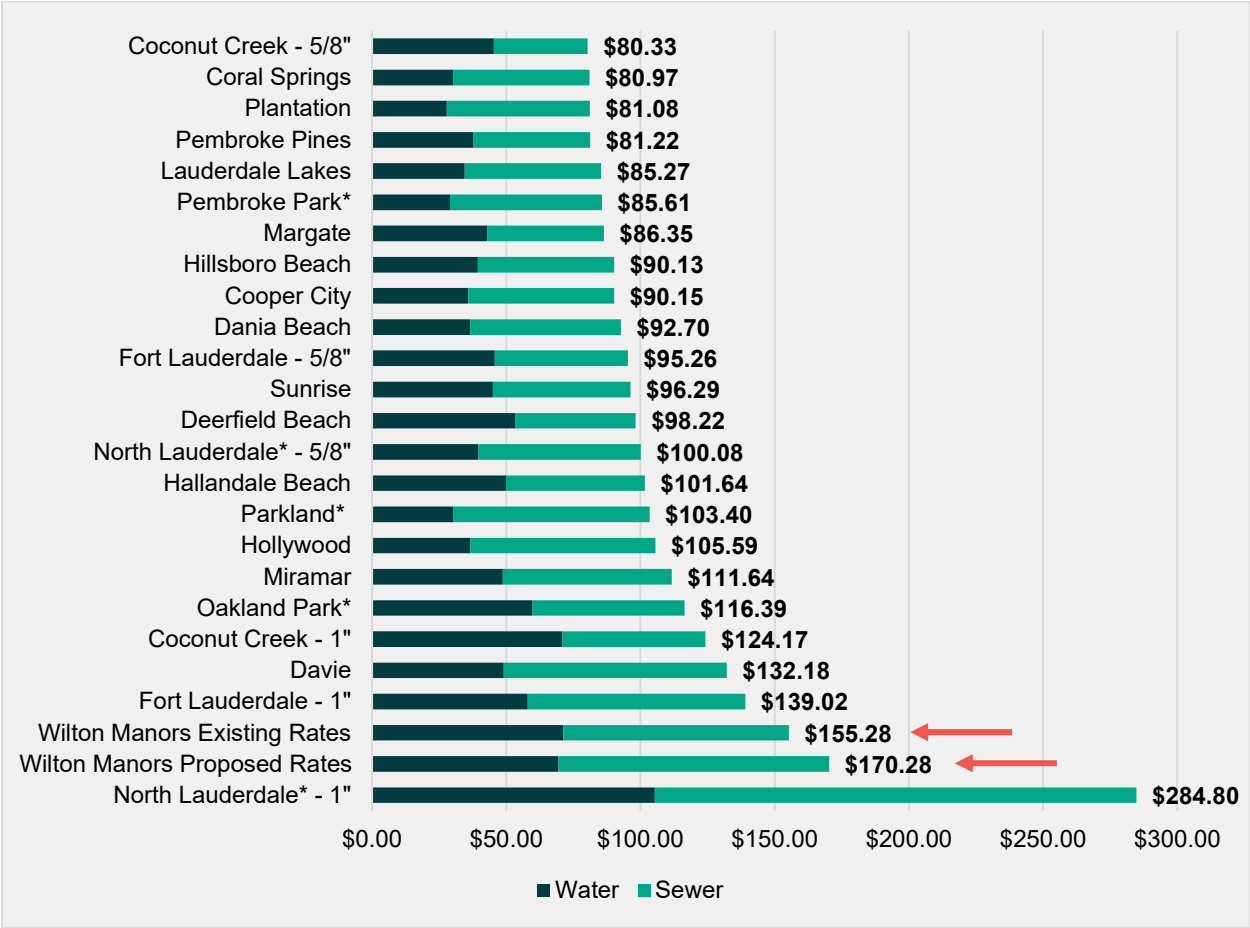
Comparison with Local Utilities

A common analysis reviewed by municipalities is how their rates compare to those of other neighboring utilities. The following figure compares a water bill to other local communities at the typical City water customer usage level of 6,000 gallons per month. When making comparisons of rates between different utilities, several factors may have an effect on the rate levels being charged. These factors may include:

- Size of the system or overall economies with other utility services;
- Level of treatment and effluent disposal methods;
- Wholesale/large-use purchase terms and conditions and capacity utilization;
- Plant age, capacity utilization, grant and other outside funding;
- General fund and administrative fee transfers to municipal and County governments;
- Bond covenants and funding requirements of the rates; and
- Specific rate structure attributes for each customer class and usage level.

As shown on the figure below the City’s rates are on the higher end of the comparison with other neighboring utilities throughout Broward County used for this comparison. The bills shown are for FY 2026 rate levels for other communities, which will likely increase rates in future years to meet increasing operating, capital, and regulatory costs.

Figure ES-4: Local Comparison for Single Family – 5,000 Gallons



Note: Communities labeled with an asterisk denote those that purchase water and/or wastewater treatment services.

Recommendations

Based on the information, analysis, discussions, findings and conclusions included in this Study, it is recommended that:

1. The City adopt the following across-the-board rate adjustments for water and wastewater effective the first full billing period after October 1, 2025 (Fiscal Year 2026) and each fiscal year through 2030. These rate adjustments are designed to be applied uniformly to each service area and each rate component in addition to any large-user pass through adjustments.

Fiscal Year	Water	Wastewater
2026	(2.5%)	18.5%
2027	0.0%	5.0%
2028	0.0%	3.0%
2029	0.0%	3.0%
2030	0.0%	3.0%

2. The City adopted the following stormwater rates effective the first full billing period after October 1, 2025 (Fiscal Year 2026) and each fiscal year through 2030.

Fiscal Year	Stormwater Monthly Rate [1]	Percent Adjustment
2026	\$9.00	9.6%
2027	9.50	5.6%
2028	10.00	5.3%
2029	10.50	5.0%
2030	11.00	4.8%

[1] Rate shown applies to the Single family accounts and per ERU for non-residential accounts. Multi-family single story and multi-family multi-story accounts have factors of 70% and 50% per unit, respectively that apply to the rates shown above.

3. The City should implement the three (3) rate structure adjustments identified for the multi-family and commercial potable water consumption rate, the irrigation consumption rates, and the single family wastewater consumption rates.
4. The new purchased water pass-through adjustment (PWPTA) and wastewater treatment pass-through adjustment (WWTPTA) should be implemented by the City.
5. The City should comply with Chapter 180.136 FS regarding customer notification of any public meeting where rate adjustments will be discussed.

180.136 Water or sewer utilities; notice.—Before a local government water or sewer utility increases any rate, charge, or fee for water or sewer utility service, the utility shall provide notice of the proposed increase to each customer of the utility through the utility’s billing process. The notice shall state the date, time, and place of the meeting of the governing board of the local government at which such increase will be considered. The notice required in this section is in addition to any notice and public meeting requirements for ordinance adoption as provided by general law.

6. Periodic reviews should be conducted of financial conditions to ensure that the recommended rate adjustments are materially meeting the primary objectives of revenue sufficiency, equitable cost recovery, creditworthiness and accumulating reserves for expansion CIP. It is recommended that in two to three years, the City update the financial forecast to validate the rate adjustments needed in future years.

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Section 1. Introduction

Background

The City of Wilton Manors (City) maintains a water utility and a wastewater utility that provides services to approximately 4,350 water customers and 4,150 wastewater customers located within the City limits. The City also operates a drainage utility (Stormwater) within the City limits. Each of the utilities for water, wastewater, and stormwater are established as separate enterprise funds by the City and operate as individual business units. The City has engaged Raftelis Financial Consultants, Inc. (Raftelis) to conduct a rate study to review the sufficiency of the water, wastewater, and stormwater systems' ability to meet financial requirements including operating costs, capital improvements, and reserve fund requirements over the fiscal years 2025 through 2030 (Forecast Period).

Summary of Report

In addition to Section 1, this report is subdivided into four (4) sections. The following is a brief discussion of the remaining sections included in this report:

Section 2. Customer Statistics – This section summarizes historical and projected customers and sales for each system. Projections are primarily based off of recent historical trends and expected future sales with a conservative outlook.

Section 3. Revenue Requirements – This section summarizes the forecast of the operating, capital, and debt service costs, which serves as the basis for establishing the revenue requirements for each system. Also included is a discussion of the assumptions utilized in forecasting the various expenditures.

Section 4. Revenue Sufficiency Analysis – This section provides the future revenue forecast from existing rates based on the projected customers and sales identified in Section 2. Also presented are several rate structure adjustments designed to enhance equitability between the various customers of the water and wastewater utilities. The forecasted revenues are compared to the revenue requirements identified in Section 3 to determine the level of rate adjustments needed. Once the necessary rate adjustments are identified, there is a projection of fund balances and debt service coverage. Additionally, the water, wastewater, and drainage rates for FY 2026 are compared to customer bills with other nearby communities.

Section 5. Findings, Conclusions, and Recommendations – This section identifies the findings, conclusions, and recommendations for the rate study.

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Section 2. Customer Statistics

General

A major component in the determination of sustained revenue sufficiency for water and wastewater service is the development of a forecast of customers and sales. The City provided historical billing statistics for fiscal years (FY) 2023 and 2024 including the number of customers, by class and meter size, and metered monthly usage. The historical customers served and the trends in growth and water use / billed wastewater flow per equivalent residential unit (ERU) provided the basis for the forecast of customers through FY 2030.

Table 1 provides a summary of the FY 2024 customer and sales statistics for the water system which served as the basis for the forecast of the billing determinates for the water system and the corresponding rate revenues.

Table 1: FY 2024 Water Customer Summary

Description	FY 2024
Single Family Residential	
Accounts	3,051
ERUs [1]	3,051
Annual Consumption	195,994
Avg. Monthly Use per ERU [2]	5.4
Multi-Family Residential	
Accounts	321
ERUs [1]	1,237
Annual Consumption	118,259
Avg. Monthly Use per ERU [2]	8.0
Multi-Residential	
Accounts	386
ERUs [1]	389
Annual Consumption	14,069
Avg. Monthly Use per ERU [2]	3.0
Non-Residential	
Accounts	391
ERUs [1]	860
Annual Consumption	75,832
Avg. Monthly Use per ERU [2]	7.3
Single Family Sprinklers	
Accounts	41
ERUs [1]	41
Annual Consumption	5,799
Avg. Monthly Use per ERU [2]	11.8

Description	FY 2024
Multi-Family Sprinklers	
Accounts	44
ERUs [1]	158
Annual Consumption	16,434
Avg. Monthly Use per ERU [2]	8.7
Non-Residential Sprinklers	
Accounts	104
ERUs [1]	243
Annual Consumption	30,537
Avg. Monthly Use per ERU [2]	10.5
Lazy Lake	
Accounts	15
ERUs [1]	15
Annual Consumption	983
Avg. Monthly Use per ERU [2]	5.5
Total Water System	
Accounts	4,353
ERUs [1]	5,994
Annual Consumption	457,907
Avg. Monthly Use per ERU [2]	6.4

[1] The City bills monthly base charges pursuant to the water meter size serving each account. The Equivalent Residential Units (ERU) represent the number of meter equivalent units estimated for each customer class. The meter equivalent factors are based on per meter water use demand information published by the American Water Works Association and used by utilities, including the Florida Public Service Commission, in the establishment of base rates. The meter equivalent factors are based on the size of the meter serving the accounts with the smallest meter, which is a 5/8-inch meter, having a meter equivalent factor of 1.0. The meter equivalent units are based on the number of customers and their corresponding meter size served.

[2] Average consumption per month is calculated by dividing the consumption by the meter equivalencies and then dividing by 12 months. Shown in thousands of gallons.

Table 2 provides a summary of the FY 2024 customer and billed flow statistics for the wastewater system which served as the basis for the forecast of the billing determinates for the wastewater system and the corresponding rate revenues.

Table 2: FY 2024 Wastewater Customer Summary

Description	FY 2024
Single Family Residential	
Accounts	3,051
ERUs [1]	3,051
Annual Consumption	195,174
Avg. Monthly Use per ERU [2]	5.3

Description	FY 2024
Multi-Family Residential	
Accounts	319
ERUs [1]	1,237
Annual Consumption	118,257
Avg. Monthly Use per ERU [2]	8.0
Multi-Residential	
Accounts	386
ERUs [1]	386
Annual Consumption	14,069
Avg. Monthly Use per ERU [2]	3.0
Non-Residential	
Accounts	391
ERUs [1]	860
Annual Consumption	75,832
Avg. Monthly Use per ERU [2]	7.3
Lazy Lake	
Accounts	8
ERUs [1]	8
Annual Consumption	299
Avg. Monthly Use per ERU [2]	3.1
Total Wastewater System	
Accounts	4,155
ERUs [1]	5,542
Annual Consumption	403,631
Avg. Monthly Use per ERU [2]	6.1

[1] The ERUs for wastewater are presented on the same basis as described in Table 1 for the water customer statistics.

[2] Average consumption per month is calculated by dividing the consumption by the meter equivalencies and then dividing by 12 months.

The table below provides a summary of the FY 2024 customer and ERU statistics for the stormwater system which served as the basis of the forecast of the billing determinates for the stormwater system and the corresponding rate revenues.

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Table 3: FY 2024 Stormwater Customer Summary

Description	FY 2024
Single Family Residential	
Units	3,052
ERUs	3,052
Multi-Family – Single Story	
Units	569
ERUs	1,009
Multi-Family – Multi-Story	
Units	132
ERUs	2,995
Commercial	
Units	386
ERUs	2,281
Total Stormwater System	
Units	4,139
ERUs	9,337

Water Customer Statistics

The City categorizes each customer into several classes for billing purposes consisting of: single family residential, multi-family residential, multi-residential, non-residential, single family sprinkler, multi-family sprinkler, non-residential sprinkler, and Lazy Lake. The table below provides the estimated average number of accounts, ERUs, metered consumption and average monthly consumption per ERU by customer classification for FY 2024.

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Table 4: FY 2024 Water Customer Statistics

Description (Meter Size)	Account	ERUs	Consumption (1,000s gallons)	Avg. Consumption per Month
Single Family Residential				
5/8-inch	2,830	2,830	179,355	5.3
1-inch	221	221	16,639	6.3
Subtotal	3,051	3,051	195,994	5.4
Multi-Family Residential				
5/8-inch	138	138	9,764	5.9
1-inch	63	157	10,494	5.6
1.5-inch	51	255	19,574	6.4
2-inch	64	512	52,622	8.6
4-inch	3	75	9,257	10.3
6-inch	2	100	16,548	13.8
Subtotal	321	1,237	118,259	8.0
Multi-Residential				
5/8-inch	384	384	13,961	3.0
1-inch	2	5	108	1.8
Subtotal	386	389	14,069	3.0
Non-Residential				
5/8-inch	247	247	17,369	5.9
1-inch	83	207	15,046	6.1
1.5-inch	33	165	7,585	3.8
2-inch	27	216	31,935	12.3
4-inch	1	25	3,897	13.0
Subtotal	391	860	75,832	7.3
Single Family Sprinklers				
5/8-inch	19	19	2,387	10.5
1-inch	22	22	3,412	12.9
Subtotal	41	41	5,799	11.8
Multi-Family Sprinklers				
5/8-inch	15	15	1,486	8.3
1-inch	14	35	3,498	8.3
1.5-inch	4	20	2,335	9.7
2-inch	11	88	9,115	8.6
Subtotal	44	158	16,434	8.7
Non-Residential Sprinklers				
5/8-inch	46	46	3,909	7.1
1-inch	43	107	8,655	6.7
1.5-inch	10	50	12,642	21.1
2-inch	5	40	5,331	11.1
Subtotal	104	243	30,537	10.5
Lazy Lake				
5/8-inch	11	11	839	6.4
1-inch	4	4	144	3.0
Subtotal	15	15	983	5.5
Total Water System	4,353	5,994	457,907	6.4

As shown above, the City provided retail potable water service to an average of 4,350 accounts representing 5,994 equivalent residential units during FY 2024. Average monthly consumption per meter equivalent for all water system connections is approximately 6,400 gallons.

Wastewater Customer Statistics

The table below provides the estimated average number of accounts, ERUs, billed wastewater flow which is based on the metered water consumption at the customer's premises (referred to as wastewater consumption), and the average monthly billed wastewater flow (consumption) by customer classification and service area for FY 2024:

Table 5: FY 2024 Wastewater Customer Statistics

Description (Meter Size)	Account	ERUs	Consumption (1,000s gallons)	Avg. Consumption per Month
Single Family Residential				
5/8-inch	2,830	2,830	178,840	5.3
1-inch	221	221	16,334	6.2
Subtotal	3,051	3,051	195,174	5.3
Multi-Family Residential				
5/8-inch	135	135	9,726	6.0
1-inch	64	160	10,530	5.5
1.5-inch	51	255	19,574	6.4
2-inch	64	512	52,622	8.6
4-inch	3	75	9,257	10.3
6-inch	2	100	16,548	13.8
Subtotal	319	1,237	118,257	8.0
Multi-Residential				
5/8-inch	386	386	14,069	3.0
Subtotal	386	386	14,069	3.0
Non-Residential				
5/8-inch	247	247	17,369	5.9
1-inch	83	207	15,046	6.1
1.5-inch	33	165	7,585	3.8
2-inch	27	216	31,935	12.3
4-inch	1	25	3,897	13.0
Subtotal	391	860	75,832	7.3
Lazy Lake				
5/8-inch	4	4	155	3.2
1-inch	4	4	144	3.0
Subtotal	8	8	299	3.1
Total Wastewater System	4,155	5,542	403,631	6.1

As shown above, the City currently provides wastewater service to approximately 4,150 accounts. The total average billed wastewater flow or consumption per ERU for wastewater service is 6,100 gallons.

Principal Assumptions and Considerations

Detailed assumptions and projections of water, wastewater, and stormwater customer statistics are provided in Exhibits 4, 5, and 6 at the end of this report. The major assumptions, considerations and analyses that are included in the projection of water, wastewater, and stormwater customer statistics are as follows:

1. The City provided historical customer billing statistics for Fiscal Years 2023 and 2024. The Fiscal Year 2024 customer accounts, ERUs and consumption were used as the basis for future projections.
2. Based on discussions with staff regarding development activity in the City, most new development will be in the form of redevelopment. Therefore, to maintain a conservative outlook for the City, no customer growth for the water, wastewater, and stormwater systems is assumed over the Forecast Period.

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Section 3. Revenue Requirements

General

Utility cash revenue requirements generally defines 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. The sum of these cost components, less any miscellaneous utility revenues, represents the net revenue requirements that must be funded from the utility rates. The revenue requirements for this study are predicated on an analysis of projected water, wastewater, and stormwater costs for the six-year period ending FY 2030. The projected revenue requirements include the various generalized cost components below:

- Operating Expenses: These expenses include the cost of labor and benefits, large user water and wastewater treatment purchases, insurance, electricity, materials, supplies, administration and other items necessary for the operation and maintenance of the System.
- Debt Service: Debt service includes the principal and interest on any outstanding debt obligations payable from the net operating revenues. The sewer system currently has the 2021 Promissory Note (2021 Note) outstanding that was issued to refund the 2011 Utility and Parking System Revenue Note and other outstanding loans of the City. Annual payments are due through FY 2031. The City has secured a Water Infrastructure Finance and Innovation Act (WIFIA) loan, through the United States Environmental Protection Agency (EPA), to provide funding for significant improvements related to water main replacements, wastewater lift stations, wastewater force mains and gravity mains, and various stormwater improvements.
- Other Revenue Requirements: This component of cost includes, among other things, ongoing capital improvements (capital outlay) to be financed from revenues or on a pay-as-you-go basis (i.e., ongoing capital re-investment), contributions to the renewal and replacement fund, and other related expenditures funded from rates.

Principal Assumptions and Considerations

The projected revenue requirements are summarized in this section and are provided in more detail in Exhibits 15, 16, and 17 at the end of this report. The major assumptions, considerations and analyses that are included in the development of the projected revenue requirements are as follows:

1. The City's adopted budgets for water, wastewater and stormwater services for FY 2025 and FY 2026 (the "Budgets") serve as the basis for expenditure projections reflected in the financial forecast. Unless otherwise noted, the underlying assumptions and expenditure amounts included therein are assumed to be reasonable and reflect anticipated operations. Such budgetary amounts were incorporated into the revenue requirement component of the study since it represents the City's most recent projections of the cost to provide service and is also the most recent financial plan as approved by the City Council, except for adjustments and assumptions as noted below.
2. System operating and maintenance expenditures budgeted for FY 2026 are projected for the remaining five years of the Forecast Period (i.e., through FY 2030), after identifying certain adjustments to identify one-

time expenditures or expenditures that are anticipated to change in future budget years by more than typical inflation or customer growth impacts. Schedules providing budget line-item detail of projected operating expenses are shown on Exhibits 1, 2, and 3 at the end of this report. The primary assumptions associated with the projected operating expenses as developed for the Forecast Period are as follows:

- Based on discussions with the City, System salaries and wages were increased above FY 2026 budgeted amounts by 6.0% annually to reflect wage adjustments resulting from promotions and merit increases as well as cost of living adjustments due to inflationary pressures. Insurance expenditures are projected to increase by 5.0% annually.
- The largest annual expenditure incurred by the City is the purchase of water and wastewater from the City of Fort Lauderdale, where the City is classified as a large user. The City provided historical flows and costs associated with the Fort Lauderdale treatment purchases along with the current large user agreements. In 2022, the City entered into a new large user agreement for sewer treatment services. Based on the terms on the new sewer large user agreement, the City is incurring significant annual surcharges for wastewater purchases, in the amount of over \$900,000 annually. Based on discussions with the City this surcharge is anticipated to continue for the foreseeable future. As discussed in Section 2, no customer growth is currently forecast and as such the large user treatment purchases are not anticipated to grow significantly in the future, outside of rate adjustments from Fort Lauderdale. Additionally, with the capital improvement program being implemented by the City over the next four to five years, there should be reduced treatment purchases from Fort Lauderdale. However, the magnitude of these reductions is unknown and has not been factored into this forecast to maintain a conservative outlook. If the reductions do materialize the City should be able to realize a stronger financial position in the water and sewer enterprise funds. As will be discussed in the next subsection, it is recommended that the City adopt a large user pass through provision for both water and wastewater, which will establish a formulaic approach for translating the rate increases from Fort Lauderdale into rate increases for Wilton Manors customers. This formula will provide for a mechanism to generate the additional revenues necessary each year to align with the additional costs that will be paid to Fort Lauderdale. With the implementation of the pass-through adjustment provision it is appropriate to forecast the water and wastewater purchases on a consistent basis after FY 2026. The tables below provide the projected water and wastewater purchases in thousands of gallons with the full forecast provided on Exhibit 14.

Table 6: Projected Water Large User Purchases

Fiscal Year	Projected Gallons Purchased (1,000s)	Water Purchases Projected Cost
FY 2025	505,190	\$3,423,900
FY 2026	505,190	\$3,731,300
FY 2027	505,190	\$3,731,300
FY 2028	505,190	\$3,731,300
FY 2029	505,190	\$3,731,300
FY 2030	505,190	\$3,731,300

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Table 7: Projected Sewer Large User Purchases

Fiscal Year	Projected Gallons Purchased (1,000s)	Sewer Purchases Projected Cost	Projected Surcharges	Total Projected Sewer Charges
FY 2025	776,590	\$2,244,300	\$808,500	\$3,052,800
FY 2026	776,590	\$2,500,600	\$913,500	\$3,414,100
FY 2027	776,590	\$2,710,300	\$913,500	\$3,414,100
FY 2028	776,590	\$2,710,300	\$913,500	\$3,414,100
FY 2029	776,590	\$2,710,300	\$913,500	\$3,414,100
FY 2030	776,590	\$2,710,300	\$913,500	\$3,414,100

- Other operating costs such as operating supplies, professional services, and other ongoing expenses have been increased above the FY 2026 Budget by an inflationary index, which is approximately 2.2% annually. General inflation is usually measured by the CPI-U, which is the Consumer Price Index – All Urban Consumers Report. The Congressional Budget Office (CBO) Economic Projections, from May 2025, forecasts annual CPI-U increases ranging from 2.2% up to 2.4% from 2026 through 2030.
3. Capital improvements are usually larger one-time expenditures related to replacements, renewals, upgrades, or expansions that either add new assets or extend the useful life of existing asset such as water line replacements. In discussions with City staff, the following CIP was developed for the Forecast Period, which will provide for significant investment in the City’s water, wastewater, and stormwater infrastructure. A major funding source for the CIP is the WIFIA loan that requires at least 20% City matching funds. Based on the funding plan identified for the WIFIA related projects, the City will be able to provide for 40% City matching funds, thereby reducing the overall borrowing from WIFIA. The table below identifies the CIP funding sources for the six-year period 2025 through 2030, as derived from Exhibits 12 and 13 that also illustrate the detailed list of projects by year.

Table 8: FY 2025 – FY 2030 Capital Improvement Funding Sources

Description	Water	Wastewater	Stormwater	Total
Rates and Reserves	\$12,726,900	924,500	\$1,313,100	\$14,964,500
WIFIA Loan	0	16,401,800	3,866,500	20,268,300
Grants	0	0	1,250,000	1,250,000
Total	\$12,726,900	\$17,326,300	\$6,429,600	\$36,482,800

4. As shown on Table 8 above, new debt of \$16.4 million for the wastewater utility, and \$3.9 million for the stormwater utility is anticipated to be issued over the next 6-year period to fund certain capital improvements. One WIFIA Loan is anticipated to be issued in FY 2026 for a total of \$20.3 million and the debt service will be apportioned based on the borrowing identified for each system. A debt run for this WIFIA loan has been provided by The City’s Financial Advisor, Ford and Associates, and has been incorporated into the financial forecast.
5. There is currently one outstanding debt obligation with a pledge on the revenues generated by the System. The 2021 Note was issued to refund the 2011 Utility and Parking System Revenue Note and other outstanding loans of the City. The 2011 Utility and Parking System Revenue Note was originally issued to finance the design and construction of a sewer lift station and to develop surface parking facilities; of which the sewer portion accounted for 50% of the total principal. This relative amount of the 2021 Note, which

includes refunding of several loans is allocated to the sewer system and accounts for annual payments of approximately \$33,000 and matures in FY 2031.

6. The System should strive to maintain adequate cash reserves to meet day-to-day funding needs as well as to be able to provide funds to meet any unexpected emergencies requiring immediate financial resources. Based on prudent utility business principles, which are discussed further in Section 4, the equivalent of four months, or 120 days, of operation and maintenance expenses is targeted as the minimum unrestricted operating reserves to be achieved by the water and wastewater system. This amount equates to approximately \$3.8 million over the Forecast Period. For the stormwater system, the minimum target is also 120 days of O&M expenses which equates to approximately \$230,000.
7. The System also collects other operating revenues from miscellaneous charges for specific customer services such as meter installation fees, fire line fees, backflow inspection fees, and other miscellaneous revenues. These miscellaneous revenues are available to reduce the amount of revenue requirements needed to be collected from the monthly user rates.

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Purchased Water and Wastewater Pass-Through Adjustments

Based on the level of recent adjustments that Fort Lauderdale has implemented on its water and wastewater rates, it is recommended that the City consider implementation of an annual pass-through adjustment to its water and wastewater rates. This adjustment will be calculated each year in accordance with the cost adjustments identified by Fort Lauderdale. This report will identify the calculation process for each of the water and wastewater pass-through adjustments with a formulaic approach.

Purchased Water Pass-Through Adjustment (PWPTA)

The City shall calculate the pass-through adjustment and implement any changes in the rate consistent with the effective date of any change in the cost of purchased water as billed by Fort Lauderdale. The City may implement any change to the pass-through charge during any portion of the fiscal year as a result of material events, which may affect the financial condition of the water utility system. Such material events may include, but not be limited to: (i) a rate adjustment enacted by Fort Lauderdale; (ii) implementation of an unforeseen surcharge or additional billing adjustment by Fort Lauderdale; or (iii) other documented charge or change in the billing for large user water services.

The PWPTA shall be calculated in accordance with the following formula:

$$\text{PWPTA} = (((\text{BC} \times \text{M}) + (\text{UC} \times \text{BU})) \times (1+\text{T})) / \text{WS}$$

Whereby:

PWPTA	=	The purchased water pass-through charge expressed on a dollars per thousand gallons basis which is to be added to each water consumption block or usage charge that is currently in effect as of the date of the pass-through application.
BC	=	The per unit change in any base costs or charges that are billed by Fort Lauderdale to the City through a large user or similar agreement that is not based on metered water consumption measured at the point of delivery between Fort Lauderdale and the City. This includes any surcharges from Fort Lauderdale related to excess flows.
M	=	The number of months in the fiscal year — (12).
UC	=	The per unit change in any usage or volumetric charges that are billed by Fort Lauderdale to the City through a large user or similar agreement that is based on metered water consumption measured at the point(s) of delivery between Fort Lauderdale and the City.
BU	=	The actual billed water usage (consumption) as invoiced by Fort Lauderdale to the City which is increasing the usage or volumetric rates for service that occurred during the City's most recently completed 12 consecutive months expressed in thousands of gallons.
T	=	Any applicable taxes or surcharges which may be imposed upon the City from time to time by jurisdictions having regulatory authority which are directly related to the purchases of water from Fort Lauderdale to the City on a sales-for-resale basis.
WS	=	The actual billed water sales as billed by the City to all classes of customers or users during the City's most recently completed 12 consecutive months expressed in dollars.

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Wastewater Treatment Pass-Through Adjustment (WWTPTA)

The City shall calculate the pass-through adjustment and implement any changes in the charge consistent with the effective date of any change in the cost of purchased wastewater as billed by Fort Lauderdale. The City may implement any change to the pass-through charge during any portion of the fiscal year as a result of material events, which may affect the financial condition of the wastewater utility system. Such material events may include, but not be limited to: (a) a rate adjustment enacted by Fort Lauderdale; (b) implementation of an unforeseen surcharge or additional billing adjustment; or (iii) other documented charge or change in the billing for wastewater service.

The WWTPTA shall be calculated in accordance with the following formula:

$$\text{WWTPTA} = ((\text{BC} \times \text{M}) + (\text{UC} \times \text{BU})) \times (1 + \text{T}) / \text{SS}$$

WWTPTA	=	The purchased wastewater pass-through charge expressed on a dollars per thousand gallons basis which is to be added to the wastewater usage or flow charge that is currently in effect as of the date of the pass-through application.
BC	=	The per unit change in any base costs or charges that are billed by Fort Lauderdale to the City through a large user or similar agreement that is not based on metered wastewater flow or any measure of consumption for wastewater delivered to the point of connection. This includes any surcharges from Fort Lauderdale related to excess flows.
M	=	The number of months in the fiscal year — (12).
UC	=	The per unit change in any usage or volumetric charges that are billed by Fort Lauderdale to the City through a large user or similar agreement that is based on metered wastewater flow or any measure of consumption for wastewater delivered to the point of connection.
BU	=	The actual billed wastewater usage (consumption) as invoiced by Fort Lauderdale to the City which is increasing the usage or volumetric rates for service that occurred during the City's most recently completed 12 consecutive months expressed in thousands of gallons.
T	=	Any applicable taxes or surcharges which may be imposed upon the City from time to time by jurisdictions having regulatory authority which are directly related to receiving wastewater treatment service from the large user wastewater providers to the City on a sales-for-resale basis.
SS	=	The actual billed wastewater sales as billed by the City to all classes of customers or users during the City's most recently completed 12 consecutive months expressed in dollars.

Revenue Requirements Summary

The projected net revenue requirements for the water system over the next six-year period, less miscellaneous revenues, are summarized below:

Table 9: Projected Water Net Revenue Requirements

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Operating Expenses	\$4,780,261	\$5,033,526	\$5,055,400	\$5,077,500	\$5,100,400	\$5,123,800
Debt Service	0	0	0	0	0	0
R&R Contribution	85,271	85,271	87,100	89,000	91,000	93,000
Capital Funded by Rates	1,027,900	2,061,500	1,238,300	2,973,600	3,785,100	1,640,500
Gross Revenue Requirements	\$5,893,432	\$7,180,297	\$6,380,800	\$8,140,100	\$8,976,500	\$6,857,300
Miscellaneous Revenues	136,300	137,200	129,600	129,900	112,700	86,900
Net Revenue Requirements	\$5,757,132	\$7,043,097	\$6,251,200	\$8,010,200	\$8,863,800	\$6,770,400

As shown on the table above, the operating expenses and R&R contributions are anticipated to increase each year due to inflationary pressures. The capital funded by rates varies significantly by year depending on the funding needs identified on the CIP and the timing of implementation of the projects.

The projected net revenue requirements for the wastewater system over the next six-year period, less miscellaneous revenues, are summarized below:

Table 10: Projected Wastewater Net Revenue Requirements

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Operating Expenses	\$5,327,800	\$6,328,171	\$6,406,300	\$6,487,700	\$6,572,300	\$6,660,200
Debt Service	59,400	131,045	289,790	463,509	674,899	800,531
R&R Contribution	0	33,300	34,000	34,700	35,500	36,300
Capital Funded by Rates	701,700	19,300	203,500	0	0	0
Gross Revenue Requirements	\$6,088,900	\$6,511,816	\$6,933,590	\$6,985,909	\$7,282,699	\$7,497,031
Miscellaneous Revenues	10,000	900	2,400	11,200	21,800	32,000
Net Revenue Requirements	\$6,078,900	\$6,510,916	\$6,931,190	\$6,974,709	\$7,260,899	\$7,465,031

As shown on Table 10 above, the wastewater net revenue requirements increase over the Forecast Period. Operating expenses allocated to the wastewater system are the largest component of the revenue requirements and can be seen as increasing each year due to inflation. Debt service in FY 2025 is associated with the 2011 Note which matures in FY 2031. Due to the proposed WIFIA loan, the annual debt service starts in FY 2026 with interest-only payments starting at approximately \$78,345 and increasing to \$777,131 by FY 2030. The total debt service payment of \$1,148,581 starts in FY 2031, outside of the Forecast Period.

The projected net revenue requirements for the stormwater system over the next six-year period, less miscellaneous revenues, are summarized below:

Table 11: Projected Stormwater Net Revenue Requirements

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Operating Expenses	\$655,333	\$701,433	\$705,300	\$709,000	\$712,800	\$716,600
Debt Service	0	18,473	59,888	102,995	153,899	183,238
R&R Contribution	23,394	23,394	23,400	23,400	23,400	23,400
Capital Funded by Rates	96,600	502,000	488,500	95,100	100,700	30,200
Gross Revenue Requirements	\$775,327	\$1,245,300	\$1,277,088	\$930,495	\$990,799	\$953,438
Miscellaneous Revenues	20,880	20,550	16,700	12,900	13,000	13,000
Net Revenue Requirements	\$754,447	\$1,224,750	\$1,260,388	\$917,595	\$977,799	\$940,438

As can be seen on the table above, the stormwater net revenue requirements increase over the Forecast Period. Additionally, debt service payments associated with the proposed WIFIA are anticipated to start in FY 2026 at \$18,473 and increase to \$183,238 by FY 2030. The total debt service payment of \$270,822 will start in FY 2031, outside of the Forecast Period due to several years of interest-only payments.

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Section 4. Revenue Sufficiency Analysis

General

The primary mechanism for generating revenues in order to recover the costs of providing water, wastewater, and stormwater services are the adopted user rates, fees, and charges. This section discusses the existing rate structure as well as the recommended rate adjustments over the next six-year period. In addition to the user rates, the System also collects miscellaneous or ancillary charges for specifically requested services.

Existing Rates

The following table presents the water rates in effect as of October 1, 2024:

Table 12: Existing Water Rates Effective October 1, 2024

Description	Amount
Single Family Residential	
Base Charge:	
All Meter Sizes	\$31.62
Usage Charge per 1,000 Gallons	
Block 1: 0 – 3,000 gallons	\$7.31
Block 2: 3,001 – 6,000 gallons	8.86
Block 3: 6,001 – 12,000 gallons	10.63
Block 4: Above 12,000 gallons	14.17
Multi-Family/Commercial	
Base Charge:	
5/8"	\$31.62
1"	79.03
1.5"	158.07
2"	252.91
4"	790.38
6"	1,580.76
8"	2,529.23
Usage Charge per 1,000 Gallons	
All Usage	\$7.09
Lazy Lake	
Base Charge:	
All Meter Sizes	\$31.62
Irrigation	
Usage Charge per 1,000 Gallons	
Single Family Residential:	
Block 1: 0 – 30,000 gallons	\$6.62
Block 2: Above 30,000 gallons	8.28
Multi-Family/Commercial (All Usage)	6.99

Table 13 presents the existing wastewater rates that became effective on October 1, 2024.

Table 13: Existing Wastewater Rates Effective October 1, 2024

Description	Amount
Single Family Residential	
Base Charge:	
All Meter Sizes	\$18.86
Multi-Family/Commercial	
Base Charge:	
5/8"	\$18.89
1"	47.23
1.5"	94.46
2"	151.13
4"	472.29
6"	944.57
8"	1,511.30
Lazy Lake	
Base Charge:	
All Meter Sizes	\$18.86
Usage Charge per 1,000 Gallons	
Single Family Residential:	
Block 1: 0 – 15,000 gallons	\$13.03
Block 2: Above 15,000 gallons	\$0.00
All Other Customers (All Usage)	\$13.25

The following table presents the stormwater rates in effect as of October 1, 2024:

Table 14: Existing Stormwater Rates Effective October 1, 2024

Description	Amount
Single Family Residential per Unit	\$8.21
Multi-Family – Single Story per Unit	5.74
Multi-Family – Multi-Story per Unit	4.11
Commercial per ERU [1]	8.21

[1] Fee determined by multiplying the ERU rate times the impervious area in square feet divided by the ERU factor of 3,460.

Rate Structure Adjustments

Through the course of the study, discussions with staff and a review of the existing rates and structure resulted in the identification of a few opportunities for adjustments to the rate structure that will enhance the equitability between various customers and generate additional revenues. The additional revenues were taken into consideration when identifying the overall rate adjustments necessary.

WATER USAGE RATES

As demonstrated on Table 12, the single family residential customers pay between \$7.31 and \$14.17 per thousand gallons for all consumption. The lowest tier of \$7.31 is for the first 3,000 gallons of consumption each month and typically represents “essential use” that is often difficult to avoid using. Additionally, the multi-family and commercial customers are currently paying \$7.09 per thousand gallons for all monthly consumption, which is lower than the lowest tier for single family customers. A more common and equitable approach for customers classes where a tiered rate structure is not applied, is to apply the average consumption rate. Using the single family class as a baseline, the average consumption rate is calculated to be \$9.14. As such, it is recommended that the multi-family and commercial class be increased from \$7.09 to \$9.14 per thousand gallons. After the 2.5% rate reduction to water rates, this updated multi-family and commercial rate will be set at \$8.90.

IRRIGATION USAGE RATES

Similar consideration was given to the irrigation consumption rates as they are currently set below the rates for indoor usage. The first block for irrigation is \$6.62 per thousand gallons for the first 30,000 gallons of consumption and the second (and highest) tier is \$8.28 per thousand gallons. The rate for all multi-family and commercial consumption through a second irrigation meter is \$6.99 per thousand gallons. The advantage these meters provide to a customer is the avoidance of sewer consumption charges since they are associated with outdoor consumption that does not return to the sewer system. However, with water availability generally becoming more scarce, it is uncommon in the industry to see outdoor irrigation rates set lower than indoor consumption rates. As more water is consumed, the next increments of capacity need to be acquired, which are significantly more expensive than historical capacity. Therefore, encouraging conservation and providing equitable cost recovery from the various customer class is crucial. Using the existing tiered rate structure for single family customers, the rates for Tiers 1 and 2 of irrigation will be set at the rates of Tiers 3 and 4 of the standard potable consumption rates. Additionally, the multi-family and commercial consumption rate will be set as the average paid by the single family class. The table below presents the existing and proposed consumption rates for irrigation service:

Description	Existing	Proposed [1]
Single Family		
Tier 1 (0 – 30,000 gallons)	\$6.62	\$10.36
Tier 2 (Above 30,000 gallons)	\$8.28	\$13.81
Multi-Family and Commercial	\$6.99	\$10.69

[1] Includes the 2.5% water rate reduction.

SEWER USAGE RATES

The third and final modification considered is to the sewer consumption rates. In this instance the single family consumption rate is slightly lower than the rate for all other customer classes. It is recommended to true up this difference and make the consumption rates uniform for all customer classes moving forwards. The result is an increased consumption rate from \$13.03 to \$13.25 per thousand gallons, before considering the future rate adjustments needed. After considering the 18.5% sewer rate adjustment, this consumption rate will be \$15.70 per thousand gallons.

Revenue Sufficiency of Existing Utility Rates

The projection of customers and sales discussed in Section 2 serves as the basis for the water and wastewater revenue calculations. By applying the adopted user rates and charges to the projected customer and sales statistics, the expected rate revenue for each fiscal year is calculated. The water rate revenue surplus/deficiency for the next six-year period under the existing rates is projected as follows:

Table 15: Water Revenue Sufficiency Forecast at Existing Rates

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Net Revenue Requirements	\$5,757,132	\$7,043,097	\$6,251,200	\$8,010,200	\$8,863,800	\$6,770,400
Rate Revenue from Existing Rates [1]	5,957,500	6,357,209	6,357,209	6,357,209	6,357,209	6,357,209
Surplus/(Deficiency)	\$200,368	(\$685,888)	\$106,009	(\$1,652,991)	(\$2,506,591)	(\$413,191)

[1] Detailed water revenue forecast provided on Exhibit 7.

While the table above reflects deficiencies in the revenue forecast for most years, it should be noted that this situation is anticipated to be temporary during the construction period for the WIFIA projects. Additionally, the Water Fund has established a significant cash reserve over the past several years that will be relied upon to provide funding for the WIFIA projects and thereby covering the shortfalls identified above. Additionally, based on the forecast of operating costs, R&R transfers, and capital beyond the WIFIA projects, the water rates are anticipated to produce excess revenues, so a rate decrease is being considered. The City may still implement future water rate adjustments to cover cost increases from Fort Lauderdale through the pass-through mechanism recommended.

The table below provides the wastewater rate revenue surplus/deficiency for the six years of the Forecast Period under the existing rates:

Table 16: Wastewater Revenue Sufficiency Forecast at Existing Rates

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Net Revenue Requirements	\$6,078,900	\$6,510,916	\$6,931,190	\$6,974,709	\$7,260,899	\$7,465,031
Rate Revenue from Existing Rates [1]	6,200,400	6,239,745	6,239,745	6,239,745	6,239,745	6,239,745
Surplus/(Deficiency)	\$121,500	(\$271,171)	(\$691,445)	(\$734,964)	(\$1,021,153)	(\$1,225,285)

[1] Detailed wastewater revenue forecast provided on Exhibit 8.

As shown on Table 16 above, the wastewater rate revenues generated by the existing rates are projected to not be sufficient to fund the identified revenues requirements starting in FY 2026. This is due to a combination of increased costs from Fort Lauderdale, system maintenance requirements, and other operating costs increases. The WIFIA related projects for wastewater are being funded fully from the WIFIA loan and not placing additional short term burdens on the wastewater rates. Finally, the Wastewater Fund does not have sufficient cash reserves to pull from to offset future deficits. Based on the results of the wastewater system financial forecast and revenue sufficiency analysis as documented in this report, Raftelis has identified the necessity for wastewater rate increases.

Table 17 below provides a forecast of the stormwater revenue surplus/deficiency for the Forecast Period under the existing rates.

Table 17: Stormwater Revenue Sufficiency Forecast at Existing Rates

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Net Revenue Requirements	\$754,447	\$1,224,750	\$1,260,388	\$917,595	\$977,799	\$940,438
Rate Revenue from Existing Rates [1]	742,600	742,600	742,600	742,600	742,600	742,600
Surplus/(Deficiency)	(\$11,847)	(\$482,150)	(\$517,788)	(\$174,995)	(\$235,199)	(\$197,838)

[1] Detailed stormwater revenue forecast provided on Exhibit 9.

The deficiency for the stormwater system starts in FY 2027 and grows from approximately \$12,000 to \$198,000 per year in FY 2030. This is due to increased debt service requirements associated with the new proposed WIFIA loan.

Similar to the wastewater system, the stormwater system will also require annual rate adjustments as shown in Table 18 below.

Revenue Sufficiency of Projected Utility Rates

As previously discussed, the existing rates will not be sufficient to support the net revenue requirements forecast. Therefore, rate adjustments will be necessary to some degree and may vary based on inflationary pressures to operating and capital expenditures along with customer usage patterns. The table below summarizes the rate adjustments necessary to meet the projected operating requirements, debt service coverage requirements, capital requirements, and the minimum target for unrestricted operating reserves.

Table 18: Projected Annual Rate Adjustments

Fiscal Year	Water	Wastewater	Stormwater
2026	(2.5%)	18.5%	9.62%
2027	0.0%	5.0%	5.56%
2028	0.0%	3.0%	5.26%
2029	0.0%	3.0%	5.00%
2030	0.0%	3.0%	4.76%

After an initial rate reduction of 2.5%, no rate adjustments have been identified for the water system over the next five years to fund the City's direct operating and capital expenditures. The water rates will likely increase in the future from the large user pass-through procedures recommended. An initial rate increase of 18.5% is identified for the wastewater department. The wastewater department is not in as strong of a financial position as the water system, and significantly more capital improvements have been identified to upgrade and maintain the lift stations and collection system over the next five years. After the initial rate adjustment that helps to provide more sufficient revenues, the future adjustments are in the 3% to 5% range per year. Again, for wastewater these adjustments are prior to implementation of any large user pass-through adjustments for wastewater purchase rate increase from Fort Lauderdale. Based on meeting the future debt service payments along with increased operation expense projections, the stormwater system requires a nearly 10.0% rate adjustment in FY 2026, along with adjustments in future years in the 5% to 5.5% range, equating to \$0.50 per month for each year. Ultimately, the stormwater/drainage monthly rate will be increasing from \$8.21 in FY 2025 to \$11.00 per month in FY 2030. Assuming the rate adjustments are implemented beginning October 1, 2025 and each ensuing October 1, the following tables provide an illustration of the projected revenue sufficiency for each of the systems.

Table 19: Water Revenue Sufficiency Forecast under Projected Rate Adjustments

Description [1]	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Net Revenue Requirements	\$5,757,132	\$7,043,097	\$6,251,200	\$8,010,200	\$8,863,800	\$6,770,400
Rate Revenue from Projected Rates	5,957,500	6,198,309	6,198,309	6,198,309	6,198,309	6,198,309
Surplus/(Deficiency)	\$200,368	(\$844,788)	(\$52,891)	(\$1,811,891)	(\$2,665,491)	(\$572,091)

[1] Detailed six-year water revenue sufficiency forecast provided on Exhibit 15.

Table 20: Wastewater Revenue Sufficiency Forecast under Projected Rate Adjustments

Description [1]	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Net Revenue Requirements	\$6,078,900	\$6,510,916	\$6,931,190	\$6,974,709	\$7,260,899	\$7,465,031
Rate Revenue from Projected Rates	6,200,400	7,394,145	7,763,845	7,996,745	8,236,645	8,483,745
Surplus/(Deficiency)	\$121,500	\$883,229	\$832,655	\$1,022,036	\$975,747	\$1,018,715

[1] Detailed six-year wastewater revenue sufficiency forecast provided on Exhibit 16.

Table 21: Stormwater Revenue Sufficiency Forecast under Projected Rate Adjustments

Description [1]	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Net Revenue Requirements	\$754,447	\$1,224,750	\$1,260,388	\$917,595	\$977,799	\$940,438
Rate Revenue from Projected Rates	742,600	814,056	859,281	904,507	949,732	994,957
Surplus/(Deficiency)	(\$11,847)	(\$410,694)	(\$401,107)	(\$13,088)	(\$28,067)	\$54,519

[1] Detailed six-year stormwater revenue sufficiency forecast provided on Exhibit 17.

Typically loan agreements and bond resolutions require a pledge of system net revenues from water and wastewater for the repayment of debt and include a provision for the minimum debt service coverage threshold. While the WIFIA loan agreement sets the coverage requirement at 120%, it is recommended that the City maintain at least an all-in target of 150% to 170% coverage for future debt service in order to maintain sufficient cash flow to continue executing capital projects and necessary R&R work. As shown on the table below, and detailed in Exhibit 18, with the proposed rate increases the projected debt service coverage exceeds the minimum target each year:

Table 22: Projected Water, Wastewater, and Stormwater Combined Debt Service Coverage

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenue from Projected Rates	\$12,900,500	\$14,406,510	\$14,821,436	\$15,099,561	\$15,384,686	\$15,677,012
Miscellaneous Revenues	167,180	158,650	148,700	154,000	147,500	131,900
Total Revenue	\$13,067,680	\$14,565,160	\$14,970,136	\$15,253,561	\$15,532,186	\$15,808,912
Operating Expenses	10,763,394	12,063,130	12,167,000	12,274,200	12,385,500	12,500,600
Net Revenue	\$2,304,286	\$2,502,030	\$2,803,136	\$2,979,361	\$3,146,686	\$3,308,312
Senior Lien Debt Service	\$59,400	\$149,518	\$349,678	\$566,504	\$828,798	\$983,769
Calculated Senior Coverage (Target 120%) [1]	3879%	1673%	802%	526%	380%	336%
Net Revenue After Payment of Debt	\$2,244,886	\$2,352,513	\$2,453,458	\$2,412,857	\$2,317,889	\$2,324,543

[1] Net Revenue divided by Senior Lien Debt Service payment each year.

Utility Cash Reserves

Days cash on hand or unrestricted reserves as a percentage of operating expenses is a widely used metric in the utility industry, especially by bond rating agencies. Establishing a reserve policy provides a basis for the City to manage variances in revenue and expenses, and cope with potential fiscal emergencies such as revenue shortfalls, asset failure, natural disaster etc. It also provides guidelines for sound financial management with an overall long-range perspective to maintain financial solvency and mitigate financial risks associated with revenue instability, changes in capital costs and emergencies.

Raftelis recommends that the City maintain, at a minimum, four months of operating expenses in unrestricted reserves. The primary purposes include providing working capital to support the operation, maintenance, and administration of the System; and to fund future obligations that are necessary for maintaining reliable infrastructure.

The recommended and achieved unrestricted reserves for water, wastewater, and stormwater are presented below on Tables 23, 24, and 25.

Table 23: Water Utility Unrestricted Reserve Funds

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Beginning Fund Balance	\$10,428,548	\$10,628,916	\$9,784,128	\$9,731,237	\$7,919,346	\$5,253,855
Net Operating Surplus/(Deficit)	200,368	(844,788)	(52,891)	(1,811,891)	(2,665,491)	(572,091)
Ending Balance	\$10,628,916	\$9,784,128	\$9,731,237	\$7,919,346	\$5,253,855	\$4,681,764
<i>Target Minimum (120 Days O&M)</i>	<i>\$1,571,600</i>	<i>\$1,654,900</i>	<i>\$1,662,000</i>	<i>\$1,669,300</i>	<i>\$1,676,800</i>	<i>\$1,684,500</i>

As shown in the table above, the reserve levels are generally maintained in the first three years and then spent down to fund higher levels of capital spending in FYs 2028 – 2030.

Table 24: Wastewater Utility Unrestricted Reserve Funds

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Beginning Fund Balance	(\$1,651,867)	(\$1,530,367)	(\$647,138)	\$185,518	\$1,207,554	\$2,183,301
Net Operating Surplus/(Deficit)	121,500	883,229	832,655	1,022,036	975,747	1,018,715
Ending Balance	(\$1,530,367)	(\$647,138)	\$185,518	\$1,207,554	\$2,183,301	\$3,202,015
<i>Target Minimum (120 Days O&M)</i>	<i>\$1,751,600</i>	<i>\$2,080,500</i>	<i>\$2,106,200</i>	<i>\$2,132,900</i>	<i>\$2,160,800</i>	<i>\$2,189,700</i>

As shown in the table above, the reserve levels grow across the forecast period to establish healthy balances for the system.

Table 25: Stormwater Unrestricted Reserve Funds

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Beginning Fund Balance	\$1,929,797	\$1,917,950	\$1,507,256	\$1,106,150	\$1,093,062	\$1,064,995
Net Operating Surplus	(11,847)	(410,694)	(401,107)	(13,088)	(28,067)	54,519
Capital Funded from Reserves	0	0	0	0	0	0
Ending Balance	\$1,917,950	\$1,507,256	\$1,106,150	\$1,093,062	\$1,064,995	\$1,119,514
<i>Target Minimum (120 Days O&M)</i>	<i>\$215,452</i>	<i>\$230,608</i>	<i>\$231,879</i>	<i>\$233,096</i>	<i>\$234,345</i>	<i>\$235,595</i>

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Section 5. Findings, Conclusions, and Recommendations

Findings

The Utility is currently implementing the CIP from the recently updated the master plan to meet the service requirements of the renewing, updating, and expanding the water, wastewater, and stormwater facilities. Funding of the CIP will require use of future borrowings (the City has obtained a WIFIA loan) to minimize the use of existing utility reserves and to allocate the benefit of the improvements based on the service lives of the improvements to existing and future customers. The existing rate structures provide just and equitable mechanisms to recover costs based on customer characteristics and usage. However, through discussions with City staff, it has been determined that several changes are warranted to promote conservation and increase the equity between customers and customer classes. The projected operating costs reflect reasonable amounts for providing the labor, materials, debt service, R&R, large user treatment purchases, and other requirements for continued excellent service to the community. Due to recent large and disruptive rate increases from the City's provider for treated water and wastewater services, it has been challenging to maintain a strong financial position in certain enterprise funds. Revenue sufficiency projections indicated that the existing rates cannot provide sufficient revenues to meet future operating and CIP requirements.

Conclusions

Based on the findings the Utility needs to: 1) adjust wastewater and stormwater/drainage user rates, fees and charges to meet the revenue requirements and maintain sufficient fund balances; 2) modify the rate structure to increase customer equity; 3) begin implementing projects related to the WIFIA borrowing to improve the water, wastewater, and stormwater systems; and 4) implement pass through provisions to the City's code to provide a formulaic approach for addressing rate adjustments from Fort Lauderdale.

Recommendations

Based on the information, analysis, discussions, findings and conclusions included in this Study, it is recommended that:

1. The City adopt the following across-the-board rate adjustments for water and wastewater effective the first full billing period after October 1, 2025 (Fiscal Year 2026) and each fiscal year through 2030. These rate adjustments are designed to be applied uniformly to each service area and each rate component in addition to any large-user pass through adjustments.

Fiscal Year	Water	Wastewater
2026	(2.5%)	18.5%
2027	0.0%	5.0%
2028	0.0%	3.0%
2029	0.0%	3.0%
2030	0.0%	3.0%

2. The City adopt the following stormwater rates effective the first full billing period after October 1, 2025 (Fiscal Year 2026) and each fiscal year through 2030.

Fiscal Year	Stormwater Monthly Rate [1]	Percent Adjustment
2026	\$9.00	9.6%
2027	9.50	5.6%
2028	10.00	5.3%
2029	10.50	5.0%
2030	11.00	4.8%

3. The City should implement the three (3) rate structure adjustments identified for the multi-family and commercial potable water consumption rate, the irrigation consumption rates, and the single family wastewater consumption rates.
4. The new purchased water pass-through adjustment (PWPTA) and wastewater treatment pass-through adjustment (WWTPTA) should be implemented by the City.
5. The City comply with Chapter 180.136 FS regarding customer notification of any public meeting where rate adjustments will be discussed.

180.136 Water or sewer utilities; notice.—Before a local government water or sewer utility increases any rate, charge, or fee for water or sewer utility service, the utility shall provide notice of the proposed increase to each customer of the utility through the utility’s billing process. The notice shall state the date, time, and place of the meeting of the governing board of the local government at which such increase will be considered. The notice required in this section is in addition to any notice and public meeting requirements for ordinance adoption as provided by general law.

6. Periodic reviews should be conducted of financial conditions to ensure that the recommended rate adjustments are materially meeting the primary objectives of revenue sufficiency, equitable cost recovery, creditworthiness and accumulating reserves for expansion CIP. It is recommended that in two to three years, the City update the financial forecast to validate the rate adjustments needed in future years.

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City of Wilton Manors
2025 Utility Rate Study
Exhibit 1: Water Budget Projections

Code	Description	Escalation Factor	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Dept 5330 - WATER U/B PERSONNEL								
PERSONNEL WAGES								
401-5330-5121.000	Salaries - Full Time	Labor	\$60,439	\$61,190	\$64,900	\$68,800	\$72,900	\$77,300
401-5330-5122.000	Curr Lia-Compensated Abs	Labor	0	0	0	0	0	0
401-5330-5131.000	Salaries - Part-Time	Labor	11,349	8,289	8,800	9,300	9,900	10,500
401-5330-5141.000	Overtime	Labor	750	735	800	800	800	800
PERSONNEL WAGES			\$72,538	\$70,214	\$74,500	\$78,900	\$83,600	\$88,600
PERSONNEL BENEFITS								
401-5330-5211.000	FICA	Labor	\$4,465	\$4,676	\$5,000	\$5,300	\$5,600	\$5,900
401-5330-5211.005	FICA Part-Time	Labor	868	634	700	700	700	700
401-5330-5221.000	Pension - WM	Labor	6,584	5,841	6,200	6,600	7,000	7,400
401-5330-5222.000	Pension - FRS	Labor	9,986	9,807	10,400	11,000	11,700	12,400
401-5330-5224.000	PENSION - GASB 68	Labor	0	0	0	0	0	0
401-5330-5231.000	Life & Health Insurance	Insurance	12,385	12,322	12,900	13,500	14,200	14,900
401-5330-5232.000	Insurance Opt-Out	Insurance	0	588	600	600	600	600
PERSONNEL BENEFITS			\$34,288	\$33,868	\$35,800	\$37,700	\$39,800	\$41,900
O&M Expenses			\$106,826	\$104,082	\$110,300	\$116,600	\$123,400	\$130,500
Total Dept 5330 - WATER U/B PERSONNEL			\$106,826	\$104,082	\$110,300	\$116,600	\$123,400	\$130,500
Dept 5333 - WATER OPERATIONS								
PERSONNEL WAGES								
401-5333-5121.000	Salaries - Full Time	Inflation	\$182,767	\$187,272	\$191,400	\$195,600	\$199,900	\$204,300
401-5333-5122.000	Curr Lia-Compensated Abs	Inflation	0	0	0	0	0	0
401-5333-5141.000	Overtime	Inflation	5,500	7,448	7,600	7,800	8,000	8,200
401-5333-5154.000	Duty Pay	Inflation	2,080	2,038	2,100	2,100	2,100	2,100
401-5333-5232.000	Insurance Opt-Out	Inflation	0	0	0	0	0	0
PERSONNEL WAGES			\$190,347	\$196,758	\$201,100	\$205,500	\$210,000	\$214,600
PERSONNEL BENEFITS								
401-5333-5151.000	Cellular Phone Stipend	Inflation	\$840	\$1,081	\$1,100	\$1,100	\$1,100	\$1,100
401-5333-5211.000	FICA	Inflation	13,450	14,487	14,800	15,100	15,400	15,700
401-5333-5221.000	Pension - WM	Inflation	17,142	16,524	16,900	17,300	17,700	18,100
401-5333-5222.000	Pension - FRS	Inflation	40,123	39,341	40,200	41,100	42,000	42,900
401-5333-5231.000	Life & Health Insurance	Inflation	35,453	36,058	36,900	37,700	38,500	39,300
401-5333-5232.000	Insurance Opt-Out	Inflation	0	0	0	0	0	0
401-5333-5260.000	Other Post Employment Benefits (OPEB)	Inflation	0	0	0	0	0	0
PERSONNEL BENEFITS			\$107,008	\$107,491	\$109,900	\$112,300	\$114,700	\$117,100
OPERATING EXPENDITURES								
401-5333-5311.000	Professional Services	Inflation	\$0	\$31,360	\$32,000	\$32,700	\$33,400	\$34,100
401-5333-5312.000	Legal Services - City Attorney	Inflation	3,000	2,940	3,000	3,100	3,200	3,300
401-5333-5321.000	Audit & Accounting	Inflation	13,200	13,348	13,600	13,900	14,200	14,500
401-5333-5341.000	Contractual Services	Inflation	75,500	85,505	87,400	89,300	91,300	93,300
401-5333-5401.000	Meetings & Conferences	Inflation	2,400	1,960	2,000	2,000	2,000	2,000
401-5333-5411.000	Telephone	Inflation	2,554	0	0	0	0	0
401-5333-5412.000	Postage	Inflation	10,113	10,045	10,300	10,500	10,700	10,900
401-5333-5431.002	Utilities - Water & Sewer	Inflation	6,405	10,416	10,600	10,800	11,000	11,200
401-5333-5432.000	Water Purchases	Calculated	3,423,900	3,731,300	3,731,300	3,731,300	3,731,300	3,731,300
401-5333-5451.000	Insurance	Inflation	40,119	33,538	34,300	35,100	35,900	36,700
401-5333-5462.000	Equipment Maint-Repair	Inflation	9,100	8,918	9,100	9,300	9,500	9,700
401-5333-5463.000	Vehicle Maint-Repair	Inflation	12,800	12,544	12,800	13,100	13,400	13,700
401-5333-5464.000	Vehicle Operation - Fuel	Inflation	1,749	1,365	1,400	1,400	1,400	1,400
401-5333-5465.000	Copy Machine	Inflation	350	560	600	600	600	600
401-5333-5466.000	Building Maintenance	Inflation	5,400	8,967	9,200	9,400	9,600	9,800
401-5333-5469.000	System Maintenance	Inflation	100,000	117,600	120,200	122,800	125,500	128,300
401-5333-5471.000	Printing & Binding	Inflation	1,000	1,176	1,200	1,200	1,200	1,200
401-5333-5490.007	Software Licenses & Renewals	Inflation	8,752	10,564	10,800	11,000	11,200	11,400
401-5333-5491.000	City Hall Indirect Chgs	Constant	599,704	484,934	484,900	484,900	484,900	484,900
401-5333-5511.000	Office Supplies	Inflation	4,500	4,410	4,500	4,600	4,700	4,800
401-5333-5521.000	Operating Supplies	Inflation	7,000	6,860	7,000	7,200	7,400	7,600
401-5333-5524.000	Uniforms & Clothing	Inflation	2,100	2,058	2,100	2,100	2,100	2,100
401-5333-5541.000	Subs, Memberships, Dues	Inflation	1,925	1,887	1,900	1,900	1,900	1,900
401-5333-5542.000	Training/Education	Inflation	3,000	2,940	3,000	3,100	3,200	3,300
401-5333-5951.000	Contingencies	Inflation	41,509	40,000	40,900	41,800	42,700	43,600
401-5333-5991.000	Contingency - Fund Balance	Inflation	0	0	0	0	0	0
OPERATING EXPENDITURES			\$4,376,080	\$4,625,195	\$4,634,100	\$4,643,100	\$4,652,300	\$4,661,600
O&M Expenses			\$4,673,435	\$4,929,444	\$4,945,100	\$4,960,900	\$4,977,000	\$4,993,300
CAPITAL								
401-5333-5690.000	Contribution To Capital Replacement Plan	Inflation	\$85,271	\$85,271	\$87,100	\$89,000	\$91,000	\$93,000
401-5333-5955.000	Current Year Capital Expenditure [1]	Inflation	0	0	0	0	0	0
401-5333-5955.001	Current Yr Capital Exp - Contra Account [1]	Inflation	0	0	0	0	0	0
CAPITAL			\$85,271	\$85,271	\$87,100	\$89,000	\$91,000	\$93,000

**City of Wilton Manors
2025 Utility Rate Study
Exhibit 1: Water Budget Projections**

Code	Description	Escalation Factor	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Total Dept 5333 - WATER OPERATIONS			\$4,758,706	\$5,014,715	\$5,032,200	\$5,049,900	\$5,068,000	\$5,086,300
Total O&M			\$4,780,261	\$5,033,526	\$5,055,400	\$5,077,500	\$5,100,400	\$5,123,800
Total Capital			85,271	85,271	87,100	89,000	91,000	93,000
Total Depreciation			0	0	0	0	0	0
Total Debt			0	0	0	0	0	0
Interfund Transfers			0	0	0	0	0	0
TOTAL EXPENDITURES			\$4,865,532	\$5,118,797	\$5,142,500	\$5,166,500	\$5,191,400	\$5,216,800

Footnotes:

[1] Current year capital expenditures have been adjusted out of the operating budget and are reflected in the capital improvement plan.

City of Wilton Manors
2025 Utility Rate Study
Exhibit 2: Wastewater Budget Projections

Code	Description	Escalation Factor	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Dept 5331 - SEWER U/B PERSONNEL								
PERSONNEL WAGES								
402-5331-5121.000	Salaries - Full Time	Labor	\$60,400	\$60,900	\$64,600	\$68,500	\$72,600	\$77,000
402-5331-5122.000	Curr Lia-Compensated Abs	Labor	0	0	0	0	0	0
402-5331-5131.000	Salaries - Part-Time	Labor	11,300	8,300	8,800	9,300	9,900	10,500
402-5331-5141.000	Overtime	Labor	800	700	700	700	700	700
PERSONNEL WAGES			\$72,500	\$69,900	\$74,100	\$78,500	\$83,200	\$88,200
PERSONNEL BENEFITS								
402-5331-5211.000	FICA	Labor	\$4,500	\$4,700	\$5,000	\$5,300	\$5,600	\$5,900
402-5331-5211.005	FICA Part-Time	Labor	900	600	\$600	\$600	\$600	\$600
402-5331-5221.000	Pension - WM	Labor	6,600	5,900	6,300	6,700	7,100	7,500
402-5331-5222.000	Pension - FRS	Labor	10,000	9,800	10,400	11,000	11,700	12,400
402-5331-5231.000	Life & Health Insurance	Insurance	12,400	12,900	13,500	14,200	14,900	15,600
402-5331-5232.000	Insurance Opt-Out	Insurance	0	0	0	0	0	0
PERSONNEL BENEFITS			\$34,400	\$33,900	\$35,800	\$37,800	\$39,900	\$42,000
O&M Expenses			\$106,900	\$103,800	\$109,900	\$116,300	\$123,100	\$130,200
Total Dept 5331 - SEWER U/B PERSONNEL			\$106,900	\$103,800	\$109,900	\$116,300	\$123,100	\$130,200
Dept 5332 - SEWER OPERATIONS								
PERSONNEL WAGES								
402-5332-5121.000	Salaries - Full Time	Labor	\$300,600	\$303,600	\$321,800	\$341,100	\$361,600	\$383,300
402-5332-5122.000	Curr Lia-Compensated Abs	Labor	0	0	0	0	0	0
402-5332-5141.000	Overtime	Labor	16,500	12,000	12,700	13,500	14,300	15,200
402-5332-5154.000	Duty Pay	Labor	6,200	6,100	6,500	6,900	7,300	7,700
PERSONNEL WAGES			\$323,300	\$321,700	\$341,000	\$361,500	\$383,200	\$406,200
PERSONNEL BENEFITS								
402-5332-5151.000	Cellular Phone Stipend	Labor	\$1,500	\$2,000	\$2,100	\$2,200	\$2,300	\$2,400
402-5332-5211.000	FICA	Labor	22,100	23,700	25,100	26,600	28,200	29,900
402-5332-5221.000	Pension - WM	Labor	28,200	26,600	28,200	29,900	31,700	33,600
402-5332-5222.000	Pension - FRS	Labor	58,200	55,700	59,000	62,500	66,300	70,300
402-5332-5224.000	PENSION - GASB 68	Labor	0	0	0	0	0	0
402-5332-5231.000	Life & Health Insurance	Insurance	76,200	78,000	81,900	86,000	90,300	94,800
402-5332-5232.000	Insurance Opt-Out	Insurance	0	0	0	0	0	0
402-5332-5260.000	Other Post Employment Benefits (OPEB)	Insurance	0	0	0	0	0	0
PERSONNEL BENEFITS			\$186,200	\$186,000	\$196,300	\$207,200	\$218,800	\$231,000
OPERATING EXPENDITURES								
402-5332-5311.000	Professional Services	Inflation	\$2,500	\$2,450	\$2,500	\$2,600	\$2,700	\$2,800
402-5332-5312.000	Legal Services - City Attorney	Inflation	3,000	2,940	3,000	3,100	3,200	3,300
402-5332-5321.000	Audit & Accounting	Inflation	13,200	13,348	13,600	13,900	14,200	14,500
402-5332-5341.000	Contractual Services	Inflation	8,800	9,433	9,600	9,800	10,000	10,200
402-5332-5342.000	Contractual - Waste Water	Calculated	2,244,300	2,500,600	2,500,600	2,500,600	2,500,600	2,500,600
402-5332-5345.000	Contractual Waste Water - Surcharge	Calculated	808,500	913,500	913,500	913,500	913,500	913,500
402-5332-5401.000	Meetings & Conferences	Inflation	1,200	1,200	1,200	1,200	1,200	1,200
402-5332-5411.000	Telephone	Inflation	2,500	0	0	0	0	0
402-5332-5412.000	Postage	Inflation	8,400	8,300	8,500	8,700	8,900	9,100
402-5332-5431.001	Utilities - Electricity	Inflation	75,900	78,900	80,600	82,400	84,200	86,100
402-5332-5431.002	Utilities - Water & Sewer	Inflation	6,400	10,400	10,600	10,800	11,000	11,200
402-5332-5451.000	Insurance	Insurance	60,500	49,800	52,300	54,900	57,600	60,500
402-5332-5462.000	Equipment Maint-Repair	Inflation	21,000	20,600	21,100	21,600	22,100	22,600
402-5332-5463.000	Vehicle Maint-Repair	Inflation	7,600	7,400	7,600	7,800	8,000	8,200
402-5332-5464.000	Vehicle Operation - Fuel	Inflation	10,500	8,800	9,000	9,200	9,400	9,600
402-5332-5465.000	Copy Machine	Inflation	400	600	600	600	600	600
402-5332-5466.000	Building Maintenance	Inflation	8,100	12,100	12,400	12,700	13,000	13,300
402-5332-5469.000	System Maintenance	Inflation	900,000	1,615,300	1,650,800	1,687,100	1,724,200	1,762,100
402-5332-5469.001	System Maintenance - Contra Account	Inflation	0	0	0	0	0	0
402-5332-5490.007	Software Licenses & Renewals	Inflation	8,800	10,600	10,800	11,000	11,200	11,400
402-5332-5491.000	City Hall Indirect Chgs	Constant	328,800	427,700	427,700	427,700	427,700	427,700
402-5332-5511.000	Office Supplies	Inflation	4,000	2,900	3,000	3,100	3,200	3,300
402-5332-5521.000	Operating Supplies	Inflation	10,700	10,300	10,500	10,700	10,900	11,100
402-5332-5524.000	Uniforms & Clothing	Inflation	2,100	2,100	2,100	2,100	2,100	2,100
402-5332-5541.000	Subs, Memberships, Dues	Inflation	1,400	1,400	1,400	1,400	1,400	1,400
402-5332-5542.000	Training/Education	Inflation	4,400	4,300	4,400	4,500	4,600	4,700
402-5332-5991.000	Contingencies	Inflation	168,400	1,700	1,700	1,700	1,700	1,700
OPERATING EXPENDITURES			\$4,711,400	\$5,716,671	\$5,759,100	\$5,802,700	\$5,847,200	\$5,892,800
O&M Expenses			\$5,220,900	\$6,224,371	\$6,296,400	\$6,371,400	\$6,449,200	\$6,530,000
CAPITAL								
402-5332-5690.000	Contribution To Capital Replacement Plan	Inflation	\$0	\$33,300	\$34,000	\$34,700	\$35,500	\$36,300
402-5332-5955.000	Current Year Capital Expenditure [1]	Inflation	0	0	0	0	0	0
402-5332-5955.001	Current Yr Capital Exp - Contra Account [1]	Inflation	0	0	0	0	0	0
CAPITAL			\$0	\$33,300	\$34,000	\$34,700	\$35,500	\$36,300

**City of Wilton Manors
2025 Utility Rate Study
Exhibit 2: Wastewater Budget Projections**

Code	Description	Escalation Factor	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Total Dept 5332 - SEWER OPERATIONS			\$5,220,900	\$6,257,671	\$6,330,400	\$6,406,100	\$6,484,700	\$6,566,300
Total O&M			\$5,327,800	\$6,328,171	\$6,406,300	\$6,487,700	\$6,572,300	\$6,660,200
Total Capital			0	33,300	34,000	34,700	35,500	36,300
Total Depreciation			0	0	0	0	0	0
Total Debt			0	0	0	0	0	0
Interfund Transfers			0	0	0	0	0	0
TOTAL EXPENDITURES			\$5,327,800	\$6,361,471	\$6,440,300	\$6,522,400	\$6,607,800	\$6,696,500

Footnotes:

[1] Current year capital expenditures have been adjusted out of the operating budget and are reflected in the capital improvement plan.

City of Wilton Manors
2025 Utility Rate Study
Exhibit 3: Stormwater Budget Projections

Code	Description	Escalation Reference	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Dept 5336 - DRAINAGE OPERATIONS								
PERSONNEL WAGES								
450-5336-5121.000	Salaries - Full Time	Inflation	\$97,572	\$99,194	\$101,400	\$103,600	\$105,900	\$108,200
450-5336-5131.000	Salaries - Part-Time	Inflation	0	0	0	0	0	0
450-5336-5122.000	Curr Lia-Compensated Abs	Inflation	0	0	0	0	0	0
450-5336-5141.000	Overtime	Inflation	10,000	3,969	4,100	4,200	4,300	4,400
450-5336-5154.000	Duty Pay	Inflation	4,160	4,077	4,200	4,300	4,400	4,500
PERSONNEL WAGES			\$111,732	\$107,240	\$109,700	\$112,100	\$114,600	\$117,100
PERSONNEL BENEFITS								
450-5336-5151.000	Cell Phone Stipend	Inflation	\$420	\$823	\$800	\$800	\$800	\$800
450-5336-5211.000	FICA	Inflation	7,391	7,900	8,100	8,300	8,500	8,700
450-5336-5211.005	FICA Part-Time	Inflation	0	0	0	0	0	0
450-5336-5221.000	Pension - WM	Inflation	9,235	8,813	9,000	9,200	9,400	9,600
450-5336-5222.000	Pension - FRS	Inflation	15,381	14,016	14,300	14,600	14,900	15,200
450-5336-5224.000	Pension - GASB 68	Inflation	0	0	0	0	0	0
450-5336-5231.000	Life & Health Insurance	Inflation	26,705	26,701	27,300	27,900	28,500	29,100
450-5336-5232.000	Insurance Opt-Out	Inflation	0	0	0	0	0	0
450-5336-5260.000	Other Post Employment Benefits (OPEB)	Inflation	0	0	0	0	0	0
PERSONNEL BENEFITS			\$59,132	\$58,253	\$59,500	\$60,800	\$62,100	\$63,400
OPERATING EXPENDITURES								
450-5336-5311.000	Professional Services	Constant	\$1,200	\$1,176	\$1,200	\$1,200	\$1,200	\$1,200
450-5336-5341.000	Contractual Services	Constant	29,700	30,968	31,000	31,000	31,000	31,000
450-5336-5401.000	Meetings & Conferences	Constant	1,200	1,176	1,200	1,200	1,200	1,200
450-5336-5411.000	Telephone	Constant	300	0	0	0	0	0
450-5336-5412.000	Postage	Constant	350	343	300	300	300	300
450-5336-5451.000	Insurance	Constant	6,125	6,891	6,900	6,900	6,900	6,900
450-5336-5462.000	Equipment Maint-Repair	Constant	10,100	21,168	21,200	21,200	21,200	21,200
450-5336-5463.000	Vehicle Maint-Repair	Constant	11,900	11,662	11,700	11,700	11,700	11,700
450-5336-5464.000	Vehicle Operation-Fuel	Constant	7,127	4,410	4,400	4,400	4,400	4,400
450-5336-5465.000	Copy Machine	Constant	350	343	300	300	300	300
450-5336-5469.000	System Maintenance	Constant	233,000	249,000	249,000	249,000	249,000	249,000
450-5336-5490.008	Licenses & Permit Fees	Constant	400	392	400	400	400	400
450-5336-5491.000	City Hall Indirect Chgs	Constant	177,067	199,650	199,700	199,700	199,700	199,700
450-5336-5521.000	Operating Supplies	Constant	2,400	4,900	4,900	4,900	4,900	4,900
450-5336-5524.000	Uniforms & Clothing	Constant	1,250	1,705	1,700	1,700	1,700	1,700
450-5336-5541.000	Subs, Memberships, Dues	Constant	1,000	980	1,000	1,000	1,000	1,000
450-5336-5542.000	Training/Education	Constant	1,000	1,176	1,200	1,200	1,200	1,200
450-5336-5951.000	Contingencies	Constant	0	0	0	0	0	0
OPERATING EXPENDITURES			\$484,469	\$535,940	\$536,100	\$536,100	\$536,100	\$536,100
O&M Expenses			\$655,333	\$701,433	\$705,300	\$709,000	\$712,800	\$716,600
CAPITAL								
450-5336-5690.000	Contribution To Capital Replacement Plan	Constant	\$23,394	\$23,394	\$23,400	\$23,400	\$23,400	\$23,400
450-5336-5955.000	Current Year Capital Expenditure [1]	Constant	0	0	0	0	0	0
450-5336-5955.001	Current Yr Capital Exp - Contra Account [1]	Constant	0	0	0	0	0	0
CAPITAL			\$23,394	\$23,394	\$23,400	\$23,400	\$23,400	\$23,400
Total Dept 5336 - DRAINAGE OPERATIONS			\$678,727	\$724,827	\$728,700	\$732,400	\$736,200	\$740,000
Total O&M			\$655,333	\$701,433	\$705,300	\$709,000	\$712,800	\$716,600
Total Capital			23,394	23,394	23,400	23,400	23,400	23,400
Total Depreciation			0	0	0	0	0	0
Total Debt			0	0	0	0	0	0
Interfund Transfers			0	0	0	0	0	0
TOTAL EXPENDITURES			\$678,727	\$724,827	\$728,700	\$732,400	\$736,200	\$740,000

Footnotes:

[1] Current year capital expenditures have been adjusted out of the operating budget and are reflected in the capital improvement plan.

City of Wilton Manors
2025 Utility Rate Study
Exhibit 4: Historical and Projected Water Customers

		Growth Factor	Historical		Projected						
Description			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Customers											
Single Family											
5/8-inch Meter											
Average monthly accounts		None	2,831	2,830	2,830	2,830	2,830	2,830	2,830	2,830	
Average monthly ERCs			2,831	2,830	2,830	2,830	2,830	2,830	2,830	2,830	
Annual consumption (Th. gallons)			183,705	179,355	181,498	181,498	181,498	181,498	181,498	181,498	
Average monthly kGal per ERC			5.41	5.28	5.34	5.34	5.34	5.34	5.34	5.34	
1-inch Meter											
Average monthly accounts		None	220	221	221	221	221	221	221	221	
Average monthly ERCs			220	221	221	221	221	221	221	221	
Annual consumption (Th. gallons)			16,644	16,639	16,679	16,679	16,679	16,679	16,679	16,679	
Average monthly kGal per ERC			6.30	6.27	6.29	6.29	6.29	6.29	6.29	6.29	
Total average monthly accounts			3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051	
Total average monthly ERCs			3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051	
Total annual consumption (Th. gallons)			200,349	195,994	198,177	198,177	198,177	198,177	198,177	198,177	
Average monthly kGal per ERC			5.47	5.35	5.41	5.38	5.40	5.39	5.39	5.39	
Multi - Family											
5/8-inch Meter											
Average monthly accounts		None	138	138	138	138	138	138	138	138	
Average monthly ERCs			138	138	138	138	138	138	138	138	
Annual consumption (Th. gallons)			9,671	9,764	9,718	9,718	9,718	9,718	9,718	9,718	
Average monthly kGal per ERC			5.84	5.90	5.87	5.87	5.87	5.87	5.87	5.87	
1-inch Meter											
Average monthly accounts		None	63	63	63	63	63	63	63	63	
Average monthly ERCs			158	157	157	157	157	157	157	157	
Annual consumption (Th. gallons)			10,174	10,494	10,302	10,302	10,302	10,302	10,302	10,302	
Average monthly kGal per ERC			5.37	5.57	5.47	5.47	5.47	5.47	5.47	5.47	
1.5-inch Meter											
Average monthly accounts		None	51	51	51	51	51	51	51	51	
Average monthly ERCs			255	255	255	255	255	255	255	255	
Annual consumption (Th. gallons)			19,292	19,574	19,433	19,433	19,433	19,433	19,433	19,433	
Average monthly kGal per ERC			6.30	6.40	6.35	6.35	6.35	6.35	6.35	6.35	
2-inch Meter											
Average monthly accounts		None	63	64	64	64	64	64	64	64	
Average monthly ERCs			504	512	512	512	512	512	512	512	
Annual consumption (Th. gallons)			53,035	52,622	53,249	53,249	53,249	53,249	53,249	53,249	
Average monthly kGal per ERC			8.77	8.56	8.67	8.67	8.67	8.67	8.67	8.67	
4-inch Meter											
Average monthly accounts		None	3	3	3	3	3	3	3	3	
Average monthly ERCs			75	75	75	75	75	75	75	75	
Annual consumption (Th. gallons)			8,578	9,257	8,918	8,918	8,918	8,918	8,918	8,918	
Average monthly kGal per ERC			9.53	10.29	9.91	9.91	9.91	9.91	9.91	9.91	
6-inch Meter											
Average monthly accounts		None	2	2	2	2	2	2	2	2	
Average monthly ERCs			100	100	100	100	100	100	100	100	
Annual consumption (Th. gallons)			16,871	16,548	16,710	16,710	16,710	16,710	16,710	16,710	
Average monthly kGal per ERC			14.06	13.79	13.92	13.92	13.92	13.92	13.92	13.92	
Total average monthly accounts			320	321	321	321	321	321	321	321	
Total average monthly ERCs			1,230	1,237	1,237	1,237	1,237	1,237	1,237	1,237	
Total annual consumption (Th. gallons)			117,621	118,259	118,329	118,329	118,329	118,329	118,329	118,329	
Average monthly kGal per ERC			7.97	7.97	7.97	7.97	7.97	7.97	7.97	7.97	
Multi - Residential											
5/8-inch Meter											
Average monthly accounts		None	382	384	384	384	384	384	384	384	
Average monthly ERCs			382	384	384	384	384	384	384	384	
Annual consumption (Th. gallons)			14,038	13,961	14,036	14,036	14,036	14,036	14,036	14,036	
Average monthly kGal per ERC			3.06	3.03	3.05	3.05	3.05	3.05	3.05	3.05	
1-inch Meter											
Average monthly accounts		None	2	2	2	2	2	2	2	2	
Average monthly ERCs			5	5	5	5	5	5	5	5	
Annual consumption (Th. gallons)			3,226	108	108	108	108	108	108	108	
Average monthly kGal per ERC			53.77	1.80	1.80	1.80	1.80	1.80	1.80	1.80	
Total average monthly accounts			384	386	386	386	386	386	386	386	
Total average monthly ERCs			387	389	389	389	389	389	389	389	
Total annual consumption (Th. gallons)			17,264	14,069	14,144	14,144	14,144	14,144	14,144	14,144	
Average monthly kGal per ERC			3.72	3.01	3.03	3.03	3.03	3.03	3.03	3.03	
Non Residential											
5/8-inch Meter											
Average monthly accounts		None	248	247	247	247	247	247	247	247	
Average monthly ERCs			248	247	247	247	247	247	247	247	
Annual consumption (Th. gallons)			19,195	17,369	17,369	17,369	17,369	17,369	17,369	17,369	
Average monthly kGal per ERC			6.45	5.86	5.86	5.86	5.86	5.86	5.86	5.86	
1-inch Meter											
Average monthly accounts		None	84	83	83	83	83	83	83	83	
Average monthly ERCs			210	207	207	207	207	207	207	207	
Annual consumption (Th. gallons)			18,403	15,046	15,046	15,046	15,046	15,046	15,046	15,046	
Average monthly kGal per ERC			7.30	6.06	6.06	6.06	6.06	6.06	6.06	6.06	
1.5-inch Meter											
Average monthly accounts		None	34	33	33	33	33	33	33	33	
Average monthly ERCs			170	165	165	165	165	165	165	165	
Annual consumption (Th. gallons)			8,382	7,585	7,860	7,860	7,860	7,860	7,860	7,860	
Average monthly kGal per ERC			4.11	3.83	3.97	3.97	3.97	3.97	3.97	3.97	

City of Wilton Manors
2025 Utility Rate Study
Exhibit 4: Historical and Projected Water Customers

Description	Growth Factor	Historical		Projected					
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
2-inch Meter									
Average monthly accounts	None	27	27	27	27	27	27	27	27
Average monthly ERCs		216	216	216	216	216	216	216	216
Annual consumption (Th. gallons)		30,987	31,935	31,461	31,461	31,461	31,461	31,461	31,461
Average monthly kGal per ERC		11.95	12.32	12.14	12.14	12.14	12.14	12.14	12.14
4-inch Meter									
Average monthly accounts	None	1	1	1	1	1	1	1	1
Average monthly ERCs		25	25	25	25	25	25	25	25
Annual consumption (Th. gallons)		3,756	3,897	3,827	3,827	3,827	3,827	3,827	3,827
Average monthly kGal per ERC		12.52	12.99	12.76	12.76	12.76	12.76	12.76	12.76
Total average monthly accounts		394	391	391	391	391	391	391	391
Total average monthly ERCs		869	860	860	860	860	860	860	860
Total annual consumption (Th. gallons)		80,723	75,832	75,563	75,563	75,563	75,563	75,563	75,563
Average monthly kGal per ERC		7.74	7.35	7.32	7.32	7.32	7.32	7.32	7.32
Single Family Sprinklers									
5/8-inch Meter									
Average monthly accounts	None	16	19	19	19	19	19	19	19
Average monthly ERCs		16	19	19	19	19	19	19	19
Annual consumption (Th. gallons)		2,248	2,387	2,528	2,528	2,528	2,528	2,528	2,528
Average monthly kGal per ERC		11.71	10.47	11.09	11.09	11.09	11.09	11.09	11.09
1-inch Meter									
Average monthly accounts	None	19	22	22	22	22	22	22	22
Average monthly ERCs		19	22	22	22	22	22	22	22
Annual consumption (Th. gallons)		3,591	3,412	3,785	3,785	3,785	3,785	3,785	3,785
Average monthly kGal per ERC		15.75	12.92	14.34	14.34	14.34	14.34	14.34	14.34
Total average monthly accounts		35	41	41	41	41	41	41	41
Total average monthly ERCs		35	41	41	41	41	41	41	41
Total annual consumption (Th. gallons)		5,839	5,799	6,313	6,313	6,313	6,313	6,313	6,313
Average monthly kGal per ERC		13.90	11.79	12.83	12.83	12.83	12.83	12.83	12.83
Multi Residential Sprinklers									
5/8-inch Meter									
Average monthly accounts	None	16	15	15	15	15	15	15	15
Average monthly ERCs		16	15	15	15	15	15	15	15
Annual consumption (Th. gallons)		1,463	1,486	1,429	1,429	1,429	1,429	1,429	1,429
Average monthly kGal per ERC		7.62	8.26	7.94	7.94	7.94	7.94	7.94	7.94
1-inch Meter									
Average monthly accounts	None	14	14	14	14	14	14	14	14
Average monthly ERCs		35	35	35	35	35	35	35	35
Annual consumption (Th. gallons)		3,917	3,498	3,708	3,708	3,708	3,708	3,708	3,708
Average monthly kGal per ERC		9.33	8.33	8.83	8.83	8.83	8.83	8.83	8.83
1.5-inch Meter									
Average monthly accounts	None	4	4	4	4	4	4	4	4
Average monthly ERCs		20	20	20	20	20	20	20	20
Annual consumption (Th. gallons)		1,978	2,335	2,157	2,157	2,157	2,157	2,157	2,157
Average monthly kGal per ERC		8.24	9.73	8.99	8.99	8.99	8.99	8.99	8.99
2-inch Meter									
Average monthly accounts	None	11	11	11	11	11	11	11	11
Average monthly ERCs		88	88	88	88	88	88	88	88
Annual consumption (Th. gallons)		9,234	9,115	9,175	9,175	9,175	9,175	9,175	9,175
Average monthly kGal per ERC		8.74	8.63	8.69	8.69	8.69	8.69	8.69	8.69
Total average monthly accounts		45	44	44	44	44	44	44	44
Total average monthly ERCs		159	158	158	158	158	158	158	158
Total annual consumption (Th. gallons)		16,592	16,434	16,467	16,467	16,467	16,467	16,467	16,467
Average monthly kGal per ERC		8.70	8.67	8.67	8.67	8.67	8.67	8.67	8.67
Non Residential Sprinklers									
5/8-inch Meter									
Average monthly accounts	None	46	46	46	46	46	46	46	46
Average monthly ERCs		46	46	46	46	46	46	46	46
Annual consumption (Th. gallons)		3,096	3,909	3,503	3,503	3,503	3,503	3,503	3,503
Average monthly kGal per ERC		5.61	7.08	6.35	6.35	6.35	6.35	6.35	6.35
1-inch Meter									
Average monthly accounts	None	41	43	43	43	43	43	43	43
Average monthly ERCs		103	107	107	107	107	107	107	107
Annual consumption (Th. gallons)		10,620	8,655	9,844	9,844	9,844	9,844	9,844	9,844
Average monthly kGal per ERC		8.59	6.74	7.67	7.67	7.67	7.67	7.67	7.67
1.5-inch Meter									
Average monthly accounts	None	10	10	10	10	10	10	10	10
Average monthly ERCs		50	50	50	50	50	50	50	50
Annual consumption (Th. gallons)		12,248	12,642	12,445	12,445	12,445	12,445	12,445	12,445
Average monthly kGal per ERC		20.41	21.07	20.74	20.74	20.74	20.74	20.74	20.74
2-inch Meter									
Average monthly accounts	None	5	5	5	5	5	5	5	5
Average monthly ERCs		40	40	40	40	40	40	40	40
Annual consumption (Th. gallons)		5,624	5,331	5,478	5,478	5,478	5,478	5,478	5,478
Average monthly kGal per ERC		11.72	11.11	11.41	11.41	11.41	11.41	11.41	11.41
Total average monthly accounts		102	104	104	104	104	104	104	104
Total average monthly ERCs		239	243	243	243	243	243	243	243
Total annual consumption (Th. gallons)		31,588	30,537	31,269	31,269	31,269	31,269	31,269	31,269
Average monthly kGal per ERC		11.01	10.47	10.47	10.47	10.47	10.47	10.47	10.47

City of Wilton Manors
2025 Utility Rate Study
Exhibit 4: Historical and Projected Water Customers

Description	Growth Factor	Historical		Projected					
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Lazy Lake									
5/8-inch Meter									
Average monthly accounts	None	11	11	11	11	11	11	11	11
Average monthly ERCs		11	11	11	11	11	11	11	11
Annual consumption (Th. gallons)		594	839	717	717	717	717	717	717
Average monthly kGal per ERC		4.50	6.36	5.43	5.43	5.43	5.43	5.43	5.43
1-inch Meter									
Average monthly accounts	None	4	4	4	4	4	4	4	4
Average monthly ERCs		4	4	4	4	4	4	4	4
Annual consumption (Th. gallons)		141	144	143	143	143	143	143	143
Average monthly kGal per ERC		2.94	3.00	2.97	2.97	2.97	2.97	2.97	2.97
Total average monthly accounts		15	15	15	15	15	15	15	15
Total average monthly ERCs		15	15	15	15	15	15	15	15
Total annual consumption (Th. gallons)		735	983	859	859	859	859	859	859
Average monthly kGal per ERC		4.08	5.46	10.47	10.47	10.47	10.47	10.47	10.47
Total									
Average monthly accounts		4,346	4,353	4,353	4,353	4,353	4,353	4,353	4,353
Average monthly ERCs		5,985	5,994	5,994	5,994	5,994	5,994	5,994	5,994
Annual consumption (Th. gallons)		470,711	457,907	461,121	461,121	461,121	461,121	461,121	461,121
Average monthly kGal per ERC		6.55	6.37	6.41	6.41	6.41	6.41	6.41	6.41
Unbilled Water									
Percent		6.23%	11.22%	8.72%	8.72%	8.72%	8.72%	8.72%	8.72%
Amount (Th. Gallons)		31,247	57,870	44,069	44,069	44,069	44,069	44,069	44,069
Water Purchases (Th. Gallons)		501,958	515,777	505,190	505,190	505,190	505,190	505,190	505,190
Average Daily Flow (MGD)		1.38	1.41	1.38	1.38	1.38	1.38	1.38	1.38
Consumption by Block									
Single Family									
5/8-inch									
Block 1 (0 - 3,000)	46.01%	83,114	82,513	83,499	83,499	83,499	83,499	83,499	83,499
Block 2 (3,001 - 6,000)	23.04%	40,996	41,331	41,825	41,825	41,825	41,825	41,825	41,825
Block 3 (6,001 - 12,000)	18.20%	32,766	32,635	33,025	33,025	33,025	33,025	33,025	33,025
Block 4 (12,000+)	12.75%	26,829	22,876	23,149	23,149	23,149	23,149	23,149	23,149
Subtotal		183,705	179,355	181,498	181,498	181,498	181,498	181,498	181,498
1-inch									
Block 1 (0 - 3,000)	38.91%	6,477	6,475	6,491	6,491	6,491	6,491	6,491	6,491
Block 2 (3,001 - 6,000)	18.86%	3,139	3,138	3,146	3,146	3,146	3,146	3,146	3,146
Block 3 (6,001 - 12,000)	19.17%	3,191	3,190	3,198	3,198	3,198	3,198	3,198	3,198
Block 4 (12,000+)	23.05%	3,837	3,836	3,845	3,845	3,845	3,845	3,845	3,845
Subtotal		16,644	16,639	16,679	16,679	16,679	16,679	16,679	16,679
Single Family Sprinkler									
5/8-inch									
Block 1 (0-30,000)	86.93%	1,954	2,075	2,198	2,198	2,198	2,198	2,198	2,198
Block 2 (Above 30,000)	13.07%	294	312	330	330	330	330	330	330
Subtotal		2,248	2,387	2,528	2,528	2,528	2,528	2,528	2,528
1-inch									
Block 1 (0-30,000)	95.11%	3,415	3,245	3,600	3,600	3,600	3,600	3,600	3,600
Block 2 (Above 30,000)	4.89%	176	167	185	185	185	185	185	185
Subtotal		3,591	3,412	3,785	3,785	3,785	3,785	3,785	3,785
Lazy Lane									
5/8-inch									
Block 1 (0 - 3,000)	33.97%	202	285	243	243	243	243	243	243
Block 2 (3,001 - 6,000)	20.62%	122	173	148	148	148	148	148	148
Block 3 (6,001 - 12,000)	16.57%	98	139	119	119	119	119	119	119
Block 4 (12,000+)	28.84%	171	242	207	207	207	207	207	207
Subtotal		594	839	717	717	717	717	717	717
1-inch									
Block 1 (0 - 3,000)	77.08%	109	111	110	110	110	110	110	110
Block 2 (3,001 - 6,000)	14.58%	21	21	21	21	21	21	21	21
Block 3 (6,001 - 12,000)	4.17%	6	6	6	6	6	6	6	6
Block 4 (12,000+)	4.17%	6	6	6	6	6	6	6	6
Subtotal		141	144	143	143	143	143	143	143

City of Wilton Manors
2025 Utility Rate Study
Exhibit 5: Historical and Projected Wastewater Customers

		Historical				Projected				
Description		Reference	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Customers										
Single Family										
5/8-inch Meter										
Average monthly accounts		None	2,831	2,830	2,830	2,830	2,830	2,830	2,830	2,830
Average monthly ERCs			2,831	2,830	2,830	2,830	2,830	2,830	2,830	2,830
Annual consumption (Th. gallons)			183,372	178,840	181,074	181,074	181,074	181,074	181,074	181,074
Average monthly kGal per ERC			5.40	5.27	5.33	5.33	5.33	5.33	5.33	5.33
1-inch Meter										
Average monthly accounts		None	219	221	221	221	221	221	221	221
Average monthly ERCs			219	221	221	221	221	221	221	221
Annual consumption (Th. gallons)			15,459	16,334	15,967	15,967	15,967	15,967	15,967	15,967
Average monthly kGal per ERC			5.88	6.16	6.02	6.02	6.02	6.02	6.02	6.02
Total average monthly accounts			3,050	3,051	3,051	3,051	3,051	3,051	3,051	3,051
Total average monthly ERCs			3,050	3,051	3,051	3,051	3,051	3,051	3,051	3,051
Total annual consumption (Th. gallons)			198,831	195,174	197,041	197,041	197,041	197,041	197,041	197,041
Average monthly kGal per ERC			5.43	5.33	5.33	5.33	5.33	5.33	5.33	5.33
Multi - Family										
5/8-inch Meter										
Average monthly accounts		None	136	135	135	135	135	135	135	135
Average monthly ERCs			136	135	135	135	135	135	135	135
Annual consumption (Th. gallons)			9,652	9,726	9,654	9,654	9,654	9,654	9,654	9,654
Average monthly kGal per ERC			5.91	6.00	5.96	5.96	5.96	5.96	5.96	5.96
1-inch Meter										
Average monthly accounts		None	64	64	64	64	64	64	64	64
Average monthly ERCs			160	160	160	160	160	160	160	160
Annual consumption (Th. gallons)			10,211	10,530	10,371	10,371	10,371	10,371	10,371	10,371
Average monthly kGal per ERC			5.32	5.48	5.40	5.40	5.40	5.40	5.40	5.40
1.5-inch Meter										
Average monthly accounts		None	51	51	51	51	51	51	51	51
Average monthly ERCs			255	255	255	255	255	255	255	255
Annual consumption (Th. gallons)			19,292	19,574	19,433	19,433	19,433	19,433	19,433	19,433
Average monthly kGal per ERC			6.30	6.40	6.35	6.35	6.35	6.35	6.35	6.35
2-inch Meter										
Average monthly accounts		None	64	64	64	64	64	64	64	64
Average monthly ERCs			504	512	512	512	512	512	512	512
Annual consumption (Th. gallons)			53,035	52,622	53,249	53,249	53,249	53,249	53,249	53,249
Average monthly kGal per ERC			8.77	8.56	8.67	8.67	8.67	8.67	8.67	8.67
4-inch Meter										
Average monthly accounts		None	3	3	3	3	3	3	3	3
Average monthly ERCs			75	75	75	75	75	75	75	75
Annual consumption (Th. gallons)			8,578	9,257	8,918	8,918	8,918	8,918	8,918	8,918
Average monthly kGal per ERC			9.53	10.29	9.91	9.91	9.91	9.91	9.91	9.91
6-inch Meter										
Average monthly accounts		None	2	2	2	2	2	2	2	2
Average monthly ERCs			100	100	100	100	100	100	100	100
Annual consumption (Th. gallons)			16,871	16,548	16,710	16,710	16,710	16,710	16,710	16,710
Average monthly kGal per ERC			14.06	13.79	13.92	13.92	13.92	13.92	13.92	13.92
Total average monthly accounts			320	319	319	319	319	319	319	319
Total average monthly ERCs			1,230	1,237	1,237	1,237	1,237	1,237	1,237	1,237
Total annual consumption (Th. gallons)			117,639	118,257	118,333	118,333	118,333	118,333	118,333	118,333
Average monthly kGal per ERC			7.97	7.97	7.97	7.97	7.97	7.97	7.97	7.97
Multi - Residential										
5/8-inch Meter										
Average monthly accounts		None	384	386	386	386	386	386	386	386
Average monthly ERCs			384	386	386	386	386	386	386	386
Annual consumption (Th. gallons)			13,804	14,069	13,972	13,972	13,972	13,972	13,972	13,972
Average monthly kGal per ERC			3.00	3.04	3.02	3.02	3.02	3.02	3.02	3.02
1-inch Meter										
Average monthly accounts		None	0	0	-	-	-	-	-	-
Average monthly ERCs			0	0	-	-	-	-	-	-
Annual consumption (Th. gallons)			0	0	0	0	0	0	0	0
Average monthly kGal per ERC			-	-	-	-	-	-	-	-
Total average monthly accounts			384	386	386	386	386	386	386	386
Total average monthly ERCs			384	386	386	386	386	386	386	386
Total annual consumption (Th. gallons)			13,804	14,069	13,972	13,972	13,972	13,972	13,972	13,972
Average monthly kGal per ERC			3.00	3.04	3.02	3.02	3.02	3.02	3.02	3.02
Non Residential										
5/8-inch Meter										
Average monthly accounts		None	248	247	247	247	247	247	247	247
Average monthly ERCs			248	247	247	247	247	247	247	247
Annual consumption (Th. gallons)			19,195	17,369	18,243	18,243	18,243	18,243	18,243	18,243
Average monthly kGal per ERC			6.45	5.86	6.15	6.15	6.15	6.15	6.15	6.15
1-inch Meter										
Average monthly accounts		None	84	83	83	83	83	83	83	83
Average monthly ERCs			210	207	207	207	207	207	207	207
Annual consumption (Th. gallons)			18,369	15,046	16,576	16,576	16,576	16,576	16,576	16,576
Average monthly kGal per ERC			7.29	6.06	6.67	6.67	6.67	6.67	6.67	6.67
1.5-inch Meter										
Average monthly accounts		None	34	33	33	33	33	33	33	33
Average monthly ERCs			170	165	165	165	165	165	165	165
Annual consumption (Th. gallons)			8,382	7,585	7,860	7,860	7,860	7,860	7,860	7,860
Average monthly kGal per ERC			4.11	3.83	3.97	3.97	3.97	3.97	3.97	3.97

City of Wilton Manors
2025 Utility Rate Study
Exhibit 5: Historical and Projected Wastewater Customers

Description	Reference	Historical		Projected					
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
2-inch Meter									
Average monthly accounts	None	27	27	27	27	27	27	27	27
Average monthly ERCs		216	216	216	216	216	216	216	216
Annual consumption (Th. gallons)		30,987	31,935	31,461	31,461	31,461	31,461	31,461	31,461
Average monthly kGal per ERC		11.95	12.32	12.14	12.14	12.14	12.14	12.14	12.14
4-inch Meter									
Average monthly accounts	None	1	1	0	0	0	0	0	0
Average monthly ERCs		25	25	25	25	25	25	25	25
Annual consumption (Th. gallons)		3,756	3,897	3,827	3,827	3,827	3,827	3,827	3,827
Average monthly kGal per ERC		12.52	12.99	12.76	12.76	12.76	12.76	12.76	12.76
Total average monthly accounts		394	391	390	390	390	390	390	390
Total average monthly ERCs		869	860	860	860	860	860	860	860
Total annual consumption (Th. gallons)		80,689	75,832	77,967	77,967	77,967	77,967	77,967	77,967
Average monthly kGal per ERC		7.74	7.35	7.35	7.35	7.35	7.35	7.35	7.35
Lazy Lane									
5/8-inch Meter									
Average monthly accounts	None	4	4	4	4	4	4	4	4
Average monthly ERCs		4	4	4	4	4	4	4	4
Annual consumption (Th. gallons)		169	155	162	162	162	162	162	162
Average monthly kGal per ERC		3.52	3.23	3.38	3.38	3.38	3.38	3.38	3.38
1-inch Meter									
Average monthly accounts	None	4	4	4	4	4	4	4	4
Average monthly ERCs		4	4	4	4	4	4	4	4
Annual consumption (Th. gallons)		141	144	143	143	143	143	143	143
Average monthly kGal per ERC		2.94	3.00	2.97	2.97	2.97	2.97	2.97	2.97
Total average monthly accounts		8	8	8	8	8	8	8	8
Total average monthly ERCs		8	8	8	8	8	8	8	8
Total annual consumption (Th. gallons)		310	299	305	305	305	305	305	305
Average monthly kGal per ERC		3.23	3.11	3.17	3.17	3.17	3.17	3.17	3.17
Total									
Average monthly accounts		4,156	4,155	4,154	4,154	4,154	4,154	4,154	4,154
Average monthly ERCs		5,541	5,542	5,542	5,542	5,542	5,542	5,542	5,542
Annual consumption (Th. gallons)		411,273	403,631	407,618	407,618	407,618	407,618	407,618	407,618
Average monthly kGal per ERC		6.19	6.07	6.13	6.13	6.13	6.13	6.13	6.13
Sewer Purchased (Th. gallons)	Total Sales	797,159	756,089	776,590	776,590	776,590	776,590	776,590	776,590
Average Daily Flow (MGD)		2.18	2.07	2.13	2.13	2.13	2.13	2.13	2.13
Consumption by Block									
Single Family									
5/8"									
Revenue Gallons	91.4%	164,534	163,408	165,449	165,449	165,449	165,449	165,449	165,449
Non-revenue Gallons	8.6%	18,838	15,432	15,625	15,625	15,625	15,625	15,625	15,625
Subtotal		183,372	178,840	181,074	181,074	181,074	181,074	181,074	181,074
1"									
Revenue Gallons	83.9%	13,632	13,702	13,394	13,394	13,394	13,394	13,394	13,394
Non-revenue Gallons	16.1%	1,827	2,632	2,573	2,573	2,573	2,573	2,573	2,573
Subtotal		15,459	16,334	15,967	15,967	15,967	15,967	15,967	15,967

City of Wilton Manors
2025 Utility Rate Study
Exhibit 6: Historical and Projected Stormwater Customers

Description	Growth Factor	Historical		Projected					
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Customers									
Single Family Residential									
Average Monthly Customers	None	3,050	3,052	3,052	3,052	3,052	3,052	3,052	3,052
Average Monthly ERUs	None	3,050	3,052	3,052	3,052	3,052	3,052	3,052	3,052
Multi-Family Single Story									
Average Monthly Customers	None	568	569	569	569	569	569	569	569
Average Monthly ERUs	None	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009
Multi-Family Multi Story									
Average Monthly Customers	None	131	132	132	132	132	132	132	132
Average Monthly ERUs	None	2,984	2,995	2,995	2,995	2,995	2,995	2,995	2,995
Commercial									
Average Monthly Customers	None	389	386	386	386	386	386	386	386
Average Monthly ERUs	None	2,288	2,281	2,281	2,281	2,281	2,281	2,281	2,281
Total ERUs		9,331	9,337	9,337	9,337	9,337	9,337	9,337	9,337

City of Wilton Manors
2025 Utility Rate Study
Exhibit 7: Projected Water Revenue at Existing Rates

Description	Projected					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Base Charge						
Single Family						
5/8-inch	\$1,073,800	\$1,073,800	\$1,073,800	\$1,073,800	\$1,073,800	\$1,073,800
1-inch	83,900	83,900	83,900	83,900	83,900	83,900
Subtotal	\$1,157,700	\$1,157,700	\$1,157,700	\$1,157,700	\$1,157,700	\$1,157,700
Multi-Family						
5/8-inch	\$52,400	\$52,400	\$52,400	\$52,400	\$52,400	\$52,400
1-inch	59,700	59,700	59,700	59,700	59,700	59,700
1.5-inch	96,700	96,700	96,700	96,700	96,700	96,700
2-inch	194,200	194,200	194,200	194,200	194,200	194,200
4-inch	28,500	28,500	28,500	28,500	28,500	28,500
6-inch	37,900	37,900	37,900	37,900	37,900	37,900
Subtotal	\$469,400	\$469,400	\$469,400	\$469,400	\$469,400	\$469,400
Multi Residential						
5/8-inch	\$145,700	\$145,700	\$145,700	\$145,700	\$145,700	\$145,700
1-inch	1,900	1,900	1,900	1,900	1,900	1,900
Subtotal	\$147,600	\$147,600	\$147,600	\$147,600	\$147,600	\$147,600
Non Residential						
5/8-inch	\$93,700	\$93,700	\$93,700	\$93,700	\$93,700	\$93,700
1-inch	78,700	78,700	78,700	78,700	78,700	78,700
1.5-inch	62,600	62,600	62,600	62,600	62,600	62,600
2-inch	81,900	81,900	81,900	81,900	81,900	81,900
4-inch	9,500	9,500	9,500	9,500	9,500	9,500
Subtotal	\$326,400	\$326,400	\$326,400	\$326,400	\$326,400	\$326,400
Single Family Sprinklers						
5/8-inch	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200
1-inch	8,300	8,300	8,300	8,300	8,300	8,300
Subtotal	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500
Multi-Family Sprinklers						
5/8-inch	\$5,700	\$5,700	\$5,700	\$5,700	\$5,700	\$5,700
1-inch	13,300	13,300	13,300	13,300	13,300	13,300
1.5-inch	7,600	7,600	7,600	7,600	7,600	7,600
2-inch	33,400	33,400	33,400	33,400	33,400	33,400
Subtotal	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Non Residential Sprinklers						
5/8-inch	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
1-inch	40,800	40,800	40,800	40,800	40,800	40,800
1.5-inch	19,000	19,000	19,000	19,000	19,000	19,000
2-inch	15,200	15,200	15,200	15,200	15,200	15,200
Subtotal	\$92,500	\$92,500	\$92,500	\$92,500	\$92,500	\$92,500
Lazy Lake						
5/8-inch	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200
1-inch	1,500	1,500	1,500	1,500	1,500	1,500
Subtotal	\$5,700	\$5,700	\$5,700	\$5,700	\$5,700	\$5,700
Total Base Charge	\$2,274,800	\$2,274,800	\$2,274,800	\$2,274,800	\$2,274,800	\$2,274,800
Consumption Charge						
Single Family						
5/8-inch						
Block 1	\$610,400	\$610,400	\$610,400	\$610,400	\$610,400	\$610,400
Block 2	370,600	370,600	370,600	370,600	370,600	370,600
Block 3	351,100	351,100	351,100	351,100	351,100	351,100
Block 4	328,000	328,000	328,000	328,000	328,000	328,000
Subtotal	\$1,660,100	\$1,660,100	\$1,660,100	\$1,660,100	\$1,660,100	\$1,660,100
1-inch						
Block 1	\$47,400	\$47,400	\$47,400	\$47,400	\$47,400	\$47,400
Block 2	27,900	27,900	27,900	27,900	27,900	27,900
Block 3	34,000	34,000	34,000	34,000	34,000	34,000
Block 4	54,500	54,500	54,500	54,500	54,500	54,500
Subtotal	\$163,800	\$163,800	\$163,800	\$163,800	\$163,800	\$163,800

City of Wilton Manors
2025 Utility Rate Study
Exhibit 7: Projected Water Revenue at Existing Rates

Description	Projected					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Subtotal	\$1,823,900	\$1,823,900	\$1,823,900	\$1,823,900	\$1,823,900	\$1,823,900
Multi-Family						
5/8-inch	\$68,900	\$68,900	\$68,900	\$68,900	\$68,900	\$68,900
1-inch	73,000	73,000	73,000	73,000	73,000	73,000
1.5-inch	137,800	137,800	137,800	137,800	137,800	137,800
2-inch	377,500	377,500	377,500	377,500	377,500	377,500
4-inch	63,200	63,200	63,200	63,200	63,200	63,200
6-inch	118,500	118,500	118,500	118,500	118,500	118,500
Subtotal	\$838,900	\$838,900	\$838,900	\$838,900	\$838,900	\$838,900
Multi Residential						
5/8-inch	\$99,500	\$99,500	\$99,500	\$99,500	\$99,500	\$99,500
1-inch	800	800	800	800	800	800
Subtotal	\$100,300	\$100,300	\$100,300	\$100,300	\$100,300	\$100,300
Non Residential						
5/8-inch	\$123,100	\$123,100	\$123,100	\$123,100	\$123,100	\$123,100
1-inch	106,700	106,700	106,700	106,700	106,700	106,700
1.5-inch	55,700	55,700	55,700	55,700	55,700	55,700
2-inch	223,100	223,100	223,100	223,100	223,100	223,100
4-inch	27,100	27,100	27,100	27,100	27,100	27,100
Subtotal	\$535,700	\$535,700	\$535,700	\$535,700	\$535,700	\$535,700
Single Family Sprinklers						
5/8-inch						
Block 1	\$14,600	\$14,600	\$14,600	\$14,600	\$14,600	\$14,600
Block 2	2,700	2,700	2,700	2,700	2,700	2,700
Subtotal	\$17,300	\$17,300	\$17,300	\$17,300	\$17,300	\$17,300
1-inch						
Block 1	\$23,800	\$23,800	\$23,800	\$23,800	\$23,800	\$23,800
Block 2	1,500	1,500	1,500	1,500	1,500	1,500
Subtotal	\$25,300	\$25,300	\$25,300	\$25,300	\$25,300	\$25,300
Subtotal	\$42,600	\$42,600	\$42,600	\$42,600	\$42,600	\$42,600
Multi-Family Sprinklers						
5/8-inch	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
1-inch	25,900	25,900	25,900	25,900	25,900	25,900
1.5-inch	15,100	15,100	15,100	15,100	15,100	15,100
2-inch	64,100	64,100	64,100	64,100	64,100	64,100
Subtotal	\$115,100	\$115,100	\$115,100	\$115,100	\$115,100	\$115,100
Non Residential Sprinklers						
5/8-inch	\$24,500	\$24,500	\$24,500	\$24,500	\$24,500	\$24,500
1-inch	68,800	68,800	68,800	68,800	68,800	68,800
1.5-inch	87,000	87,000	87,000	87,000	87,000	87,000
2-inch	38,300	38,300	38,300	38,300	38,300	38,300
Subtotal	\$218,600	\$218,600	\$218,600	\$218,600	\$218,600	\$218,600
Lazy Lake						
5/8-inch						
Block 1	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800
Block 2	1,100	1,100	1,100	1,100	1,100	1,100
Block 3	1,100	1,100	1,100	1,100	1,100	1,100
Block 4	2,400	2,400	2,400	2,400	2,400	2,400
Subtotal	\$6,400	\$6,400	\$6,400	\$6,400	\$6,400	\$6,400
1-inch						
Block 1	\$800	\$800	\$800	\$800	\$800	\$800
Block 2	200	200	200	200	200	200
Block 3	100	100	100	100	100	100
Block 4	100	100	100	100	100	100
Subtotal	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Subtotal	\$7,600	\$7,600	\$7,600	\$7,600	\$7,600	\$7,600
Total Consumption Charge	\$3,682,700	\$3,682,700	\$3,682,700	\$3,682,700	\$3,682,700	\$3,682,700
Total Water Revenue	\$5,957,500	\$5,957,500	\$5,957,500	\$5,957,500	\$5,957,500	\$5,957,500

City of Wilton Manors
2025 Utility Rate Study
Exhibit 8: Projected Wastewater Revenue at Existing Rates

Description	Projected					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Base Charge						
Single Family						
5/8-inch	\$640,500	\$640,500	\$640,500	\$640,500	\$640,500	\$640,500
1-inch	50,000	50,000	50,000	50,000	50,000	50,000
Subtotal	\$690,500	\$690,500	\$690,500	\$690,500	\$690,500	\$690,500
Multi-Family						
5/8-inch	\$30,600	\$30,600	\$30,600	\$30,600	\$30,600	\$30,600
1-inch	36,300	36,300	36,300	36,300	36,300	36,300
1.5-inch	57,800	57,800	57,800	57,800	57,800	57,800
2-inch	116,100	116,100	116,100	116,100	116,100	116,100
4-inch	17,000	17,000	17,000	17,000	17,000	17,000
6-inch	22,700	22,700	22,700	22,700	22,700	22,700
Subtotal	\$280,500	\$280,500	\$280,500	\$280,500	\$280,500	\$280,500
Multi Residential						
5/8-inch	\$87,500	\$87,500	\$87,500	\$87,500	\$87,500	\$87,500
1-inch	0	0	0	0	0	0
Subtotal	\$87,500	\$87,500	\$87,500	\$87,500	\$87,500	\$87,500
Non Residential						
5/8-inch	\$56,000	\$56,000	\$56,000	\$56,000	\$56,000	\$56,000
1-inch	47,000	47,000	47,000	47,000	47,000	47,000
1.5-inch	37,400	37,400	37,400	37,400	37,400	37,400
2-inch	49,000	49,000	49,000	49,000	49,000	49,000
4-inch	0	0	0	0	0	0
Subtotal	\$189,400	\$189,400	\$189,400	\$189,400	\$189,400	\$189,400
Lazy Lake						
5/8-inch	\$600	\$600	\$600	\$600	\$600	\$600
1-inch	600	600	600	600	600	600
Subtotal	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Total Base Charge	\$1,249,100	\$1,249,100	\$1,249,100	\$1,249,100	\$1,249,100	\$1,249,100
Consumption Charge						
Single Family						
5/8-inch	\$2,155,800	\$2,155,800	\$2,155,800	\$2,155,800	\$2,155,800	\$2,155,800
1-inch	177,500	177,500	177,500	177,500	177,500	177,500
Subtotal	\$2,333,300	\$2,333,300	\$2,333,300	\$2,333,300	\$2,333,300	\$2,333,300
Multi-Family						
5/8-inch	\$127,900	\$127,900	\$127,900	\$127,900	\$127,900	\$127,900
1-inch	137,400	137,400	137,400	137,400	137,400	137,400
1.5-inch	257,500	257,500	257,500	257,500	257,500	257,500
2-inch	705,600	705,600	705,600	705,600	705,600	705,600
4-inch	118,200	118,200	118,200	118,200	118,200	118,200
6-inch	221,400	221,400	221,400	221,400	221,400	221,400
Subtotal	\$1,568,000	\$1,568,000	\$1,568,000	\$1,568,000	\$1,568,000	\$1,568,000
Multi Residential						
5/8-inch	\$185,100	\$185,100	\$185,100	\$185,100	\$185,100	\$185,100
1-inch	0	0	0	0	0	0
Subtotal	\$185,100	\$185,100	\$185,100	\$185,100	\$185,100	\$185,100
Non Residential						
5/8-inch	\$241,700	\$241,700	\$241,700	\$241,700	\$241,700	\$241,700
1-inch	219,600	219,600	219,600	219,600	219,600	219,600
1.5-inch	104,100	104,100	104,100	104,100	104,100	104,100
2-inch	416,900	416,900	416,900	416,900	416,900	416,900
4-inch	50,700	50,700	50,700	50,700	50,700	50,700
Subtotal	\$1,033,000	\$1,033,000	\$1,033,000	\$1,033,000	\$1,033,000	\$1,033,000
Lazy Lake						
5/8-inch	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100
1-inch	1,900	1,900	1,900	1,900	1,900	1,900
Subtotal	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Total Consumption Charge	\$5,123,400	\$5,123,400	\$5,123,400	\$5,123,400	\$5,123,400	\$5,123,400

City of Wilton Manors
2025 Utility Rate Study
Exhibit 8: Projected Wastewater Revenue at Existing Rates

Description	Projected					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Sewer Rate Revenue Adjustment	(\$172,100)	(\$172,100)	(\$172,100)	(\$172,100)	(\$172,100)	(\$172,100)
Total Sewer Revenue	\$6,200,400	\$6,200,400	\$6,200,400	\$6,200,400	\$6,200,400	\$6,200,400

City of Wilton Manors
2025 Utility Rate Study
Exhibit 9: Projected Stormwater Revenue at Existing Rates

Description	Projected					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Customer Class						
Single Family Residential	\$300,700	\$300,700	\$300,700	\$300,700	\$300,700	\$300,700
Multi-Family Single Story	69,500	69,500	69,500	69,500	69,500	69,500
Multi-Family Multi Story	147,700	147,700	147,700	147,700	147,700	147,700
Commercial	224,700	224,700	224,700	224,700	224,700	224,700
Total	\$742,600	\$742,600	\$742,600	\$742,600	\$742,600	\$742,600

City of Wilton Manors
2025 Utility Rate Study
Exhibit 10: Forecast of Water and Wastewater Miscellaneous Charges Revenue

		Escalation						
Code	Description	Reference	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
FUND 401 - Water								
401-0000-3290.011	Permits, Fees, & Special Assessments	Constant						
	Back-Flow Inspection Fee		\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
	Total Permits, Fees, & Special Assessments		\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Charges for Service								
401-0000-3400.038	Water Sales [1]	Constant	\$0	\$0	\$0	\$0	\$0	\$0
401-0000-3400.039	Water Meters Installed	Constant	2,000	2,000	2,000	2,000	2,000	2,000
401-0000-3400.040	Fire Line Fees	Constant	8,000	8,000	8,000	8,000	8,000	8,000
Total Charges for Service			\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Other & Miscellaneous								
401-0000-3600.000	Miscellaneous Income	Constant	\$0	\$0	\$0	\$0	\$0	\$0
401-0000-3600.010	Attorney's Fees Revenue	Constant	2,000	2,000	2,000	2,000	2,000	2,000
401-0000-3600.030	Dishonored Check Fees	Constant	0	4,000	4,000	4,000	4,000	4,000
401-0000-3610.100	Interest Earned [2]	Constant	0	0	0	0	0	0
401-0000-3620.010	Rental & Leases	Constant	0	0	0	0	0	0
401-0000-3690.900	Pri Per Revenue & Adjustmnts	Constant	0	0	0	0	0	0
401-0000-3690.904	P-Card Rebate	Constant	10,000	4,000	4,000	4,000	4,000	4,000
401-0000-3690.906	Recovery of Bad Debts	Constant	0	0	0	0	0	0
401-0000-3693.301	Insurance Settlements	Constant	0	0	0	0	0	0
401-0000-3840.000	Debt Proceeds [3]	Constant	0	0	0	0	0	0
401-0000-3890.901	Approp Fund Bal R/E	Constant	0	0	0	0	0	0
Total Other & Miscellaneous			\$12,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Total Water Revenues			\$28,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000
FUND 402 - Sewer								
402-0000-3630.235	Permits, Fees, & Special Assessments	Constant						
	Impact Fee - Sewer [4]		\$0	\$0	\$0	\$0	\$0	\$0
	Total Permits, Fees, & Special Assessments		\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service								
402-0000-3240.211	Sewer Connection Charges-Residential	Constant	\$0	\$0	\$0	\$0	\$0	\$0
402-0000-3400.042	Sewer Charges [1]	Constant	0	0	0	0	0	0
Total Charges for Service			\$0	\$0	\$0	\$0	\$0	\$0
Other & Miscellaneous								
402-0000-3600.000	Miscellaneous Income	Constant	\$0	\$0	\$0	\$0	\$0	\$0
402-0000-3610.100	Interest Earned [2]	Constant	0	0	0	0	0	0
402-0000-3640.000	Sale of Fixed Assets	Constant	0	0	0	0	0	0
402-0000-3690.904	P-Card Rebate	Constant	10,000	900	900	900	900	900
402-0000-3690.906	Recovery of Bad Debts	Constant	0	0	0	0	0	0
402-0000-3840.000	Debt Proceeds [3]	Constant	0	0	0	0	0	0
402-0000-3890.901	Appropriate Fund Balance	Constant	0	0	0	0	0	0
Total Other & Miscellaneous			\$10,000	\$900	\$900	\$900	\$900	\$900
Total Sewer Revenues			\$10,000	\$900	\$900	\$900	\$900	\$900
Total Utility Revenues			\$38,000	\$26,900	\$26,900	\$26,900	\$26,900	\$26,900

Footnotes:

- [1] Water and sewer sales have been adjusted out as they are modeled separately from miscellaneous revenues.
[2] Interest earned has been adjusted out as it is modeled separately from miscellaneous revenues.
[3] Debt proceeds have been adjusted out as they are modeled separately from miscellaneous revenues.
[4] Sewer impact fees have been adjusted out as they are modeled separately from miscellaneous revenues.

City of Wilton Manors
2025 Utility Rate Study
Exhibit 11: Forecast of Stormwater Miscellaneous Charges Revenue

Code	Description	Escalation Reference	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
FUND 450 - Drainage (Stormwater)								
	Charges for Service							
450-0000-3430.330	Drainage Utility Fee [1]	Constant	\$0	\$0	\$0	\$0	\$0	\$0
	Total Charges for Service		\$0	\$0	\$0	\$0	\$0	\$0
	Other & Miscellaneous							
450-0000-3610.100	Interest Earned [2]	Constant	\$0	\$0	\$0	\$0	\$0	\$0
450-0000-3690.904	P-Card Rebate	Constant	390	250	300	300	300	300
450-0000-3690.906	Recovery of Bad Debts	Constant	0	0	0	0	0	0
450-0000-3840.000	Debt Proceeds [3]	Constant	0	0	0	0	0	0
450-0000-3890.901	Approp Fund Bal R/E	Constant	0	0	0	0	0	0
	Total Other & Miscellaneous		\$390	\$250	\$300	\$300	\$300	\$300
Total Drainage (Stormwater) Revenues			\$390	\$250	\$300	\$300	\$300	\$300

Footnotes:

[1] Drainage utility fee charges for service have been adjusted out as they are modeled separately from miscellaneous revenues.

[2] Interest earned has been adjusted out as it is modeled separately from miscellaneous revenues.

[3] Debt proceeds have been adjusted out as they are modeled separately from miscellaneous revenues.

City of Wilton Manors
2025 Utility Rate Study
Exhibit 12: Water and Wastewater Capital Improvement Plan Projects and Funding Sources

									Total
	Description	Funding Source	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2025 - FY 2030
Funding Sources									
Water Rate Revenue		W - Rates	\$1,027,900	\$2,061,500	\$1,238,300	\$2,973,600	\$3,785,100	\$1,640,500	\$12,726,900
Sewer Rate Revenue		S - Rates	701,700	19,300	203,500	0	0	0	924,500
Water Reserves		W - Reserves	0	0	0	0	0	0	0
Sewer Reserves		S - Reserves	0	0	0	0	0	0	0
Proposed 2024 Water Bonds		2024 Water Bonds	0	0	0	0	0	0	0
Proposed 2024 Sewer Bonds		2024 Sewer Bonds	0	0	0	0	0	0	0
Proposed 2026 Water Bonds		2026 Water Bonds	0	0	0	0	0	0	0
Proposed 2026 Sewer Bonds		2026 Sewer Bonds	0	0	0	0	0	0	0
Proposed 2026 WIFIA Loan		2026 WIFIA	1,362,400	3,824,700	4,676,300	5,481,300	1,057,100	0	16,401,800
Total Sources			\$3,092,000	\$5,905,500	\$6,118,100	\$8,454,900	\$4,842,200	\$1,640,500	\$30,053,200
Water Projects									
Wilton Manors West Ph I - NW 3 Ave Water Main Replacement (#W3) - WIFIA		W - Rates	\$760,000	\$1,064,000	\$0	\$0	\$0	\$0	\$1,824,000
Wilton Manors West Ph I - NW 3 Ave Water Main Replacement (#W3) - City Funded		W - Rates	0	456,000	0	0	0	0	456,000
Manor Grove & NE 21st Street Water Main Replacement (#W7) - WIFIA		W - Rates	0	522,200	731,000	0	0	0	1,253,200
Manor Grove & NE 21st Street Water Main Replacement (#W7) - City Funded		W - Rates	0	0	313,300	0	0	0	313,300
NW 9th Avenue & NW 26th Street Water Main Replacement (#W5) - WIFIA		W - Rates	0	0	130,500	182,600	0	0	313,100
NW 9th Avenue & NW 26th Street Water Main Replacement (#W5) - City Funded		W - Rates	0	0	0	78,300	0	0	78,300
Wilton Manors South Water Main Replacement (#W8) - WIFIA		W - Rates	0	0	0	1,072,300	1,501,300	0	2,573,600
Wilton Manors South Water Main Replacement (#W8) - City Funded		W - Rates	0	0	0	0	643,400	0	643,400
Wilton Manors East Phase I Water Main Replacement (#W6) - WIFIA		W - Rates	0	0	0	1,640,400	1,640,400	656,200	3,937,000
Wilton Manors East Phase I Water Main Replacement (#W6) - City Funded		W - Rates	0	0	0	0	0	984,300	984,300
Other Water Projects		W - Rates	0	19,300	63,500	0	0	0	82,800
Water Construction Commitments		W - Rates	267,900	0	0	0	0	0	267,900
Subtotal Water			\$1,027,900	\$2,061,500	\$1,238,300	\$2,973,600	\$3,785,100	\$1,640,500	\$12,726,900
Sewer Projects									
Lift Station No. 1 Replacement & Force Main Replacement (#S2) - WIFIA		2026 WIFIA	\$295,200	\$413,300	\$0	\$0	\$0	\$0	\$708,500
Lift Station No. 1 Replacement & Force Main Replacement (#S2) - City Funded		2026 WIFIA	0	177,100	0	0	0	0	177,100
Lift Station No. 4 Replacement & Force Main (#S4) - WIFIA		2026 WIFIA	261,200	365,700	0	0	0	0	626,900
Lift Station No. 4 Replacement & Force Main (#S4) - City Funded		2026 WIFIA	0	156,700	0	0	0	0	156,700
Lift Station No. 7 Rehabilitation & Force Main Replacement (#S12) - WIFIA		2026 WIFIA	290,000	405,900	0	0	0	0	695,900
Lift Station No. 7 Rehabilitation & Force Main Replacement (#S12) - City Funded		2026 WIFIA	0	174,000	0	0	0	0	174,000
Lift Station No. 5 Electrical, Pumps & Force Main Replacement (#S7) - WIFIA		2026 WIFIA	249,400	349,200	0	0	0	0	598,600
Lift Station No. 5 Electrical, Pumps & Force Main Replacement (#S7) - City Funded		2026 WIFIA	0	149,600	0	0	0	0	149,600
Lift Station No. 8 Rehabilitation & FM Replacement (#S14) - WIFIA		2026 WIFIA	266,600	373,200	0	0	0	0	639,800
Lift Station No. 8 Rehabilitation & FM Replacement (#S14) - City Funded		2026 WIFIA	0	160,000	0	0	0	0	160,000
#LS-11 Lift Station #11 Capacity Upgrades (#LS-11) - WIFIA		2026 WIFIA	0	1,100,000	1,540,000	0	0	0	2,640,000
#LS-11 Lift Station #11 Capacity Upgrades (#LS-11) - City Funded		2026 WIFIA	0	0	660,000	0	0	0	660,000
Gravity Main Trunkline Replacement (#S8) - WIFIA		2026 WIFIA	0	0	2,476,300	3,466,900	0	0	5,943,200
Gravity Main Trunkline Replacement (#S8) - City Funded		2026 WIFIA	0	0	0	1,485,800	0	0	1,485,800
Lift Station No. 3 Rehabilitation (without force main) (#S10) - WIFIA		2026 WIFIA	0	0	0	195,600	273,800	0	469,400
Lift Station No. 3 Rehabilitation (without force main) (#S10) - City Funded		2026 WIFIA	0	0	0	0	117,300	0	117,300
Lift Station No. 6 Pump & Force Main Replacement (#S13) - WIFIA		2026 WIFIA	0	0	0	231,600	324,200	0	555,800
Lift Station No. 6 Pump & Force Main Replacement (#S13) - City Funded		2026 WIFIA	0	0	0	0	138,900	0	138,900
Lift Station No. 10 Rehabilitation (#S16) - WIFIA		2026 WIFIA	0	0	0	101,400	142,000	0	243,400
Lift Station No. 10 Rehabilitation (#S16) - City Funded		2026 WIFIA	0	0	0	0	60,900	0	60,900
Lift Station Mobile Generator		S - Rates	0	0	140,000	0	0	0	140,000
Other Wastewater Projects		S - Rates	0	19,300	63,500	0	0	0	82,800
Wastewater Construction Commitments		S - Rates	701,700	0	0	0	0	0	701,700
Subtotal Sewer			\$2,064,100	\$3,844,000	\$4,879,800	\$5,481,300	\$1,057,100	\$0	\$17,326,300
Total Water and Sewer Capital Expenditures			\$3,092,000	\$5,905,500	\$6,118,100	\$8,454,900	\$4,842,200	\$1,640,500	\$30,053,200

City of Wilton Manors
2025 Utility Rate Study
Exhibit 13: Stormwater Capital Improvement Plan Projects and Funding Sources

Description	Funding Source	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025 - FY 2030
<u>Funding Sources</u>								
Stormwater Rate Revenue	SW - Rates	\$96,600	\$502,000	\$488,500	\$95,100	\$100,700	\$30,200	\$1,313,100
Stormwater Reserves	SW - Reserves	0	0	0	0	0	0	0
2026 WIFIA Loan	2026 WIFIA	420,000	1,402,100	1,298,400	389,900	285,500	70,600	3,866,500
Grants	Grant	0	1,000,000	250,000	0	0	0	1,250,000
Total Sources		\$516,600	\$2,904,100	\$2,036,900	\$485,000	\$386,200	\$100,800	\$6,429,600
<u>Stormwater Projects</u>								
NW 3 Ave Stormwater Outfall (#D5) - WIFIA	2026 WIFIA	\$420,000	\$588,000	\$0	\$0	\$0	\$0	\$1,008,000
NW 3 Ave Stormwater Outfall (#D5) - City Funded	SW - Rates	0	252,000	0	0	0	0	252,000
NW 7th Ave (22 St to 24 St) Drainage & Outfall (#D4) - WIFIA	2026 WIFIA	0	314,100	439,800	0	0	0	753,900
NW 7th Ave (22 St to 24 St) Drainage & Outfall (#D4) - City Funded	SW - Rates	0	0	188,500	0	0	0	188,500
Coral Gardens Drive Outfalls & Storm System Improvements (#D1) - WIFIA	2026 WIFIA	0	430,000	602,000	0	0	0	1,032,000
Coral Gardens Drive Outfalls & Storm System Improvements (#D1) - City Funded	SW - Rates	0	0	258,000	0	0	0	258,000
NW 8 Terr Cul-de-sac Drainage (#D8T) - WIFIA	2026 WIFIA	0	70,000	98,000	0	0	0	168,000
NW 8 Terr Cul-de-sac Drainage (#D8T) - City Funded	SW - Rates	0	0	42,000	0	0	0	42,000
NE 30th Street Outfall Improvements (#D6) - WIFIA	2026 WIFIA	0	0	158,600	222,000	0	0	380,600
NE 30th Street Outfall Improvements (#D6) - City Funded	SW - Rates	0	0	0	95,100	0	0	95,100
NE 7th Terr Storm System/Outfall & NE 17th Ave Storm Outfall (#D8-9) - WIFIA	2026 WIFIA	0	0	0	167,900	235,100	0	403,000
NE 7th Terr Storm System/Outfall & NE 17th Ave Storm Outfall (#D8-9) - City Funded	SW - Rates	0	0	0	0	100,700	0	100,700
NE 28th Street Outfall Improvements (#D7) - WIFIA	2026 WIFIA	0	0	0	0	50,400	70,600	121,000
NE 28th Street Outfall Improvements (#D7) - City Funded	SW - Rates	0	0	0	0	0	30,200	30,200
Stormwater Construction Commitments	SW - Rates	96,600	0	0	0	0	0	96,600
In-line Backflow Valves Phase 1	Grant	0	1,000,000	0	0	0	0	1,000,000
In-line Backflow Valves Phase 1 (Match Required)	SW - Rates	0	250,000	0	0	0	0	250,000
In-line Backflow Valves Phase 2	Grant	0	0	250,000	0	0	0	250,000
Total Stormwater Capital Expenditures		\$516,600	\$2,904,100	\$2,036,900	\$485,000	\$386,200	\$100,800	\$6,429,600

**City of Wilton Manors
2025 Utility Rate Study
Exhibit 14: Historical and Projected Large User Treatment Purchases**

Water Purchases

Fiscal Year	Projected Demand:			Large User Rates			Large User Cost	Cost per 1,000 Gal	Dollar Increase
	Annual Purchases	Rev Gals	Non-Revenue Water	RTS Fee	User Fee	% Increase			
2023	501,958	470,711	6.23%	\$12,000.90	\$4.24	8.72%	\$2,272,300	\$4.83	\$0.51
2024	515,777	457,907	11.22%	\$14,690.85	\$5.19	22.33%	\$2,851,600	\$6.23	\$1.40
2025	505,190	461,121	8.72%	\$17,996.28	\$6.35	22.42%	\$3,423,900	\$7.43	\$1.20
2026	505,190	461,121	8.72%	\$19,615.95	\$6.92	9.00%	\$3,731,300	\$8.09	\$0.66
2027	505,190	461,121	8.72%	\$19,615.95	\$6.92	0.00%	\$3,731,300	\$8.09	\$0.00
2028	505,190	461,121	8.72%	\$19,615.95	\$6.92	0.00%	\$3,731,300	\$8.09	\$0.00
2029	505,190	461,121	8.72%	\$19,615.95	\$6.92	0.00%	\$3,731,300	\$8.09	\$0.00
2030	505,190	461,121	8.72%	\$19,615.95	\$6.92	0.00%	\$3,731,300	\$8.09	\$0.00

Sewer Purchases

Fiscal Year	Projected Demand:			Large User Rates			Large User Cost	Cost per 1,000 Gal	Dollar Increase
	Annual Purchases	Rev Gals	I&I	RTS Fee	User Fee	% Increase			
2023	797,159	411,273	48.41%	\$0.00	\$2.55	-4.85%	\$2,032,800	\$4.94	\$0.05
2024	756,089	403,631	46.62%	\$0.00	\$2.82	10.59%	\$2,132,200	\$5.28	\$0.34
2025	776,590	407,618	47.51%	\$0.00	\$2.85	1.06%	\$2,213,300	\$5.43	\$0.15
2026	776,590	407,618	47.51%	\$0.00	\$3.22	12.98%	\$2,500,600	\$6.13	\$0.70
2027	776,590	407,618	47.51%	\$0.00	\$3.22	0.00%	\$2,500,600	\$6.13	\$0.00
2028	776,590	407,618	47.51%	\$0.00	\$3.22	0.00%	\$2,500,600	\$6.13	\$0.00
2029	776,590	407,618	47.51%	\$0.00	\$3.22	0.00%	\$2,500,600	\$6.13	\$0.00
2030	776,590	407,618	47.51%	\$0.00	\$3.22	0.00%	\$2,500,600	\$6.13	\$0.00

City of Wilton Manors
2025 Utility Rate Study
Exhibit 15: Projected Water Revenue Requirements

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Water Operating Expenses	\$4,780,261	\$5,033,526	\$5,055,400	\$5,077,500	\$5,100,400	\$5,123,800
Debt Service						
2021 Promissory Note	\$0	\$0	\$0	\$0	\$0	\$0
Proposed 2026 WIFIA Loan	0	0	0	0	0	0
Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenses/Contributions						
R&R Contribution	\$85,271	\$85,271	\$87,100	\$89,000	\$91,000	\$93,000
Capital Funded by Rates	1,027,900	2,061,500	1,238,300	2,973,600	3,785,100	1,640,500
Total Other Expenses/Contributions	\$1,113,171	\$2,146,771	\$1,325,400	\$3,062,600	\$3,876,100	\$1,733,500
Total Gross Revenue Requirements	\$5,893,432	\$7,180,297	\$6,380,800	\$8,140,100	\$8,976,500	\$6,857,300
Less Revenue from Other Sources						
Water Miscellaneous	\$28,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000
Interest	108,300	111,200	103,600	103,900	86,700	60,900
Total Revenue from Other Sources	\$136,300	\$137,200	\$129,600	\$129,900	\$112,700	\$86,900
Net Revenue Requirements	\$5,757,132	\$7,043,097	\$6,251,200	\$8,010,200	\$8,863,800	\$6,770,400
Water Revenue from Existing Rates	\$5,957,500	\$6,357,209	\$6,357,209	\$6,357,209	\$6,357,209	\$6,357,209
Revenue from Prior Years Adjustments	0	0	(158,900)	(158,900)	(158,900)	(158,900)
Total Current Year Revenue	\$5,957,500	\$6,357,209	\$6,198,309	\$6,198,309	\$6,198,309	\$6,198,309
Percent Adjustment Proposed		-2.5%	0.0%	0.0%	0.0%	0.0%
Effective Month		Oct	Oct	Oct	Oct	Oct
Total Revenue from Current Year Adjustment		(\$158,900)	\$0	\$0	\$0	\$0
Total Water Revenue from Rates	\$5,957,500	\$6,198,309	\$6,198,309	\$6,198,309	\$6,198,309	\$6,198,309
Total Revenue Surplus/Deficiency	\$200,368	(\$844,788)	(\$52,891)	(\$1,811,891)	(\$2,665,491)	(\$572,091)

**City of Wilton Manors
2025 Utility Rate Study
Exhibit 16: Projected Wastewater Revenue Requirements**

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Sewer Operating Expenses	\$5,327,800	\$6,328,171	\$6,406,300	\$6,487,700	\$6,572,300	\$6,660,200
Debt Service						
2021 Promissory Note	\$59,400	\$52,700	\$35,800	\$26,700	\$22,200	\$23,400
Proposed 2026 WIFIA Loan	0	78,345	253,990	436,809	652,699	777,131
Total Debt Service	\$59,400	\$131,045	\$289,790	\$463,509	\$674,899	\$800,531
Other Expenses/Contributions						
R&R Contribution	\$0	\$33,300	\$34,000	\$34,700	\$35,500	\$36,300
Capital Funded by Rates	701,700	19,300	203,500	0	0	0
Total Other Expenses/Contributions	\$701,700	\$52,600	\$237,500	\$34,700	\$35,500	\$36,300
Total Gross Revenue Requirements	\$6,088,900	\$6,511,816	\$6,933,590	\$6,985,909	\$7,282,699	\$7,497,031
Less Revenue from Other Sources						
Sewer Miscellaneous	\$10,000	\$900	\$900	\$900	\$900	\$900
Interest	0	0	1,500	10,300	20,900	31,100
Total	\$10,000	\$900	\$2,400	\$11,200	\$21,800	\$32,000
Net Revenue Requirements	\$6,078,900	\$6,510,916	\$6,931,190	\$6,974,709	\$7,260,899	\$7,465,031
Sewer Revenue from Existing Rates	\$6,200,400	\$6,239,745	\$6,239,745	\$6,239,745	\$6,239,745	\$6,239,745
Revenue from Prior Years Adjustments	0	0	1,154,400	1,524,100	1,757,000	1,996,900
Total Current Year Revenue	\$6,200,400	\$6,239,745	\$7,394,145	\$7,763,845	\$7,996,745	\$8,236,645
Percent Adjustment Proposed		18.5%	5.0%	3.0%	3.0%	3.0%
Effective Month		Oct	Oct	Oct	Oct	Oct
Total Revenue from Current Year Adjustment		\$1,154,400	\$369,700	\$232,900	\$239,900	\$247,100
Total Sewer Revenue from Rates	\$6,200,400	\$7,394,145	\$7,763,845	\$7,996,745	\$8,236,645	\$8,483,745
Total Revenue Surplus/Deficiency	\$121,500	\$883,229	\$832,655	\$1,022,036	\$975,747	\$1,018,715

City of Wilton Manors
2025 Utility Rate Study
Exhibit 17: Projected Stormwater Revenue Requirements

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Drainage Operating Expenses	\$655,333	\$701,433	\$705,300	\$709,000	\$712,800	\$716,600
Debt Service						
2026 WIFIA Loan	\$0	\$18,473	\$59,888	\$102,995	\$153,899	\$183,238
Total Debt Service	\$0	\$18,473	\$59,888	\$102,995	\$153,899	\$183,238
Other Expenses/Contributions						
R&R Contribution	\$23,394	\$23,394	\$23,400	\$23,400	\$23,400	\$23,400
Capital Funded by Rates	96,600	502,000	488,500	95,100	100,700	30,200
Total Other Expenses/Contributions	\$119,994	\$525,394	\$511,900	\$118,500	\$124,100	\$53,600
Total Gross Revenue Requirements	\$775,327	\$1,245,300	\$1,277,088	\$930,495	\$990,799	\$953,438
Less Revenue from Other Sources						
Drainage Miscellaneous	\$780	\$250	\$300	\$300	\$300	\$300
Interest	20,100	20,300	16,400	12,600	12,700	12,700
Total	\$20,880	\$20,550	\$16,700	\$12,900	\$13,000	\$13,000
Net Revenue Requirements	\$754,447	\$1,224,750	\$1,260,388	\$917,595	\$977,799	\$940,438
Drainage Revenue from Existing Rates	\$742,600	\$742,600	\$742,600	\$742,600	\$742,600	\$742,600
Revenue from Prior Years Adjustments	0	0	71,456	116,681	161,907	207,132
Total Current Year Revenue	\$742,600	\$742,600	\$814,056	\$859,281	\$904,507	\$949,732
Percent Adjustment Proposed		9.6%	5.6%	5.3%	5.0%	4.8%
Effective Month		Oct	Oct	Oct	Oct	Oct
Total Revenue from Current Year Adjustment		\$71,456	\$45,225	\$45,225	\$45,225	\$45,225
Total Drainage Revenue from Rates	\$742,600	\$814,056	\$859,281	\$904,507	\$949,732	\$994,957
Total Revenue Surplus/Deficiency	(\$11,847)	(\$410,694)	(\$401,107)	(\$13,088)	(\$28,067)	\$54,519

City of Wilton Manors
2025 Utility Rate Study
Exhibit 18: Projected Water, Wastewater, and Stormwater Combined Debt Service Coverage

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Total Operating Revenue	\$12,900,500	\$14,406,510	\$14,821,436	\$15,099,561	\$15,384,686	\$15,677,012
Total Misc. Income	\$38,780	\$27,150	\$27,200	\$27,200	\$27,200	\$27,200
Total Interest Income	128,400	131,500	121,500	126,800	120,300	104,700
Gross Revenues	\$13,067,680	\$14,565,160	\$14,970,136	\$15,253,561	\$15,532,186	\$15,808,912
Total Operating Expenses	\$10,763,394	\$12,063,130	\$12,167,000	\$12,274,200	\$12,385,500	\$12,500,600
Net Revenues Available for Debt Service	\$2,304,286	\$2,502,030	\$2,803,136	\$2,979,361	\$3,146,686	\$3,308,312
Senior Debt Service						
2021 Promissory Note	\$59,400	\$52,700	\$35,800	\$26,700	\$22,200	\$23,400
Proposed 2026 WIFIA Loan	0	96,818	313,878	539,804	806,598	960,369
Total Senior Debt Service	\$59,400	\$149,518	\$349,678	\$566,504	\$828,798	\$983,769
Debt Service Coverage						
Senior Debt Service						
Projected	38.79	16.73	8.02	5.26	3.80	3.36
Required	1.20	1.20	1.20	1.20	1.20	1.20
All-In Debt Service						
Projected	38.79	16.73	8.02	5.26	3.80	3.36
Target	1.50	1.50	1.50	1.50	1.50	1.50
Net Revenues Less Debt Service	\$2,244,886	\$2,352,513	\$2,453,458	\$2,412,857	\$2,317,889	\$2,324,543

City of Wilton Manors
2025 Utility Rate Study
Exhibit 19: Projected Water Fund Balances

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Unrestricted Water Reserves						
Beginning Balance [1]	\$10,428,548	\$10,628,916	\$9,784,128	\$9,731,237	\$7,919,346	\$5,253,855
Water Surplus/(Deficit)	200,368	(844,788)	(52,891)	(1,811,891)	(2,665,491)	(572,091)
Ending Balance	\$10,628,916	\$9,784,128	\$9,731,237	\$7,919,346	\$5,253,855	\$4,681,764
Estimated No. of Days of O&M Expenses (Target = 120)	812	709	703	569	376	145
Target Fund Balance	\$1,571,600	\$1,654,900	\$1,662,000	\$1,669,300	\$1,676,800	\$1,684,500
Water Renewal and Replacement Account						
Beginning Balance [1]	\$401,844	\$487,115	\$572,386	\$659,486	\$748,486	\$839,486
Deposits to Fund:						
From Water Operations	85,271	85,271	87,100	89,000	91,000	93,000
Uses of Funds:						
Capital Improvements	0	0	0	0	0	0
Ending Balance	\$487,115	\$572,386	\$659,486	\$748,486	\$839,486	\$932,486
Water Connection Fees						
Beginning Balance [1]	\$0	\$0	\$0	\$0	\$0	\$0
Deposits to Fund:						
From Current Year Growth	\$0	\$0	\$0	\$0	\$0	\$0
Uses of Funds:						
Capital Improvements	0	0	0	0	0	0
Payment of Debt Service	0	0	0	0	0	0
Ending Balance Before Interest Income	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings Recognized	\$0	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0

Footnotes:

[1] Amounts obtained from City of Wilton Manors period ended 9/30/2024.

City of Wilton Manors
2025 Utility Rate Study
Exhibit 20: Projected Wastewater Fund Balances

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Unrestricted Sewer Reserves						
Beginning Balance [1]	(\$1,651,867)	(\$1,530,367)	(\$647,138)	\$185,518	\$1,207,554	\$2,183,301
Sewer Surplus/(Deficit)	121,500	883,229	832,655	1,022,036	975,747	1,018,715
Ending Balance	(\$1,530,367)	(\$647,138)	\$185,518	\$1,207,554	\$2,183,301	\$3,202,015
Estimated No. of Days of O&M Expenses (Target = 120)	(105)	(37)	11	68	121	175
Target Fund Balance	\$1,751,600	\$2,080,500	\$2,106,200	\$2,132,900	\$2,160,800	\$2,189,700
Renewal and Replacement Account						
Beginning Balance [1]	\$316,573	\$316,573	\$349,873	\$383,873	\$418,573	\$454,073
Deposits to Fund:						
From Sewer Operations	0	33,300	34,000	34,700	35,500	36,300
Uses of Funds:						
Capital Improvements	0	0	0	0	0	0
Ending Balance	\$316,573	\$349,873	\$383,873	\$418,573	\$454,073	\$490,373
Sewer Connection Fees						
Beginning Balance [1]	\$431,194	\$439,794	\$448,594	\$457,594	\$466,794	\$476,094
Deposits to Fund:						
From Current Year Growth	\$0	\$0	\$0	\$0	\$0	\$0
Uses of Funds:						
Capital Improvements	0	0	0	0	0	0
Payment of Debt Service	0	0	0	0	0	0
Ending Balance Before Interest Income	\$431,194	\$439,794	\$448,594	\$457,594	\$466,794	\$476,094
Interest Earnings Recognized	8,600	8,800	9,000	9,200	9,300	9,500
Ending Balance	\$439,794	\$448,594	\$457,594	\$466,794	\$476,094	\$485,594

Footnotes:

[1] Amounts obtained from City of Wilton Manors period ended 9/30/2024.

City of Wilton Manors
2025 Utility Rate Study
Exhibit 21: Projected Stormwater Fund Balances

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Unrestricted Stormwater Reserves						
Beginning Balance [1]	\$1,929,797	\$1,917,950	\$1,507,256	\$1,106,150	\$1,093,062	\$1,064,995
Stormwater Surplus/(Deficit)	(11,847)	(410,694)	(401,107)	(13,088)	(28,067)	54,519
Ending Balance	\$1,917,950	\$1,507,256	\$1,106,150	\$1,093,062	\$1,064,995	\$1,119,514
Estimated No. of Days of O&M Expenses (Minimum Target = 120)	1,068	784	572	563	545	570
Target Fund Balance	\$215,452	\$230,608	\$231,879	\$233,096	\$234,345	\$235,595
Stormwater Renewal and Replacement Account						
Beginning Balance [1]	\$83,705	\$107,099	\$130,493	\$153,893	\$177,293	\$200,693
Deposits to Fund:						
From Stormwater Operations	23,394	23,394	23,400	23,400	23,400	23,400
Uses of Funds:						
Capital Improvements	0	0	0	0	0	0
Ending Balance	\$107,099	\$130,493	\$153,893	\$177,293	\$200,693	\$224,093

Footnotes:

[1] Amounts obtained from City of Wilton Manors period ended 9/30/2024.