



City of Margate, Florida

WATER AND WASTEWATER UTILITY RATE STUDY

September 5, 2023

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Honorable Mayor and
Members of the City Commission
City of Margate
5790 Margate Boulevard
Margate, Florida 33063

Subject: Water and Wastewater Utility Rate Study

GovRates, Inc. ("GovRates") has completed our review of the water and wastewater utility rates for the City of Margate (the "City") and has prepared this report which summarizes our analyses, findings, and recommendations. This utility rate study involved preparing a financial forecast through the Fiscal Year 2033.

Developing a financial and rate plan for the City's water and wastewater system (the "System") involved multiple considerations:

- The financial and rate plan should consider utility best management practices and should promote financial sustainability and creditworthiness. Conforming with utility best management practices enables the utility to accomplish its mission while charging lower user rates over the long term. The two most important financial metrics for determining financial sustainability and creditworthiness are cash reserves and debt service coverage.
- The proposed monthly user rates should be considered equitable, affordable, and competitive.
- The proposed rate plan should not cause "rate shock" to customers. From a best financial management practices standpoint, smaller incremental increases over time can help avoid future rate shock and large "catch up" rate increases.
- The proposed rates should enable the utility to perform the necessary capital improvements and operational enhancements to remain compliant with the regulatory requirements of the Florida Department of Environmental Protection, the Florida Department of Health, and the Environmental Protection Agency. The rates should also provide sufficient margins for capital reinvestment in the aging System.
- The proposed user rates should provide the System with an adequate level of revenue stability given the seasonality and cyclicity of water sales and corresponding billable wastewater flow.

- The water user rate structure should encourage conservation of water resources consistent with the requirements of the utility's water consumptive use permit from the South Florida Water Management District.
- The utility's connection charges / impact fees should be calculated based on industry standards and the requirements of statutory and case law.
- The utility's miscellaneous service charges, which reduce the level of expenditures (revenue requirements) that must be recovered from monthly user rates, should be cost-based and competitive with those of other jurisdictions.

GovRates believes that the financial and rate plan presented in this report reflects a reasonable balance of the aforementioned considerations. Following this letter is an executive summary that provides an overview of our analyses and conclusions. The other sections of the report provide additional details regarding the financial forecast and rate development.

We greatly appreciate the opportunity to be of service to the City and would like to thank the management and staff for their tremendous assistance and cooperation during the course of the utility rate study.

Yours in government service,

GovRates, Inc.



Bryan A. Mantz, CMC, CGFM
President

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EXECUTIVE SUMMARY AND RECOMMENDATIONS

EXECUTIVE SUMMARY AND RECOMMENDATIONS

ES-1: General

The City of Margate (the "City") owns a water and wastewater utility system (the "System" or the "Utility") that provides an essential service on a continual basis and that operates in a highly regulated environment. Regulatory agencies for the Utility include the Florida Department of Environmental Protection (the "FDEP"), the South Florida Water Management District (the "SFWMD"), and the Florida Department of Health. The System currently provides service to approximately 17,000 water accounts and 16,700 wastewater customers.

The System is established as a utility enterprise fund and is essentially the City's largest "business." According to the Governmental Accounting Standards Board, "Enterprise Funds should be used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that costs of providing services to the general public on a continuing basis should be financed or recovered primarily through user charges."

The installed cost of System assets under City management is about \$136.7 million. Based on the age of the assets and historical changes in the *Engineering News-Record* (ENR) Construction Cost Index, a high-level replacement cost new of the depreciable assets is estimated to be \$360 million.

The System should have revenues equal to the costs of the services provided by the Utility, and the City should establish rates sufficient to cover the cost of operating, maintaining, repairing and financing the System. There will also be rate covenants associated with the System's anticipated debt that require the City to establish the Utility's rates at certain levels to meet the debt obligations. To assist the City in reviewing the sufficiency of its rates, GovRates, Inc. ("GovRates") was retained to perform a utility rate study.

ES-2: Summary of Recommendations

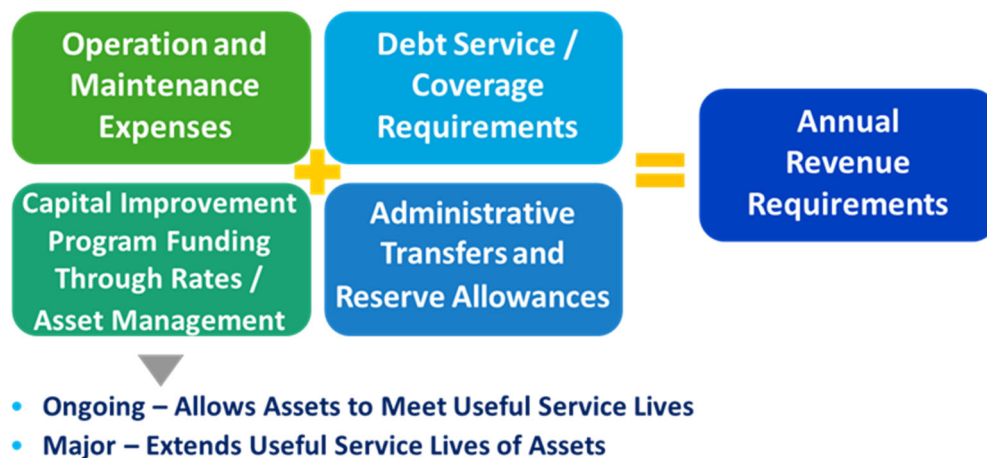
ES-2.1: Monthly Water and Wastewater User Rates

Although the City annually reviews the financial position of the System, the last formal rate study presented to the City Commission established rates for the Fiscal Year 2016. For the Fiscal Years 2017 through 2021, the rates were adjusted based on changes in the local Consumer Price Index. The City's current water and wastewater user rates have been in effect since October 1, 2020, or almost three years

ago. As part of the current utility rate study, financial projections were prepared for the System through the Fiscal Year 2033 (the "Forecast Period").

The costs associated with operating and maintaining a utility system, as well as the costs of financing the renewals and replacements of existing facilities and the capital improvements for upgrades and expansions, are generally considered to be the revenue requirements of public utilities such as the City's. With respect to identifying revenue requirements for the Utility, the following Exhibit ES-1 shows the elements considered:

Exhibit ES-1: Revenue Requirement Components



The financial and rate plan should recognize the need to maintain appropriate debt service coverage ratios and adequate operating margins and reserves to fund ongoing capital needs and maintain the System's financial condition or "creditworthiness."

Based on the assumptions relied upon in the development of the System revenue requirements, GovRates has identified the need for rate adjustments for both the water system and wastewater system. The primary reasons for the identified rate adjustments are:

- 1. The need to fund the Utility's multi-year capital improvement program (the "CIP").** Utility infrastructure is often "out of sight, out of mind." The Utility has identified capital needs of approximately \$224.3 million through the Fiscal Year 2033. These costs could be higher than estimated due to the current contractor's market and volatile market conditions. The CIP is primarily a combination of renewal / replacement needs and required regulatory compliance.

Renewal / Replacement Needs

- Many utility assets have reached the end of their useful service lives.
 - 213 miles of water mains and 31 miles of force mains are over 60 years old and need to be replaced.
 - 35% of these water mains and 20% of these force mains are asbestos cement, which breaks easily.

- In 2022, the City had 6,717 work orders – average of 550 per month – to primarily address issues related to the aging utility system.
- Addressing customer complaints of water color, odor, and taste.
 - Average of about 40 customer complaints per year.
- Increase in aging water main and service line breaks has caused more service interruptions.

Exhibit ES-2: Annual Water Main Breaks

Year	Water Main Breaks	Water Service Line Breaks
2019	13	114
2020	22	168
2021	31	134
2022	32	173

- The City received a consent order from the Florida Department of Environmental Protection when hurricanes overwhelmed aging collection system and wastewater treatment plant and caused emergency discharge of treated wastewater.
- The City's wastewater treatment plant requires chemical treatment to compensate for mechanical weaknesses.

Required Regulatory Compliance

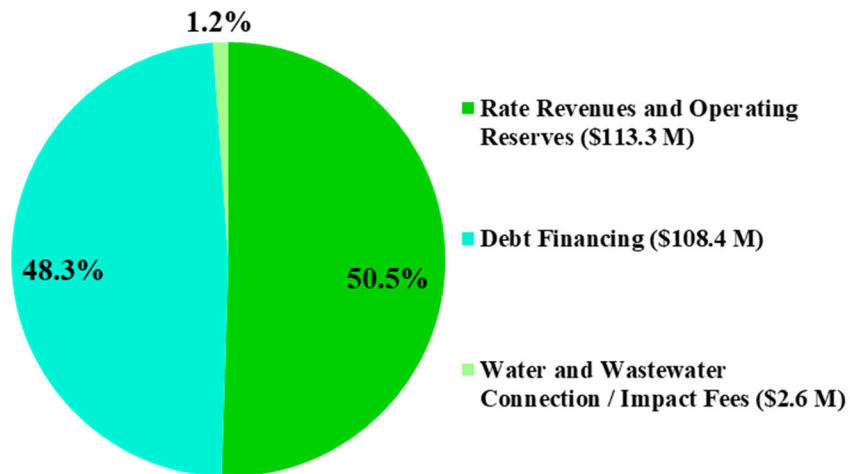
- Regulatory requirement to have alternative water supply source (C-51 Reservoir = \$9.2 million).
- Upcoming regulations on perfluoroalkyl and polyfluoroalkyl substances (PFAS), which health studies have suggested cause cancer and other adverse health effects at lower doses than previously thought – may require additional treatment methods for City's water treatment plant and wastewater biosolids.
- Florida Senate Bill 712 passed in 2020 requires additional due diligence in wastewater collection system management with respect to addressing inflow / infiltration and eliminating sewer overflows.
 - Fines established for noncompliance.
- Revision of Federal Lead and Copper Rule in 2021 may require the Utility to replace about 16,000 service lines.
- New FDEP rule on phosphorus management passed in 2021 has a significant impact on biosolids use and water quality.
 - Utility may need "sewage sludge incineration" which requires both capital and air quality management.

The City could face fines or consent orders if the Utility does not comply with regulations or if infrastructure failures cause pollution.

The following Exhibit ES-3 shows the assumed funding sources for the CIP.

Exhibit ES-3: Capital Improvement Program Funding Sources

Capital Improvement Program Funding (\$224.3 M)



The financial forecast assumes three 30-year revenue bond issues for debt financing about \$108.4 million of capital needs. The first bond issue is assumed to be issued in Fiscal Year 2024 to finance about \$20 million of water line replacements and \$40 million of West Wastewater Treatment Plant replacements / upgrades (Total = \$60 million). The second bond issue is assumed to be issued in Fiscal Year 2026 to finance about \$25.3 million of projects, while the third bond issue is assumed to be issued in Fiscal Year 2030 to finance about \$23.1 million of projects.

The Utility cannot issue bonds without the adoption of the multi-year rate plan. When evaluating the Utility's ability to repay debt, credit rating agencies and lenders will only consider rate increases that have been adopted.

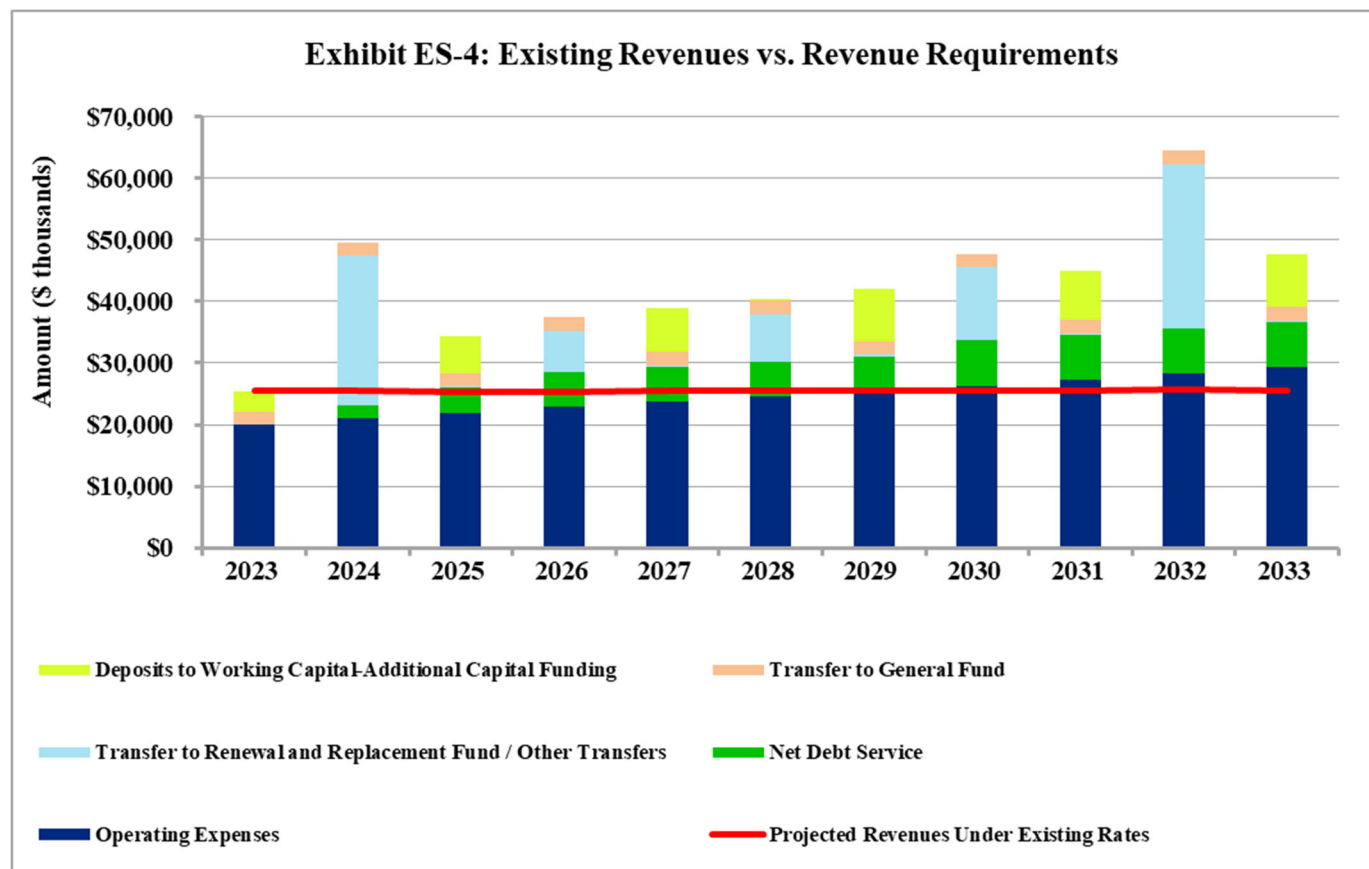
- 2. The need to fund the costs of future operations.** Operating expenses have increased substantially and are projected to continue increasing. Budgeted Fiscal Year 2023 operating expenses were about 95% of revenues under existing rates. There are minimal operating margins for debt service or the cash funding of capital needs. Capital needs are currently being funded through existing operating reserves – not a sustainable situation. The Miami-Fort Lauderdale-West Palm Beach Consumer Price Index (CPI) has increased by about 24% since the monthly user rates were last adjusted in October 2020. There are many factors that affect the costs of operations over which the Utility has limited or no control. Factors such as cost increases from electric power providers, changes in fuel and oil prices resulting from global market changes, and competition for scarce resources such as concrete and building materials often result in cost increases that are greater than change in the consumer price index (general inflation). Volatile market conditions have caused the supply costs of steel, PVC pipes, and other materials to increase substantially. There are incremental costs associated with the capital program, meeting regulatory requirements, and performing necessary repairs. Utility costs also typically increase at a higher rate than general inflation due to the regulatory environment.

Six additional personnel are projected to help the City complete capital projects more efficiently and provide operational support. There are nationwide issues with filling positions and keeping employees.

It is important to recognize that these increased costs are usually permanent increases in the costs of operations and, as such, must ultimately be passed through to customers through rates.

- 3. The need to maintain appropriate debt service coverage ratios and adequate operating margins and reserves to fund ongoing capital needs and maintain the financial condition of the System.** Over the long-term, a target all-in net revenues debt service coverage ratio of 200% is recommended, and it is proposed that the Utility target 365 days cash on hand (essentially one year of operating expenses excluding non-cash expenses such as depreciation and amortization) for unrestricted cash balances. These financial metrics have historically been used by rating agencies to determine whether a utility is a strong credit. A stronger credit rating can position the Utility to secure lower interest rates when debt financing high-priority capital improvements for the betterment of the System.
- 4. The need to provide annual funding for ongoing or routine renewal, replacement, and improvement needs.** As previously mentioned, a high-level analysis indicated that the City is managing assets that may cost up to \$360 million in today's dollars.
- 5. The need to provide sufficient revenues to continue funding Utility transfers to the General Fund for a return on investment (ROI).** These amounts are in addition to separate indirect cost reimbursements. ROI transfers are a common utility practice and allowed per Florida case law. Historically, the Utility's ROI transfers to the General Fund, which are a policy decision of the City, have been around \$2 million per year. The General Fund relies on these transfers. Without the transfers, property taxes would need to be increased to make up the difference. The ROI transfers are proposed to cap at \$2.2 million per year, allowing more reinvestment in the System. Caps or restrictions on transfers to the General Fund are favored by bond rating agencies.

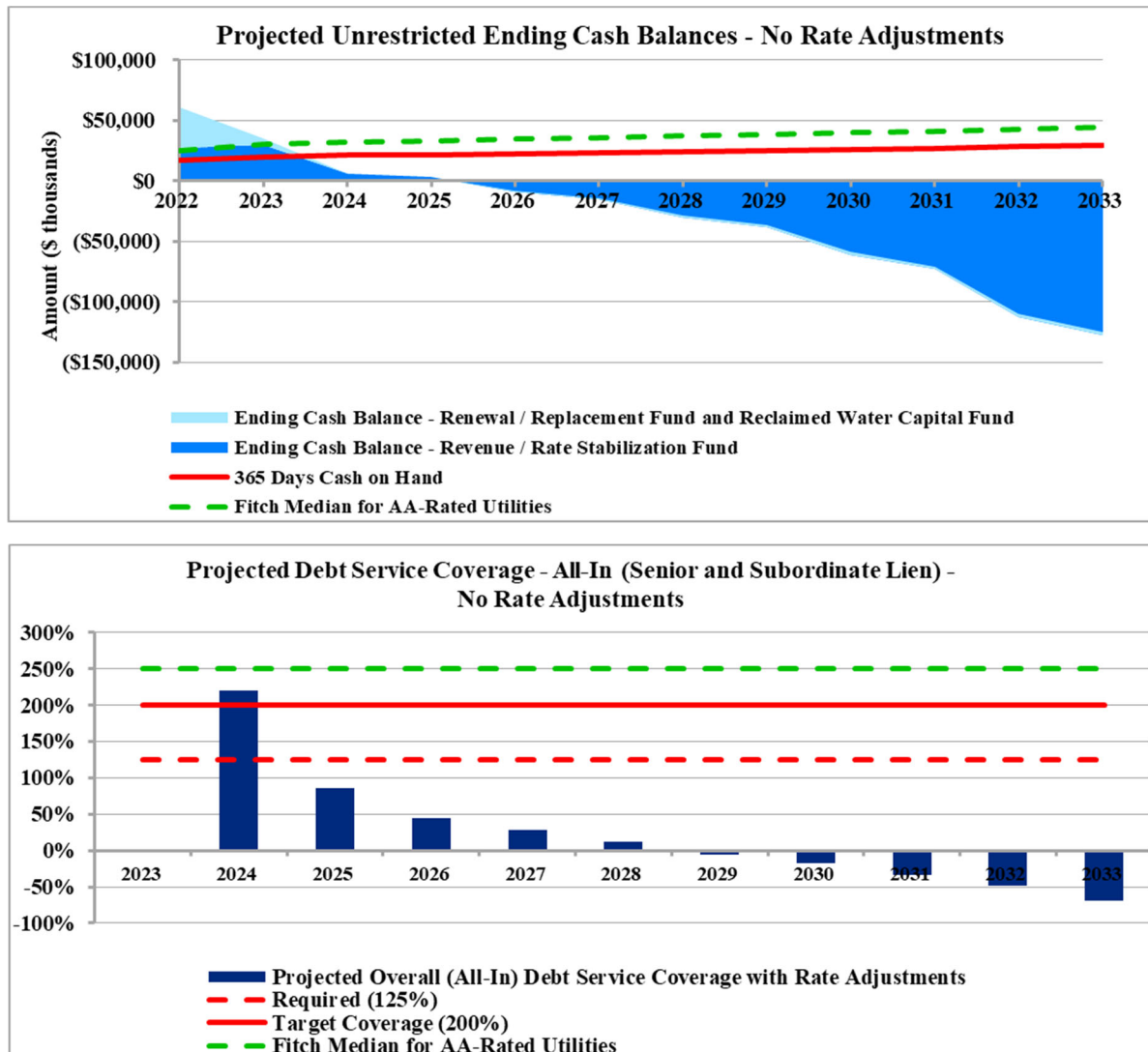
The City's existing user rates for water and wastewater service are not anticipated to fully recover the City's projected utility revenue requirements during the Forecast Period. The following Exhibit ES-4 shows how the revenue requirements for the Utility (the bars) compare against projected System revenues (the red line) through the Fiscal Year 2033. In the years in which the total revenue requirements exceed the revenues, available cash reserves must be utilized to make up the difference.



If the user rates are not adjusted, the Utility will be unable to secure debt financing for critical capital needs. Moreover, user rates will be higher in the future than what is proposed. The capital needs for the System will not go away but will be more expensive to address in the future. Inflation and the costs of construction continue to affect System costs and, as previously mentioned, permanent cost increases must ultimately be passed through to customers. Due to the time value of money, the City may lose the ability to gradually phase-in the rates over time to the levels needed to fund all revenue requirements.

The following Exhibit ES-5 further communicates that, without rate adjustments, the System may not remain financially and operationally sustainable.

Exhibit ES-5: Financial Risks of Not Adjusting Rates



The following Exhibit ES-6 shows the projected user rate revenue adjustments for the System through the Fiscal Year 2033:

Exhibit ES-6:
Summary of Proposed User Rate Revenue Adjustments

Fiscal Year	Effective Date	Index Adj. Already in City Code	Add'l Adj.	Total Adj.	Bill for Average SFR Customer Using 6,000 Gallons [1]	Increase in SFR Customer Monthly Bill [2]	Total Cost Per Gallon of Water and Sewer Service [2]	% of Median Household Income (< 4.5% Considered Affordable By EPA) [3]
	Existing				\$67.36			1.5%
2024	1/1/2024	2.5%	22.5%	25.0%	83.85	\$16.49	1.4¢	1.9%
2025	10/1/2024	2.5%	6.5%	9.0%	91.39	7.54	1.5¢	2.0%
2026	10/1/2025	2.5%	6.5%	9.0%	99.62	8.23	1.7¢	2.1%
2027	10/1/2026	2.5%	1.5%	4.0%	103.61	3.99	1.7¢	2.2%
2028	10/1/2027	2.5%	1.5%	4.0%	107.75	4.14	1.8¢	2.2%
2029	10/1/2028	2.5%	1.5%	4.0%	112.06	4.31	1.9¢	2.3%
2030	10/1/2029	2.5%	1.5%	4.0%	116.54	4.48	1.9¢	2.3%
2031	10/1/2030	2.5%	0.5%	3.0%	120.03	3.49	2.0¢	2.3%
2032	10/1/2031	2.5%	0.5%	3.0%	123.63	3.60	2.1¢	2.3%
2033	10/1/2032	2.5%	0.5%	3.0%	127.34	3.71	2.1¢	2.4%

[1] Based on proposed rate design.

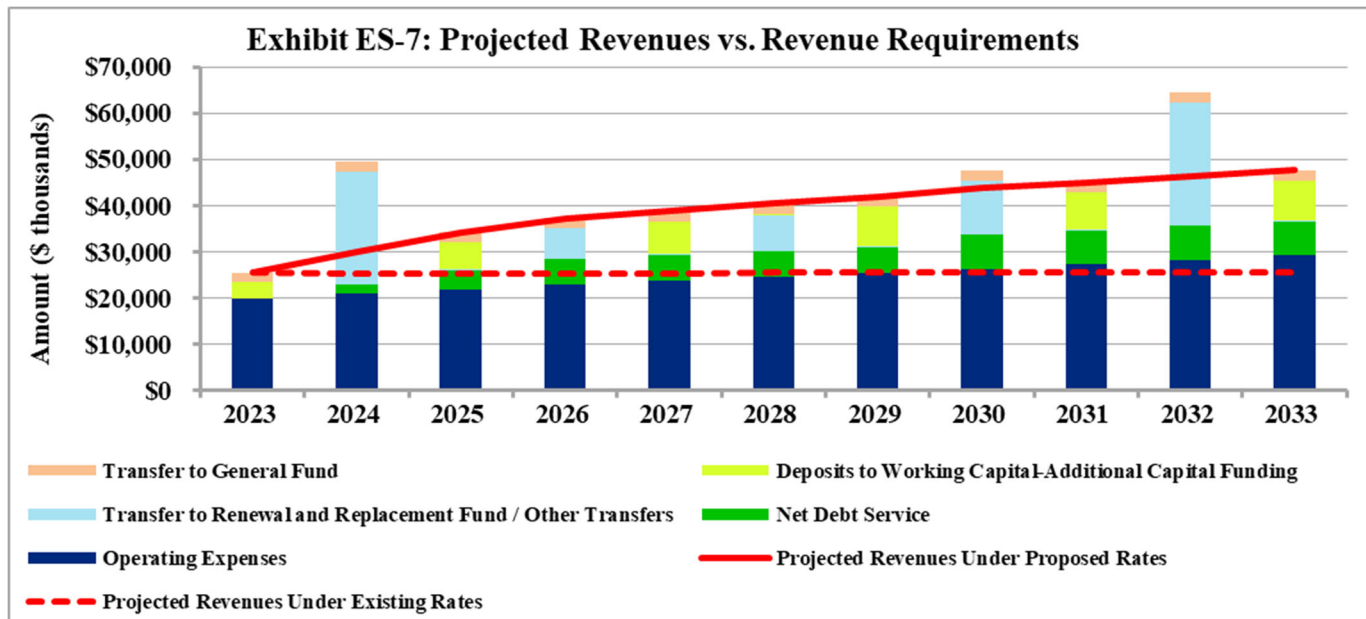
[2] Based on proposed rates applied to single family residential ("SFR") customer with 6,000 gallons of monthly usage.

[3] EPA = United States Environmental Protection Agency. Assumes annual 2% cost of living salary increases after Fiscal Year 2023.

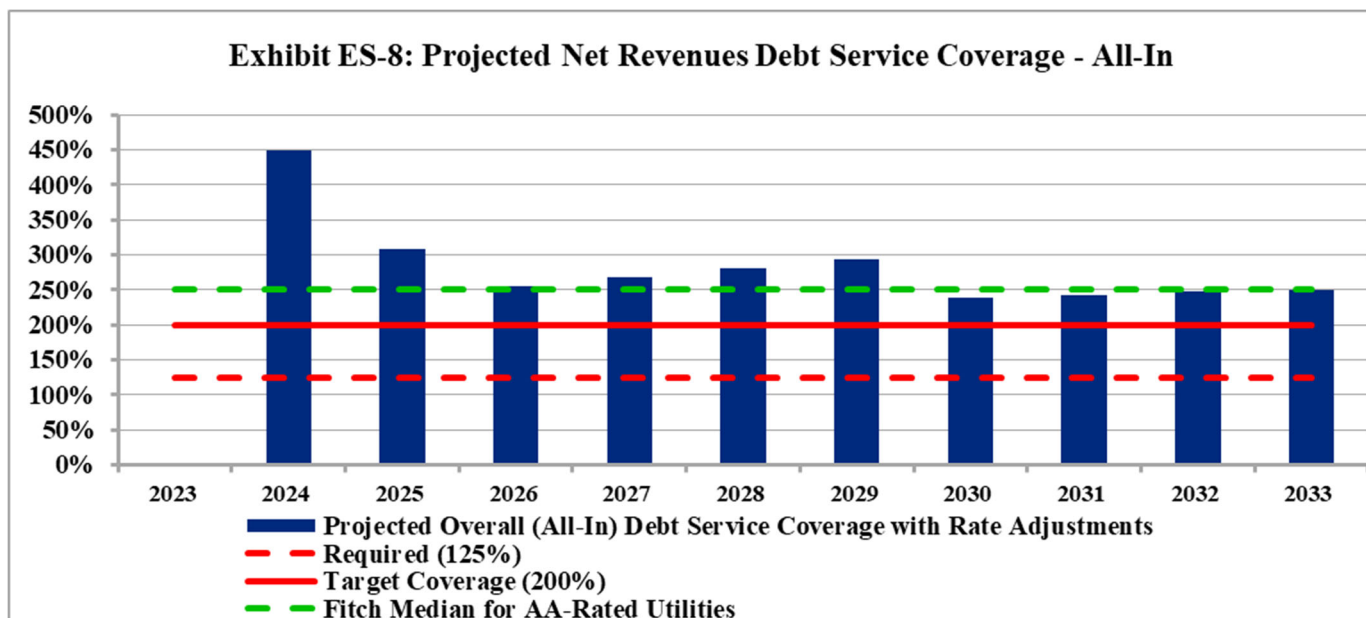
Only adjustments above the red line are proposed to be adopted at this time.

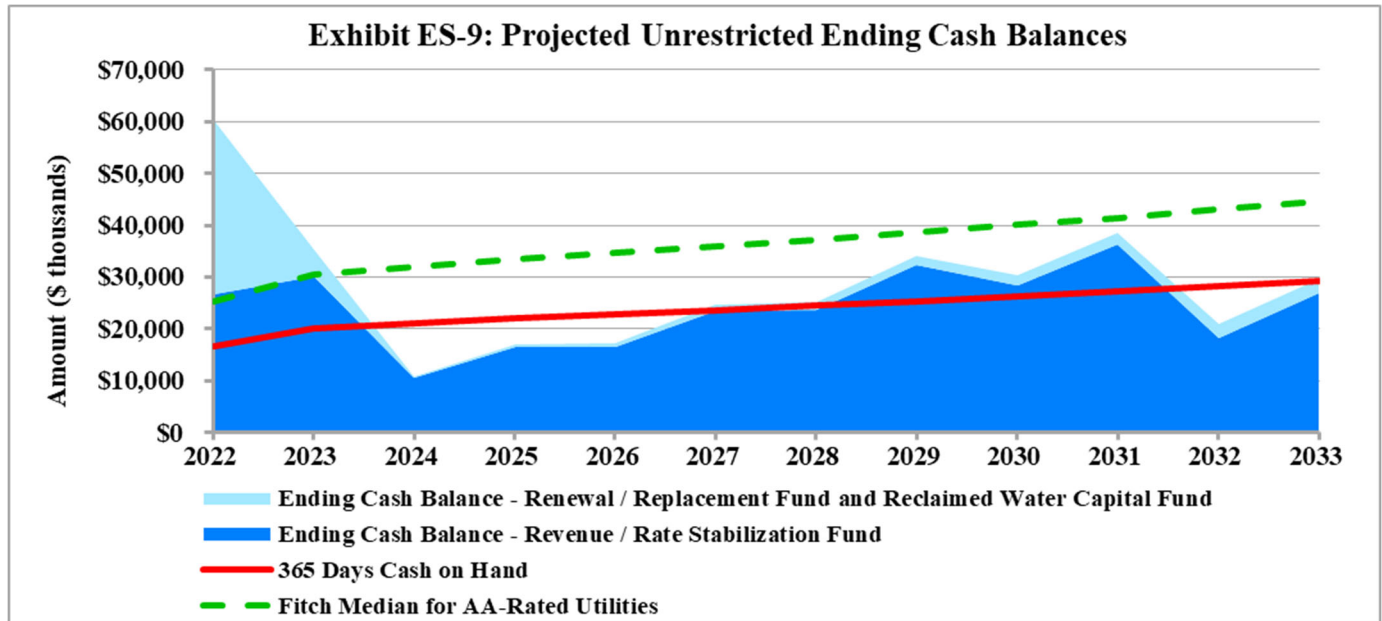
The Fiscal Year 2024 increase is close to the change in the Miami-Fort Lauderdale-West Palm Beach Consumer Price Index since the user rates were last adjusted in October 2020. The United States Environmental Protection Agency has historically used a 4.5% of median household income (MHI) metric to measure affordability of water and wastewater rates. As shown in the preceding Exhibit ES-6, the monthly bill for the average single family residential customer is projected to be well below 4.5% of MHI. As such, the City's rates under the rate and financial plan would remain very affordable by national utility industry standards. To provide some additional perspective, prior to its infamous water crisis, the City of Flint, Michigan charged \$162.37 for 6,000 gallons of water and sewer service.

The costs per gallon of water and wastewater service (a few cents) compared with the costs per gallon of other commodities (e.g., bottled water) communicate the value of the service. The proposed revenue adjustments are projected to enable the Utility to fund its annual revenue requirements as shown in the following Exhibit ES-7:



The following Exhibits ES-8 and ES-9 show the projected debt service coverage and unrestricted cash position under the proposed rate plan.





A summary of the existing and proposed monthly user rates is shown in Table ES-1 at the end of this executive summary. The proposed rates produce bills that are competitive with those of other Broward County utilities. At a usage level of 6,000 gallons, the average monthly usage level of a single-family residential customer as discussed previously, the combined water and wastewater bill under the proposed Fiscal Year 2024 rates would be lower than those (effective September 2023) of the City of Coconut Creek, the City of Pembroke Pines, the Town of Hillsboro Beach, the City of North Lauderdale, the City of Cooper City, the City of Hallandale Beach, City of Miramar, the City of Fort Lauderdale, the City of Sunrise, the City of Hollywood, the City of Dania Beach, the City of Oakland Park, the City of Weston, the City of Wilton Manors, and the Town of Davie. As further discussed in Section 2 of this report, bill comparisons should not be considered a "report card" on how well a utility is performing because there are many reasons why rates differ among utilities. The majority of the surveyed utilities are planning to implement a rate adjustment within the next 12 months or are currently involved in a rate study.

ES-2.2: Automatic Rate Indexing

Section 35-71 of the City's Code of Ordinances is an annual price index adjustment clause which enables the City to adjust the monthly water and wastewater rates to recover the effects of inflationary increases in the cost of providing service. The annual index adjustment is the percentage change in the consumer price index (CPI) reported by the Bureau of Labor Statistics (All Urban Consumers – Miami-Fort Lauderdale) as of June of each year. The maximum increase is 5%, while the minimum increase is 1%. Effective January 2018, the United States Bureau of Labor Statistics (the "BLS") modified its regional index from the Miami-Fort Lauderdale index to the Miami-Fort Lauderdale-West Palm Beach index. As such, the CPI referenced in the City Code is obsolete.

GovRates recommends that, in the absence of a formal rate study recommendation, the City should continue to automatically increase monthly rates for water and wastewater service – without a formal

rate hearing or analysis – for inflationary effects on the costs of operations. Automatic rate indexing is very common among utilities in the State of Florida and is looked upon favorably by credit rating agencies. Based on discussions with City staff, GovRates recommends that the City continue to use the local CPI, now known as the Miami-Fort Lauderdale-West Palm Beach Index and to maintain the minimum 1% annual adjustment. Given recent inflationary trends, we recommend that the maximum increase be removed. The City Commission can always decide – or the City staff can recommend – during the annual budgetary process to not move forward with an automatic index adjustment.

Rate indexing is allowed by the Florida Public Service Commission in its regulation of private utilities in the state. As shown in the following Exhibit ES-10, many public utilities in Florida have rate indexing provisions. Smaller, incremental adjustments over time are considered a utility best management practice, and automatic rate indexing is looked upon favorably by credit rating agencies. A higher credit rating can translate to lower interest rates and issuance costs when debt financing.

Exhibit ES-10: Florida Public Utilities with Rate Indexing Provisions

(not a comprehensive list)

City of Apopka	City of Boca Raton	Charlotte County
City of Chipley	Citrus County	City of Clearwater
City of Coconut Creek	City of Cooper City	Town of Davie
City of Daytona Beach	City of DeLand	City of Deltona
City of Dunedin	City of Eustis	City of Fellsmere
Florida Governmental Utility Authority	Florida Keys Aqueduct Authority	City of Fort Lauderdale
City of Fort Myers	Town of Fort Myers Beach	City of Fruitland Park
Hillsborough County	City of Homestead	City of Jacksonville Beach
Town of Jupiter	Town of Jupiter Island	City of Lake City
Town of Lantana	City of Maitland	Town of Mangonia Park
City of Marco Island	City of Margate	City of Miami
City of Miami Beach	City of Mount Dora	City of Naples
City of New Port Richey	City of North Port	City of Oakland
City of Oakland Park	City of Ocoee	City of Oldsmar
City of Orange City	City of Palatka	City of Palm Bay
City of Palmetto	City of Pembroke Pines	City of Plant City
City of Plantation	City of Port St. Lucie	City of St. Augustine
Seminole County	City of South Daytona	City of Stuart
City of Tallahassee	City of Tamarac	City of Tarpon Springs
Village of Tequesta	Volusia County	City of West Palm Beach
City of Winter Garden	City of Winter Haven	City of Winter Park

ES-2.3: Water and Wastewater Connection Charges

Water and wastewater connection charges or impact fees are charged to development to "buy-in" to a proportionate share of System capacity and support a policy of "growth paying for growth." Such fees

reduce cost burdens on monthly user rates (help to reduce the need for user rate increases). The City's water and wastewater connection charges were last reviewed in 2008.

Based on our analysis, GovRates recommends that the connection charges be increased to the amounts shown in the following Exhibit ES-11:

**Exhibit ES-11: Existing and Proposed
Water and Wastewater Connection Charges Per ERC**

Description	Existing	Proposed	Difference		Level of Service (gpd) [1]	Calculated Cost per Gallon [2]
			Amount	%		
Water	\$1,790	\$1,995	\$205	11%	335	\$5.96
Wastewater	1,920	3,350	1,430	74%	335	10.00
Combined	\$3,710	\$5,345	\$1,635	44%		

ERC = Equivalent Residential Connection

gpd = gallons per day

[1] Levels of service are defined in City's Code of Ordinances.

[2] Proposed fee divided by assumed level of service assumption.

The City now has a higher cost per unit of capacity than what was calculated in previous rate studies due to inflation, new treatment technology, increased government regulations, and changing capital needs. As discussed in Section 3 of this report, the proposed connection charges are competitive with those of other utilities. Similar to user rates, the calculated connection charges should not be considered a "report card" on how well a utility is performing, as there are many reasons why connection charges differ among utilities. The costs per gallon of capacity shown in the preceding Exhibit ES-11 are similar to those of many other Florida utilities. The combined increase in the connection charges is lower than the cumulative historical change in the *Engineering News-Record* Construction Costs Index since the last connection charge review.

ES-2.4: Other / Miscellaneous Water and Wastewater Rates, Fees, and Charges

Certain other rates, fees, and charges have been right-sized based on the estimated costs of providing service, City policies, and charges for similar service that are currently imposed by other Florida utilities. GovRates has reviewed all of the changes for reasonableness and recommends that the proposed revisions to the Code of Ordinances be adopted.

ES-3: Projected Financial Position

Tables ES-2 and ES-3 at the end of this executive summary section provide a financial overview of forecasted System operations through the Fiscal Year 2033. Assuming the implementation of the rate study recommendations, the System should meet the recognized debt service coverage target throughout the Forecast Period, while the cash financial target should be met for most years of Forecast Period. Moreover, the user rates should remain very affordable and competitive.

Table ES-1

**City of Margate, Florida
Water and Wastewater Utility Rate Study**

Summary of Existing and Proposed Monthly Water and Wastewater User Rates

Line No.	Description	Existing	Proposed Rates					
			Effective 1/1/2024	Effective 10/1/2024	Effective 10/1/2025	Effective 10/1/2026	Effective 10/1/2027	
WATER SYSTEM								
Inside-City								
Base Availability Charge								
1	Residential	\$ 12.58	\$ 16.08	\$ 17.53	\$ 19.11	\$ 19.87	\$ 20.66	
2	Multi-Family	9.40	12.02	13.10	14.28	14.85	15.44	
Commercial								
3	5/8" Meter	\$ 12.58	\$ 16.08	\$ 17.53	\$ 19.11	\$ 19.87	\$ 20.66	
4	1" Meter	48.30	61.74	67.29	73.35	76.28	79.33	
5	1.5" Meter	68.51	87.57	95.45	104.04	108.20	112.53	
6	2" Meter	162.81	208.11	226.84	247.26	257.15	267.44	
7	3" Meter	404.22	516.68	563.18	613.87	638.42	663.96	
8	4" Meter	617.57	789.39	860.44	937.88	975.40	1,014.42	
9	6" Meter	819.71	1,047.77	1,142.07	1,244.86	1,294.65	1,346.44	
10	8" Meter	1,010.28	1,291.36	1,407.58	1,534.26	1,595.63	1,659.46	
11	10" Meter	1,571.54	2,008.77	2,189.56	2,386.62	2,482.08	2,581.36	
Consumption Charges Per 1,000 Gallons								
Residential								
12	Block 1 (0 to 6,000)	\$ 3.76	\$ 4.64	\$ 5.06	\$ 5.52	\$ 5.74	\$ 5.97	
13	Block 2 (6,001 to 15,000)	4.70	5.80	6.32	6.89	7.17	7.46	
14	Block 3 (15,001 to 25,000)	5.65	6.97	7.60	8.28	8.61	8.95	
15	Block 4 (Over 25,000)	6.58	8.12	8.85	9.65	10.04	10.44	

Table ES-1

**City of Margate, Florida
Water and Wastewater Utility Rate Study**

Summary of Existing and Proposed Monthly Water and Wastewater User Rates

Line No.	Description	Existing	Proposed Rates				
			Effective 1/1/2024	Effective 10/1/2024	Effective 10/1/2025	Effective 10/1/2026	Effective 10/1/2027
	Multi-Family						
16	Block 1 (0 to 6,000)	\$ 3.76	\$ 4.64	\$ 5.06	\$ 5.52	\$ 5.74	\$ 5.97
17	Block 2 (6,001 to 15,000)	4.70	5.80	6.32	6.89	7.17	7.46
18	Block 3 (15,001 to 25,000)	5.65	6.97	7.60	8.28	8.61	8.95
19	Block 4 (Over 25,000)	6.58	8.12	8.85	9.65	10.04	10.44
20	Commercial (All Usage)	\$ 4.70	\$ 5.80	\$ 6.32	\$ 6.89	\$ 7.17	\$ 7.46
<u>Outside-City</u>							
Base Availability Charge							
21	Residential	\$ 15.72	\$ 20.10	\$ 21.91	\$ 23.89	\$ 24.84	\$ 25.83
22	Multi-Family	11.78	15.02	16.38	17.85	18.56	19.30
	Commercial						
23	5/8" Meter	\$ 15.72	\$ 20.10	\$ 21.91	\$ 23.89	\$ 24.84	\$ 25.83
24	1" Meter	60.37	77.17	84.11	91.69	95.35	99.16
25	1.5" Meter	85.63	109.46	119.31	130.05	135.25	140.66
26	2" Meter	203.53	260.13	283.55	309.08	321.44	334.30
27	3" Meter	505.29	645.85	703.98	767.34	798.03	829.95
28	4" Meter	771.98	986.74	1,075.55	1,172.35	1,219.25	1,268.03
29	6" Meter	1,024.63	1,309.71	1,427.59	1,556.08	1,618.31	1,683.05
30	8" Meter	1,262.85	1,614.20	1,759.48	1,917.83	1,994.54	2,074.33
31	10" Meter	1,964.42	2,510.97	2,736.95	2,983.28	3,102.60	3,226.70

Table ES-1

**City of Margate, Florida
Water and Wastewater Utility Rate Study**

Summary of Existing and Proposed Monthly Water and Wastewater User Rates

Line No.	Description	Existing	Proposed Rates					
			Effective 1/1/2024	Effective 10/1/2024	Effective 10/1/2025	Effective 10/1/2026	Effective 10/1/2027	
Consumption Charges Per 1,000 Gallons								
	Residential							
32	Block 1 (0 to 6,000)	\$ 4.70	\$ 5.80	\$ 6.33	\$ 6.90	\$ 7.18	\$ 7.46	
33	Block 2 (6,001 to 15,000)	5.87	7.25	7.90	8.61	8.96	9.33	
34	Block 3 (15,001 to 25,000)	7.07	8.72	9.50	10.35	10.76	11.19	
35	Block 4 (Over 25,000)	8.21	10.15	11.06	12.06	12.55	13.05	
	Multi-Family							
36	Block 1 (0 to 6,000)	\$ 4.70	\$ 5.80	\$ 6.33	\$ 6.90	\$ 7.18	\$ 7.46	
37	Block 2 (6,001 to 15,000)	5.87	7.25	7.90	8.61	8.96	9.33	
38	Block 3 (15,001 to 25,000)	7.07	8.72	9.50	10.35	10.76	11.19	
39	Block 4 (Over 25,000)	8.21	10.15	11.06	12.06	12.55	13.05	
40	Commercial (All Usage)	\$ 5.87	\$ 7.25	\$ 7.90	\$ 8.61	\$ 8.96	\$ 9.33	
41	Fire Hydrant Charge Per Account Per Year	\$ 3.35	\$ -	\$ -	\$ -	\$ -	\$ -	

Table ES-1

**City of Margate, Florida
Water and Wastewater Utility Rate Study**

Summary of Existing and Proposed Monthly Water and Wastewater User Rates

Line No.	Description	Existing	Proposed Rates					
			Effective 1/1/2024	Effective 10/1/2024	Effective 10/1/2025	Effective 10/1/2026	Effective 10/1/2027	
WASTEWATER SYSTEM								
Inside-City								
Base Availability Charge								
42	Residential	\$ 31.94	\$ 39.93	\$ 43.52	\$ 47.44	\$ 49.34	\$ 51.31	
43	Multi-Family	25.54	31.93	34.80	37.93	39.45	41.03	
Commercial								
44	5/8" Meter	\$ 24.59	\$ 30.74	\$ 33.51	\$ 36.53	\$ 37.99	\$ 39.51	
45	1" Meter	35.75	44.69	48.71	53.09	55.21	57.42	
46	1.5" Meter	67.08	83.85	91.40	99.63	103.62	107.76	
47	2" Meter	217.19	271.49	295.92	322.55	335.45	348.87	
48	3" Meter	504.68	630.85	687.63	749.52	779.50	810.68	
49	4" Meter	840.04	1,050.05	1,144.55	1,247.56	1,297.46	1,349.36	
50	6" Meter	1,632.20	2,040.25	2,223.87	2,424.02	2,520.98	2,621.82	
51	8" Meter	2,395.62	2,994.53	3,264.04	3,557.80	3,700.11	3,848.11	
52	10" Meter	3,114.30	3,892.88	4,243.24	4,625.13	4,810.14	5,002.55	
Consumption Charges Per 1,000 Gallons								
Residential								
53	Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
54	Multi-Family	-	-	-	-	-	-	
55	Commercial	5.80	7.25	7.90	8.61	8.95	9.31	

Table ES-1

**City of Margate, Florida
Water and Wastewater Utility Rate Study**

Summary of Existing and Proposed Monthly Water and Wastewater User Rates

Line No.	Description	Existing	Proposed Rates					
			Effective 1/1/2024	Effective 10/1/2024	Effective 10/1/2025	Effective 10/1/2026	Effective 10/1/2027	
<u>Outside-City</u>								
Base Availability Charge								
56	Residential	\$ 39.93	\$ 49.91	\$ 54.40	\$ 59.30	\$ 61.68	\$ 64.14	
57	Multi-Family	31.96	39.91	43.50	47.41	49.31	51.29	
Commercial								
58	5/8" Meter	\$ 30.75	\$ 38.43	\$ 41.89	\$ 45.66	\$ 47.49	\$ 49.39	
59	1" Meter	44.70	55.86	60.89	66.36	69.01	71.78	
60	1.5" Meter	83.86	104.81	114.25	124.54	129.53	134.70	
61	2" Meter	271.51	339.36	369.90	403.19	419.31	436.09	
62	3" Meter	630.86	788.56	859.54	936.90	974.38	1,013.35	
63	4" Meter	1,050.07	1,312.56	1,430.69	1,559.45	1,621.83	1,686.70	
64	6" Meter	2,040.25	2,550.31	2,779.84	3,030.03	3,151.23	3,277.28	
65	8" Meter	2,994.51	3,743.16	4,080.05	4,447.25	4,625.14	4,810.14	
66	10" Meter	3,892.87	4,866.10	5,304.05	5,781.41	6,012.68	6,253.19	
Consumption Charges Per 1,000 Gallons								
Residential								
67	Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
68	Multi-Family	-	-	-	-	-	-	
69	Commercial	7.25	9.06	9.88	10.76	11.19	11.64	

Footnotes:

[1] Customers located outside the City limits are subject to a 25% outside-City surcharge applied to the monthly rates.



Table ES-2
City of Margate, Florida
Water and Wastewater Utility Rate Study

Multi-Year Financial Projections

	Actual FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Projected FY 2033
High-Level Summary												
Operating Revenue												
User Rate Revenue - Retail												
Water User Rate Revenue Before Current Year Adjustment		\$ 12,485,127	\$ 12,485,127	\$ 15,606,409	\$ 17,010,986	\$ 18,541,975	\$ 19,283,654	\$ 20,055,000	\$ 20,857,200	\$ 21,691,488	\$ 22,342,233	\$ 23,012,500
Additional User Rate Increase - Water		0.0%	25.0%	9.0%	9.0%	4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%
Total Water User Rate Revenue	\$ 12,498,291	\$ 12,485,127	\$ 14,826,089	\$ 17,010,986	\$ 18,541,975	\$ 19,283,654	\$ 20,055,000	\$ 20,857,200	\$ 21,691,488	\$ 22,342,233	\$ 23,012,500	\$ 23,702,875
Wastewater User Rate Revenue Before Current Year Adjustment												
Wastewater User Rate Revenue Before Current Year Adjustment		\$ 12,177,058	\$ 12,177,058	\$ 15,221,322	\$ 16,591,241	\$ 18,084,453	\$ 18,807,831	\$ 19,560,144	\$ 20,342,550	\$ 21,156,252	\$ 21,790,940	\$ 22,444,668
Additional User Rate Increase - Wastewater		0.0%	25.0%	9.0%	9.0%	4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%
Total Wastewater User Rate Revenue	\$ 12,177,058	\$ 12,177,058	\$ 14,460,256	\$ 16,591,241	\$ 18,084,453	\$ 18,807,831	\$ 19,560,144	\$ 20,342,550	\$ 21,156,252	\$ 21,790,940	\$ 22,444,668	\$ 23,118,008
Total User Rate Revenue - Retail	\$ 24,675,349	\$ 24,662,185	\$ 29,286,345	\$ 33,602,227	\$ 36,626,428	\$ 38,091,485	\$ 39,615,144	\$ 41,199,750	\$ 42,847,740	\$ 44,133,172	\$ 45,457,168	\$ 46,820,883
Other Operating Revenue	\$ 756,742	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
TOTAL OPERATING REVENUE	\$ 25,432,091	\$ 25,262,185	\$ 29,886,345	\$ 34,202,227	\$ 37,226,428	\$ 38,691,485	\$ 40,215,144	\$ 41,799,750	\$ 43,447,740	\$ 44,733,172	\$ 46,057,168	\$ 47,420,883
Operating Expenses												
TOTAL OPERATING EXPENSES [1]	\$ 16,608,025	\$ 20,000,000	\$ 21,071,937	\$ 21,941,631	\$ 22,842,894	\$ 23,668,570	\$ 24,519,738	\$ 25,405,725	\$ 26,323,698	\$ 27,279,311	\$ 28,274,166	\$ 29,323,357
Percent Change	12.3%	20.4%	5.4%	4.1%	4.1%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.7%
Operating Revenues Less Operating Expenses	\$ 8,824,066	\$ 5,262,185	\$ 8,814,408	\$ 12,260,596	\$ 14,383,533	\$ 15,022,915	\$ 15,695,407	\$ 16,394,026	\$ 17,124,043	\$ 17,453,862	\$ 17,783,001	\$ 18,097,526
Non-Operating Revenue												
Unrestricted Interest Income	\$ 138,297	\$ 231,224	\$ 166,967	\$ 89,834	\$ 139,100	\$ 187,875	\$ 261,086	\$ 267,569	\$ 359,373	\$ 322,644	\$ 405,174	\$ 227,990
Net Revenue Available for Debt Service	\$ 8,962,363	\$ 5,493,409	\$ 8,981,375	\$ 12,350,430	\$ 14,522,633	\$ 15,210,790	\$ 15,956,493	\$ 16,661,595	\$ 17,483,416	\$ 17,776,506	\$ 18,188,175	\$ 18,325,516
Debt Service												
Existing Debt Service - Principal and Interest - W & WW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Debt Service - Principal and Interest - W & WW	-	-	2,001,633	4,003,265	5,689,724	5,689,724	5,689,724	5,689,724	7,323,508	7,323,508	7,323,508	7,323,508
Less Connection Charges Used for Growth-Related Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
NET DEBT SERVICE	\$ -	\$ -	\$ 2,001,633	\$ 4,003,265	\$ 5,689,724	\$ 5,689,724	\$ 5,689,724	\$ 5,689,724	\$ 7,323,508	\$ 7,323,508	\$ 7,323,508	\$ 7,323,508
Transfers to General Fund												
	1,964,840	2,104,344	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Total Revenue Available for Capital Rehabilitations / Improvements	\$ 6,997,523	\$ 3,389,065	\$ 4,779,742	\$ 6,147,165	\$ 6,632,910	\$ 7,321,066	\$ 8,066,769	\$ 8,771,871	\$ 7,959,908	\$ 8,252,998	\$ 8,664,668	\$ 8,802,008
Capital Expenditures												
Capital Program as Scheduled												
Capital Projects - Water	\$ 1,788,800	\$ 21,180,000	\$ 34,132,500	\$ -	\$ 7,283,500	\$ -	\$ 4,437,250	\$ -	\$ 23,108,875	\$ -	\$ 9,896,500	\$ -
Capital Projects - Wastewater	1,788,800	8,585,000	55,162,500	-	14,308,500	-	13,056,250	-	11,673,875	-	17,886,500	-
Departmental Capital - Water	-	-	-	-	-	-	-	-	-	-	-	-
Departmental Capital - Wastewater	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Program as Scheduled	\$ 3,577,600	\$ 29,765,000	\$ 89,295,000	\$ -	\$ 21,592,000	\$ -	\$ 17,493,500	\$ -	\$ 34,782,750	\$ -	\$ 27,783,000	\$ -
Adjustments												
Capital Projects - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects - Wastewater	-	-	-	-	-	-	-	-	-	-	-	-
Departmental Capital - Water	-	-	-	-	-	-	-	-	-	-	-	-
Departmental Capital - Wastewater	-	-	-	-	-	-	-	-	-	-	-	-
Total Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects as Adjusted												
Capital Projects - Water	\$ 1,788,800	\$ 21,180,000	\$ 34,132,500	\$ -	\$ 7,283,500	\$ -	\$ 4,437,250	\$ -	\$ 23,108,875	\$ -	\$ 9,896,500	\$ -
Capital Projects - Wastewater	1,788,800	8,585,000	55,162,500	0	14,308,500	0	13,056,250	0	11,673,875	0	17,886,500	0
Departmental Capital - Water	0	0	0	0	0	0	0	0	0	0	0	0
Departmental Capital - Wastewater	0	0	0	0	0	0	0	0	0	0	0	0
ADJUSTED CAPITAL EXPENDITURES	\$ 3,577,600	\$ 29,765,000	\$ 89,295,000	\$ -	\$ 21,592,000	\$ -	\$ 17,493,500	\$ -	\$ 34,782,750	\$ -	\$ 27,783,000	\$ -



Table ES-2
City of Margate, Florida
Water and Wastewater Utility Rate Study

Multi-Year Financial Projections

	Actual FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Projected FY 2033
High-Level Summary												
Cash Surplus / (Deficiency)												
Base Surplus / (Deficiency)	\$ 3,419,923	\$ (26,375,935)	\$ (84,515,258)	\$ 6,147,165	\$ (14,959,090)	\$ 7,321,066	\$ (9,426,731)	\$ 8,771,871	\$ (26,822,842)	\$ 8,252,998	\$ (19,118,332)	\$ 8,802,008
Less Projects to Be Funded Through Grants	-	-	-	-	-	-	-	-	-	-	-	-
Less Projects to Be Funded Through Impact Fees	0	1,200,000	0	0	0	0	0	0	0	0	1,400,000	0
Less Projects to Be Funded Through Existing SRF Loan Disbursements	0	0	60,000,000	0	15,200,000	0	10,075,000	0	23,150,000	0	0	0
Adjustment for Transfer Out for Intergovernmental Loan	-	-	-	-	-	-	-	-	-	-	-	-
INCREASE / DECREASE IN UNRESTRICTED FUND BALANCES	\$ 3,419,923	\$ (25,175,935)	\$ (24,515,258)	\$ 6,147,165	\$ 240,910	\$ 7,321,066	\$ 648,269	\$ 8,771,871	\$ (3,672,842)	\$ 8,252,998	\$ (17,718,332)	\$ 8,802,008
Debt Service Coverage												
Net Revenue Available for Debt Service	\$ 8,962,363	\$ 5,493,409	\$ 8,981,375	\$ 12,350,430	\$ 14,522,633	\$ 15,210,790	\$ 15,956,493	\$ 16,661,595	\$ 17,483,416	\$ 17,776,506	\$ 18,188,175	\$ 18,325,516
Total Debt Service	0	0	2,001,633	4,003,265	5,689,724	5,689,724	5,689,724	5,689,724	7,323,508	7,323,508	7,323,508	7,323,508
ALL-IN DEBT SERVICE COVERAGE - 2.00x MIN TARGET	N/A	N/A	4.49	3.09	2.55	2.67	2.80	2.93	2.39	2.43	2.48	2.50
Cash Balances												
Beginning of Year Cash Balances Per Fiscal Year 2022 ACFR	\$61,422,324											
Adjustments for Accounts Receivable, Current Liabilities, and Debt Service Sinking Fund Balance	-											
Less Customer Deposits	(1,806,606)											
Less Debt Service Reserve Account	-											
Less Impact Fees	(2,508,379)											
Less Carryforward Projects	-											
Beginning of Year Fund Balance - Net Cash	\$ 57,107,339	\$ 60,527,262	\$ 35,351,328	\$ 10,836,070	\$ 16,983,235	\$ 17,224,144	\$ 24,545,210	\$ 25,193,479	\$ 33,965,350	\$ 30,292,507	\$ 38,545,505	\$ 20,827,173
Operating/Capital Reserve (Increase/Decrease)	\$ 3,419,923	\$ (25,175,935)	\$ (24,515,258)	\$ 6,147,165	\$ 240,910	\$ 7,321,066	\$ 648,269	\$ 8,771,871	\$ (3,672,842)	\$ 8,252,998	\$ (17,718,332)	\$ 8,802,008
Adjustment for City's Estimated Cash Balance as of September 30, 2021	-	-	-	-	-	-	-	-	-	-	-	-
ENDING CASH RESERVES - \$	\$ 60,527,262	\$ 35,351,328	\$ 10,836,070	\$ 16,983,235	\$ 17,224,144	\$ 24,545,210	\$ 25,193,479	\$ 33,965,350	\$ 30,292,507	\$ 38,545,505	\$ 20,827,173	\$ 29,629,181
Target Minimum Cash Reserves - One Year of Operating Expenses - \$ [4]	\$ 16,608,025	\$ 20,000,000	\$ 21,071,937	\$ 21,941,631	\$ 22,842,894	\$ 23,668,570	\$ 24,519,738	\$ 25,405,725	\$ 26,323,698	\$ 27,279,311	\$ 28,274,166	\$ 29,323,357
Cash Reserves Balance - % of Operating Expenses [4]	364%	177%	51%	77%	75%	104%	103%	134%	115%	141%	74%	101%
Cash Reserves Balance - Days Cash on Hand [4]	1,330	645	188	283	275	379	375	488	420	516	269	369
Monthly Bill and Rate Affordability												
Average Monthly Residential Water Bill (6,000 Gallons)	\$ 35.42	\$ 35.42	\$ 43.92	\$ 47.87	\$ 52.18	\$ 54.27	\$ 56.44	\$ 58.70	\$ 61.05	\$ 62.88	\$ 64.77	\$ 66.71
Average Monthly Residential Wastewater Bill (6,000 Gallons)	31.94	31.94	39.93	43.52	47.44	49.34	51.31	53.36	55.49	57.15	58.86	60.63
Total Monthly Residential Bill (6,000 Gallons)	\$ 67.36	\$ 67.36	\$ 83.85	\$ 91.39	\$ 99.62	\$ 103.61	\$ 107.75	\$ 112.06	\$ 116.54	\$ 120.03	\$ 123.63	\$ 127.34
Amount Increase		-	\$ 16.49	\$ 7.54	\$ 8.23	\$ 3.99	\$ 4.14	\$ 4.31	\$ 4.48	\$ 3.49	\$ 3.60	\$ 3.71
Percent Increase		0.0%	24.5%	9.0%	9.0%	4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%
Cumulative Increase - %		0.0%	24.5%	35.7%	47.9%	53.8%	28.5%	22.6%	17.0%	15.8%	14.7%	13.6%
Median Household Income in City of Margate (Monthly) [4]	\$ 4,407	\$ 4,407	\$ 4,495	\$ 4,585	\$ 4,676	\$ 4,770	\$ 4,865	\$ 4,963	\$ 5,062	\$ 5,163	\$ 5,266	\$ 5,372
Percent of Median Household Income (Target < 4.5%)	1.53%	1.53%	1.87%	1.99%	2.13%	2.17%	2.21%	2.26%	2.30%	2.32%	2.35%	2.37%



Table ES-2
City of Margate, Florida
Water and Wastewater Utility Rate Study

Multi-Year Financial Projections

High-Level Summary	Actual FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Projected FY 2033
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Footnotes:

[1] Historical Operating Expenses excluding depreciation for the utility are shown as follows:

Fiscal Year Ended September 30,							
Expenses Summary	2018	2019	2020	2021	2022	CAGR	
Total Operating Expenses	\$ 10,188,404	\$ 15,821,145	\$ 16,467,551	\$ 14,789,406	\$ 16,608,025	13.0%	
Percent Change	-32.0%	55.3%	4.1%	-10.2%	12.3%		

[2] Debt service allocable to the water and wastewater system by issue is shown as follows:

Fiscal Year Ending September 30,													
Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Additional Senior Lien Debt 1	\$ -	\$ -	\$ 2,001,633	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265
Additional Senior Lien Debt 2	-	-	-	-	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458
Additional Senior Lien Debt 3	-	-	-	-	-	-	-	-	1,633,784	1,633,784	1,633,784	1,633,784	1,633,784
Total Debt Service	\$ -	\$ -	\$ 2,001,633	\$ 4,003,265	\$ 5,689,724	\$ 5,689,724	\$ 5,689,724	\$ 5,689,724	\$ 7,323,508	\$ 7,323,508	\$ 7,323,508	\$ 7,323,508	\$ 7,323,508

[3] Fitch Ratings considers that utilities with the strongest financial profiles would have cash reserve balances equal to at least 100% of annual Operating Expenses.

[4] \$52,881 median household income per United States Census Bureau (www.census.gov) divided by 12 months. Assumed to increase by 2.0% per year after Fiscal Year 2023.

Fiscal Year Ending September 30,												
Additional Personnel Above Fiscal Year 2019 and 2020 Budgeted Levels	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Additional Full Time Employees (FTE) per Year	-	-	4.00	1.00	1.00	-	-	-	-	-	-	-
Cumulative Additional FTE	-	-	4.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00

Table ES-3
City of Margate, Florida

High-Level Water and Wastewater Financial and Rate Scenario Worksheet

Line No.	Description	Fiscal Year Ending September 30,											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
1	Overall Rate Adjustments	0.00%	0.00%	25.00%	9.00%	9.00%	4.00%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%
2	All-In Net Revenues Debt Service Coverage (Target 200%)	N/A	N/A	449%	309%	255%	267%	280%	293%	239%	243%	248%	250%
3	Debt Service Coverage Target Met?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Senior Lien Required Net Revenues Debt Service Coverage	N/A	N/A	449%	309%	255%	267%	280%	293%	239%	243%	248%	250%
5	Debt Service Coverage Requirement (125%) Met?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
6	SRF Loan Required Net Revenues Debt Service Coverage	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7	Debt Service Coverage Requirement (115%) Met?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
8	Amount Available for Pay-As-You-Go Capital Funding After Payment of Operating Expenses, Debt Service, and Transfer to General Fund	\$ 6,997,523	\$ 3,389,065	\$ 4,779,742	\$ 6,147,165	\$ 6,632,910	\$ 7,321,066	\$ 8,066,769	\$ 8,771,871	\$ 7,959,908	\$ 8,252,998	\$ 8,664,668	\$ 8,802,008
9	Ending Unrestricted Cash and Cash Equivalents Balance [1]	\$ 60,527,262	\$ 35,351,328	\$ 10,836,070	\$ 16,983,235	\$ 17,224,144	\$ 24,545,210	\$ 25,193,479	\$ 33,965,350	\$ 30,292,507	\$ 38,545,505	\$ 20,827,173	\$ 29,629,181
10	Target Cash Balance (Recognized Cash Target)	\$ 16,608,025	\$ 20,000,000	\$ 21,071,937	\$ 21,941,631	\$ 22,842,894	\$ 23,668,570	\$ 24,519,738	\$ 25,405,725	\$ 26,323,698	\$ 27,279,311	\$ 28,274,166	\$ 29,323,357
11	Cash Balance Target Met?	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	No	Yes
12	Residential Bill as % of Median Household Income	1.53%	1.50%	1.84%	1.96%	2.10%	2.14%	2.18%	2.22%	2.27%	2.29%	2.31%	2.38%
13	Is Rate and Financial Plan Affordable? (<4.5% MHI)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
14	Residential Water and Wastewater Bill @ 6,000 Gallons Usage	\$ 67.36	\$ 67.36	\$ 84.20	\$ 91.78	\$ 100.04	\$ 104.04	\$ 108.20	\$ 112.53	\$ 117.03	\$ 120.54	\$ 124.16	\$ 127.88
15	Change in Monthly Bill	-	-	16.84	7.58	8.26	4.00	4.16	4.33	4.50	3.51	3.62	3.72
16	Cost Per Gallon of Total Monthly Bill	1.1¢	1.1¢	1.4¢	1.5¢	1.7¢	1.7¢	1.8¢	1.9¢	2.0¢	2.0¢	2.1¢	2.1¢
17	Average of Surveyed Utilities (Assumes 4% Annual Increase)	\$ 95.08	\$ 98.89	\$ 102.84	\$ 106.95	\$ 111.23	\$ 115.68	\$ 120.31	\$ 125.12	\$ 130.13	\$ 135.33	\$ 140.74	\$ 146.37
18	Starting Cash and Cash Equivalents Balance	\$ 57,107,339	\$ 60,527,262	\$ 35,351,328	\$ 10,836,070	\$ 16,983,235	\$ 17,224,144	\$ 24,545,210	\$ 25,193,479	\$ 33,965,350	\$ 30,292,507	\$ 38,545,505	\$ 20,827,173
19	Year-End Surplus / (Deficiency)	3,419,923	(25,175,935)	(24,515,258)	6,147,165	240,910	7,321,066	648,269	8,771,871	(3,672,842)	8,252,998	(17,718,332)	8,802,008
20	Operating Expenses (Does Not Include Depreciation and Amortization Expenses)	\$ 16,608,025	\$ 20,000,000	\$ 21,071,937	\$ 21,941,631	\$ 22,842,894	\$ 23,668,570	\$ 24,519,738	\$ 25,405,725	\$ 26,323,698	\$ 27,279,311	\$ 28,274,166	\$ 29,323,357
21	Senior Lien Debt [2]	\$ -	\$ -	\$ 2,001,633	\$ 4,003,265	\$ 5,689,724	\$ 5,689,724	\$ 5,689,724	\$ 5,689,724	\$ 7,323,508	\$ 7,323,508	\$ 7,323,508	\$ 7,323,508
22	SRF Loans [2]	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Debt Service	\$ -	\$ -	\$ 2,001,633	\$ 4,003,265	\$ 5,689,724	\$ 5,689,724	\$ 5,689,724	\$ 5,689,724	\$ 7,323,508	\$ 7,323,508	\$ 7,323,508	\$ 7,323,508
Other Revenue Requirements													
24	Pay-As-You-Go Capital Improvement Program [3]	\$ 3,577,600	\$ 28,565,000	\$ 29,295,000	\$ -	\$ 6,392,000	\$ -	\$ 7,418,500	\$ -	\$ 11,632,750	\$ -	\$ 26,383,000	\$ -
25	Transfer to General Fund	1,964,840	2,104,344	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
26	Other Transfers Out - Intergovernmental Loans	-	-	-	-	-	-	-	-	-	-	-	-
27	Total Other Revenue Requirements	\$ 5,542,440	\$ 30,669,344	\$ 31,495,000	\$ 2,200,000	\$ 8,592,000	\$ 2,200,000	\$ 9,618,500	\$ 2,200,000	\$ 13,832,750	\$ 2,200,000	\$ 28,583,000	\$ 2,200,000
28	Gross Revenue Requirements	\$ 22,150,465	\$ 50,669,344	\$ 54,568,570	\$ 28,144,896	\$ 37,124,618	\$ 31,558,294	\$ 39,827,961	\$ 33,295,448	\$ 47,479,955	\$ 36,802,819	\$ 64,180,674	\$ 38,846,865
Less Income and Funds from Other Sources													
29	Other Operating Revenue	\$ 756,742	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
30	Other Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
31	Impact Fees Used to Pay City Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
32	Unrestricted Interest Income	138,297	231,224	166,967	89,834	139,100	187,875	261,086	267,569	359,373	322,644	405,174	227,990
33	Net Revenue Requirements	\$ 21,255,426	\$ 49,838,120	\$ 53,801,603	\$ 27,455,062	\$ 36,385,518	\$ 30,770,419	\$ 38,966,875	\$ 32,427,879	\$ 46,520,582	\$ 35,880,175	\$ 63,175,500	\$ 38,018,875
Revenue from Existing Rates													
34	System Revenue	\$ 24,675,349	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185
35	Prior Year Rate Adjustment	-	-	-	6,165,546	8,940,042	11,964,243	13,429,300	14,952,959	16,537,565	18,185,555	19,470,987	20,794,982
36	Total Applicable Rate Revenue	\$ 24,675,349	\$ 24,662,185	\$ 24,662,185	\$ 30,827,732	\$ 33,602,227	\$ 36,626,428	\$ 38,091,485	\$ 39,615,144	\$ 41,199,750	\$ 42,847,740	\$ 44,133,172	\$ 45,457,168
37	Rate Adjustments	0.00%	0.00%	25.00%	9.00%	9.00%	4.00%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%
38	Effective Months	12	12	9	12	12	12	12	12	12	12	12	12
39	Percent of Current Year Effective	100.0%	100.0%	75.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table ES-3
City of Margate, Florida

High-Level Water and Wastewater Financial and Rate Scenario Worksheet

Line No.	Description	Fiscal Year Ending September 30,											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
40	Revenue from Current Rate Adjustment w/ Effective Months	\$ -	\$ -	\$ 4,624,160	\$ 2,774,496	\$ 3,024,200	\$ 1,465,057	\$ 1,523,659	\$ 1,584,606	\$ 1,647,990	\$ 1,285,432	\$ 1,323,995	\$ 1,363,715
41	Total Revenue w/ Effective Months	\$ 24,675,349	\$ 24,662,185	\$ 29,286,345	\$ 33,602,227	\$ 36,626,428	\$ 38,091,485	\$ 39,615,144	\$ 41,199,750	\$ 42,847,740	\$ 44,133,172	\$ 45,457,168	\$ 46,820,883
42	Revenue Surplus/(Deficiency) Under Proposed Rates	\$ 3,419,923	\$ (25,175,935)	\$ (24,515,258)	\$ 6,147,165	\$ 240,910	\$ 7,321,066	\$ 648,269	\$ 8,771,871	\$ (3,672,842)	\$ 8,252,998	\$ (17,718,332)	\$ 8,802,008
43	Revenue Surplus/(Deficiency) as % of Revenue	13.9%	-102.1%	-83.7%	18.3%	0.7%	19.2%	1.6%	21.3%	-8.6%	18.7%	-39.0%	18.8%

Footnotes:

[1] Does not include cash balances in impact fee funds or construction funds from debt financing.

[2] Breakdown of debt service:

Description

Additional Senior Lien Debt 1	\$ -	\$ -	\$ 2,001,633	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265
Additional Senior Lien Debt 2	-	-	-	-	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458
Additional Senior Lien Debt 3	-	-	-	-	-	-	-	-	-	1,633,784	1,633,784	1,633,784	1,633,784
Total	\$ -	\$ -	\$ 2,001,633	\$ 4,003,265	\$ 5,689,724	\$ 5,689,724	\$ 5,689,724	\$ 5,689,724	\$ 5,689,724	\$ 7,323,508	\$ 7,323,508	\$ 7,323,508	\$ 7,323,508

[3] Represents capital needs not funded through debt, impact fees, surtaxes, grants, or developer contributions.

Cash Target

120 Days of Rate Revenue	\$ 8,112,443	\$ 8,108,116	\$ 9,628,387	\$ 11,047,308	\$ 12,041,565	\$ 12,523,228	\$ 13,024,157	\$ 13,545,123	\$ 14,086,928	\$ 14,509,536	\$ 14,944,822	\$ 15,393,167
Annual Depreciation Expense	2,819,804	2,819,804	2,819,804	2,819,804	2,819,804	2,819,804	2,819,804	2,819,804	2,819,804	2,819,804	2,819,804	2,819,804
Total	\$ 10,932,247	\$ 10,927,920	\$ 12,448,191	\$ 13,867,112	\$ 14,861,369	\$ 15,343,032	\$ 15,843,961	\$ 16,364,927	\$ 16,906,732	\$ 17,329,340	\$ 17,764,626	\$ 18,212,971
365 Days Cash on Hand	\$ 16,608,025	\$ 20,000,000	\$ 21,071,937	\$ 21,941,631	\$ 22,842,894	\$ 23,668,570	\$ 24,519,738	\$ 25,405,725	\$ 26,323,698	\$ 27,279,311	\$ 28,274,166	\$ 29,323,357
Recognized Cash Target	\$ 16,608,025	\$ 20,000,000	\$ 21,071,937	\$ 21,941,631	\$ 22,842,894	\$ 23,668,570	\$ 24,519,738	\$ 25,405,725	\$ 26,323,698	\$ 27,279,311	\$ 28,274,166	\$ 29,323,357

Debt Service Coverage Target

All-In Debt Service Coverage Target 200%

SECTION 1

Financial Forecast

SECTION 1:

FINANCIAL FORECAST

1-1: Existing Water and Wastewater Monthly User Rates

The City's current water and wastewater user rates have been in effect since October 1, 2020 and include i) a monthly base availability or readiness-to-serve charge which varies by meter size and/or customer class; ii) for customers of the water system, a consumption charge consisting of inclining blocked rates to promote water conservation; and iii) for nonresidential customers of the wastewater system, a volumetric charge based on 100% of the metered water consumption to such accounts. The existing rates are shown in Table ES-1 of this report.

1-2: Water and Wastewater System Customer Statistics

During the Fiscal Year 2022, it is estimated that the City's utility service requirements included providing water service to an average of 16,982 water accounts and 30,006 water equivalent residential connections ("ERCs") based on meter equivalency factors as shown in Exhibit 1-1 of this section. An ERC represents the annual average use of an individually metered residential (single-family) customer. For the determination of the estimated number of ERCs served, such estimates were based on the use of meter equivalent factors applied to the meters in service. The meter equivalent factors were based on information published by the American Water Works Association (AWWA), which documents the capacities of the various meter sizes typically used by Florida utilities in the establishment of monthly base facility charges, including the Florida Public Service Commission (FPSC) and the City. The meter equivalent factors are based on the equivalent hydraulic throughput capacity of the meters and are shown in the following Exhibit 1-1 by meter size:

Exhibit 1-1: Meter Equivalent Factors

Meter Size (Inches)	Meter Equivalent (ERC Factor)
5/8"	1
1"	2.5
1-1/2"	5
2"	8
3"	16
4"	25
6"	50
8"	80
10"	115
12"	155
Multifamily Unit	0.8

During the Fiscal Year 2022, it is estimated that the City's utility service requirements included providing wastewater service to an average of 16,742 wastewater accounts and 28,928 wastewater ERCs.

Based on discussions with the City staff, minimal customer growth was assumed during the Forecast Period. Table 1-1 at the end of this section shows the historical and projected water and wastewater customer statistics.

1-3: Revenues Under Existing Monthly User Rates

The forecast of revenues from existing water and wastewater rates was based on i) the projection of System accounts and corresponding water and wastewater consumption as shown in Table 1-1; and ii) the existing rates for monthly water and wastewater service. A summary of the estimated water and wastewater user rate revenues derived under existing rates is included in Table 1-2 at the end of this section.

1-4: Revenue Requirements – Principal Assumptions and Considerations

The costs associated with operating and maintaining a utility system, as well as the costs of financing the renewals and replacements of existing facilities and the capital improvements for upgrades and expansions, are generally considered as the revenue requirements of a public utility such as the City's System. The sum of these costs, after adjusting for other operating and non-operating (e.g., interest income, connection charges / impact fees available to pay expansion-related debt service) revenues available to the utility, represents the net revenue requirements of a utility system that must be funded from the monthly user charges or rates. The following is a summary of the net revenue requirements derivation:

- + Cost of Operation and Maintenance
- + Debt Service Payments (Senior and Subordinate)
- + Transfers and Administration Payments
- + Capital Project Financing
- + Working Capital Reserves / Financial Compliance
- Other Operating Revenue and Other Funding Sources
- Interest Income
- = Net Revenue Requirements (Funded from User Rates)

Net revenue requirements signify the expenditure levels required to be recovered from monthly user fees or rates. The development of the net revenue requirements of the System is a critical component of the analysis since utility rates should be designed to fully recover the cost of providing service.

The financial evaluation contained in this utility rate study covered projections through the Fiscal Year ending September 30, 2033 (previously defined as the "Forecast Period"). A forecast of System operations was prepared to i) assess the adequacy of utility rates in the near future; ii) recognize potential cost recovery strategies based on the phase-in of any required rate adjustments to meet the projected revenue requirements and finance identified capital expenditure requirements; and iii) examine the financial implications of alternatives to funding the System's multi-year capital improvement program.

The projected revenue requirements are shown in Tables 1-3 and 1-4 at the end of this section for the water system and wastewater system, respectively, while the combined System revenue requirements are shown in Table 1-5. In the preparation of the financial projections contained in this report and the conclusions that follow, GovRates has made certain assumptions with respect to conditions that may occur in the future. While we believe the assumptions are reasonable and based on the best available information for the purpose of this report, they are dependent upon future events, and actual conditions may differ from those assumed. We recommend that the City continue to compare actual results with the projections contained in this report to ensure that the Utility's rates continue to be sufficient.

For the purposes of the financial projections, the principal considerations and assumptions were either made by us or provided to us by others. These considerations and assumptions include the following:

1. Projected revenues from current rates and charges for the City's water system and wastewater system have been based on the schedule of rates and charges currently in effect. Such rates were applied to the customer and sales usage forecast discussed previously.
2. Minimal water and wastewater connection charges were assumed to be collected by the City during the projection period. To the extent that the City receives such revenues, they can be utilized for funding growth-related capital projects or growth-related debt service.

3. The adopted Operating and Capital Budgets as provided by the City served as the baseline for the expenditure projections for the remainder of the Forecast Period, and the underlying assumptions contained in these budgets were considered reasonable and to reflect anticipated operations. The budgeted operating expenses were compared with actual historical results and trends in operating expenses.
4. Table 1-6 at the end of this section summarizes i) the budgeted operations and maintenance expenses for the System; ii) the adjustments made to the forecast for known operational and ratemaking considerations; and iii) the allocation of such expenses between the water and wastewater systems. These allocations of costs between the two utility systems served as the basis for the projection of respective utility system costs for the Forecast Period.

The projected operation and maintenance expenses for the water and wastewater systems are displayed on Tables 1-7 and 1-8, respectively, at the end of this section. Table 1-9 shows the projected operation and maintenance expenses on a combined basis. Table 1-10 indicates the escalation factors utilized in the analysis that were based on the nature of the expense and information provided by the City staff. Major cost escalation factors assumed for the Fiscal Year 2024 and beyond were based on discussions with City staff and include:

- Salaries and Wages: 3.0% per year
- Health Insurance: 5.0% per year
- Repair and Maintenance Expenses: 4.0% per year
- Property / General Insurance: 5.0% per year
- Electricity Commodity Cost: 4.0% per year
- Chemicals Commodity Cost: 5.0% per year
- Fuel Commodity Cost: 5.0% per year

It is assumed that prices will stabilize during the Forecast Period. To the extent that the Utility's overall operating expenses increase at a higher rate than what has been recognized during the Forecast Period, the financial and rate plan may need to be adjusted.

5. Based on discussions with City staff, it has been assumed that 6 additional personnel will be hired through the end of the Forecast Period, primarily to help address the Utility's capital needs efficiently. The salaries and benefits of the new hires were assumed to total approximately \$688,000 by Fiscal Year 2033.
6. The projection of variable costs for water and wastewater systems operations, which would include such expenses as chemicals and utility services (electricity), was based on the projected growth in water and wastewater flow, respectively, plus an allowance for inflationary cost increases.

7. For the purposes of this analysis, amounts associated with depreciation and amortization expenses have not been recognized. These expenditures are non-cash in nature and are also not considered as operating expenses for ratemaking purposes under the flow of funds provision of the City's bond resolution. Therefore, such amounts have not been recognized as a revenue requirement to be recovered from rates for the Forecast Period. It should be noted that an allowance for the funding of capital projects, renewals and replacements, and/or reserves has been recognized that essentially provides for the cash funding of these expenses.
8. The Utility currently has no debt outstanding. It was assumed that the Utility would issue three 30-year senior lien revenue bond issues during the Forecast Period. The assumptions for these bond issues are:

Series 2024 Bond Issue

Fiscal Year of issuance:	2024
Project costs financed:	\$60,000,000
Principal amount of bonds:	\$61,540,000
Bond term:	30 years
Interest rate:	5.0%
Issuance costs as percent of principal:	2.5%
Annual payment:	\$4,003,265

Series 2026 Bond Issue

Fiscal Year of issuance:	2026
Project costs financed:	\$25,275,000
Principal amount of bonds:	\$25,925,000
Bond term:	30 years
Interest rate:	5.0%
Issuance costs as percent of principal:	2.5%
Annual payment:	\$1,686,458

Series 2030 Bond Issue

Fiscal Year of issuance:	2030
Project costs financed:	\$23,150,000
Principal amount of bonds:	\$23,745,000
Bond term:	30 years
Interest rate:	5.5%
Issuance costs as percent of principal:	2.5%
Annual payment:	\$1,633,784

9. The projected capital expenditures through the Fiscal Year ending September 30, 2033 for the water and wastewater system were based on discussions with the City staff. Table 1-11 at the end of this

section provides a detailed listing of the capital projects for the water and wastewater system as well as projected funding sources for such projects within the analysis period.

10. Interest income has been recognized as an available revenue source to fund the expenditure needs of the System. For the Forecast Period, interest income was based on estimated balances in unrestricted funds as defined in the bond resolution. Thus, for the determination of the revenue requirements from rates, no earnings have been reflected on balances in the capacity charge funds or in the Construction Fund established from proceeds derived from the issuance of senior lien obligations to fund capital projects. Although the restricted earnings are available for capital project funding, the earnings are not being considered as being available to fund utility operating expenses since such earnings are restricted to the account pursuant to the bond resolution. As such, the earnings in the restricted funds are not included in the development of the revenue requirements of the City's utility system.

In the development of the estimated interest earnings, an average interest rate of 0.50% was assumed to be earned on the estimated average fund balances in Fiscal Years 2023 and 2024, 0.75% was assumed for Fiscal Years 2025 and 2026, and 1.00% for subsequent fiscal years. This interest rate is based on recent earning performance results of the utility, discussions with the City staff, and a review of earnings performance of available investment vehicles to the City (e.g., State Board of Administration).

Table 1-12 at the end of this section contains the projection of fund balances and interest income.

11. The City receives other operating revenues from miscellaneous charges for specific customer service requests or needs which serve to reduce rate revenue requirements. Examples of such revenues include turn-on and turn-off charges, initiation of service charges, meter installation and tap-in charges, late payment fees, returned payment charges, and backflow preventer certifications. Such amounts were projected through the Forecast Period based on a review of historical trends, the projected growth in customers to be served and rate revenues, and discussions with City staff, and are projected at approximately \$600,000 per year.

1-5: Summary of Water and Wastewater Revenue Requirements

As shown in Tables 1-3 and 1-4 at the end of this section as well as in the financial overview tables in the executive summary of this report, the need for a 25% revenue adjustment has been identified for Fiscal Year 2024, followed by 9% adjustments in Fiscal Years 2025 and 2026, 4% adjustments in Fiscal Years 2027 to 2030, and inflationary 3% rate adjustments in Fiscal Years 2031 to 2033. Only the Fiscal Years 2024 to 2028 adjustments are recommended to be adopted at this time. The City should proactively monitor the System's financial position and make adjustments to the plan as needed.

1-6: Debt Service Coverage and Rate Covenants

With the assumed debt issuance during the Forecast Period, the City Commission will need to adopt a bond resolution or ordinance that contains certain rate covenants. The all-in debt service coverage (senior and subordinate lien combined) is projected to remain above the target 200% during the Forecast Period. With a 200% all-in coverage target, the System will meet the lower required coverage of specific bonds or loans. Table 1-13 at the end of this section shows the projected debt service coverage.

1-7: Projected Sources and Uses of Funds

To provide additional information to the City, a summary of the projected sources and uses of funds for each of the Utility's major funds is shown in Table 1-14 at the end of this section. The projected sources equal the projected uses.

Table 1-1
City of Margate, Florida
Water and Wastewater Utility Rate Study

Summary of Historical and Projected Water and Wastewater System Customer Statistics

Line No.	Description	Historical				Projected Fiscal Year Ending September 30,											
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
WATER SYSTEM																	
Margate																	
Residential - Margate																	
1	Average Annual Accounts	13,080	13,142	13,145	13,145	13,145	13,145	13,145	13,145	13,145	13,145	13,145	13,145	13,145	13,145	13,145	
2	Change in Accounts		63	3	-	-	-	-	-	-	-	-	-	-	-	-	
3	Average Annual ERCs	13,147	13,210	13,212	13,212	13,212	13,212	13,212	13,212	13,212	13,212	13,212	13,212	13,212	13,212	13,212	
4	Total Billed Sales (kgal)	886,651	887,745	882,121	882,121	882,121	882,121	882,121	882,121	882,121	882,121	882,121	882,121	882,121	882,121	882,121	
5	Avg. Monthly Use per Account (Gallons)	5,649	5,629	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592	
Multi-Family - Margate																	
6	Average Annual Accounts	641	641	644	644	644	644	644	644	644	644	644	644	644	644	644	
7	Change in Accounts		0	2	-	-	-	-	-	-	-	-	-	-	-	-	
8	Average Annual Units	12,684	12,693	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	
9	Change in Units		9	(14)	-	-	-	-	-	-	-	-	-	-	-	-	
10	Average Annual ERCs	10,147	10,155	10,143	10,143	10,143	10,143	10,143	10,143	10,143	10,143	10,143	10,143	10,143	10,143	10,143	
11	Total Billed Sales (kgal)	515,115	517,365	498,557	498,557	498,557	498,557	498,557	498,557	498,557	498,557	498,557	498,557	498,557	498,557	498,557	
12	Avg. Monthly Use per Account (Gallons)	66,994	67,243	64,563	64,563	64,563	64,563	64,563	64,563	64,563	64,563	64,563	64,563	64,563	64,563	64,563	
13	Avg. Monthly Use per Unit (Gallons)	3,384	3,397	3,277	3,277	3,277	3,277	3,277	3,277	3,277	3,277	3,277	3,277	3,277	3,277	3,277	
Commercial - Margate																	
14	Average Annual Accounts	1,912	1,909	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,914	
15	Change in Accounts		(3)	5	-	-	-	-	-	-	-	-	-	-	-	-	
16	Average Annual ERCs	3,997	3,974	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	
17	Total Billed Sales (kgal)	310,400	285,821	290,891	290,891	290,891	290,891	290,891	290,891	290,891	290,891	290,891	290,891	290,891	290,891	290,891	
18	Avg. Monthly Use per Account (Gallons)	13,529	12,476	12,662	12,662	12,662	12,662	12,662	12,662	12,662	12,662	12,662	12,662	12,662	12,662	12,662	
Commercial - Cooling Tower - Margate																	
19	Average Annual Accounts	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	
20	Change in Accounts		0	1	-	-	-	-	-	-	-	-	-	-	-	-	
21	Average Annual ERCs	11	14	26	26	26	26	26	26	26	26	26	26	26	26	26	
22	Total Billed Sales (kgal)	3,287	6,136	14,709	14,709	14,709	14,709	14,709	14,709	14,709	14,709	14,709	14,709	14,709	14,709	14,709	
23	Avg. Monthly Use per Account (Gallons)	136,942	227,263	408,583	408,583	408,583	408,583	408,583	408,583	408,583	408,583	408,583	408,583	408,583	408,583	408,583	
Subtotal - Margate																	
24	Average Annual Accounts	15,634	15,695	15,706	15,706	15,706	15,706	15,706	15,706	15,706	15,706	15,706	15,706	15,706	15,706	15,706	
25	Change in Accounts		61	11	-	-	-	-	-	-	-	-	-	-	-	-	
26	Average Annual ERCs	27,302	27,353	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	
27	Total Billed Sales (kgal)	1,715,451	1,697,067	1,686,278	1,686,278	1,686,278	1,686,278	1,686,278	1,686,278	1,686,278	1,686,278	1,686,278	1,686,278	1,686,278	1,686,278	1,686,278	
28	Avg. Monthly Use per Account (Gallons)	9,144	9,011	8,947	8,947	8,947	8,947	8,947	8,947	8,947	8,947	8,947	8,947	8,947	8,947	8,947	
Coconut Creek																	
Residential - Coconut Creek																	
29	Average Annual Accounts	1,140	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	
30	Change in Accounts		1	(0)	-	-	-	-	-	-	-	-	-	-	-	-	
31	Average Annual ERCs	1,222	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	
32	Total Billed Sales (kgal)	84,522	84,755	85,096	85,096	85,096	85,096	85,096	85,096	85,096	85,096	85,096	85,096	85,096	85,096	85,096	
33	Avg. Monthly Use per Account (Gallons)	6,180	6,190	6,215	6,215	6,215	6,215	6,215	6,215	6,215	6,215	6,215	6,215	6,215	6,215	6,215	
Multi-Family - Coconut Creek																	
34	Average Annual Accounts	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73	
35	Change in Accounts		1	(0)	-	-	-	-	-	-	-	-	-	-	-	-	
36	Average Annual Units	1,170	1,173	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	
37	Change in Units		3	(2)	-	-	-	-	-	-	-	-	-	-	-	-	
38	Average Annual ERCs	936	938	936	936	936	936	936	936	936	936	936	936	936	936	936	
39	Total Billed Sales (kgal)	60,138	65,541	60,383	60,383	60,383	60,383	60,383	60,383	60,383	60,383	60,383	60,383	60,383	60,383	60,383	
40	Avg. Monthly Use per Account (Gallons)	68,730	74,393	68,851	68,851	68,851	68,851	68,851	68,851	68,851	68,851	68,851	68,851	68,851	68,851	68,851	
41	Avg. Monthly Use per Unit (Gallons)	4,285	4,658	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	

Table 1-1

City of Margate, Florida
Water and Wastewater Utility Rate Study

Summary of Historical and Projected Water and Wastewater System Customer Statistics

Line No.	Description	Historical			Projected Fiscal Year Ending September 30,											
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Commercial - Coconut Creek																
42	Average Annual Accounts	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55
43	Change in Accounts		(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	-
44	Average Annual ERCs	448	444	447	447	447	447	447	447	447	447	447	447	447	447	447
45	Total Billed Sales (kgal)	32,491	28,125	23,122	23,122	23,122	23,122	23,122	23,122	23,122	23,122	23,122	23,122	23,122	23,122	23,122
46	Avg. Monthly Use per Account (Gallons)	49,006	42,613	35,247	35,247	35,247	35,247	35,247	35,247	35,247	35,247	35,247	35,247	35,247	35,247	35,247
Commercial - Cooling Tower - Coconut Creek																
47	Average Annual Accounts	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
48	Change in Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Average Annual ERCs	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
50	Total Billed Sales (kgal)	2,578	2,400	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212
51	Avg. Monthly Use per Account (Gallons)	214,808	200,000	184,342	184,342	184,342	184,342	184,342	184,342	184,342	184,342	184,342	184,342	184,342	184,342	184,342
Subtotal - Coconut Creek																
52	Average Annual Accounts	1,269	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270
53	Change in Accounts		2	(1)	-	-	-	-	-	-	-	-	-	-	-	-
54	Average Annual ERCs	2,608	2,608	2,609	2,609	2,609	2,609	2,609	2,609	2,609	2,609	2,609	2,609	2,609	2,609	2,609
55	Total Billed Sales (kgal)	179,730	180,820	170,812	170,812	170,812	170,812	170,812	170,812	170,812	170,812	170,812	170,812	170,812	170,812	170,812
56	Avg. Monthly Use per Account (Gallons)	11,804	11,861	11,211	11,211	11,211	11,211	11,211	11,211	11,211	11,211	11,211	11,211	11,211	11,211	11,211
North Lauderdale																
Commercial - Cooling Tower - North Lauderdale																
57	Average Annual Accounts	6	6	7	7	7	7	7	7	7	7	7	7	7	7	7
58	Change in Accounts		-	0	-	-	-	-	-	-	-	-	-	-	-	-
59	Average Annual ERCs	13	13	14	14	14	14	14	14	14	14	14	14	14	14	14
60	Total Billed Sales (kgal)	128	109	207	207	207	207	207	207	207	207	207	207	207	207	207
61	Avg. Monthly Use per Account (Gallons)	1,782	1,510	2,649	2,649	2,649	2,649	2,649	2,649	2,649	2,649	2,649	2,649	2,649	2,649	2,649
Subtotal - North Lauderdale																
62	Average Annual Accounts	6	6	7	7	7	7	7	7	7	7	7	7	7	7	7
63	Change in Accounts		-	0	-	-	-	-	-	-	-	-	-	-	-	-
64	Average Annual ERCs	13	13	14	14	14	14	14	14	14	14	14	14	14	14	14
65	Total Billed Sales (kgal)	128	109	207	207	207	207	207	207	207	207	207	207	207	207	207
66	Avg. Monthly Use per Account (Gallons)	1,782	1,510	2,649	2,649	2,649	2,649	2,649	2,649	2,649	2,649	2,649	2,649	2,649	2,649	2,649
TOTAL WATER SYSTEM																
67	Average Annual Accounts	16,909	16,971	16,982	16,982	16,982	16,982	16,982	16,982	16,982	16,982	16,982	16,982	16,982	16,982	16,982
68	Change in Accounts		62	11	-	-	-	-	-	-	-	-	-	-	-	-
69	Average Annual ERCs	29,923	29,974	30,006	30,006	30,006	30,006	30,006	30,006	30,006	30,006	30,006	30,006	30,006	30,006	30,006
70	Total Billed Sales (kgal)	1,895,309	1,877,996	1,857,297	1,857,297	1,857,297	1,857,297	1,857,297	1,857,297	1,857,297	1,857,297	1,857,297	1,857,297	1,857,297	1,857,297	1,857,297
71	Avg. Monthly Use per Account (Gallons)	9,341	9,221	9,114	9,114	9,114	9,114	9,114	9,114	9,114	9,114	9,114	9,114	9,114	9,114	9,114
WASTEWATER SYSTEM																
Margate																
Residential - Margate																
72	Average Annual Accounts	13,078	13,141	13,146	13,146	13,146	13,146	13,146	13,146	13,146	13,146	13,146	13,146	13,146	13,146	13,146
73	Change in Accounts		63	5	-	-	-	-	-	-	-	-	-	-	-	-
74	Average Annual ERCs	13,146	13,208	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213
75	Total Billed Flow (kgal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Avg. Monthly Flow per Account (Gallons)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 1-1

City of Margate, Florida
Water and Wastewater Utility Rate Study

Summary of Historical and Projected Water and Wastewater System Customer Statistics

Line No.	Description	Historical			Projected Fiscal Year Ending September 30,											
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Multi-Family - Margate																
77	Average Annual Accounts	640	640	638	638	638	638	638	638	638	638	638	638	638	638	638
78	Change in Accounts		0	(2)	-	-	-	-	-	-	-	-	-	-	-	-
79	Average Annual Units	12,661	12,667	12,562	12,562	12,562	12,562	12,562	12,562	12,562	12,562	12,562	12,562	12,562	12,562	12,562
80	Change in Units		5	(105)	-	-	-	-	-	-	-	-	-	-	-	-
81	Average Annual ERCs	10,129	10,133	10,050	10,050	10,050	10,050	10,050	10,050	10,050	10,050	10,050	10,050	10,050	10,050	10,050
82	Total Billed Flow (kgal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Avg. Monthly Flow per Account (Gallons)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Avg. Monthly Flow per Unit (Gallons)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial - Margate																
85	Average Annual Accounts	1,709	1,711	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717
86	Change in Accounts		2	6	-	-	-	-	-	-	-	-	-	-	-	-
87	Average Annual ERCs	3,125	3,125	3,145	3,145	3,145	3,145	3,145	3,145	3,145	3,145	3,145	3,145	3,145	3,145	3,145
88	Total Billed Flow (kgal)	222,561	196,151	193,066	193,066	193,066	193,066	193,066	193,066	193,066	193,066	193,066	193,066	193,066	193,066	193,066
89	Avg. Monthly Flow per Account (Gallons)	10,853	9,556	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370
Subtotal - Margate																
90	Average Annual Accounts	15,427	15,491	15,501	15,501	15,501	15,501	15,501	15,501	15,501	15,501	15,501	15,501	15,501	15,501	15,501
91	Change in Accounts		65	10	-	-	-	-	-	-	-	-	-	-	-	-
92	Average Annual ERCs	26,400	26,467	26,408	26,408	26,408	26,408	26,408	26,408	26,408	26,408	26,408	26,408	26,408	26,408	26,408
93	Total Billed Flow (kgal)	222,561	196,151	193,066	193,066	193,066	193,066	193,066	193,066	193,066	193,066	193,066	193,066	193,066	193,066	193,066
94	Avg. Monthly Flow per Account (Gallons)	1,202	1,055	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038
Coconut Creek																
Residential - Coconut Creek																
95	Average Annual Accounts	1,115	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116
96	Change in Accounts		1	0	-	-	-	-	-	-	-	-	-	-	-	-
97	Average Annual ERCs	1,162	1,163	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164
98	Total Billed Flow (kgal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Avg. Monthly Flow per Account (Gallons)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multi-Family - Coconut Creek																
100	Average Annual Accounts	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73
101	Change in Accounts		1	(1)	-	-	-	-	-	-	-	-	-	-	-	-
102	Average Annual Units	1,170	1,173	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170
103	Change in Units		3	(3)	-	-	-	-	-	-	-	-	-	-	-	-
104	Average Annual ERCs	936	938	936	936	936	936	936	936	936	936	936	936	936	936	936
105	Total Billed Flow (kgal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	Avg. Monthly Flow per Account (Gallons)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	Avg. Monthly Flow per Unit (Gallons)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial - Coconut Creek																
108	Average Annual Accounts	47	47	46	46	46	46	46	46	46	46	46	46	46	46	46
109	Change in Accounts		-	(1)	-	-	-	-	-	-	-	-	-	-	-	-
110	Average Annual ERCs	416	414	413	413	413	413	413	413	413	413	413	413	413	413	413
111	Total Billed Flow (kgal)	28,531	23,835	18,133	18,133	18,133	18,133	18,133	18,133	18,133	18,133	18,133	18,133	18,133	18,133	18,133
112	Avg. Monthly Flow per Account (Gallons)	50,587	42,260	32,555	32,555	32,555	32,555	32,555	32,555	32,555	32,555	32,555	32,555	32,555	32,555	32,555
Subtotal - Coconut Creek																
113	Average Annual Accounts	1,235	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236
114	Change in Accounts		2	(1)	-	-	-	-	-	-	-	-	-	-	-	-
115	Average Annual ERCs	2,513	2,516	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513
116	Total Billed Flow (kgal)	28,531	23,835	18,133	18,133	18,133	18,133	18,133	18,133	18,133	18,133	18,133	18,133	18,133	18,133	18,133
117	Avg. Monthly Flow per Account (Gallons)	1,926	1,606	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223

Table 1-1
City of Margate, Florida
Water and Wastewater Utility Rate Study

Summary of Historical and Projected Water and Wastewater System Customer Statistics

Line No.	Description	Historical			Projected Fiscal Year Ending September 30,											
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
North Lauderdale																
Commercial - North Lauderdale																
118	Average Annual Accounts	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5
119	Change in Accounts		1	0	-	-	-	-	-	-	-	-	-	-	-	-
120	Average Annual ERCs	6	7	8	8	8	8	8	8	8	8	8	8	8	8	8
121	Total Billed Flow (kgal)	117	93	207	207	207	207	207	207	207	207	207	207	207	207	207
122	Avg. Monthly Flow per Account (Gallons)	2,435	1,655	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443
Subtotal - North Lauderdale																
123	Average Annual Accounts	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5
124	Change in Accounts		1	0	-	-	-	-	-	-	-	-	-	-	-	-
125	Average Annual ERCs	6	7	8	8	8	8	8	8	8	8	8	8	8	8	8
126	Total Billed Flow (kgal)	117	93	207	207	207	207	207	207	207	207	207	207	207	207	207
127	Avg. Monthly Flow per Account (Gallons)	2,435	1,655	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443
TOTAL WASTEWATER SYSTEM																
128	Average Annual Accounts	16,665	16,732	16,742	16,742	16,742	16,742	16,742	16,742	16,742	16,742	16,742	16,742	16,742	16,742	16,742
129	Change in Accounts		67	9	-	-	-	-	-	-	-	-	-	-	-	-
130	Total Average Annual ERCs	28,919	28,990	28,928	28,928	28,928	28,928	28,928	28,928	28,928	28,928	28,928	28,928	28,928	28,928	28,928
131	Total Billed Flow (kgal)	251,209	220,078	211,406	211,406	211,406	211,406	211,406	211,406	211,406	211,406	211,406	211,406	211,406	211,406	211,406
132	Avg. Monthly Flow per Account (Gallons)	1,256	1,096	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052

Table 1-2

City of Margate, Florida
Water and Wastewater Utility Rate Study

Summary of Projected Water and Wastewater User Rate Revenues Under Existing Rates

Line No.	Description	Fiscal Year Ending September 30,											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
WATER SYSTEM													
Margate Service Area													
1	Residential Single Family	\$ 5,542,416	\$ 5,536,579	\$ 5,536,579	\$ 5,536,579	\$ 5,536,579	\$ 5,536,579	\$ 5,536,579	\$ 5,536,579	\$ 5,536,579	\$ 5,536,579	\$ 5,536,579	\$ 5,536,579
2	Multi Family	3,348,288	3,344,761	3,344,761	3,344,761	3,344,761	3,344,761	3,344,761	3,344,761	3,344,761	3,344,761	3,344,761	3,344,761
3	Commercial	2,160,153	2,157,878	2,157,878	2,157,878	2,157,878	2,157,878	2,157,878	2,157,878	2,157,878	2,157,878	2,157,878	2,157,878
4	Commercial Cooling Tower	68,790	68,718	68,718	68,718	68,718	68,718	68,718	68,718	68,718	68,718	68,718	68,718
5	Total	\$ 11,119,647	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936
Revenue Breakdown:													
6	Base Availability Charges	\$ 4,197,404	\$ 4,192,983	\$ 4,192,983	\$ 4,192,983	\$ 4,192,983	\$ 4,192,983	\$ 4,192,983	\$ 4,192,983	\$ 4,192,983	\$ 4,192,983	\$ 4,192,983	\$ 4,192,983
7	Volumetric Charges	6,922,244	6,914,953	6,914,953	6,914,953	6,914,953	6,914,953	6,914,953	6,914,953	6,914,953	6,914,953	6,914,953	6,914,953
8	Total	\$ 11,119,647	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936	\$ 11,107,936
Coconut Creek Service Area													
9	Residential Single Family	\$ 652,805	\$ 652,117	\$ 652,117	\$ 652,117	\$ 652,117	\$ 652,117	\$ 652,117	\$ 652,117	\$ 652,117	\$ 652,117	\$ 652,117	\$ 652,117
10	Multi Family	455,876	455,396	455,396	455,396	455,396	455,396	455,396	455,396	455,396	455,396	455,396	455,396
11	Commercial	255,835	255,566	255,566	255,566	255,566	255,566	255,566	255,566	255,566	255,566	255,566	255,566
12	Commercial Cooling Tower	12,921	12,907	12,907	12,907	12,907	12,907	12,907	12,907	12,907	12,907	12,907	12,907
13	Total	\$ 1,377,437	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986
Revenue Breakdown:													
14	Base Availability Charges	\$ 499,581	\$ 499,055	\$ 499,055	\$ 499,055	\$ 499,055	\$ 499,055	\$ 499,055	\$ 499,055	\$ 499,055	\$ 499,055	\$ 499,055	\$ 499,055
15	Volumetric Charges	877,855	876,931	876,931	876,931	876,931	876,931	876,931	876,931	876,931	876,931	876,931	876,931
16	Total	\$ 1,377,437	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986	\$ 1,375,986
North Lauderdale Service Area													
17	Residential Single Family	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-
19	Commercial	-	-	-	-	-	-	-	-	-	-	-	-
20	Commercial Cooling Tower	1,207	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205
21	Total	\$ 1,207	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205
Revenue Breakdown:													
22	Base Availability Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Volumetric Charges	1,207	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205
24	Total	\$ 1,207	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205
COMBINED													
25	Residential Single Family	\$ 6,195,221	\$ 6,188,696	\$ 6,188,696	\$ 6,188,696	\$ 6,188,696	\$ 6,188,696	\$ 6,188,696	\$ 6,188,696	\$ 6,188,696	\$ 6,188,696	\$ 6,188,696	\$ 6,188,696
26	Multi Family	3,804,164	3,800,157	3,800,157	3,800,157	3,800,157	3,800,157	3,800,157	3,800,157	3,800,157	3,800,157	3,800,157	3,800,157
27	Commercial	2,415,989	2,413,444	2,413,444	2,413,444	2,413,444	2,413,444	2,413,444	2,413,444	2,413,444	2,413,444	2,413,444	2,413,444
28	Commercial Cooling Tower	82,917	82,830	82,830	82,830	82,830	82,830	82,830	82,830	82,830	82,830	82,830	82,830
29	Total	\$ 12,498,291	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127

Table 1-2

City of Margate, Florida
Water and Wastewater Utility Rate Study

Summary of Projected Water and Wastewater User Rate Revenues Under Existing Rates

Line No.	Description	Fiscal Year Ending September 30,											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Revenue Breakdown:												
30	Base Availability Charges	\$ 4,696,985	\$ 4,692,038	\$ 4,692,038	\$ 4,692,038	\$ 4,692,038	\$ 4,692,038	\$ 4,692,038	\$ 4,692,038	\$ 4,692,038	\$ 4,692,038	\$ 4,692,038	\$ 4,692,038
31	Volumetric Charges	7,801,306	7,793,089	7,793,089	7,793,089	7,793,089	7,793,089	7,793,089	7,793,089	7,793,089	7,793,089	7,793,089	7,793,089
32	Total	\$ 12,498,291	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127
	WASTEWATER SYSTEM												
	<u>Margate Service Area</u>												
33	Residential Single Family	\$ 5,038,567	\$ 5,038,567	\$ 5,038,567	\$ 5,038,567	\$ 5,038,567	\$ 5,038,567	\$ 5,038,567	\$ 5,038,567	\$ 5,038,567	\$ 5,038,567	\$ 5,038,567	\$ 5,038,567
34	Multi Family	3,849,976	3,849,976	3,849,976	3,849,976	3,849,976	3,849,976	3,849,976	3,849,976	3,849,976	3,849,976	3,849,976	3,849,976
35	Commercial	1,993,531	1,993,531	1,993,531	1,993,531	1,993,531	1,993,531	1,993,531	1,993,531	1,993,531	1,993,531	1,993,531	1,993,531
36	Total	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075
	Revenue Breakdown:												
37	Base Availability Charges	\$ 9,762,290	\$ 9,762,290	\$ 9,762,290	\$ 9,762,290	\$ 9,762,290	\$ 9,762,290	\$ 9,762,290	\$ 9,762,290	\$ 9,762,290	\$ 9,762,290	\$ 9,762,290	\$ 9,762,290
38	Volumetric Charges	1,119,785	1,119,785	1,119,785	1,119,785	1,119,785	1,119,785	1,119,785	1,119,785	1,119,785	1,119,785	1,119,785	1,119,785
39	Total	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075	\$ 10,882,075
	<u>Coconut Creek Service Area</u>												
40	Residential Single Family	\$ 534,862	\$ 534,862	\$ 534,862	\$ 534,862	\$ 534,862	\$ 534,862	\$ 534,862	\$ 534,862	\$ 534,862	\$ 534,862	\$ 534,862	\$ 534,862
41	Multi Family	448,527	448,527	448,527	448,527	448,527	448,527	448,527	448,527	448,527	448,527	448,527	448,527
42	Commercial	307,917	307,917	307,917	307,917	307,917	307,917	307,917	307,917	307,917	307,917	307,917	307,917
43	Total	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306
	Revenue Breakdown:												
44	Base Availability Charges	\$ 1,159,841	\$ 1,159,841	\$ 1,159,841	\$ 1,159,841	\$ 1,159,841	\$ 1,159,841	\$ 1,159,841	\$ 1,159,841	\$ 1,159,841	\$ 1,159,841	\$ 1,159,841	\$ 1,159,841
45	Volumetric Charges	131,464	131,464	131,464	131,464	131,464	131,464	131,464	131,464	131,464	131,464	131,464	131,464
46	Total	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306	\$ 1,291,306
	<u>North Lauderdale Service Area</u>												
47	Residential Single Family	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-
49	Commercial	3,678	3,678	3,678	3,678	3,678	3,678	3,678	3,678	3,678	3,678	3,678	3,678
50	Total	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678
	Revenue Breakdown:												
51	Base Availability Charges	\$ 2,180	\$ 2,180	\$ 2,180	\$ 2,180	\$ 2,180	\$ 2,180	\$ 2,180	\$ 2,180	\$ 2,180	\$ 2,180	\$ 2,180	\$ 2,180
52	Volumetric Charges	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498
53	Total	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678	\$ 3,678
	COMBINED												
54	Residential Single Family	\$ 5,573,429	\$ 5,573,429	\$ 5,573,429	\$ 5,573,429	\$ 5,573,429	\$ 5,573,429	\$ 5,573,429	\$ 5,573,429	\$ 5,573,429	\$ 5,573,429	\$ 5,573,429	\$ 5,573,429
55	Multi Family	4,298,503	4,298,503	4,298,503	4,298,503	4,298,503	4,298,503	4,298,503	4,298,503	4,298,503	4,298,503	4,298,503	4,298,503
56	Commercial	2,305,126	2,305,126	2,305,126	2,305,126	2,305,126	2,305,126	2,305,126	2,305,126	2,305,126	2,305,126	2,305,126	2,305,126
57	Total	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058

Table 1-2

**City of Margate, Florida
Water and Wastewater Utility Rate Study**

Summary of Projected Water and Wastewater User Rate Revenues Under Existing Rates

Line No.	Description	Fiscal Year Ending September 30,											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Revenue Breakdown:												
58	Base Availability Charges	\$ 10,924,311	\$ 10,924,311	\$ 10,924,311	\$ 10,924,311	\$ 10,924,311	\$ 10,924,311	\$ 10,924,311	\$ 10,924,311	\$ 10,924,311	\$ 10,924,311	\$ 10,924,311	\$ 10,924,311
59	Volumetric Charges	1,252,747	1,252,747	1,252,747	1,252,747	1,252,747	1,252,747	1,252,747	1,252,747	1,252,747	1,252,747	1,252,747	1,252,747
60	Total	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058
	TOTAL UTILITY SYSTEM REVENUE												
61	Residential Single Family	\$ 11,768,650	\$ 11,762,125	\$ 11,762,125	\$ 11,762,125	\$ 11,762,125	\$ 11,762,125	\$ 11,762,125	\$ 11,762,125	\$ 11,762,125	\$ 11,762,125	\$ 11,762,125	\$ 11,762,125
62	Multi Family	8,102,666	8,098,660	8,098,660	8,098,660	8,098,660	8,098,660	8,098,660	8,098,660	8,098,660	8,098,660	8,098,660	8,098,660
63	Commercial	4,721,115	4,718,570	4,718,570	4,718,570	4,718,570	4,718,570	4,718,570	4,718,570	4,718,570	4,718,570	4,718,570	4,718,570
64	Commercial Cooling Tower	82,917	82,830	82,830	82,830	82,830	82,830	82,830	82,830	82,830	82,830	82,830	82,830
65	Total	<u>\$ 24,675,349</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>
	Revenue Breakdown:												
66	Base Availability Charges	\$ 15,621,296	\$ 15,616,349	\$ 15,616,349	\$ 15,616,349	\$ 15,616,349	\$ 15,616,349	\$ 15,616,349	\$ 15,616,349	\$ 15,616,349	\$ 15,616,349	\$ 15,616,349	\$ 15,616,349
67	Volumetric Charges	9,054,053	9,045,837	9,045,837	9,045,837	9,045,837	9,045,837	9,045,837	9,045,837	9,045,837	9,045,837	9,045,837	9,045,837
68	Total	<u>\$ 24,675,349</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>	<u>\$ 24,662,185</u>

Table 1-3

City of Margate, Florida
Water and Wastewater Utility Rate Study

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Water System

Line No.		Description	Fiscal Year Ending September 30,																						
			2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033											
Operating Expenses																									
1	Water Treatment Division	\$	3,632,855	\$	4,758,596	\$	5,015,312	\$	5,210,591	\$	5,413,778	\$	5,625,279	\$	5,845,650	\$	6,075,142	\$	6,314,222	\$	6,563,236	\$	6,822,619	\$	7,092,823
2	Transmission, Distribution and Collection Division		2,031,820		2,358,048		2,486,562		2,620,587		2,760,583		2,857,261		2,957,557		3,061,553		3,169,425		3,281,295		3,397,318		3,517,657
3	Non-Departmental Division		906,342		2,601,342		2,660,629		2,722,023		2,785,208		2,849,565		2,916,447		2,985,958		3,058,209		3,133,314		3,211,393		3,293,178
4	Utility Billing		684,827		725,630		799,890		839,400		874,278		897,516		921,638		946,576		972,411		999,125		1,026,749		1,061,298
5	Administration / Engineering Division		1,209,728		1,593,010		1,681,987		1,737,293		1,794,382		1,853,379		1,914,544		1,977,828		2,043,377		2,111,207		2,181,403		2,254,052
6	Water/Wastewater Connection Fees Fund		1,500		1,500		1,781		2,044		2,228		2,228		2,228		2,228		2,228		2,228		2,228		2,317
7	Water/Wastewater Renewal and Replacement Fund		6,131		1,362		1,617		1,856		2,023		2,023		2,023		2,023		2,023		2,023		2,023		2,104
8	Adjustment		-		(2,054,147)		(2,123,988)		(2,172,839)		(2,218,469)		(2,262,838)		(2,312,621)		(2,363,498)		(2,417,859)		(2,473,470)		(2,530,359)		(2,588,558)
9	Total Operating Expenses	\$	8,473,203	\$	9,985,342	\$	10,523,792	\$	10,960,954	\$	11,414,012	\$	11,824,414	\$	12,247,465	\$	12,687,809	\$	13,144,035	\$	13,618,958	\$	14,113,374	\$	14,634,872
Other Revenue Requirements:																									
Debt Service																									
Senior Lien																									
10	Additional Senior Lien Debt 1	\$	-	\$	-	\$	667,211	\$	1,334,422	\$	1,334,422	\$	1,334,422	\$	1,334,422	\$	1,334,422	\$	1,334,422	\$	1,334,422	\$	1,334,422	\$	1,334,422
11	Additional Senior Lien Debt 2		-		-		-		-		415,359		415,359		415,359		415,359		415,359		415,359		415,359		415,359
12	Additional Senior Lien Debt 3		-		-		-		-		-		-		-		1,411,476		1,411,476		1,411,476		1,411,476		1,411,476
13	Total Debt Service	\$	-	\$	-	\$	667,211	\$	1,334,422	\$	1,749,781	\$	1,749,781	\$	1,749,781	\$	1,749,781	\$	3,161,257	\$	3,161,257	\$	3,161,257	\$	3,161,257
Other Miscellaneous Revenue Requirements:																									
14	Transfer to Renewal and Replacement Fund	\$	-	\$	-	\$	12,493,319	\$	144,237	\$	3,409,319	\$	143,933	\$	3,929,218	\$	143,837	\$	6,075,943	\$	143,762	\$	13,592,176	\$	143,704
15	Transfer to General Fund		995,210		1,065,870		1,114,320		1,114,320		1,114,320		1,114,320		1,114,320		1,114,320		1,114,320		1,114,320		1,114,320		1,114,320
16	Total Other Miscellaneous Revenue Requirements	\$	995,210	\$	1,065,870	\$	13,607,639	\$	1,258,557	\$	4,523,639	\$	1,258,254	\$	5,043,538	\$	1,258,157	\$	7,190,264	\$	1,258,083	\$	14,706,497	\$	1,258,024
17	Gross Revenue Requirements	\$	9,468,412	\$	11,051,211	\$	24,798,642	\$	13,553,933	\$	17,687,431	\$	14,832,449	\$	19,040,784	\$	15,695,747	\$	23,495,556	\$	18,038,298	\$	31,981,128	\$	19,054,153
Less Other Income and Funds from Other Sources:																									
18	Unrestricted Interest Earnings	\$	70,049	\$	117,056	\$	84,094	\$	44,180	\$	68,299	\$	92,284	\$	129,347	\$	132,629	\$	180,565	\$	161,972	\$	203,752	\$	114,053
19	Other Operating Revenues		596,945		462,500		462,500		462,500		462,500		462,500		462,500		462,500		462,500		462,500		462,500		462,500
20	Total Other Income	\$	666,994	\$	579,556	\$	546,594	\$	506,680	\$	530,799	\$	554,784	\$	591,847	\$	595,129	\$	643,065	\$	624,472	\$	666,252	\$	576,553
21	Total Net Revenue Requirements	\$	8,801,418	\$	10,471,655	\$	24,252,048	\$	13,047,253	\$	17,156,633	\$	14,277,664	\$	18,448,937	\$	15,100,618	\$	22,852,491	\$	17,413,826	\$	31,314,876	\$	18,477,600
22	Revenue Under Existing Rates	\$	12,498,291	\$	12,485,127	\$	12,485,127	\$	12,485,127	\$	12,485,127	\$	12,485,127	\$	12,485,127	\$	12,485,127	\$	12,485,127	\$	12,485,127	\$	12,485,127	\$	12,485,127
23	Prior Year Rate Adjustments		-		-		0		3,121,282		4,525,859		6,056,847		6,798,526		7,569,873		8,372,073		9,206,361		9,857,105		10,527,372
24	Total Applicable Rate Revenue	\$	12,498,291	\$	12,485,127	\$	12,485,127	\$	15,606,409	\$	17,010,986	\$	18,541,975	\$	19,283,654	\$	20,055,000	\$	20,857,200	\$	21,691,488	\$	22,342,233	\$	23,012,500

Table 1-3

City of Margate, Florida
Water and Wastewater Utility Rate Study

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Water System

Line No.	Description	Fiscal Year Ending September 30,											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
25	Rate Adjustments	0.0%	0.0%	25.0%	9.0%	9.0%	4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%
26	Effective Months	12	12	9	12	12	12	12	12	12	12	12	12
27	Percent of Current Year Effective	100.0%	100.0%	75.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
28	Revenue From Current Rate Adjustment	\$ -	\$ -	\$ 2,340,961	\$ 1,404,577	\$ 1,530,989	\$ 741,679	\$ 771,346	\$ 802,200	\$ 834,288	\$ 650,745	\$ 670,267	\$ 690,375
29	Total Rate Revenue	\$ 12,498,291	\$ 12,485,127	\$ 14,826,089	\$ 17,010,986	\$ 18,541,975	\$ 19,283,654	\$ 20,055,000	\$ 20,857,200	\$ 21,691,488	\$ 22,342,233	\$ 23,012,500	\$ 23,702,875
	Revenue Surplus/(Deficiency) Under Proposed Rates												
30	Amount	\$ 3,696,872	\$ 2,013,472	\$ (9,425,959)	\$ 3,963,733	\$ 1,385,342	\$ 5,005,990	\$ 1,606,063	\$ 5,756,582	\$ (1,161,003)	\$ 4,928,406	\$ (8,302,376)	\$ 5,225,275
31	% Rate Increase	29.58%	16.13%	(63.58%)	23.30%	7.47%	25.96%	8.01%	27.60%	(5.35%)	22.06%	(36.08%)	22.04%

Table 1-4

City of Margate, Florida
Water and Wastewater Utility Rate Study

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Wastewater System

Line No.	Description	Fiscal Year Ending September 30,											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Operating Expenses												
1	Wastewater Treatment Division	\$ 3,743,152	\$ 5,376,471	\$ 5,657,350	\$ 5,877,755	\$ 6,107,046	\$ 6,345,662	\$ 6,594,190	\$ 6,852,927	\$ 7,122,378	\$ 7,402,935	\$ 7,695,076	\$ 7,999,300
2	Transmission, Distribution and Collection Division	1,627,348	1,888,634	1,991,565	2,098,910	2,211,037	2,288,469	2,368,799	2,452,093	2,538,491	2,628,091	2,721,017	2,817,401
3	Non-Departmental Division	870,583	2,498,219	2,555,167	2,614,138	2,674,830	2,736,648	2,800,891	2,867,660	2,937,060	3,009,202	3,084,201	3,162,759
4	Utility Billing	675,139	715,364	788,574	827,525	861,909	884,819	908,599	933,184	958,654	984,990	1,012,223	1,046,284
5	Administration / Engineering Division	1,209,728	1,593,010	1,681,987	1,737,293	1,794,382	1,853,379	1,914,544	1,977,828	2,043,377	2,111,207	2,181,403	2,254,052
6	Water/Wastewater Connection Fees Fund	1,500	1,500	1,781	2,044	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,317
7	Water/Wastewater Renewal and Replacement Fund	7,373	1,638	1,945	2,232	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,530
8	Adjustment	-	(2,060,177)	(2,130,223)	(2,179,219)	(2,224,982)	(2,269,482)	(2,319,410)	(2,370,437)	(2,424,958)	(2,480,732)	(2,537,788)	(2,596,157)
9	Total Operating Expenses	\$ 8,134,822	\$ 10,014,658	\$ 10,548,145	\$ 10,980,677	\$ 11,428,883	\$ 11,844,156	\$ 12,272,273	\$ 12,717,915	\$ 13,179,662	\$ 13,660,353	\$ 14,160,792	\$ 14,688,485
	Other Revenue Requirements:												
	Debt Service												
	Senior Lien												
10	Additional Senior Lien Debt 1	\$ -	\$ -	\$ 1,334,422	\$ 2,668,844	\$ 2,668,844	\$ 2,668,844	\$ 2,668,844	\$ 2,668,844	\$ 2,668,844	\$ 2,668,844	\$ 2,668,844	\$ 2,668,844
11	Additional Senior Lien Debt 2	-	-	-	-	1,271,099	1,271,099	1,271,099	1,271,099	1,271,099	1,271,099	1,271,099	1,271,099
12	Additional Senior Lien Debt 3	-	-	-	-	-	-	-	-	222,308	222,308	222,308	222,308
13	Total Debt Service	\$ -	\$ -	\$ 1,334,422	\$ 2,668,844	\$ 3,939,943	\$ 3,939,943	\$ 3,939,943	\$ 3,939,943	\$ 4,162,250	\$ 4,162,250	\$ 4,162,250	\$ 4,162,250
	Other Miscellaneous Revenue Requirements:												
14	Transfer to Renewal and Replacement Fund	\$ -	\$ -	\$ 11,885,173	\$ 137,744	\$ 3,264,662	\$ 138,048	\$ 3,771,263	\$ 138,145	\$ 5,838,788	\$ 138,219	\$ 13,072,805	\$ 138,278
15	Transfer to General Fund	969,630	1,038,474	1,085,680	1,085,680	1,085,680	1,085,680	1,085,680	1,085,680	1,085,680	1,085,680	1,085,680	1,085,680
16	Total Other Miscellaneous Revenue Requirements	\$ 969,630	\$ 1,038,474	\$ 12,970,853	\$ 1,223,423	\$ 4,350,342	\$ 1,223,728	\$ 4,856,943	\$ 1,223,825	\$ 6,924,468	\$ 1,223,899	\$ 14,158,485	\$ 1,223,958
17	Gross Revenue Requirements	\$ 9,104,452	\$ 11,053,133	\$ 24,853,420	\$ 14,872,944	\$ 19,719,167	\$ 17,007,827	\$ 21,069,159	\$ 17,881,683	\$ 24,266,380	\$ 19,046,502	\$ 32,481,528	\$ 20,074,693
	Less Other Income and Funds from Other Sources:												
18	Unrestricted Interest Earnings	\$ 68,248	\$ 114,168	\$ 82,873	\$ 45,654	\$ 70,801	\$ 95,591	\$ 131,739	\$ 134,940	\$ 178,808	\$ 160,672	\$ 201,422	\$ 113,937
19	Other Operating Revenues	159,797	137,500	137,500	137,500	137,500	137,500	137,500	137,500	137,500	137,500	137,500	137,500
20	Total Other Income	\$ 228,045	\$ 251,668	\$ 220,373	\$ 183,154	\$ 208,301	\$ 233,091	\$ 269,239	\$ 272,440	\$ 316,308	\$ 298,172	\$ 338,922	\$ 251,437
21	Total Net Revenue Requirements	\$ 8,876,407	\$ 10,801,465	\$ 24,633,047	\$ 14,689,790	\$ 19,510,866	\$ 16,774,736	\$ 20,799,920	\$ 17,609,243	\$ 23,950,073	\$ 18,748,330	\$ 32,142,606	\$ 19,823,257
22	Revenue Under Existing Rates	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058
23	Prior Year Rate Adjustments	-	-	-	3,044,264	4,414,183	5,907,395	6,630,773	7,383,087	8,165,492	8,979,194	9,613,882	10,267,610
24	Total Applicable Rate Revenue	\$ 12,177,058	\$ 12,177,058	\$ 12,177,058	\$ 15,221,322	\$ 16,591,241	\$ 18,084,453	\$ 18,807,831	\$ 19,560,144	\$ 20,342,550	\$ 21,156,252	\$ 21,790,940	\$ 22,444,668

Table 1-4

City of Margate, Florida
Water and Wastewater Utility Rate Study

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Wastewater System

Line No.	Description	Fiscal Year Ending September 30,											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
25	Rate Adjustments	0.0%	0.0%	25.0%	9.0%	9.0%	4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%
26	Effective Months	12	12	9	12	12	12	12	12	12	12	12	12
27	Percent of Current Year Effective	100.0%	100.0%	75.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
28	Revenue From Current Rate Adjustment	\$ -	\$ -	\$ 2,283,198	\$ 1,369,919	\$ 1,493,212	\$ 723,378	\$ 752,313	\$ 782,406	\$ 813,702	\$ 634,688	\$ 653,728	\$ 673,340
29	Total Rate Revenue	\$ 12,177,058	\$ 12,177,058	\$ 14,460,256	\$ 16,591,241	\$ 18,084,453	\$ 18,807,831	\$ 19,560,144	\$ 20,342,550	\$ 21,156,252	\$ 21,790,940	\$ 22,444,668	\$ 23,118,008
	Revenue Surplus/(Deficiency) Under Proposed Rates												
30	Amount	\$ 3,300,651	\$ 1,375,593	\$ (10,172,791)	\$ 1,901,451	\$ (1,426,413)	\$ 2,033,095	\$ (1,239,776)	\$ 2,733,307	\$ (2,793,821)	\$ 3,042,610	\$ (9,697,938)	\$ 3,294,751
31	% Rate Increase	27.11%	11.30%	(70.35%)	11.46%	(7.89%)	10.81%	(6.34%)	13.44%	(13.21%)	13.96%	(43.21%)	14.25%

Table 1-5

City of Margate, Florida
Water and Wastewater Utility Rate Study

Projected Net Revenue Requirements - Combined Water and Wastewater System

		Fiscal Year Ending September 30,											
Line No.	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Operating Expenses													
1	Wastewater Treatment Division	\$ 3,743,152	\$ 5,376,471	\$ 5,657,350	\$ 5,877,755	\$ 6,107,046	\$ 6,345,662	\$ 6,594,190	\$ 6,852,927	\$ 7,122,378	\$ 7,402,935	\$ 7,695,076	\$ 7,999,300
2	Water Treatment Division	3,632,855	4,758,596	5,015,312	5,210,591	5,413,778	5,625,279	5,845,650	6,075,142	6,314,222	6,563,236	6,822,619	7,092,823
3	Transmission, Distribution and Collection Division	3,659,168	4,246,682	4,478,127	4,719,497	4,971,620	5,145,731	5,326,355	5,513,646	5,707,916	5,909,385	6,118,335	6,335,058
4	Non-Departmental Division	1,776,925	5,099,561	5,215,796	5,336,160	5,460,038	5,586,214	5,717,339	5,853,618	5,995,269	6,142,516	6,295,594	6,455,938
5	Utility Billing	1,359,966	1,440,994	1,588,464	1,666,926	1,736,187	1,782,335	1,830,237	1,879,760	1,931,065	1,984,115	2,038,972	2,107,582
6	Administration / Engineering Division	2,419,455	3,186,020	3,363,975	3,474,586	3,588,765	3,706,759	3,829,087	3,955,656	4,086,753	4,222,414	4,362,806	4,508,104
7	Water/Wastewater Connection Fees Fund	3,000	3,000	3,563	4,088	4,455	4,455	4,455	4,455	4,455	4,455	4,455	4,634
8	Water/Wastewater Renewal and Replacement Fund	13,504	3,000	3,563	4,088	4,455	4,455	4,455	4,455	4,455	4,455	4,455	4,634
9	Adjustment	-	(4,114,324)	(4,254,211)	(4,352,058)	(4,443,451)	(4,532,320)	(4,632,031)	(4,733,936)	(4,842,816)	(4,954,201)	(5,068,148)	(5,184,715)
10	Total Operating Expenses	\$ 16,608,025	\$ 20,000,000	\$ 21,071,937	\$ 21,941,631	\$ 22,842,894	\$ 23,668,570	\$ 24,519,738	\$ 25,405,725	\$ 26,323,698	\$ 27,279,311	\$ 28,274,166	\$ 29,323,357
Other Revenue Requirements:													
Debt Service													
Senior Lien													
11	Additional Senior Lien Debt 1	\$ -	\$ -	\$ 2,001,633	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265	\$ 4,003,265
12	Additional Senior Lien Debt 2	-	-	-	-	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458
13	Additional Senior Lien Debt 3	-	-	-	-	-	-	-	-	1,633,784	1,633,784	1,633,784	1,633,784
14	Total Debt Service	\$ -	\$ -	\$ 2,001,633	\$ 4,003,265	\$ 5,689,724	\$ 5,689,724	\$ 5,689,724	\$ 5,689,724	\$ 7,323,508	\$ 7,323,508	\$ 7,323,508	\$ 7,323,508
Other Miscellaneous Revenue Requirements:													
15	Transfer to Renewal and Replacement Fund	\$ -	\$ -	\$ 24,378,492	\$ 281,980	\$ 6,673,980	\$ 281,981	\$ 7,700,481	\$ 281,981	\$ 11,914,731	\$ 281,981	\$ 26,664,981	\$ 281,981
16	Transfer to General Fund	1,964,840	2,104,344	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
17	Total Other Miscellaneous Revenue Requirements	\$ 1,964,840	\$ 2,104,344	\$ 26,578,492	\$ 2,481,980	\$ 8,873,980	\$ 2,481,981	\$ 9,900,481	\$ 2,481,981	\$ 14,114,731	\$ 2,481,981	\$ 28,864,981	\$ 2,481,981
18	Gross Revenue Requirements	\$ 18,572,865	\$ 22,104,344	\$ 49,652,062	\$ 28,426,877	\$ 37,406,599	\$ 31,840,276	\$ 40,109,943	\$ 33,577,430	\$ 47,761,937	\$ 37,084,800	\$ 64,462,655	\$ 39,128,846
Less Other Income and Funds from Other Sources:													
19	Unrestricted Interest Earnings	\$ 138,297	\$ 231,224	\$ 166,967	\$ 89,834	\$ 139,100	\$ 187,875	\$ 261,086	\$ 267,569	\$ 359,373	\$ 322,644	\$ 405,174	\$ 227,990
20	Other Operating Revenues	756,742	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
21	Total Other Income	\$ 895,039	\$ 831,224	\$ 766,967	\$ 689,834	\$ 739,100	\$ 787,875	\$ 861,086	\$ 867,569	\$ 959,373	\$ 922,644	\$ 1,005,174	\$ 827,990
22	Total Net Revenue Requirements	\$ 17,677,826	\$ 21,273,120	\$ 48,885,095	\$ 27,737,043	\$ 36,667,499	\$ 31,052,401	\$ 39,248,857	\$ 32,709,861	\$ 46,802,564	\$ 36,162,156	\$ 63,457,481	\$ 38,300,856
23	Revenue Under Existing Rates	\$ 24,675,349	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185	\$ 24,662,185
24	Prior Year Rate Adjustments	-	-	-	6,165,546	8,940,042	11,964,243	13,429,300	14,952,959	16,537,565	18,185,555	19,470,987	20,794,982
25	Total Applicable Rate Revenue	\$ 24,675,349	\$ 24,662,185	\$ 24,662,185	\$ 30,827,732	\$ 33,602,227	\$ 36,626,428	\$ 38,091,485	\$ 39,615,144	\$ 41,199,750	\$ 42,847,740	\$ 44,133,172	\$ 45,457,168

Table 1-5

City of Margate, Florida
Water and Wastewater Utility Rate Study

Projected Net Revenue Requirements - Combined Water and Wastewater System

Line No.	Description	Fiscal Year Ending September 30,											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
26	Combined Rate Adjustment	0.0%	0.0%	25.0%	9.0%	9.0%	4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%
27	Effective Months	12	12	9	12	12	12	12	12	12	12	12	12
28	Percent of Current Year Effective	100.0%	100.0%	75.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
29	Revenue From Current Rate Adjustment	\$ -	\$ -	\$ 4,624,160	\$ 2,774,496	\$ 3,024,200	\$ 1,465,057	\$ 1,523,659	\$ 1,584,606	\$ 1,647,990	\$ 1,285,432	\$ 1,323,995	\$ 1,363,715
30	Total Rate Revenue	<u>\$ 24,675,349</u>	<u>\$ 24,662,185</u>	<u>\$ 29,286,345</u>	<u>\$ 33,602,227</u>	<u>\$ 36,626,428</u>	<u>\$ 38,091,485</u>	<u>\$ 39,615,144</u>	<u>\$ 41,199,750</u>	<u>\$ 42,847,740</u>	<u>\$ 44,133,172</u>	<u>\$ 45,457,168</u>	<u>\$ 46,820,883</u>
	Revenue Surplus/(Deficiency) Under Proposed Rates												
31	Amount	<u>\$ 6,997,523</u>	<u>\$ 3,389,065</u>	<u>\$ (19,598,750)</u>	<u>\$ 5,865,185</u>	<u>\$ (41,071)</u>	<u>\$ 7,039,084</u>	<u>\$ 366,288</u>	<u>\$ 8,489,889</u>	<u>\$ (3,954,824)</u>	<u>\$ 7,971,016</u>	<u>\$ (18,000,314)</u>	<u>\$ 8,520,026</u>
32	% Rate Increase	<u>28.36%</u>	<u>13.74%</u>	<u>(66.92%)</u>	<u>17.45%</u>	<u>(0.11%)</u>	<u>18.48%</u>	<u>0.92%</u>	<u>20.61%</u>	<u>(9.23%)</u>	<u>18.06%</u>	<u>(39.60%)</u>	<u>18.20%</u>

Table 1-6

City of Margate, Florida
Water and Wastewater Utility Rate Study

Utility Budget and Allocation of Operating Expenses to Individual System

			Operating Expenses for Coverage Purposes?	Fiscal Year Ending September 30,								Percent Allocation		2023			
Line No.	Expense Code	Description		Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023	Adjustments	As Adjusted 2023	Basis	Water Total	Wastewater Total	Water Total	Wastewater Total
113	5401	Subscriptions amd Memberships	Yes	2,939	2,433	2,215	2,097	1,876	1,361	4,000	-	4,000	Direct - Water	100.00%	0.00%	4,000	-
114	5405	Education and Training	Yes	1,326	3,141	2,220	1,217	570	1,920	6,000	-	6,000	Direct - Water	100.00%	0.00%	6,000	-
115	5902	Amortization - Lease Asset	No	-	-	-	-	-	-	-	-	-	Direct - Water	100.00%	0.00%	-	-
116	7250	Interest - Capital Lease / Vehicle	Yes	-	-	-	-	-	912	-	-	-	Direct - Water	100.00%	0.00%	-	-
117	Total Water Treatment Division			\$ 2,846,704	\$ 3,020,795	\$ 3,092,558	\$ 3,235,717	\$ 3,010,862	\$ 3,632,855	\$ 4,758,596	\$ -	\$ 4,758,596				\$ 4,758,596	\$ -
Transmission, Distribution and Collection Division																	
Personnel Services:																	
118	1201	Salaries and Wages - Regular	Yes	\$ 1,577,012	\$ 1,594,105	\$ 1,544,996	\$ 1,583,227	\$ 1,730,402	\$ 1,616,660	\$ 1,870,640	\$ -	\$ 1,870,640	Miles of Lines	55.53%	44.47%	\$ 1,038,707	\$ 831,933
119	1305	Salaries and Wages - Longevity	Yes	41,000	39,775	34,594	36,000	33,000	29,946	32,000	-	32,000	Miles of Lines	55.53%	44.47%	17,769	14,231
120	1401	Salaries and Wages - Overtime	Yes	267,983	191,491	261,216	266,395	307,767	270,507	230,000	-	230,000	Miles of Lines	55.53%	44.47%	127,712	102,288
121	2101	Contributions - Social security Tax (Employer)	Yes	110,114	106,048	107,052	109,816	122,999	112,222	132,224	-	132,224	Miles of Lines	55.53%	44.47%	73,420	58,804
122	2102	Contributions - Med Tax (Employer)	Yes	25,752	24,802	25,036	25,683	28,766	26,245	30,923	-	30,923	Miles of Lines	55.53%	44.47%	17,171	13,752
123	2201	FRS Contribution - Employer	Yes	156,718	163,269	171,292	187,430	230,854	221,486	258,676	-	258,676	Miles of Lines	55.53%	44.47%	143,635	115,041
124	2205	Pension Expense - FRS	Yes	122,012	106,752	237,083	289,783	(195,377)	-	-	-	-	Miles of Lines	55.53%	44.47%	-	-
125	2301	Health and Life Insurance	Yes	408,968	488,444	472,006	463,007	467,735	459,009	581,497	-	581,497	Miles of Lines	55.53%	44.47%	322,887	258,610
126	AddPers	Additional Personnel	Yes	-	-	-	-	-	-	-	-	-	Miles of Lines	55.53%	44.47%	-	-
Operating Expenses:																	
127	3031	Other Expense/Clothing	Yes	18,062	14,854	14,450	18,269	16,168	15,375	20,000	-	20,000	Miles of Lines	55.53%	44.47%	11,105	8,895
128	3102	Medical	Yes	2,646	1,705	-	-	-	-	-	-	-	Miles of Lines	55.53%	44.47%	-	-
129	3109	Professional Services - Other	Yes	16,793	14,594	16,262	19,239	18,568	5,616	25,000	-	25,000	Miles of Lines	55.53%	44.47%	13,882	11,118
130	3412	Grounds	Yes	-	-	-	-	-	9,795	30,000	-	30,000	Miles of Lines	55.53%	44.47%	16,658	13,342
131	3416	Contractual Services-Other	Yes	-	-	-	-	-	-	-	-	-	Miles of Lines	55.53%	44.47%	-	-
132	4003	Travel and Per Diem	Yes	43	56	88	64	45	25	2,000	-	2,000	Miles of Lines	55.53%	44.47%	1,111	889
133	4301	Utility Services	Yes	168,363	183,666	158,035	160,833	188,807	201,823	220,000	-	220,000	Miles of Lines	55.53%	44.47%	122,159	97,841
134	4403	Equipment Rental	Yes	-	-	-	-	1,301	2,320	15,000	-	15,000	Miles of Lines	55.53%	44.47%	8,329	6,671
135	4406	Rentals and Leases - Vehicles	Yes	-	-	-	-	-	146	15,472	-	15,472	Miles of Lines	55.53%	44.47%	8,591	6,881
136	4604	Meters	Yes	-	-	1,517	47,593	56,169	91,238	55,000	-	55,000	Miles of Lines	55.53%	44.47%	30,540	24,460
137	4605	Sewer and Mains	Yes	40,099	55,541	48,510	47,202	143,792	95,092	200,000	-	200,000	Miles of Lines	55.53%	44.47%	111,054	88,946
138	4606	Repairs and Maintenance Services	Yes	-	-	-	30,583	4,423	3,474	25,000	-	25,000	Miles of Lines	55.53%	44.47%	13,882	11,118
139	4607	Repairs and Maintenance -Other Equipment	Yes	29,978	20,488	18,663	21,757	25,408	27,938	25,000	-	25,000	Miles of Lines	55.53%	44.47%	13,882	11,118
140	4608	Repairs and Maintenance - Vehicles	Yes	115,067	78,891	67,541	57,751	97,536	58,721	67,500	-	67,500	Miles of Lines	55.53%	44.47%	37,481	30,019
141	4609	Fire Hydrants	Yes	14,057	15,984	29,267	28,177	31,514	10,806	35,000	-	35,000	Miles of Lines	55.53%	44.47%	19,434	15,566
142	4610	Lift Stations	Yes	44,443	69,568	92,429	89,747	102,769	102,707	110,000	-	110,000	Miles of Lines	55.53%	44.47%	61,080	48,920
143	4611	Water Mains	Yes	35,451	32,307	32,924	36,087	54,414	91,004	55,000	-	55,000	Miles of Lines	55.53%	44.47%	30,540	24,460
144	4612	Service Lines	Yes	9,985	3,137	4,206	13,353	28,080	19,714	15,000	-	15,000	Miles of Lines	55.53%	44.47%	8,329	6,671
145	4616	Major Machines and Equipment	Yes	1,527	23,268	9,215	6,670	7,986	2,819	15,000	-	15,000	Miles of Lines	55.53%	44.47%	8,329	6,671
146	4617	Maintenance - Computer System	Yes	-	-	2,347	1,188	1,628	9,911	10,000	-	10,000	Miles of Lines	55.53%	44.47%	5,553	4,447
147	4621	Ground Storage - Coral Gate	Yes	-	-	1,889	-	-	18,990	2,000	-	2,000	Miles of Lines	55.53%	44.47%	1,111	889
148	4628	Repairs and Maintenance - Electrical Equipment	Yes	-	-	-	-	-	1,679	3,000	-	3,000	Miles of Lines	55.53%	44.47%	1,666	1,334
149	5201	Chemicals - Degreaser	Yes	11,940	13,930	7,960	-	8,600	-	15,000	-	15,000	Miles of Lines	55.53%	44.47%	8,329	6,671
150	5202	Gas, Oil and Coolant	Yes	41,319	46,404	44,444	49,473	65,825	102,844	100,000	-	100,000	Miles of Lines	55.53%	44.47%	55,527	44,473
151	5215	Operating Supplies - Other	Yes	18,550	14,444	29,090	33,450	33,983	44,085	40,000	-	40,000	Miles of Lines	55.53%	44.47%	22,211	17,789
152	5401	Subscriptions amd Memberships	Yes	820	900	1,418	1,315	2,075	1,157	750	-	750	Miles of Lines	55.53%	44.47%	416	334
153	5405	Education and Training	Yes	4,440	5,512	7,637	3,357	2,453	5,247	10,000	-	10,000	Miles of Lines	55.53%	44.47%	5,553	4,447
154	5902	Amortization - Lease Asset	No	-	-	-	-	-	-	-	-	-	Miles of Lines	55.53%	44.47%	-	-
155	7122	2007 W&S Refunding Revenue Bonds	No	-	-	-	-	-	-	-	-	-	Miles of Lines	55.53%	44.47%	-	-
156	7242	Interest - 2007 W&S Refunding Revenue Bonds	No	168,200	128,600	87,400	44,600	-	-	-	-	-	Miles of Lines	55.53%	44.47%	-	-
157	7250	Interest - Capital Lease / Vehicle	Yes	-	-	-	-	-	567	-	-	-	Miles of Lines	55.53%	44.47%	-	-
158	7331	Bond Counsel Fees	Yes	-	-	-	-	-	-	-	-	-	Miles of Lines	55.53%	44.47%	-	-
159	7332	Cost of Issuance Expenses	No	-	-	-	-	-	-	-	-	-	Miles of Lines	55.53%	44.47%	-	-
160	7335	Paying Agent Fees	No	350	350	350	350	-	-	-	-	-	Miles of Lines	55.53%	44.47%	-	-
161	7398	Trustee Fees	No	-	-	-	-	-	-	-	-	-	Miles of Lines	55.53%	44.47%	-	-
162	9089	Amortization - 2007 Finance Costs	No	37,642	37,642	37,642	37,642	-	-	-	-	-	Miles of Lines	55.53%	44.47%	-	-
Departmental Capital Outlay:																	
163	6313	Major Repairs to Water System	No	65,350	108,195	31,654	68,412	88,749	-	150,000	(150,000)	-	Miles of Lines	55.53%	44.47%	-	-
164	6314	Major Repairs to Sewer System	No	150,781	50,432	35,710	11,774	87,046	-	200,000	(200,000)	-	Miles of Lines	55.53%	44.47%	-	-
165	Total Transmission, Distribution and Collection Division			\$ 3,705,464	\$ 3,635,152	\$ 3,633,924	\$ 3,790,227	\$ 3,793,487	\$ 3,659,168	\$ 4,596,682	\$ (150,000)	\$ 4,246,682				\$ 2,358,048	\$ 1,888,634

Table 1-6

City of Margate, Florida
Water and Wastewater Utility Rate Study

Utility Budget and Allocation of Operating Expenses to Individual System

			Operating Expenses for Coverage Purposes?	Fiscal Year Ending September 30,								Percent Allocation		2023			
Line No.	Expense Code	Description		Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023	Adjustments	As Adjusted 2023	Basis	Water Total	Wastewater Total	Water Total	Wastewater Total
218	5405	Education and Training	Yes	-	-	306	-	945	-	3,000	-	3,000	Accounts	50.36%	49.64%	1,511	1,489
219	5902	Amortization - Lease Asset	No	-	-	-	-	-	-	-	-	-	Accounts	50.36%	49.64%	-	-
220	7250	Interest - Capital Lease / Vehicle	Yes	-	-	-	-	-	357	-	-	-	Accounts	50.36%	49.64%	-	-
Departmental Capital Outlay:																	
221	6204	Renovation and Construction	No	-	-	-	28,988	-	-	-	-	-	Accounts	50.36%	49.64%	-	-
222	Total Utility Billing			\$ 1,077,568	\$ 1,101,990	\$ 1,146,636	\$ 1,140,389	\$ 1,068,555	\$ 1,359,966	\$ 1,440,994	\$ -	\$ 1,440,994				\$ 725,630	\$ 715,364
Administration / Engineering Division																	
Personnel Services:																	
223	1201	Salaries and Wages - Regular	Yes	\$ 1,074,776	\$ 1,140,553	\$ 1,092,931	\$ 1,152,292	\$ 1,251,181	\$ 1,412,843	\$ 1,744,936	\$ -	\$ 1,744,936	EqualWS	50.00%	50.00%	\$ 872,468	\$ 872,468
224	1305	Salaries and Wages - Longevity	Yes	14,000	14,000	14,000	14,000	16,000	9,000	10,000	-	10,000	EqualWS	50.00%	50.00%	5,000	5,000
225	1401	Salaries and Wages - Overtime	Yes	4,443	3,892	1,410	3,115	527	2,631	5,000	-	5,000	EqualWS	50.00%	50.00%	2,500	2,500
226	1507	Salaries and Wages - Vehicle Allowance	Yes	-	-	1,711	1,840	920	-	-	-	-	EqualWS	50.00%	50.00%	-	-
227	1508	Salaries and Wages - Vehicle Benefit	Yes	2,600	1,638	-	-	6,188	9,750	10,250	-	10,250	EqualWS	50.00%	50.00%	5,125	5,125
228	1509	Salaries and Wages - Phone Allowance	Yes	960	1,029	506	530	282	1,088	960	-	960	EqualWS	50.00%	50.00%	480	480
229	2101	Contributions - Social security Tax (Employer)	Yes	63,039	66,064	63,945	67,794	74,892	83,477	107,248	-	107,248	EqualWS	50.00%	50.00%	53,624	53,624
230	2102	Contributions - Med Tax (Employer)	Yes	15,108	15,785	14,955	15,855	17,515	19,920	25,682	-	25,682	EqualWS	50.00%	50.00%	12,841	12,841
231	2201	FRS Contribution - Employer	Yes	104,426	107,113	104,438	117,459	158,963	194,628	245,809	-	245,809	EqualWS	50.00%	50.00%	122,905	122,905
232	2205	Pension Expense - FRS	Yes	81,184	69,883	144,441	181,263	(134,409)	-	-	-	-	EqualWS	50.00%	50.00%	-	-
233	2301	Health and Life Insurance	Yes	181,850	246,931	236,957	228,476	218,150	223,937	379,365	-	379,365	EqualWS	50.00%	50.00%	189,683	189,683
234	AddPers	Additional Personnel	Yes	-	-	-	-	-	-	-	-	-	EqualWS	50.00%	50.00%	-	-
Operating Expenses:																	
235	3102	Medical	Yes	1,332	1,430	4,680	3,051	1,906	5,766	10,000	-	10,000	EqualWS	50.00%	50.00%	5,000	5,000
236	3104	Professional Services - Engineering	Yes	9,442	78,469	13,260	12,831	23,502	30,581	100,000	-	100,000	EqualWS	50.00%	50.00%	50,000	50,000
237	3109	Professional Services - Other	Yes	-	-	6,825	150,516	216,847	184,446	200,000	-	200,000	EqualWS	50.00%	50.00%	100,000	100,000
238	3402	Custodial	Yes	8,592	8,849	10,606	11,107	11,194	11,210	12,500	-	12,500	EqualWS	50.00%	50.00%	6,250	6,250
239	3412	Grounds	Yes	-	-	-	-	-	14,392	15,000	-	15,000	EqualWS	50.00%	50.00%	7,500	7,500
240	3416	Contractual Services-Other	Yes	11,953	7,810	10,352	14,578	7,996	407	20,000	-	20,000	EqualWS	50.00%	50.00%	10,000	10,000
241	3443	Bond Indenture Requirement	Yes	-	-	-	-	-	-	-	-	-	EqualWS	50.00%	50.00%	-	-
242	3459	Contractual Services / Utility Billing	Yes	-	-	-	-	-	-	-	-	-	EqualWS	50.00%	50.00%	-	-
243	4003	Travel and Per Diem	Yes	34	1,187	2,074	2	1	3	2,500	-	2,500	EqualWS	50.00%	50.00%	1,250	1,250
244	4101	Communication Services	Yes	31,274	31,822	34,627	35,277	34,604	30,740	35,000	-	35,000	EqualWS	50.00%	50.00%	17,500	17,500
245	4106	Postage and Printing	Yes	-	36	-	-	-	-	-	-	-	EqualWS	50.00%	50.00%	-	-
246	4206	Postage	Yes	4,745	4,094	4,255	4,351	4,463	4,030	6,450	-	6,450	EqualWS	50.00%	50.00%	3,225	3,225
247	4301	Utility Services	Yes	33,467	32,889	34,415	30,126	30,602	34,253	35,000	-	35,000	EqualWS	50.00%	50.00%	17,500	17,500
248	4302	Utility Services - Water	Yes	-	665	-	-	-	-	-	-	-	EqualWS	50.00%	50.00%	-	-
249	4401	Rentals and Leases	Yes	3,762	4,631	5,289	5,035	5,231	5,424	6,000	-	6,000	EqualWS	50.00%	50.00%	3,000	3,000
250	4406	Rentals and Leases - Vehicles	Yes	-	-	-	-	6,713	11,954	49,820	-	49,820	EqualWS	50.00%	50.00%	24,910	24,910
251	4603	Maintenance - Office Equipment	Yes	-	22	-	-	-	-	500	-	500	EqualWS	50.00%	50.00%	250	250
252	4608	Repairs and Maintenance - Vehicles	Yes	70	3,572	5,732	9,326	(3,233)	(3,874)	7,500	-	7,500	EqualWS	50.00%	50.00%	3,750	3,750
253	4619	Repairs and Maintenance - Computers	Yes	1,913	3,086	9,566	8,034	7,370	7,908	25,000	-	25,000	EqualWS	50.00%	50.00%	12,500	12,500
254	4636	Maintenance - Building	Yes	16,091	6,410	8,797	16,865	29,435	20,773	15,000	-	15,000	EqualWS	50.00%	50.00%	7,500	7,500
255	4644	Repairs and Maintenance - Security System	Yes	-	105	675	911	1,654	1,356	10,000	-	10,000	EqualWS	50.00%	50.00%	5,000	5,000
256	4645	Repairs and Maintenance - GIS	Yes	4,413	32,575	20,127	14,333	15,393	12,795	15,000	-	15,000	EqualWS	50.00%	50.00%	7,500	7,500
257	4702	Printing and Binding	Yes	2,787	1,211	1,267	2,510	1,877	3,004	3,500	-	3,500	EqualWS	50.00%	50.00%	1,750	1,750
258	5202	Gas, Oil and Coolant	Yes	2,565	3,061	3,245	3,768	6,164	9,427	10,000	-	10,000	EqualWS	50.00%	50.00%	5,000	5,000
259	5215	Operating Supplies - Other	Yes	10,350	8,677	13,754	15,310	18,083	19,754	28,000	-	28,000	EqualWS	50.00%	50.00%	14,000	14,000
260	5401	Subscriptions and Memberships	Yes	5,158	5,992	4,601	2,242	2,741	3,850	5,000	-	5,000	EqualWS	50.00%	50.00%	2,500	2,500
261	5405	Education and Training	Yes	799	7,285	9,728	7,880	6,797	14,654	10,000	-	10,000	EqualWS	50.00%	50.00%	5,000	5,000
262	5508	Water Conservation Program	Yes	35,200	30,198	30,711	30,635	31,242	38,765	35,000	-	35,000	EqualWS	50.00%	50.00%	17,500	17,500
263	5902	Amortization - Lease Asset	No	-	-	-	-	-	-	-	-	-	EqualWS	50.00%	50.00%	-	-
264	7250	Interest - Capital Lease / Vehicle	Yes	-	-	-	-	-	562	-	-	-	EqualWS	50.00%	50.00%	-	-
Departmental Capital Outlay:																	
265	6409	Computer Equipment	No	-	-	-	41,778	24,496	-	-	-	-	EqualWS	50.00%	50.00%	-	-
266	6450	Site Improvements - Plant	No	-	-	-	-	-	-	-	-	-	EqualWS	50.00%	50.00%	-	-
267	Total Administration / Engineering Division			\$ 1,726,334	\$ 1,940,962	\$ 1,909,879	\$ 2,203,089	\$ 2,095,288	\$ 2,419,455	\$ 3,186,020	\$ -	\$ 3,186,020				\$ 1,593,010	\$ 1,593,010
Water/Wastewater Connection Fees Fund																	
Operating Expenses:																	
268	3903	Operating Expense - Bank Fees	Yes	\$ 1,797	\$ 1,691	\$ 2,642	\$ 1,784	\$ 1,996	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	EqualWS	50.00%	50.00%	\$ 1,500	\$ 1,500
269	Total Water/Wastewater Connection Fees Fund			\$ 1,797	\$ 1,691	\$ 2,642	\$ 1,784	\$ 1,996	\$ 3,000	\$ 3,000	\$ -	\$ 3,000				\$ 1,500	\$ 1,500

Table 1-6

City of Margate, Florida
Water and Wastewater Utility Rate Study

Utility Budget and Allocation of Operating Expenses to Individual System

			Operating Expenses for Coverage Purposes?	Fiscal Year Ending September 30,										Percent Allocation		2023 Allocation Amount	
Line No.	Expense Code	Description		Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023	Adjustments	As Adjusted 2023	Basis	Water Total	Wastewater Total	Water Total	Wastewater Total
Water/Wastewater Renewal and Replacement Fund																	
Operating Expenses:																	
270	3903	Operating Expense - Bank Fees	Yes	\$ 4,996	\$ 5,839	\$ 4,724	\$ 11,759	\$ 11,299	\$ 13,504	\$ 3,000	\$ -	\$ 3,000	CIP	45.40%	54.60%	\$ 1,362	\$ 1,638
271	5901	Depreciation Expense	No	3,169,076	3,000,785	3,263,200	2,742,446	2,819,804	-	-	-	-	CIP	45.40%	54.60%	-	-
Departmental Capital Outlay																	
272	6409	Computer Equipment	No	-	-	-	-	-	-	-	-	-	CIP	45.40%	54.60%	-	-
273	6450	Site Improvements - Plant	No	-	-	-	-	-	-	-	-	-	CIP	45.40%	54.60%	-	-
274	Total Water/Wastewater Renewal and Replacement Fund			<u>\$ 3,174,073</u>	<u>\$ 3,006,625</u>	<u>\$ 3,267,924</u>	<u>\$ 2,754,205</u>	<u>\$ 2,831,103</u>	<u>\$ 13,504</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 3,000</u>				<u>\$ 1,362</u>	<u>\$ 1,638</u>
275	TOTAL EXPENSES - SUBTOTAL			<u>\$ 24,135,278</u>	<u>\$ 21,765,443</u>	<u>\$ 27,464,525</u>	<u>\$ 34,628,134</u>	<u>\$ 33,500,910</u>	<u>\$ 16,608,025</u>	<u>\$ 40,568,668</u>	<u>\$ (16,254,344)</u>	<u>\$ 24,114,324</u>				<u>\$ 12,039,488</u>	<u>\$ 12,074,836</u>
276	Adjustment		Yes	-	-	-	-	-	-	-	(4,114,324)	(4,114,324)	Calculated	N/A	N/A	(2,054,147)	(2,060,177)
277	TOTAL EXPENSES FOR UTILITY FUND			<u>\$ 24,135,278</u>	<u>\$ 21,765,443</u>	<u>\$ 27,464,525</u>	<u>\$ 34,628,134</u>	<u>\$ 33,500,910</u>	<u>\$ 16,608,025</u>	<u>\$ 40,568,668</u>	<u>\$ (20,368,668)</u>	<u>\$ 20,000,000</u>				<u>\$ 9,985,342</u>	<u>\$ 10,014,658</u>
278	TOTAL OPERATING EXPENSES FOR COVERAGE PURPOSES			<u>\$ 13,762,377</u>	<u>\$ 9,624,088</u>	<u>\$ 15,151,492</u>	<u>\$ 15,746,789</u>	<u>\$ 14,537,352</u>	<u>\$ 16,608,025</u>	<u>\$ 24,114,324</u>	<u>\$ (4,114,324)</u>	<u>\$ 20,000,000</u>				<u>\$ 9,985,342</u>	<u>\$ 10,014,658</u>

Table 1-7

City of Margate, Florida
Water and Wastewater Utility Rate Study

Projected Operating Expenses - Water System

Line No.	Expense Code	Description	Fiscal Year Ending September 30,														
			Adjusted 2022	Escalation Reference	Adjusted 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033		
OPERATING EXPENSES:																	
Water Treatment Division																	
Personnel Services:																	
1	1201	Salaries and Wages - Regular	\$ 1,087,525	Labor	\$ 1,315,234	\$ 1,354,691	\$ 1,395,332	\$ 1,437,192	\$ 1,480,307	\$ 1,524,717	\$ 1,570,458	\$ 1,617,572	\$ 1,666,099	\$ 1,716,082	\$ 1,767,565		
2	1305	Salaries and Wages - Longevity	19,000	Labor	20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095	26,878		
3	1401	Salaries and Wages - Overtime	111,273	Labor	85,000	87,550	90,177	92,882	95,668	98,538	101,494	104,539	107,675	110,906	114,233		
4	2101	Contributions - Social security Tax (Employer)	71,490	Labor	89,576	92,263	95,031	97,882	100,819	103,843	106,958	110,167	113,472	116,876	120,383		
5	2102	Contributions - Med Tax (Employer)	16,582	MedIns	20,949	21,996	23,096	24,251	25,464	26,737	28,074	29,477	30,951	32,499	34,124		
6	2201	FRS Contribution - Employer	175,853	Labor	169,150	174,225	179,451	184,835	190,380	196,091	201,974	208,033	214,274	220,702	227,323		
7	2301	Health and Life Insurance	251,324	MedIns	369,449	387,921	407,318	427,683	449,068	471,521	495,097	519,852	545,844	573,137	601,793		
8	AddPers	Additional Personnel	-	Calculated	-	70,550	72,667	74,847	77,092	79,405	81,787	84,241	86,768	89,371	92,052		
Operating Expenses:																	
9	3031	Other Expense/Clothing	6,421	Inflation	7,500	7,755	7,933	8,100	8,262	8,444	8,629	8,828	9,031	9,239	9,451		
10	3052	Consumer Confidential Reporting	726	Inflation	10,000	10,340	10,578	10,800	11,016	11,258	11,506	11,771	12,041	12,318	12,602		
11	3061	Regulatory Permits	7,435	Inflation	20,000	20,680	21,156	21,600	22,032	22,517	23,012	23,541	24,083	24,637	25,203		
12	3064	Safety Projects	1,347	Inflation	2,500	2,585	2,644	2,700	2,754	2,815	2,876	2,943	3,010	3,080	3,150		
13	3402	Custodial	7,474	Repair	15,000	15,600	16,224	16,873	17,548	18,250	18,980	19,739	20,529	21,350	22,204		
14	3412	Grounds	34,715	Repair	60,000	62,400	64,896	67,492	70,192	72,999	75,919	78,956	82,114	85,399	88,815		
15	3416	Contractual Services-Other	9,388	Labor	30,000	30,900	31,827	32,782	33,765	34,778	35,822	36,896	38,003	39,143	40,317		
16	3421	Water Plant Sludge	166,769	Sludge	400,000	420,000	441,000	463,050	486,203	510,513	536,038	562,840	590,982	620,531	651,558		
17	3424	Regulatory Testing	22,033	Labor	45,000	46,350	47,741	49,173	50,648	52,167	53,732	55,344	57,005	58,715	60,476		
18	4003	Travel and Per Diem	-	Gas	1,500	1,575	1,654	1,736	1,823	1,914	2,010	2,111	2,216	2,327	2,443		
19	4301	Utility Services	463,817	Labor	425,000	437,750	450,883	464,409	478,341	492,691	507,472	522,696	538,377	554,529	571,164		
20	4403	Equipment Rental	3,752	Inflation	10,000	10,340	10,578	10,800	11,016	11,258	11,506	11,771	12,041	12,318	12,602		
21	4406	Rentals and Leases - Vehicles	146	Gas	15,238	16,000	16,800	17,640	18,522	19,448	20,420	21,441	22,513	23,639	24,821		
22	4601	Repairs and Maintenance/Structures - Equipment	-	Repair	50,000	52,000	54,080	56,243	58,493	60,833	63,266	65,797	68,428	71,166	74,012		
23	4602	Repairs and Maintenance/Structures - Chargeback	86,738	Repair	50,000	52,000	54,080	56,243	58,493	60,833	63,266	65,797	68,428	71,166	74,012		
24	4607	Repairs and Maintenance -Other Equipment	86,278	Repair	150,000	156,000	162,240	168,730	175,479	182,498	189,798	197,390	205,285	213,497	222,037		
25	4608	Repairs and Maintenance - Vehicles	7,368	Repair	15,000	15,600	16,224	16,873	17,548	18,250	18,980	19,739	20,529	21,350	22,204		
26	4614	Maintenance - Filters - Softeners	22,669	Repair	35,000	36,400	37,856	39,370	40,945	42,583	44,286	46,058	47,900	49,816	51,809		
27	4617	Maintenance - Computer System	6,531	Repair	10,000	10,400	10,816	11,249	11,699	12,167	12,653	13,159	13,686	14,233	14,802		
28	4622	Repairs and Maintenance - Wells	4,955	Repair	50,000	52,000	54,080	56,243	58,493	60,833	63,266	65,797	68,428	71,166	74,012		
29	4624	Repairs and Maintenance - Structures	59,736	Repair	150,000	156,000	162,240	168,730	175,479	182,498	189,798	197,390	205,285	213,497	222,037		
30	4628	Repairs and Maintenance - Electrical Equipment	16,577	Repair	25,000	26,000	27,040	28,122	29,246	30,416	31,633	32,898	34,214	35,583	37,006		
31	4629	Repairs and Maintenance - Generators	29,978	Repair	32,500	33,800	35,152	36,558	38,020	39,541	41,123	42,768	44,478	46,258	48,108		
32	4635	Repairs and Maintenance - Hypochlorite System	30,432	Repair	60,000	62,400	64,896	67,492	70,192	72,999	75,919	78,956	82,114	85,399	88,815		
33	4643	Repairs and Maintenance - Lime Slaking System	10,427	Repair	20,000	20,800	21,632	22,497	23,397	24,333	25,306	26,319	27,371	28,466	29,605		
34	5202	Gas, Oil and Coolant	27,972	Gas	100,000	105,000	110,250	115,763	121,551	127,628	134,010	140,710	147,746	155,133	162,889		
35	5205	Lime	542,169	ChemTreatW	500,000	525,000	551,250	578,813	607,753	638,141	670,048	703,550	738,728	775,664	814,447		
36	5206	Fluoride	16,691	ChemTreatW	40,000	42,000	44,100	46,305	48,620	51,051	53,604	56,284	59,098	62,053	65,156		
37	5207	Coagulant	12,743	ChemTreatW	25,000	26,250	27,563	28,941	30,388	31,907	33,502	35,178	36,936	38,783	40,722		
38	5211	Chemicals - Deodorizers/Oxidants	19,922	ChemTreatW	40,000	42,000	44,100	46,305	48,620	51,051	53,604	56,284	59,098	62,053	65,156		
39	5212	Laboratory Supplies - Water Plant	54,443	ChemTreatW	80,000	84,000	88,200	92,610	97,241	102,103	107,208	112,568	118,196	124,106	130,312		
40	5215	Operating Supplies - Other	23,644	ChemTreatW	35,000	36,750	38,588	40,517	42,543	44,670	46,903	49,249	51,711	54,296	57,011		
41	5220	Chemicals - Calciquest	32,473	ChemTreatW	50,000	52,500	55,125	57,881	60,775	63,814	67,005	70,355	73,873	77,566	81,445		
42	5221	Chemicals - Ammonia	7,760	ChemTreatW	15,000	15,750	16,538	17,364	18,233	19,144	20,101	21,107	22,162	23,270	24,433		
43	5227	Chemicals - Sodium Chloride	72,087	ChemTreatW	100,000	105,000	110,250	115,763	121,551	127,628	134,010	140,710	147,746	155,133	162,889		
44	5233	Chemicals - Others	-	ChemTreatW	5,000	5,250	5,513	5,788	6,078	6,381	6,700	7,036	7,387	7,757	8,144		
45	5401	Subscriptions amd Memberships	1,361	Inflation	4,000	4,136	4,231	4,320	4,406	4,503	4,602	4,708	4,817	4,927	5,041		
46	5405	Education and Training	1,920	Inflation	6,000	6,204	6,347	6,480	6,610	6,755	6,904	7,062	7,225	7,391	7,561		
47	5902	Amortization - Lease Asset	-	Inflation	-	-	-	-	-	-	-	-	-	-	-		
48	7250	Interest - Capital Lease / Vehicle	912	Constant	-	-	-	-	-	-	-	-	-	-	-		
49	Total Water Treatment Division		\$ 3,632,855		\$ 4,758,596	\$ 5,015,312	\$ 5,210,591	\$ 5,413,778	\$ 5,625,279	\$ 5,845,650	\$ 6,075,142	\$ 6,314,222	\$ 6,563,236	\$ 6,822,619	\$ 7,092,823		

Table 1-7

**City of Margate, Florida
Water and Wastewater Utility Rate Study**

Projected Operating Expenses - Water System

Fiscal Year Ending September 30,															
Line No.	Expense Code	Description	Adjusted 2022	Escalation Reference	Adjusted 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Transmission, Distribution and Collection Division															
Personnel Services:															
50	1201	Salaries and Wages - Regular	\$ 897,680	Labor	\$ 1,038,707	\$ 1,069,868	\$ 1,101,964	\$ 1,135,023	\$ 1,169,074	\$ 1,204,146	\$ 1,240,271	\$ 1,277,479	\$ 1,315,803	\$ 1,355,277	\$ 1,395,936
51	1305	Salaries and Wages - Longevity	16,628	Labor	17,769	18,302	18,851	19,416	19,999	20,599	21,217	21,853	22,509	23,184	23,879
52	1401	Salaries and Wages - Overtime	150,204	Labor	127,712	131,543	135,489	139,554	143,741	148,053	152,494	157,069	161,781	166,635	171,634
53	2101	Contributions - Social security Tax (Employer)	62,313	Labor	73,420	75,622	77,891	80,228	82,635	85,114	87,667	90,297	93,006	95,796	98,670
54	2102	Contributions - Med Tax (Employer)	14,573	MedIns	17,171	18,029	18,931	19,877	20,871	21,914	23,010	24,161	25,369	26,637	27,969
55	2201	FRS Contribution - Employer	122,984	Labor	143,635	147,944	152,382	156,953	161,662	166,512	171,507	176,652	181,952	187,411	193,033
56	2301	Health and Life Insurance	254,873	MedIns	322,887	339,031	355,983	373,782	392,471	412,095	432,699	454,334	477,051	500,904	525,949
57	AddPers	Additional Personnel	-	Calculated	-	45,359	93,441	144,365	148,696	153,157	157,752	162,484	167,358	172,379	177,550
Operating Expenses:															
58	3031	Other Expense/Clothing	8,537	Inflation	11,105	11,483	11,747	11,994	12,234	12,503	12,778	13,072	13,372	13,680	13,995
59	3109	Professional Services - Other	3,118	Labor	13,882	14,298	14,727	15,169	15,624	16,093	16,575	17,073	17,585	18,112	18,656
60	3412	Grounds	5,439	Repair	16,658	17,324	18,017	18,738	19,488	20,267	21,078	21,921	22,798	23,710	24,658
61	4003	Travel and Per Diem	14	Gas	1,111	1,166	1,224	1,286	1,350	1,417	1,488	1,563	1,641	1,723	1,809
62	4301	Utility Services	112,066	Labor	122,159	125,824	129,599	133,486	137,491	141,616	145,864	150,240	154,747	159,390	164,172
63	4403	Equipment Rental	1,288	Inflation	8,329	8,612	8,810	8,995	9,175	9,377	9,583	9,804	10,029	10,260	10,496
64	4406	Rentals and Leases - Vehicles	81	Gas	8,591	9,021	9,472	9,945	10,443	10,965	11,513	12,089	12,693	13,328	13,994
65	4604	Meters	50,661	Repair	30,540	31,761	33,032	34,353	35,727	37,156	38,643	40,188	41,796	43,468	45,206
66	4605	Sewer and Mains	52,802	Repair	111,054	115,496	120,116	124,920	129,917	135,114	140,518	146,139	151,985	158,064	164,387
67	4606	Repairs and Maintenance Services	1,929	Repair	13,882	14,437	15,014	15,615	16,240	16,889	17,565	18,267	18,998	19,758	20,548
68	4607	Repairs and Maintenance -Other Equipment	15,513	Repair	13,882	14,437	15,014	15,615	16,240	16,889	17,565	18,267	18,998	19,758	20,548
69	4608	Repairs and Maintenance - Vehicles	32,606	Repair	37,481	38,980	40,539	42,161	43,847	45,601	47,425	49,322	51,295	53,347	55,480
70	4609	Fire Hydrants	6,000	Repair	19,434	20,212	21,020	21,861	22,735	23,645	24,591	25,574	26,597	27,661	28,768
71	4610	Lift Stations	57,030	Repair	61,080	63,523	66,064	68,706	71,454	74,313	77,285	80,376	83,592	86,935	90,413
72	4611	Water Mains	50,532	Repair	30,540	31,761	33,032	34,353	35,727	37,156	38,643	40,188	41,796	43,468	45,206
73	4612	Service Lines	10,946	Repair	8,329	8,662	9,009	9,369	9,744	10,134	10,539	10,960	11,399	11,855	12,329
74	4616	Major Machines and Equipment	1,565	Repair	8,329	8,662	9,009	9,369	9,744	10,134	10,539	10,960	11,399	11,855	12,329
75	4617	Maintenance - Computer System	5,503	Repair	5,553	5,775	6,006	6,246	6,496	6,756	7,026	7,307	7,599	7,903	8,219
76	4621	Ground Storage - Coral Gate	10,545	Repair	1,111	1,155	1,201	1,249	1,299	1,351	1,405	1,461	1,520	1,581	1,644
77	4628	Repairs and Maintenance - Electrical Equipment	932	Repair	1,666	1,732	1,802	1,874	1,949	2,027	2,108	2,192	2,280	2,371	2,466
78	5201	Chemicals - Degreaser	-	ChemTreatW	8,329	8,745	9,183	9,642	10,124	10,630	11,162	11,720	12,306	12,921	13,567
79	5202	Gas, Oil and Coolant	57,106	Gas	55,527	58,303	61,218	64,279	67,493	70,868	74,411	78,132	82,038	86,140	90,447
80	5215	Operating Supplies - Other	24,479	ChemTreatW	22,211	23,321	24,487	25,712	26,997	28,347	29,765	31,253	32,815	34,456	36,179
81	5401	Subscriptions amd Memberships	642	Inflation	416	431	441	450	459	469	479	490	501	513	525
82	5405	Education and Training	2,914	Inflation	5,553	5,741	5,874	5,997	6,117	6,251	6,389	6,536	6,686	6,840	6,997
83	7250	Interest - Capital Lease / Vehicle	315	Inflation	-	-	-	-	-	-	-	-	-	-	-
84	Total Transmission, Distribution and Collection Division		\$2,031,820		\$ 2,358,048	\$ 2,486,562	\$ 2,620,587	\$ 2,760,583	\$ 2,857,261	\$ 2,957,557	\$ 3,061,553	\$ 3,169,425	\$ 3,281,295	\$ 3,397,318	\$ 3,517,657
Non-Departmental Division															
Personnel Services:															
85	1201	Salaries and Wages - Regular	\$ (43,848)	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	1218	Accrued Leave Payouts	89,083	Labor	204,025	210,145	216,450	222,943	229,632	236,521	243,616	250,925	258,452	266,206	274,192
87	2101	Contributions - Social security Tax (Employer)	(2,719)	Labor	-	-	-	-	-	-	-	-	-	-	-
88	2102	Contributions - Med Tax (Employer)	(636)	MedIns	-	-	-	-	-	-	-	-	-	-	-
89	2201	FRS Contribution - Employer	577	Labor	-	-	-	-	-	-	-	-	-	-	-
90	2203	Contribution - Health Trust	4,431	MedIns	2,499	2,624	2,755	2,893	3,038	3,190	3,349	3,517	3,693	3,877	4,071
91	2204	Fringe - Lump Sum Pay	12,694	Labor	22,953	23,641	24,351	25,081	25,834	26,609	27,407	28,229	29,076	29,948	30,847
92	2501	Unemployment Compensation - Payments	421	Labor	5,101	5,254	5,411	5,574	5,741	5,913	6,090	6,273	6,461	6,655	6,855
93	2610	Postemployment Benefit - OPEB	(49,333)	Labor	102,012	105,073	108,225	111,472	114,816	118,260	121,808	125,462	129,226	133,103	137,096
94	AddPers	Additional Personnel	-	Calculated	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses:															
95	3109	Professional Services - Other	768	Labor	10,201	10,507	10,822	11,147	11,482	11,826	12,181	12,546	12,923	13,310	13,710
96	3125	General (Allocation of Cost)	658,278	Labor	713,914	735,331	757,391	780,113	803,516	827,622	852,450	878,024	904,364	931,495	959,440
97	3903	Operating Expense - Bank Fees	7,096	WatRev	10,201	12,114	13,899	15,150	15,150	15,150	15,150	15,150	15,150	15,150	15,756
98	4527	Insurance Charges	229,528	GenIns	510,062	535,565	562,343	590,460	619,983	650,983	683,532	717,708	753,594	791,273	830,837

Table 1-7

City of Margate, Florida
Water and Wastewater Utility Rate Study

Projected Operating Expenses - Water System

Fiscal Year Ending September 30,																
Line No.	Expense Code		Description	Adjusted 2022	Escalation Reference	Adjusted 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
99	Transfers and Contingency			-	Constant	1,020,375	1,020,375	1,020,375	1,020,375	1,020,375	1,020,375	1,020,375	1,020,375	1,020,375	1,020,375	1,020,375
100	Total Non-Departmental Division			\$ 906,342		\$ 2,601,342	\$ 2,660,629	\$ 2,722,023	\$ 2,785,208	\$ 2,849,565	\$ 2,916,447	\$ 2,985,958	\$ 3,058,209	\$ 3,133,314	\$ 3,211,393	\$ 3,293,178
Utility Billing																
Personnel Services:																
101	1201	Salaries and Wages - Regular	\$ 192,167	Labor	\$ 197,514	\$ 203,440	\$ 209,543	\$ 215,829	\$ 222,304	\$ 228,973	\$ 235,842	\$ 242,917	\$ 250,205	\$ 257,711	\$ 265,443	
102	1305	Salaries and Wages - Longevity	4,532	Labor	5,036	5,187	5,342	5,503	5,668	5,838	6,013	6,193	6,379	6,570	6,767	
103	1401	Salaries and Wages - Overtime	352	Labor	755	778	801	825	850	876	902	929	957	986	1,015	
104	1509	Salaries and Wages - Phone Allowance	485	Labor	483	498	513	528	544	560	577	595	612	631	650	
105	2101	Contributions - Social security Tax (Employer)	11,122	Labor	12,635	13,014	13,404	13,806	14,221	14,647	15,087	15,539	16,005	16,486	16,980	
106	2102	Contributions - Med Tax (Employer)	2,601	MedIns	2,955	3,103	3,258	3,421	3,592	3,771	3,960	4,158	4,366	4,584	4,813	
107	2201	FRS Contribution - Employer	22,225	Labor	24,214	24,940	25,688	26,459	27,253	28,070	28,913	29,780	30,673	31,593	32,541	
108	2301	Health and Life Insurance	57,833	MedIns	65,589	68,869	72,312	75,928	79,724	83,711	87,896	92,291	96,906	101,751	106,838	
109	AddPers	Additional Personnel	-	Calculated	-	34,733	35,775	36,848	37,953	39,092	40,264	41,472	42,717	43,998	45,318	
Operating Expenses:																
110	3001	Operating Expense	3,385	Labor	3,334	3,434	3,537	3,643	3,752	3,865	3,980	4,100	4,223	4,350	4,480	
111	3030	AMSCOT Payments	3,858	Labor	5,076	5,228	5,385	5,547	5,713	5,884	6,061	6,243	6,430	6,623	6,822	
112	3031	Other Expense/Clothing	58	Labor	76	78	80	83	85	88	90	93	96	99	102	
113	3092	Credit Card - Payment Charges	89,960	WatRev	100,712	119,596	137,221	149,571	149,571	149,571	149,571	149,571	149,571	149,571	155,553	
114	3102	Medical	-	MedIns	302	317	333	350	367	386	405	425	446	469	492	
115	3109	Professional Services - Other	93,761	Labor	88,123	90,767	93,490	96,295	99,184	102,159	105,224	108,381	111,632	114,981	118,430	
116	3416	Contractual Services-Other	106,827	Contractual	112,977	116,366	119,857	123,453	127,156	130,971	134,900	138,947	143,115	147,409	151,831	
117	3459	Contractual Services / Utility Billing	30,955	Labor	33,739	34,751	35,793	36,867	37,973	39,112	40,286	41,494	42,739	44,021	45,342	
118	4003	Travel and Per Diem	-	Inflation	755	781	799	816	832	850	869	889	910	930	952	
119	4206	Postage	38,043	WatCustInfl	37,767	39,051	39,949	40,788	41,604	42,519	43,455	44,454	45,477	46,523	47,593	
120	4406	Rentals and Leases - Vehicles	241	Gas	4,733	4,970	5,219	5,480	5,754	6,041	6,343	6,660	6,994	7,343	7,710	
121	4606	Repairs and Maintenance Services	15,763	Repair	18,531	19,272	20,043	20,845	21,679	22,546	23,448	24,386	25,361	26,376	27,431	
122	4607	Repairs and Maintenance -Other Equipment	6,263	Repair	252	262	272	283	295	306	319	331	345	358	373	
123	4608	Repairs and Maintenance - Vehicles	306	Repair	1,762	1,833	1,906	1,983	2,062	2,144	2,230	2,319	2,412	2,509	2,609	
124	4901	Filing / Recording Fee	373	Inflation	504	521	533	544	555	567	579	593	606	620	635	
125	5202	Gas, Oil and Coolant	1,311	Gas	2,014	2,115	2,221	2,332	2,448	2,571	2,699	2,834	2,976	3,125	3,281	
126	5215	Operating Supplies - Other	2,170	Inflation	4,280	4,426	4,528	4,623	4,715	4,819	4,925	5,038	5,154	5,273	5,394	
127	5401	Subscriptions amd Memberships	58	Inflation	-	-	-	-	-	-	-	-	-	-	-	
128	5405	Education and Training	-	Inflation	1,511	1,562	1,598	1,632	1,664	1,701	1,738	1,778	1,819	1,861	1,904	
129	7250	Interest - Capital Lease / Vehicle	180	Inflation	-	-	-	-	-	-	-	-	-	-	-	
130	Total Utility Billing			\$ 684,827		\$ 725,630	\$ 799,890	\$ 839,400	\$ 874,278	\$ 897,516	\$ 921,638	\$ 946,576	\$ 972,411	\$ 999,125	\$ 1,026,749	\$ 1,061,298
Administration / Engineering Division																
Personnel Services:																
131	1201	Salaries and Wages - Regular	\$ 706,421	Labor	\$ 872,468	\$ 898,642	\$ 925,601	\$ 953,369	\$ 981,970	\$ 1,011,430	\$ 1,041,772	\$ 1,073,026	\$ 1,105,216	\$ 1,138,373	\$ 1,172,524	
132	1305	Salaries and Wages - Longevity	4,500	Labor	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720	
133	1401	Salaries and Wages - Overtime	1,315	Labor	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262	3,360	
134	1508	Salaries and Wages - Vehicle Benefit	4,875	Gas	5,125	5,381	5,650	5,933	6,229	6,541	6,868	7,211	7,572	7,951	8,348	
135	1509	Salaries and Wages - Phone Allowance	544	Labor	480	494	509	525	540	556	573	590	608	626	645	
136	2101	Contributions - Social security Tax (Employer)	41,738	Labor	53,624	55,233	56,890	58,596	60,354	62,165	64,030	65,951	67,929	69,967	72,066	
137	2102	Contributions - Med Tax (Employer)	9,960	MedIns	12,841	13,483	14,157	14,865	15,608	16,389	17,208	18,069	18,972	19,921	20,917	
138	2201	FRS Contribution - Employer	97,314	Labor	122,905	126,592	130,389	134,301	138,330	142,480	146,754	151,157	155,692	160,362	165,173	
139	2301	Health and Life Insurance	111,969	MedIns	189,683	199,167	209,125	219,581	230,560	242,088	254,193	266,902	280,247	294,260	308,973	
140	AddPers	Additional Personnel	-	Calculated	-	35,935	37,013	38,124	39,267	40,445	41,659	42,909	44,196	45,522	46,888	
Operating Expenses:																
141	3102	Medical	2,883	MedIns	5,000	5,250	5,513	5,788	6,078	6,381	6,700	7,036	7,387	7,757	8,144	
142	3104	Professional Services - Engineering	15,290	Labor	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239	67,196	
143	3109	Professional Services - Other	92,223	Labor	100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477	134,392	
144	3402	Custodial	5,605	Repair	6,250	6,500	6,760	7,030	7,312	7,604	7,908	8,225	8,554	8,896	9,252	
145	3412	Grounds	7,196	Repair	7,500	7,800	8,112	8,436	8,774	9,125	9,490	9,869	10,264	10,675	11,102	

Table 1-7

City of Margate, Florida
Water and Wastewater Utility Rate Study

Projected Operating Expenses - Water System

Line No.	Expense Code	Description	Fiscal Year Ending September 30,												
			Adjusted 2022	Escalation Reference	Adjusted 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
146	3416	Contractual Services-Other	203	Labor	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048	13,439
147	4003	Travel and Per Diem	2	Gas	1,250	1,313	1,378	1,447	1,519	1,595	1,675	1,759	1,847	1,939	2,036
148	4101	Communication Services	15,370	Labor	17,500	18,025	18,566	19,123	19,696	20,287	20,896	21,523	22,168	22,834	23,519
149	4206	Postage	2,015	Inflation	3,225	3,335	3,411	3,483	3,553	3,631	3,711	3,796	3,883	3,973	4,064
150	4301	Utility Services	17,127	Labor	17,500	18,025	18,566	19,123	19,696	20,287	20,896	21,523	22,168	22,834	23,519
151	4401	Rentals and Leases	2,712	Inflation	3,000	3,102	3,173	3,240	3,305	3,377	3,452	3,531	3,612	3,695	3,780
152	4406	Rentals and Leases - Vehicles	5,977	Inflation	24,910	25,757	26,349	26,903	27,441	28,044	28,661	29,321	29,995	30,685	31,391
153	4603	Maintenance - Office Equipment	-	Repair	250	260	270	281	292	304	316	329	342	356	370
154	4608	Repairs and Maintenance - Vehicles	(1,937)	Repair	3,750	3,900	4,056	4,218	4,387	4,562	4,745	4,935	5,132	5,337	5,551
155	4619	Repairs and Maintenance - Computers	3,954	Repair	12,500	13,000	13,520	14,061	14,623	15,208	15,816	16,449	17,107	17,791	18,503
156	4636	Maintenance - Building	10,386	Repair	7,500	7,800	8,112	8,436	8,774	9,125	9,490	9,869	10,264	10,675	11,102
157	4644	Repairs and Maintenance - Security System	678	Repair	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580	6,843	7,117	7,401
158	4645	Repairs and Maintenance - GIS	6,398	Repair	7,500	7,800	8,112	8,436	8,774	9,125	9,490	9,869	10,264	10,675	11,102
159	4702	Printing and Binding	1,502	Inflation	1,750	1,810	1,851	1,890	1,928	1,970	2,014	2,060	2,107	2,156	2,205
160	5202	Gas, Oil and Coolant	4,714	Gas	5,000	5,250	5,513	5,788	6,078	6,381	6,700	7,036	7,387	7,757	8,144
161	5215	Operating Supplies - Other	9,877	Repair	14,000	14,560	15,142	15,748	16,378	17,033	17,714	18,423	19,160	19,926	20,723
162	5401	Subscriptions amd Memberships	1,925	Inflation	2,500	2,585	2,644	2,700	2,754	2,815	2,876	2,943	3,010	3,080	3,150
163	5405	Education and Training	7,327	Inflation	5,000	5,170	5,289	5,400	5,508	5,629	5,753	5,885	6,021	6,159	6,301
164	5508	Water Conservation Program	19,382	Inflation	17,500	18,095	18,511	18,900	19,278	19,702	20,135	20,599	21,072	21,557	22,053
165	5902	Amortization - Lease Asset	-	Inflation	-	-	-	-	-	-	-	-	-	-	-
166	7250	Interest - Capital Lease / Vehicle	281	Inflation	-	-	-	-	-	-	-	-	-	-	-
167	Total Administration / Engineering Division		\$ 1,209,728		\$ 1,593,010	\$ 1,681,987	\$ 1,737,293	\$ 1,794,382	\$ 1,853,379	\$ 1,914,544	\$ 1,977,828	\$ 2,043,377	\$ 2,111,207	\$ 2,181,403	\$ 2,254,052
Water/Wastewater Connection Fees Fund															
Operating Expenses:															
168	3903	Operating Expense - Bank Fees	\$ 1,500	WatRev	\$ 1,500	\$ 1,781	\$ 2,044	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,317
169	Total Water/Wastewater Connection Fees Fund		\$ 1,500		\$ 1,500	\$ 1,781	\$ 2,044	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,317
Water/Wastewater Renewal and Replacement Fund															
Operating Expenses:															
170	3903	Operating Expense - Bank Fees	\$ 6,131	WatRev	\$ 1,362	\$ 1,617	\$ 1,856	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,104
Departmental Capital Outlay															
	6409	Computer Equipment	-	Inflation	-	-	-	-	-	-	-	-	-	-	-
	6450	Site Improvements - Plant	-	Inflation	-	-	-	-	-	-	-	-	-	-	-
171	Total Water/Wastewater Renewal and Replacement Fund		\$ 6,131		\$ 1,362	\$ 1,617	\$ 1,856	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,104
172	TOTAL EXPENSES - SUBTOTAL		\$ 8,473,203		\$ 12,039,488	\$ 12,647,780	\$ 13,133,793	\$ 13,632,481	\$ 14,087,252	\$ 14,560,086	\$ 15,051,308	\$ 15,561,894	\$ 16,092,427	\$ 16,643,733	\$ 17,223,429
173	Adjustment		-	Inflation	(2,054,147)	(2,123,988)	(2,172,839)	(2,218,469)	(2,262,838)	(2,312,621)	(2,363,498)	(2,417,859)	(2,473,470)	(2,530,359)	(2,588,558)
TOTAL OPERATING EXPENSES FOR COVERAGE PURPOSES															
174			\$ 8,473,203		\$ 9,985,342	\$ 10,523,792	\$ 10,960,954	\$ 11,414,012	\$ 11,824,414	\$ 12,247,465	\$ 12,687,809	\$ 13,144,035	\$ 13,618,958	\$ 14,113,374	\$ 14,634,872

Table 1-8

City of Margate, Florida
Water and Wastewater Utility Rate Study

Projected Operating Expenses - Wastewater System

Fiscal Year Ending September 30,																
Line No.	Expense Code		Description	Adjusted 2022	Escalation Reference	Adjusted 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
OPERATING EXPENSES:																
Wastewater Treatment Division																
Personnel Services:																
1	1201	Salaries and Wages - Regular		\$ 1,155,169	Labor	\$ 1,257,387	\$ 1,295,109	\$ 1,333,962	\$ 1,373,981	\$ 1,415,200	\$ 1,457,656	\$ 1,501,386	\$ 1,546,427	\$ 1,592,820	\$ 1,640,605	\$ 1,689,823
2	1305	Salaries and Wages - Longevity		24,000	Labor	25,000	25,750	26,523	27,318	28,138	28,982	29,851	30,747	31,669	32,619	33,598
3	1401	Salaries and Wages - Overtime		102,642	Labor	61,250	63,088	64,980	66,930	68,937	71,006	73,136	75,330	77,590	79,917	82,315
4	2101	Contributions - Social security Tax (Employer)		73,808	Labor	84,827	87,372	89,993	92,693	95,474	98,338	101,288	104,327	107,456	110,680	114,000
5	2102	Contributions - Med Tax (Employer)		17,399	MedIns	19,838	20,830	21,871	22,965	24,113	25,319	26,585	27,914	29,310	30,775	32,314
6	2201	FRS Contribution - Employer		96,965	Labor	160,027	164,828	169,773	174,866	180,112	185,515	191,081	196,813	202,717	208,799	215,063
7	2301	Health and Life Insurance		282,367	MedIns	383,320	402,486	422,610	443,741	465,928	489,224	513,685	539,370	566,338	594,655	624,388
8	AddPers	Additional Personnel		-	Calculated	-	70,550	72,667	74,847	77,092	79,405	81,787	84,241	86,768	89,371	92,052
Operating Expenses:																
9	3031	Other Expense/Clothing		6,763	Inflation	9,000	9,306	9,520	9,720	9,914	10,132	10,355	10,594	10,837	11,086	11,341
10	3061	Regulatory Permits		6,026	Inflation	20,000	20,680	21,156	21,600	22,032	22,517	23,012	23,541	24,083	24,637	25,203
11	3064	Safety Projects		2,996	Inflation	10,000	10,340	10,578	10,800	11,016	11,258	11,506	11,771	12,041	12,318	12,602
12	3402	Custodial		7,474	Repair	10,000	10,400	10,816	11,249	11,699	12,167	12,653	13,159	13,686	14,233	14,802
13	3412	Grounds		42,011	Repair	50,000	52,000	54,080	56,243	58,493	60,833	63,266	65,797	68,428	71,166	74,012
14	3416	Contractual Services-Other		19,250	Labor	30,000	30,900	31,827	32,782	33,765	34,778	35,822	36,896	38,003	39,143	40,317
15	3422	Sewer Plant Sludge		310,649	Sludge	400,000	420,000	441,000	463,050	486,203	510,513	536,038	562,840	590,982	620,531	651,558
16	3424	Regulatory Testing		24,242	Labor	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	52,191	53,757
17	4003	Travel and Per Diem		30	Gas	1,500	1,575	1,654	1,736	1,823	1,914	2,010	2,111	2,216	2,327	2,443
18	4301	Utility Services		596,170	Labor	500,000	515,000	530,450	546,364	562,754	579,637	597,026	614,937	633,385	652,387	671,958
19	4403	Equipment Rental		2,929	Inflation	10,000	10,340	10,578	10,800	11,016	11,258	11,506	11,771	12,041	12,318	12,602
20	4406	Rentals and Leases - Vehicles		146	Gas	23,822	25,013	26,264	27,577	28,956	30,404	31,924	33,520	35,196	36,956	38,804
21	4602	Repirs and Maintenance/Structures - Chargeback		162,776	Repair	150,000	156,000	162,240	168,730	175,479	182,498	189,798	197,390	205,285	213,497	222,037
22	4606	Repairs and Maintenance Services		14,174	Repair	150,000	156,000	162,240	168,730	175,479	182,498	189,798	197,390	205,285	213,497	222,037
23	4607	Repairs and Maintenance -Other Equipment		48,917	Repair	100,000	104,000	108,160	112,486	116,986	121,665	126,532	131,593	136,857	142,331	148,024
24	4608	Repairs and Maintenance - Vehicles		6,917	Repair	10,000	10,400	10,816	11,249	11,699	12,167	12,653	13,159	13,686	14,233	14,802
25	4613	Maintenance - STP Sludge Presses		3,991	Repair	8,000	8,320	8,653	8,999	9,359	9,733	10,123	10,527	10,949	11,386	11,842
26	4615	Repairs and Maintenance - RBC Units		19,967	Repair	100,000	104,000	108,160	112,486	116,986	121,665	126,532	131,593	136,857	142,331	148,024
27	4617	Maintenance - Computer System		462	Repair	10,000	10,400	10,816	11,249	11,699	12,167	12,653	13,159	13,686	14,233	14,802
28	4620	Maintenance -Sanitaire System		508	Repair	100,000	104,000	108,160	112,486	116,986	121,665	126,532	131,593	136,857	142,331	148,024
29	4624	Repairs and Maintenance - Structures		27,940	Repair	450,000	468,000	486,720	506,189	526,436	547,494	569,394	592,169	615,856	640,490	666,110
30	4625	Odor Control		38,625	Repair	50,000	52,000	54,080	56,243	58,493	60,833	63,266	65,797	68,428	71,166	74,012
31	4627	Maintenance - Clarifier		-	Repair	7,500	7,800	8,112	8,436	8,774	9,125	9,490	9,869	10,264	10,675	11,102
32	4628	Repairs and Maintenance - Electrical Equipment		12,789	Repair	25,000	26,000	27,040	28,122	29,246	30,416	31,633	32,898	34,214	35,583	37,006
33	4629	Repairs and Maintenance - Generators		22,344	Repair	50,000	52,000	54,080	56,243	58,493	60,833	63,266	65,797	68,428	71,166	74,012
34	4635	Repairs and Maintenance - Hypochlorite System		4,625	Repair	20,000	20,800	21,632	22,497	23,397	24,333	25,306	26,319	27,371	28,466	29,605
35	4641	Repairs and Maintenance - Headworks		9,912	Repair	50,000	52,000	54,080	56,243	58,493	60,833	63,266	65,797	68,428	71,166	74,012
36	4642	Repairs and Maintenance - Injection Well System		16,183	Repair	100,000	104,000	108,160	112,486	116,986	121,665	126,532	131,593	136,857	142,331	148,024
37	5202	Gas, Oil and Coolant		32,752	Gas	100,000	105,000	110,250	115,763	121,551	127,628	134,010	140,710	147,746	155,133	162,889
38	5207	Coagulant		345,528	ChemTreatS	500,000	525,000	551,250	578,813	607,753	638,141	670,048	703,550	738,728	775,664	814,447
39	5211	Chemicals - Deodorizers/Oxidants		79,770	ChemTreatS	100,000	105,000	110,250	115,763	121,551	127,628	134,010	140,710	147,746	155,133	162,889
40	5213	Laboratory Supplies - Sewer Plant		50,011	ChemTreatS	85,000	89,250	93,713	98,398	103,318	108,484	113,908	119,604	125,584	131,863	138,456
41	5215	Operating Supplies - Other		26,434	ChemTreatS	30,000	31,500	33,075	34,729	36,465	38,288	40,203	42,213	44,324	46,540	48,867
42	5227	Chemicals - Sodium Chloride		43,532	ChemTreatS	70,000	73,500	77,175	81,034	85,085	89,340	93,807	98,497	103,422	108,593	114,023
43	5233	Chemicals - Others		-	ChemTreatS	6,500	6,825	7,166	7,525	7,901	8,296	8,711	9,146	9,603	10,084	10,588
44	5401	Subscriptions amd Memberships		1,461	Inflation	2,500	2,585	2,644	2,700	2,754	2,815	2,876	2,943	3,010	3,080	3,150
45	5405	Education and Training		1,563	Inflation	6,000	6,204	6,347	6,480	6,610	6,755	6,904	7,062	7,225	7,391	7,561
46	7250	Interest - Capital Lease / Vehicle		937	Constant	-	-	-	-	-	-	-	-	-	-	-
47	Total Wastewater Treatment Division			\$ 3,743,152		\$ 5,376,471	\$ 5,657,350	\$ 5,877,755	\$ 6,107,046	\$ 6,345,662	\$ 6,594,190	\$ 6,852,927	\$ 7,122,378	\$ 7,402,935	\$ 7,695,076	\$ 7,999,300

Table 1-8

City of Margate, Florida
Water and Wastewater Utility Rate Study

Projected Operating Expenses - Wastewater System

Fiscal Year Ending September 30,															
Line No.	Expense Code	Description	Adjusted 2022	Escalation Reference	Adjusted 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Transmission, Distribution and Collection Division															
Personnel Services:															
48	1201	Salaries and Wages - Regular	\$ 718,980	Labor	\$ 831,933	\$ 856,891	\$ 882,597	\$ 909,075	\$ 936,348	\$ 964,438	\$ 993,371	\$ 1,023,172	\$ 1,053,868	\$ 1,085,484	\$ 1,118,048
49	1305	Salaries and Wages - Longevity	13,318	Labor	14,231	14,658	15,098	15,551	16,018	16,498	16,993	17,503	18,028	18,569	19,126
50	1401	Salaries and Wages - Overtime	120,303	Labor	102,288	105,357	108,518	111,773	115,126	118,580	122,138	125,802	129,576	133,463	137,467
51	2101	Contributions - Social security Tax (Employer)	49,909	Labor	58,804	60,568	62,385	64,257	66,185	68,170	70,215	72,322	74,491	76,726	79,028
52	2102	Contributions - Med Tax (Employer)	11,672	MedIns	13,752	14,440	15,162	15,920	16,716	17,552	18,430	19,351	20,319	21,335	22,401
53	2201	FRS Contribution - Employer	98,502	Labor	115,041	118,493	122,047	125,709	129,480	133,365	137,365	141,486	145,731	150,103	154,606
54	2301	Health and Life Insurance	204,136	MedIns	258,610	271,541	285,118	299,374	314,342	330,059	346,562	363,890	382,085	401,189	421,249
55	AddPers	Additional Personnel	-	Calculated	-	36,330	74,839	115,627	119,096	122,669	126,348	130,139	134,043	138,064	142,205
Operating Expenses:															
56	3031	Other Expense/Clothing	6,838	Inflation	8,895	9,197	9,409	9,606	9,798	10,014	10,234	10,470	10,710	10,957	11,209
57	3109	Professional Services - Other	2,498	Labor	11,118	11,452	11,795	12,149	12,514	12,889	13,276	13,674	14,084	14,507	14,942
58	3412	Grounds	4,356	Repair	13,342	13,876	14,431	15,008	15,608	16,233	16,882	17,557	18,259	18,990	19,749
59	4003	Travel and Per Diem	11	Gas	889	934	981	1,030	1,081	1,135	1,192	1,252	1,314	1,380	1,449
60	4301	Utility Services	89,757	Labor	97,841	100,776	103,799	106,913	110,121	113,424	116,827	120,332	123,942	127,660	131,490
61	4403	Equipment Rental	1,032	Inflation	6,671	6,898	7,056	7,205	7,349	7,510	7,676	7,852	8,033	8,218	8,407
62	4406	Rentals and Leases - Vehicles	65	Gas	6,881	7,225	7,586	7,965	8,364	8,782	9,221	9,682	10,166	10,675	11,208
63	4604	Meters	40,576	Repair	24,460	25,439	26,456	27,514	28,615	29,760	30,950	32,188	33,476	34,815	36,207
64	4605	Sewer and Mains	42,291	Repair	88,946	92,504	96,204	100,053	104,055	108,217	112,545	117,047	121,729	126,598	131,662
65	4606	Repairs and Maintenance Services	1,545	Repair	11,118	11,563	12,026	12,507	13,007	13,527	14,068	14,631	15,216	15,825	16,458
66	4607	Repairs and Maintenance -Other Equipment	12,425	Repair	11,118	11,563	12,026	12,507	13,007	13,527	14,068	14,631	15,216	15,825	16,458
67	4608	Repairs and Maintenance - Vehicles	26,115	Repair	30,019	31,220	32,469	33,768	35,118	36,523	37,984	39,503	41,084	42,727	44,436
68	4609	Fire Hydrants	4,806	Repair	15,566	16,188	16,836	17,509	18,210	18,938	19,695	20,483	21,303	22,155	23,041
69	4610	Lift Stations	45,677	Repair	48,920	50,877	52,912	55,029	57,230	59,519	61,900	64,376	66,951	69,629	72,414
70	4611	Water Mains	40,472	Repair	24,460	25,439	26,456	27,514	28,615	29,760	30,950	32,188	33,476	34,815	36,207
71	4612	Service Lines	8,767	Repair	6,671	6,938	7,215	7,504	7,804	8,116	8,441	8,779	9,130	9,495	9,875
72	4616	Major Machines and Equipment	1,254	Repair	6,671	6,938	7,215	7,504	7,804	8,116	8,441	8,779	9,130	9,495	9,875
73	4617	Maintenance - Computer System	4,408	Repair	4,447	4,625	4,810	5,003	5,203	5,411	5,627	5,852	6,086	6,330	6,583
74	4621	Ground Storage - Coral Gate	8,445	Repair	889	925	962	1,001	1,041	1,082	1,125	1,170	1,217	1,266	1,317
75	4628	Repairs and Maintenance - Electrical Equipment	747	Repair	1,334	1,388	1,443	1,501	1,561	1,623	1,688	1,756	1,826	1,899	1,975
76	5201	Chemicals - Degreaser	-	ChemTreatS	6,671	7,005	7,355	7,722	8,109	8,514	8,940	9,387	9,856	10,349	10,866
77	5202	Gas, Oil and Coolant	45,738	Gas	44,473	46,697	49,032	51,483	54,057	56,760	59,598	62,578	65,707	68,992	72,442
78	5215	Operating Supplies - Other	19,606	ChemTreatS	17,789	18,679	19,613	20,593	21,623	22,704	23,839	25,031	26,283	27,597	28,977
79	5401	Subscriptions amd Memberships	514	Inflation	334	345	353	360	367	376	384	393	402	411	420
80	5405	Education and Training	2,334	Inflation	4,447	4,599	4,704	4,803	4,899	5,007	5,117	5,235	5,355	5,478	5,604
81	7250	Interest - Capital Lease / Vehicle	252	Inflation	-	-	-	-	-	-	-	-	-	-	-
82	Total Transmission, Distribution and Collection Division		\$ 1,627,348		\$ 1,888,634	\$ 1,991,565	\$ 2,098,910	\$ 2,211,037	\$ 2,288,469	\$ 2,368,799	\$ 2,452,093	\$ 2,538,491	\$ 2,628,091	\$ 2,721,017	\$ 2,817,401
Non-Departmental Division															
Personnel Services:															
83	1201	Salaries and Wages - Regular	\$ (42,118)	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	1218	Accrued Leave Payouts	85,569	Labor	195,975	201,855	207,910	214,147	220,572	227,189	234,005	241,025	248,256	255,703	263,374
85	2101	Contributions - Social security Tax (Employer)	(2,611)	Labor	-	-	-	-	-	-	-	-	-	-	-
86	2102	Contributions - Med Tax (Employer)	(611)	MedIns	-	-	-	-	-	-	-	-	-	-	-
87	2201	FRS Contribution - Employer	555	Labor	-	-	-	-	-	-	-	-	-	-	-
88	2203	Contribution - Health Trust	4,257	MedIns	2,401	2,521	2,647	2,779	2,918	3,064	3,217	3,378	3,547	3,724	3,910
89	2204	Fringe - Lump Sum Pay	12,193	Labor	22,047	22,709	23,390	24,092	24,814	25,559	26,326	27,115	27,929	28,767	29,630
90	2501	Unemployment Compensation - Payments	404	Labor	4,899	5,046	5,198	5,354	5,514	5,680	5,850	6,026	6,206	6,393	6,584
91	2610	Postemployment Benefit - OPEB	(47,386)	Labor	97,988	100,927	103,955	107,074	110,286	113,595	117,002	120,512	124,128	127,852	131,687
Operating Expenses:															
92	3109	Professional Services - Other	738	Labor	9,799	10,093	10,396	10,707	11,029	11,359	11,700	12,051	12,413	12,785	13,169
93	3125	General (Allocation of Cost)	632,306	Labor	685,747	706,320	727,509	749,335	771,815	794,969	818,818	843,383	868,684	894,745	921,587
94	3903	Operating Expense - Bank Fees	6,816	WatRev	9,799	11,636	13,551	14,552	14,552	14,552	14,552	14,552	14,552	14,552	15,134
95	4527	Insurance Charges	220,472	GenIns	489,938	514,435	540,157	567,165	595,523	625,299	656,564	689,392	723,862	760,055	798,058

Table 1-8

City of Margate, Florida
Water and Wastewater Utility Rate Study

Projected Operating Expenses - Wastewater System

Fiscal Year Ending September 30,															
Line No.	Expense Code	Description	Adjusted 2022	Escalation Reference	Adjusted 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
96	9102	Transfers and Contingency Contingency	-	Constant	979,625	979,625	979,625	979,625	979,625	979,625	979,625	979,625	979,625	979,625	979,625
97		Total Non-Departmental Division	\$ 870,583		\$ 2,498,219	\$ 2,555,167	\$ 2,614,138	\$ 2,674,830	\$ 2,736,648	\$ 2,800,891	\$ 2,867,660	\$ 2,937,060	\$ 3,009,202	\$ 3,084,201	\$ 3,162,759
Utility Billing															
Personnel Services:															
98	1201	Salaries and Wages - Regular	\$ 189,448	Labor	\$ 194,720	\$ 200,561	\$ 206,578	\$ 212,776	\$ 219,159	\$ 225,734	\$ 232,506	\$ 239,481	\$ 246,665	\$ 254,065	\$ 261,687
99	1305	Salaries and Wages - Longevity	4,468	Labor	4,964	5,113	5,267	5,425	5,587	5,755	5,928	6,106	6,289	6,477	6,672
100	1401	Salaries and Wages - Overtime	347	Labor	745	767	790	814	838	863	889	916	943	972	1,001
101	1509	Salaries and Wages - Phone Allowance	478	Labor	477	491	506	521	536	552	569	586	604	622	640
102	2101	Contributions - Social security Tax (Employer)	10,964	Labor	12,456	12,830	13,215	13,611	14,019	14,440	14,873	15,319	15,779	16,252	16,740
103	2102	Contributions - Med Tax (Employer)	2,564	MedIns	2,913	3,059	3,212	3,372	3,541	3,718	3,904	4,099	4,304	4,519	4,745
104	2201	FRS Contribution - Employer	21,910	Labor	23,871	24,587	25,325	26,085	26,867	27,673	28,503	29,359	30,239	31,147	32,081
105	2301	Health and Life Insurance	57,015	MedIns	64,662	67,895	71,289	74,854	78,597	82,526	86,653	90,985	95,535	100,311	105,327
106	AddPers	Additional Personnel	-	Calculated	-	34,241	35,268	36,326	37,416	38,538	39,695	40,886	42,112	43,376	44,677
Operating Expenses:															
107	3001	Operating Expense	3,337	Labor	3,286	3,385	3,487	3,591	3,699	3,810	3,924	4,042	4,163	4,288	4,417
108	3030	AMSCOT Payments	3,804	Labor	5,004	5,154	5,309	5,468	5,632	5,801	5,975	6,154	6,339	6,529	6,725
109	3031	Other Expense/Clothing	57	Labor	74	77	79	81	84	86	89	92	94	97	100
110	3092	Credit Card - Payment Charges	88,687	WWRev	99,288	117,904	135,279	147,454	147,454	147,454	147,454	147,454	147,454	147,454	153,353
111	3102	Medical	-	MedIns	298	313	328	345	362	380	399	419	440	462	485
112	3109	Professional Services - Other	92,434	Labor	86,877	89,483	92,167	94,932	97,780	100,714	103,735	106,847	110,053	113,354	116,755
113	3416	Contractual Services-Other	105,315	Labor	111,378	114,720	118,161	121,706	125,357	129,118	132,992	136,981	141,091	145,323	149,683
114	3459	Contractual Services / Utility Billing	30,517	Labor	33,261	34,259	35,287	36,346	37,436	38,559	39,716	40,907	42,134	43,399	44,700
115	4003	Travel and Per Diem	-	Inflation	745	770	788	804	820	838	857	877	897	917	938
116	4206	Postage	37,505	WasteCustInfl	37,233	38,499	39,384	40,211	41,016	41,918	42,840	43,825	44,833	45,865	46,919
117	4406	Rentals and Leases - Vehicles	238	Gas	4,667	4,900	5,145	5,402	5,672	5,956	6,254	6,566	6,895	7,239	7,601
118	4606	Repairs and Maintenance Services	15,540	Repair	18,269	19,000	19,760	20,550	21,372	22,227	23,116	24,041	25,002	26,002	27,042
119	4607	Repairs and Maintenance -Other Equipment	6,174	Repair	248	258	268	279	290	302	314	327	340	353	367
120	4608	Repairs and Maintenance - Vehicles	301	Repair	1,738	1,807	1,879	1,954	2,033	2,114	2,199	2,286	2,378	2,473	2,572
121	4901	Filing / Recording Fee	367	Inflation	496	513	525	536	547	559	571	584	598	612	626
122	5202	Gas, Oil and Coolant	1,292	Gas	1,986	2,085	2,189	2,299	2,414	2,534	2,661	2,794	2,934	3,081	3,235
123	5215	Operating Supplies - Other	2,140	Inflation	4,220	4,363	4,464	4,557	4,648	4,751	4,855	4,967	5,081	5,198	5,318
124	5401	Subscriptions amd Memberships	57	Inflation	-	-	-	-	-	-	-	-	-	-	-
125	5405	Education and Training	-	Inflation	1,489	1,540	1,575	1,608	1,641	1,677	1,714	1,753	1,793	1,835	1,877
126	7250	Interest - Capital Lease / Vehicle	177	Inflation	-	-	-	-	-	-	-	-	-	-	-
127		Total Utility Billing	\$ 675,139		\$ 715,364	\$ 788,574	\$ 827,525	\$ 861,909	\$ 884,819	\$ 908,599	\$ 933,184	\$ 958,654	\$ 984,990	\$ 1,012,223	\$ 1,046,284
Administration / Engineering Division															
Personnel Services:															
128	1201	Salaries and Wages - Regular	\$ 706,421	Labor	\$ 872,468	\$ 898,642	\$ 925,601	\$ 953,369	\$ 981,970	\$ 1,011,430	\$ 1,041,772	\$ 1,073,026	\$ 1,105,216	\$ 1,138,373	\$ 1,172,524
129	1305	Salaries and Wages - Longevity	4,500	Labor	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720
130	1401	Salaries and Wages - Overtime	1,315	Labor	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262	3,360
131	1508	Salaries and Wages - Vehicle Benefit	4,875	Gas	5,125	5,381	5,650	5,933	6,229	6,541	6,868	7,211	7,572	7,951	8,348
132	1509	Salaries and Wages - Phone Allowance	544	Labor	480	494	509	525	540	556	573	590	608	626	645
133	2101	Contributions - Social security Tax (Employer)	41,738	Labor	53,624	55,233	56,890	58,596	60,354	62,165	64,030	65,951	67,929	69,967	72,066
134	2102	Contributions - Med Tax (Employer)	9,960	MedIns	12,841	13,483	14,157	14,865	15,608	16,389	17,208	18,069	18,972	19,921	20,917
135	2201	FRS Contribution - Employer	97,314	Labor	122,905	126,592	130,389	134,301	138,330	142,480	146,754	151,157	155,692	160,362	165,173
136	2301	Health and Life Insurance	111,969	MedIns	189,683	199,167	209,125	219,581	230,560	242,088	254,193	266,902	280,247	294,260	308,973
137	AddPers	Additional Personnel	-	Calculated	-	35,935	37,013	38,124	39,267	40,445	41,659	42,909	44,196	45,522	46,888
Operating Expenses:															
138	3102	Medical	2,883	MedIns	5,000	5,250	5,513	5,788	6,078	6,381	6,700	7,036	7,387	7,757	8,144
139	3104	Professional Services - Engineering	15,290	Labor	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239	67,196
140	3109	Professional Services - Other	92,223	Labor	100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477	134,392
141	3402	Custodial	5,605	Repair	6,250	6,500	6,760	7,030	7,312	7,604	7,908	8,225	8,554	8,896	9,252
142	3412	Grounds	7,196	Repair	7,500	7,800	8,112	8,436	8,774	9,125	9,490	9,869	10,264	10,675	11,102

Table 1-8

City of Margate, Florida
Water and Wastewater Utility Rate Study

Projected Operating Expenses - Wastewater System

Fiscal Year Ending September 30,															
Line No.	Expense Code	Description	Adjusted 2022	Escalation Reference	Adjusted 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
143	3416	Contractual Services-Other	203	Labor	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048	13,439
144	4003	Travel and Per Diem	2	Gas	1,250	1,313	1,378	1,447	1,519	1,595	1,675	1,759	1,847	1,939	2,036
145	4101	Communication Services	15,370	Labor	17,500	18,025	18,566	19,123	19,696	20,287	20,896	21,523	22,168	22,834	23,519
146	4206	Postage	2,015	Inflation	3,225	3,335	3,411	3,483	3,553	3,631	3,711	3,796	3,883	3,973	4,064
147	4301	Utility Services	17,127	Labor	17,500	18,025	18,566	19,123	19,696	20,287	20,896	21,523	22,168	22,834	23,519
148	4401	Rentals and Leases	2,712	Inflation	3,000	3,102	3,173	3,240	3,305	3,377	3,452	3,531	3,612	3,695	3,780
149	4406	Rentals and Leases - Vehicles	5,977	Inflation	24,910	25,757	26,349	26,903	27,441	28,044	28,661	29,321	29,995	30,685	31,391
150	4603	Maintenance - Office Equipment	-	Repair	250	260	270	281	292	304	316	329	342	356	370
151	4608	Repairs and Maintenance - Vehicles	(1,937)	Repair	3,750	3,900	4,056	4,218	4,387	4,562	4,745	4,935	5,132	5,337	5,551
152	4619	Repairs and Maintenance - Computers	3,954	Repair	12,500	13,000	13,520	14,061	14,623	15,208	15,816	16,449	17,107	17,791	18,503
153	4636	Maintenance - Building	10,386	Repair	7,500	7,800	8,112	8,436	8,774	9,125	9,490	9,869	10,264	10,675	11,102
154	4644	Repairs and Maintenance - Security System	678	Repair	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580	6,843	7,117	7,401
155	4645	Repairs and Maintenance - GIS	6,398	Repair	7,500	7,800	8,112	8,436	8,774	9,125	9,490	9,869	10,264	10,675	11,102
156	4702	Printing and Binding	1,502	Inflation	1,750	1,810	1,851	1,890	1,928	1,970	2,014	2,060	2,107	2,156	2,205
157	5202	Gas, Oil and Coolant	4,714	Gas	5,000	5,250	5,513	5,788	6,078	6,381	6,700	7,036	7,387	7,757	8,144
158	5215	Operating Supplies - Other	9,877	Repair	14,000	14,560	15,142	15,748	16,378	17,033	17,714	18,423	19,160	19,926	20,723
159	5401	Subscriptions and Memberships	1,925	Inflation	2,500	2,585	2,644	2,700	2,754	2,815	2,876	2,943	3,010	3,080	3,150
160	5405	Education and Training	7,327	Inflation	5,000	5,170	5,289	5,400	5,508	5,629	5,753	5,885	6,021	6,159	6,301
161	5508	Water Conservation Program	19,382	Inflation	17,500	18,095	18,511	18,900	19,278	19,702	20,135	20,599	21,072	21,557	22,053
162	7250	Interest - Capital Lease / Vehicle	281	Inflation	-	-	-	-	-	-	-	-	-	-	-
		Departmental Capital Outlay:													
	6409	Computer Equipment	-	Repair	-	-	-	-	-	-	-	-	-	-	-
163	6450	Site Improvements - Plant	-	Repair	-	-	-	-	-	-	-	-	-	-	-
164	Total Administration / Engineering Division		\$ 1,209,728		\$ 1,593,010	\$ 1,681,987	\$ 1,737,293	\$ 1,794,382	\$ 1,853,379	\$ 1,914,544	\$ 1,977,828	\$ 2,043,377	\$ 2,111,207	\$ 2,181,403	\$ 2,254,052
Water/Wastewater Connection Fees Fund															
	Operating Expenses:														
165	3903	Operating Expense - Bank Fees	\$ 1,500	WWRev	\$ 1,500	\$ 1,781	\$ 2,044	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,317
166	Total Water/Wastewater Connection Fees Fund		\$ 1,500		\$ 1,500	\$ 1,781	\$ 2,044	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,228	\$ 2,317
Water/Wastewater Renewal and Replacement Fund															
	Operating Expenses:														
167	3903	Operating Expense - Bank Fees	\$ 7,373	WWRev	\$ 1,638	\$ 1,945	\$ 2,232	\$ 2,433	\$ 2,433	\$ 2,433	\$ 2,433	\$ 2,433	\$ 2,433	\$ 2,433	\$ 2,530
168	Total Water/Wastewater Renewal and Replacement Fund		\$ 7,373		\$ 1,638	\$ 1,945	\$ 2,232	\$ 2,433	\$ 2,433	\$ 2,433	\$ 2,433	\$ 2,433	\$ 2,433	\$ 2,433	\$ 2,530
169	TOTAL EXPENSES - SUBTOTAL		\$ 8,134,822		\$12,074,836	\$12,678,369	\$13,159,896	\$13,653,865	\$14,113,638	\$14,591,683	\$15,088,353	\$15,604,620	\$16,141,085	\$16,698,581	\$17,284,643
170	Adjustment		-	Inflation	(2,060,177)	(2,130,223)	(2,179,219)	(2,224,982)	(2,269,482)	(2,319,410)	(2,370,437)	(2,424,958)	(2,480,732)	(2,537,788)	(2,596,157)
TOTAL OPERATING EXPENSES FOR COVERAGE PURPOSES															
171	PURPOSES		\$ 8,134,822		\$10,014,658	\$10,548,145	\$10,980,677	\$11,428,883	\$11,844,156	\$12,272,273	\$12,717,915	\$13,179,662	\$13,660,353	\$14,160,792	\$14,688,485

Table 1-9

City of Margate, Florida
Water and Wastewater Utility Rate Study

Projected Operating Expenses - Combined Water and Wastewater System

Line No.	Expense Code	Description	Fiscal Year Ending September 30,														
			Adjusted 2022	Escalation Reference	Adjusted 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033		
OPERATING EXPENSES:																	
Wastewater Treatment Division																	
Personnel Services:																	
1	1201	Salaries and Wages - Regular	\$ 1,155,169	Labor	\$ 1,257,387	\$ 1,295,109	\$ 1,333,962	\$ 1,373,981	\$ 1,415,200	\$ 1,457,656	\$ 1,501,386	\$ 1,546,427	\$ 1,592,820	\$ 1,640,605	\$ 1,689,823		
2	1305	Salaries and Wages - Longevity	24,000	Labor	25,000	25,750	26,523	27,318	28,138	28,982	29,851	30,747	31,669	32,619	33,598		
3	1401	Salaries and Wages - Overtime	102,642	Labor	61,250	63,088	64,980	66,930	68,937	71,006	73,136	75,330	77,590	79,917	82,315		
4	2101	Contributions - Social security Tax (Employer)	73,808	Labor	84,827	87,372	89,993	92,693	95,474	98,338	101,288	104,327	107,456	110,680	114,000		
5	2102	Contributions - Med Tax (Employer)	17,399	MedIns	19,838	20,830	21,871	22,965	24,113	25,319	26,585	27,914	29,310	30,775	32,314		
6	2201	FRS Contribution - Employer	96,965	Labor	160,027	164,828	169,773	174,866	180,112	185,515	191,081	196,813	202,717	208,799	215,063		
7	2301	Health and Life Insurance	282,367	MedIns	383,320	402,486	422,610	443,741	465,928	489,224	513,685	539,370	566,338	594,655	624,388		
8	AddPers	Additional Personnel	-	Calculated	-	70,550	72,667	74,847	77,092	79,405	81,787	84,241	86,768	89,371	92,052		
Operating Expenses:																	
9	3031	Other Expense/Clothing	6,763	Inflation	9,000	9,306	9,520	9,720	9,914	10,132	10,355	10,594	10,837	11,086	11,341		
10	3061	Regulatory Permits	6,026	Inflation	20,000	20,680	21,156	21,600	22,032	22,517	23,012	23,541	24,083	24,637	25,203		
11	3064	Safety Projects	2,996	Inflation	10,000	10,340	10,578	10,800	11,016	11,258	11,506	11,771	12,041	12,318	12,602		
12	3402	Custodial	7,474	Repair	10,000	10,400	10,816	11,249	11,699	12,167	12,653	13,159	13,686	14,233	14,802		
13	3412	Grounds	42,011	Repair	50,000	52,000	54,080	56,243	58,493	60,833	63,266	65,797	68,428	71,166	74,012		
14	3416	Contractual Services-Other	19,250	Labor	30,000	30,900	31,827	32,782	33,765	34,778	35,822	36,896	38,003	39,143	40,317		
15	3422	Sewer Plant Sludge	310,649	Sludge	400,000	420,000	441,000	463,050	486,203	510,513	536,038	562,840	590,982	620,531	651,558		
16	3424	Regulatory Testing	24,242	Labor	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	52,191	53,757		
17	4003	Travel and Per Diem	30	Gas	1,500	1,575	1,654	1,736	1,823	1,914	2,010	2,111	2,216	2,327	2,443		
18	4301	Utility Services	596,170	Labor	500,000	515,000	530,450	546,364	562,754	579,637	597,026	614,937	633,385	652,387	671,958		
19	4403	Equipment Rental	2,929	Inflation	10,000	10,340	10,578	10,800	11,016	11,258	11,506	11,771	12,041	12,318	12,602		
20	4406	Rentals and Leases - Vehicles	146	Gas	23,822	25,013	26,264	27,577	28,956	30,404	31,924	33,520	35,196	36,956	38,804		
21	4602	Repairs and Maintenance/Structures - Chargeback	162,776	Repair	150,000	156,000	162,240	168,730	175,479	182,498	189,798	197,390	205,285	213,497	222,037		
22	4606	Repairs and Maintenance Services	14,174	Repair	150,000	156,000	162,240	168,730	175,479	182,498	189,798	197,390	205,285	213,497	222,037		
23	4607	Repairs and Maintenance -Other Equipment	48,917	Repair	100,000	104,000	108,160	112,486	116,986	121,665	126,532	131,593	136,857	142,331	148,024		
24	4608	Repairs and Maintenance - Vehicles	6,917	Repair	10,000	10,400	10,816	11,249	11,699	12,167	12,653	13,159	13,686	14,233	14,802		
25	4613	Maintenance - STP Sludge Presses	3,991	Repair	8,000	8,320	8,653	8,999	9,359	9,733	10,123	10,527	10,949	11,386	11,842		
26	4615	Repairs and Maintenance - RBC Units	19,967	Repair	100,000	104,000	108,160	112,486	116,986	121,665	126,532	131,593	136,857	142,331	148,024		
27	4617	Maintenance - Computer System	462	Repair	10,000	10,400	10,816	11,249	11,699	12,167	12,653	13,159	13,686	14,233	14,802		
28	4620	Maintenance -Sanitaire System	508	Repair	100,000	104,000	108,160	112,486	116,986	121,665	126,532	131,593	136,857	142,331	148,024		
29	4624	Repairs and Maintenance - Structures	27,940	Repair	450,000	468,000	486,720	506,189	526,436	547,494	569,394	592,169	615,856	640,490	666,110		
30	4625	Odor Control	38,625	Repair	50,000	52,000	54,080	56,243	58,493	60,833	63,266	65,797	68,428	71,166	74,012		
31	4627	Maintenance - Clarifier	-	Repair	7,500	7,800	8,112	8,436	8,774	9,125	9,490	9,869	10,264	10,675	11,102		
32	4628	Repairs and Maintenance - Electrical Equipment	12,789	Repair	25,000	26,000	27,040	28,122	29,246	30,416	31,633	32,898	34,214	35,583	37,006		
33	4629	Repairs and Maintenance - Generators	22,344	Repair	50,000	52,000	54,080	56,243	58,493	60,833	63,266	65,797	68,428	71,166	74,012		
34	4635	Repairs and Maintenance - Hypochlorite System	4,625	Repair	20,000	20,800	21,632	22,497	23,397	24,333	25,306	26,319	27,371	28,466	29,605		
35	4641	Repairs and Maintenance - Headworks	9,912	Repair	50,000	52,000	54,080	56,243	58,493	60,833	63,266	65,797	68,428	71,166	74,012		
36	4642	Repairs and Maintenance - Injection Well System	16,183	Repair	100,000	104,000	108,160	112,486	116,986	121,665	126,532	131,593	136,857	142,331	148,024		
37	5202	Gas, Oil and Coolant	32,752	Gas	100,000	105,000	110,250	115,763	121,551	127,628	134,010	140,710	147,746	155,133	162,889		
38	5207	Coagulant	345,528	ChemTreatS	500,000	525,000	551,250	578,813	607,753	638,141	670,048	703,550	738,728	775,664	814,447		
39	5211	Chemicals - Deodorizers/Oxidants	79,770	ChemTreatS	100,000	105,000	110,250	115,763	121,551	127,628	134,010	140,710	147,746	155,133	162,889		
40	5213	Laboratory Supplies - Sewer Plant	50,011	ChemTreatS	85,000	89,250	93,713	98,398	103,318	108,484	113,908	119,604	125,584	131,863	138,456		
41	5215	Operating Supplies - Other	26,434	ChemTreatS	30,000	31,500	33,075	34,729	36,465	38,288	40,203	42,213	44,324	46,540	48,867		
42	5227	Chemicals - Sodium Chloride	43,532	ChemTreatS	70,000	73,500	77,175	81,034	85,085	89,340	93,807	98,497	103,422	108,593	114,023		
43	5233	Chemicals - Others	-	ChemTreatS	6,500	6,825	7,166	7,525	7,901	8,296	8,711	9,146	9,603	10,084	10,588		
44	5401	Subscriptions and Memberships	1,461	Inflation	2,500	2,585	2,644	2,700	2,754	2,815	2,876	2,943	3,010	3,080	3,150		
45	5405	Education and Training	1,563	Inflation	6,000	6,204	6,347	6,480	6,610	6,755	6,904	7,062	7,225	7,391	7,561		
46	Total Wastewater Treatment Division		<u>\$ 3,743,152</u>		<u>\$ 5,376,471</u>	<u>\$ 5,657,350</u>	<u>\$ 5,877,755</u>	<u>\$ 6,107,046</u>	<u>\$ 6,345,662</u>	<u>\$ 6,594,190</u>	<u>\$ 6,852,927</u>	<u>\$ 7,122,378</u>	<u>\$ 7,402,935</u>	<u>\$ 7,695,076</u>	<u>\$ 7,999,300</u>		

Table 1-9

City of Margate, Florida
Water and Wastewater Utility Rate Study

Projected Operating Expenses - Combined Water and Wastewater System

Line No.	Expense Code	Description	Fiscal Year Ending September 30,														
			Adjusted 2022	Escalation Reference	Adjusted 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033		
Water Treatment Division																	
Personnel Services:																	
47	1201	Salaries and Wages - Regular	\$ 1,087,525	Labor	\$ 1,315,234	\$ 1,354,691	\$ 1,395,332	\$ 1,437,192	\$ 1,480,307	\$ 1,524,717	\$ 1,570,458	\$ 1,617,572	\$ 1,666,099	\$ 1,716,082	\$ 1,767,565		
48	1305	Salaries and Wages - Longevity	19,000	Labor	20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095	26,878		
49	1401	Salaries and Wages - Overtime	111,273	Labor	85,000	87,550	90,177	92,882	95,668	98,538	101,494	104,539	107,675	110,906	114,233		
50	2101	Contributions - Social security Tax (Employer)	71,490	Labor	89,576	92,263	95,031	97,882	100,819	103,843	106,958	110,167	113,472	116,876	120,383		
51	2102	Contributions - Med Tax (Employer)	16,582	MedIns	20,949	21,996	23,096	24,251	25,464	26,737	28,074	29,477	30,951	32,499	34,124		
52	2201	FRS Contribution - Employer	175,853	Labor	169,150	174,225	179,451	184,835	190,380	196,091	201,974	208,033	214,274	220,702	227,323		
53	2205	Pension Expense - FRS	-	Labor	-	-	-	-	-	-	-	-	-	-	-		
54	2301	Health and Life Insurance	251,324	MedIns	369,449	387,921	407,318	427,683	449,068	471,521	495,097	519,852	545,844	573,137	601,793		
55	AddPers	Additional Personnel	-	Calculated	-	70,550	72,667	74,847	77,092	79,405	81,787	84,241	86,768	89,371	92,052		
Operating Expenses:																	
56	3031	Other Expense/Clothing	6,421	Inflation	7,500	7,755	7,933	8,100	8,262	8,444	8,629	8,828	9,031	9,239	9,451		
57	3052	Consumer Confidential Reporting	726	Inflation	10,000	10,340	10,578	10,800	11,016	11,258	11,506	11,771	12,041	12,318	12,602		
58	3061	Regulatory Permits	7,435	Inflation	20,000	20,680	21,156	21,600	22,032	22,517	23,012	23,541	24,083	24,637	25,203		
59	3064	Safety Projects	1,347	Inflation	2,500	2,585	2,644	2,700	2,754	2,815	2,876	2,943	3,010	3,080	3,150		
60	3402	Custodial	7,474	Repair	15,000	15,600	16,224	16,873	17,548	18,250	18,980	19,739	20,529	21,350	22,204		
61	3412	Grounds	34,715	Repair	60,000	62,400	64,896	67,492	70,192	72,999	75,919	78,956	82,114	85,399	88,815		
62	3416	Contractual Services-Other	9,388	Labor	30,000	30,900	31,827	32,782	33,765	34,778	35,822	36,896	38,003	39,143	40,317		
63	3421	Water Plant Sludge	166,769	Sludge	400,000	420,000	441,000	463,050	486,203	510,513	536,038	562,840	590,982	620,531	651,558		
64	3424	Regulatory Testing	22,033	Labor	45,000	46,350	47,741	49,173	50,648	52,167	53,732	55,344	57,005	58,715	60,476		
65	4003	Travel and Per Diem	-	Gas	1,500	1,575	1,654	1,736	1,823	1,914	2,010	2,111	2,216	2,327	2,443		
66	4301	Utility Services	463,817	Labor	425,000	437,750	450,883	464,409	478,341	492,691	507,472	522,696	538,377	554,529	571,164		
67	4403	Equipment Rental	3,752	Inflation	10,000	10,340	10,578	10,800	11,016	11,258	11,506	11,771	12,041	12,318	12,602		
68	4406	Rentals and Leases - Vehicles	146	Gas	15,238	16,000	16,800	17,640	18,522	19,448	20,420	21,441	22,513	23,639	24,821		
69	4601	Repairs and Maintenance/Structures - Equipment	-	Repair	50,000	52,000	54,080	56,243	58,493	60,833	63,266	65,797	68,428	71,166	74,012		
70	4602	Repairs and Maintenance/Structures - Chargeback	86,738	Repair	50,000	52,000	54,080	56,243	58,493	60,833	63,266	65,797	68,428	71,166	74,012		
71	4607	Repairs and Maintenance -Other Equipment	86,278	Repair	150,000	156,000	162,240	168,730	175,479	182,498	189,798	197,390	205,285	213,497	222,037		
72	4608	Repairs and Maintenance - Vehicles	7,368	Repair	15,000	15,600	16,224	16,873	17,548	18,250	18,980	19,739	20,529	21,350	22,204		
73	4614	Maintenance - Filters - Softeners	22,669	Repair	35,000	36,400	37,856	39,370	40,945	42,583	44,286	46,058	47,900	49,816	51,809		
74	4617	Maintenance - Computer System	6,531	Repair	10,000	10,400	10,816	11,249	11,699	12,167	12,653	13,159	13,686	14,233	14,802		
75	4622	Repairs and Maintenance - Wells	4,955	Repair	50,000	52,000	54,080	56,243	58,493	60,833	63,266	65,797	68,428	71,166	74,012		
76	4624	Repairs and Maintenance - Structures	59,736	Repair	150,000	156,000	162,240	168,730	175,479	182,498	189,798	197,390	205,285	213,497	222,037		
77	4628	Repairs and Maintenance - Electrical Equipment	16,577	Repair	25,000	26,000	27,040	28,122	29,246	30,416	31,633	32,898	34,214	35,583	37,006		
78	4629	Repairs and Maintenance - Generators	29,978	Repair	32,500	33,800	35,152	36,558	38,020	39,541	41,123	42,768	44,478	46,258	48,108		
79	4635	Repairs and Maintenance - Hypochlorite System	30,432	Repair	60,000	62,400	64,896	67,492	70,192	72,999	75,919	78,956	82,114	85,399	88,815		
80	4643	Repairs and Maintenance - Lime Slaking System	10,427	Repair	20,000	20,800	21,632	22,497	23,397	24,333	25,306	26,319	27,371	28,466	29,605		
81	5202	Gas, Oil and Coolant	27,972	Gas	100,000	105,000	110,250	115,763	121,551	127,628	134,010	140,710	147,746	155,133	162,889		
82	5205	Lime	542,169	ChemTreatW	500,000	525,000	551,250	578,813	607,753	638,141	670,048	703,550	738,728	775,664	814,447		
83	5206	Fluoride	16,691	ChemTreatW	40,000	42,000	44,100	46,305	48,620	51,051	53,604	56,284	59,098	62,053	65,156		
84	5207	Coagulant	12,743	ChemTreatW	25,000	26,250	27,563	28,941	30,388	31,907	33,502	35,178	36,936	38,783	40,722		
85	5211	Chemicals - Deodorizers/Oxidants	19,922	ChemTreatW	40,000	42,000	44,100	46,305	48,620	51,051	53,604	56,284	59,098	62,053	65,156		
86	5212	Laboratory Supplies - Water Plant	54,443	ChemTreatW	80,000	84,000	88,200	92,610	97,241	102,103	107,208	112,568	118,196	124,106	130,312		
87	5215	Operating Supplies - Other	23,644	ChemTreatW	35,000	36,750	38,588	40,517	42,543	44,670	46,903	49,249	51,711	54,296	57,011		
88	5220	Chemicals - Calciquest	32,473	ChemTreatW	50,000	52,500	55,125	57,881	60,775	63,814	67,005	70,355	73,873	77,566	81,445		
89	5221	Chemicals - Ammonia	7,760	ChemTreatW	15,000	15,750	16,538	17,364	18,233	19,144	20,101	21,107	22,162	23,270	24,433		
90	5227	Chemicals - Sodium Chloride	72,087	ChemTreatW	105,000	105,000	110,250	115,763	121,551	127,628	134,010	140,710	147,746	155,133	162,889		
91	5233	Chemicals - Others	-	ChemTreatW	5,000	5,250	5,513	5,788	6,078	6,381	6,700	7,036	7,387	7,757	8,144		
92	5401	Subscriptions amd Memberships	1,361	Inflation	4,000	4,136	4,231	4,320	4,406	4,503	4,602	4,708	4,817	4,927	5,041		
93	5405	Education and Training	1,920	Inflation	6,000	6,204	6,437	6,680	6,934	7,198	7,473	7,758	8,053	8,358	8,673		
94	7250	Interest - Capital Lease / Vehicle	912	Inflation	-	-	-	-	-	-	-	-	-	-	-		
95	Total Water Treatment Division		\$ 3,632,855		\$ 4,758,596	\$ 5,015,312	\$ 5,210,591	\$ 5,413,778	\$ 5,625,279	\$ 5,845,650	\$ 6,075,142	\$ 6,314,222	\$ 6,563,236	\$ 6,822,619	\$ 7,092,823		

Table 1-9

City of Margate, Florida
Water and Wastewater Utility Rate Study

Projected Operating Expenses - Combined Water and Wastewater System

Fiscal Year Ending September 30,															
Line No.	Expense Code	Description	Adjusted 2022	Escalation Reference	Adjusted 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Transmission, Distribution and Collection Divisor															
Personnel Services:															
96	1201	Salaries and Wages - Regular	\$ 1,616,660	Labor	\$ 1,870,640	\$ 1,926,759	\$ 1,984,562	\$ 2,044,099	\$ 2,105,422	\$ 2,168,584	\$ 2,233,642	\$ 2,300,651	\$ 2,369,671	\$ 2,440,761	\$ 2,513,984
97	1305	Salaries and Wages - Longevity	29,946	Labor	32,000	32,960	33,949	34,967	36,016	37,097	38,210	39,356	40,537	41,753	43,005
98	1401	Salaries and Wages - Overtime	270,507	Labor	230,000	236,900	244,007	251,327	258,867	266,633	274,632	282,871	291,357	300,098	309,101
99	2101	Contributions - Social security Tax (Employer)	112,222	Labor	132,224	136,191	140,276	144,485	148,819	153,284	157,882	162,619	167,497	172,522	177,698
100	2102	Contributions - Med Tax (Employer)	26,245	MedIns	30,923	32,469	34,093	35,797	37,587	39,466	41,440	43,512	45,687	47,972	50,370
101	2201	FRS Contribution - Employer	221,486	Labor	258,676	266,436	274,429	282,662	291,142	299,876	308,873	318,139	327,683	337,514	347,639
102	2301	Health and Life Insurance	459,009	MedIns	581,497	610,572	641,100	673,155	706,813	742,154	779,262	818,225	859,136	902,093	947,197
103	AddPers	Additional Personnel	-	Calculated	-	81,689	168,280	259,992	267,792	275,826	284,100	292,623	301,401	310,443	319,755
Operating Expenses:															
104	3031	Other Expense/Clothing	15,375	Inflation	20,000	20,680	21,156	21,600	22,032	22,517	23,012	23,541	24,083	24,637	25,203
105	3109	Professional Services - Other	5,616	Labor	25,000	25,750	26,523	27,318	28,138	28,982	29,851	30,747	31,669	32,619	33,598
106	3412	Grounds	9,795	Repair	30,000	31,200	32,448	33,746	35,096	36,500	37,960	39,478	41,057	42,699	44,407
107	4003	Travel and Per Diem	25	Gas	2,000	2,100	2,205	2,315	2,431	2,553	2,680	2,814	2,955	3,103	3,258
108	4301	Utility Services	201,823	Labor	220,000	226,600	233,398	240,400	247,612	255,040	262,692	270,572	278,689	287,050	295,662
109	4403	Equipment Rental	2,320	Inflation	15,000	15,510	15,867	16,200	16,524	16,887	17,259	17,656	18,062	18,477	18,902
110	4406	Rentals and Leases - Vehicles	146	Gas	15,472	16,246	17,058	17,911	18,806	19,747	20,734	21,771	22,859	24,002	25,202
111	4604	Meters	91,238	Repair	55,000	57,200	59,488	61,868	64,342	66,916	69,593	72,376	75,271	78,282	81,413
112	4605	Sewer and Mains	95,092	Repair	200,000	208,000	216,320	224,973	233,972	243,331	253,064	263,186	273,714	284,662	296,049
113	4606	Repairs and Maintenance Services	3,474	Repair	25,000	26,000	27,040	28,122	29,246	30,416	31,633	32,898	34,214	35,583	37,006
114	4607	Repairs and Maintenance -Other Equipment	27,938	Repair	25,000	26,000	27,040	28,122	29,246	30,416	31,633	32,898	34,214	35,583	37,006
115	4608	Repairs and Maintenance - Vehicles	58,721	Repair	67,500	70,200	73,008	75,928	78,965	82,124	85,409	88,825	92,378	96,074	99,916
116	4609	Fire Hydrants	10,806	Repair	35,000	36,400	37,856	39,370	40,945	42,583	44,286	46,058	47,900	49,816	51,809
117	4610	Lift Stations	102,707	Repair	110,000	114,400	118,976	123,735	128,684	133,832	139,185	144,752	150,543	156,564	162,827
118	4611	Water Mains	91,004	Repair	55,000	57,200	59,488	61,868	64,342	66,916	69,593	72,376	75,271	78,282	81,413
119	4612	Service Lines	19,714	Repair	15,000	15,600	16,224	16,873	17,548	18,250	18,980	19,739	20,529	21,350	22,204
120	4616	Major Machines and Equipment	2,819	Repair	15,000	15,600	16,224	16,873	17,548	18,250	18,980	19,739	20,529	21,350	22,204
121	4617	Maintenance - Computer System	9,911	Repair	10,000	10,400	10,816	11,249	11,699	12,167	12,653	13,159	13,686	14,233	14,802
122	4621	Ground Storage - Coral Gate	18,990	Repair	2,000	2,080	2,163	2,250	2,340	2,433	2,531	2,632	2,737	2,847	2,960
123	4628	Repairs and Maintenance - Electrical Equipment	1,679	Repair	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948	4,106	4,270	4,441
124	5201	Chemicals - Degreaser	-	ChemTreatS	15,000	15,750	16,538	17,364	18,233	19,144	20,101	21,107	22,162	23,270	24,433
125	5202	Gas, Oil and Coolant	102,844	Gas	100,000	105,000	110,250	115,763	121,551	127,628	134,010	140,710	147,746	155,133	162,889
126	5215	Operating Supplies - Other	44,085	ChemTreatS	40,000	42,000	44,100	46,305	48,620	51,051	53,604	56,284	59,098	62,053	65,156
127	5401	Subscriptions amd Memberships	1,157	Inflation	750	776	793	810	826	844	863	883	903	924	945
128	5405	Education and Training	5,247	Inflation	10,000	10,340	10,578	10,800	11,016	11,258	11,506	11,771	12,041	12,318	12,602
129	7250	Interest - Capital Lease / Vehicle	567	Inflation	-	-	-	-	-	-	-	-	-	-	-
130	Total Transmission, Distribution and Collection Division		\$ 3,659,168		\$ 4,246,682	\$ 4,478,127	\$ 4,719,497	\$ 4,971,620	\$ 5,145,731	\$ 5,326,355	\$ 5,513,646	\$ 5,707,916	\$ 5,909,385	\$ 6,118,335	\$ 6,335,058
Non-Departmental Division															
Personnel Services:															
131	1201	Salaries and Wages - Regular	\$ (85,967)	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132	1218	Accrued Leave Payouts	174,652	Labor	400,000	412,000	424,360	437,091	450,204	463,710	477,621	491,950	506,708	521,909	537,567
133	2101	Contributions - Social security Tax (Employer)	(5,330)	Labor	-	-	-	-	-	-	-	-	-	-	-
134	2102	Contributions - Med Tax (Employer)	(1,247)	MedIns	-	-	-	-	-	-	-	-	-	-	-
135	2201	FRS Contribution - Employer	1,132	Labor	-	-	-	-	-	-	-	-	-	-	-
136	2203	Contribution - Health Trust	8,688	MedIns	4,900	5,145	5,402	5,672	5,956	6,254	6,566	6,895	7,240	7,602	7,982
137	2204	Fringe - Lump Sum Pay	24,887	Labor	45,000	46,350	47,741	49,173	50,648	52,167	53,732	55,344	57,005	58,715	60,476
138	2501	Unemployment Compensation - Payments	825	Labor	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048	13,439
139	2610	Postemployment Benefit - OPEB	(96,719)	Labor	200,000	206,000	212,180	218,545	225,102	231,855	238,810	245,975	253,354	260,955	268,783
140	AddPers	Additional Personnel	-	Calculated	-	-	-	-	-	-	-	-	-	-	-

Table 1-9

City of Margate, Florida
Water and Wastewater Utility Rate Study

Projected Operating Expenses - Combined Water and Wastewater System

			Fiscal Year Ending September 30,												
Line No.	Expense Code	Description	Adjusted 2022	Escalation Reference	Adjusted 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Operating Expenses:															
141	3109	Professional Services - Other	1,507	Labor	20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095	26,878
142	3125	General (Allocation of Cost)	1,290,584	Labor	1,399,661	1,441,651	1,484,900	1,529,447	1,575,331	1,622,591	1,671,268	1,721,406	1,773,049	1,826,240	1,881,027
143	3903	Operating Expense - Bank Fees	13,912	WatRev	20,000	23,750	27,250	29,703	29,703	29,703	29,703	29,703	29,703	29,703	30,891
144	4527	Insurance Charges	450,000	GenIns	1,000,000	1,050,000	1,102,500	1,157,625	1,215,506	1,276,282	1,340,096	1,407,100	1,477,455	1,551,328	1,628,895
Transfers and Contingency															
145	9102	Contingency	-	Constant	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
146	Total Non-Departmental Division		<u>\$ 1,776,925</u>		<u>\$ 5,099,561</u>	<u>\$ 5,215,796</u>	<u>\$ 5,336,160</u>	<u>\$ 5,460,038</u>	<u>\$ 5,586,214</u>	<u>\$ 5,717,339</u>	<u>\$ 5,853,618</u>	<u>\$ 5,995,269</u>	<u>\$ 6,142,516</u>	<u>\$ 6,295,594</u>	<u>\$ 6,455,938</u>
Utility Billing															
Personnel Services:															
147	1201	Salaries and Wages - Regular	\$ 381,615	Labor	\$ 392,234	\$ 404,001	\$ 416,121	\$ 428,605	\$ 441,463	\$ 454,707	\$ 468,348	\$ 482,398	\$ 496,870	\$ 511,776	\$ 527,130
148	1305	Salaries and Wages - Longevity	9,000	Labor	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048	13,439
149	1401	Salaries and Wages - Overtime	700	Labor	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957	2,016
150	1509	Salaries and Wages - Phone Allowance	963	Labor	960	989	1,018	1,049	1,080	1,113	1,146	1,181	1,216	1,253	1,290
151	2101	Contributions - Social security Tax (Employer)	22,086	Labor	25,091	25,844	26,619	27,418	28,240	29,087	29,960	30,859	31,785	32,738	33,720
152	2102	Contributions - Med Tax (Employer)	5,165	MedIns	5,868	6,161	6,469	6,793	7,133	7,489	7,864	8,257	8,670	9,103	9,558
153	2201	FRS Contribution - Employer	44,135	Labor	48,085	49,528	51,013	52,544	54,120	55,744	57,416	59,138	60,913	62,740	64,622
154	2301	Health and Life Insurance	114,849	MedIns	130,251	136,764	143,602	150,782	158,321	166,237	174,549	183,276	192,440	202,062	212,165
155	AddPers	Additional Personnel	-	Calculated	-	68,974	71,043	73,174	75,369	77,630	79,959	82,358	84,829	87,374	89,995
Operating Expenses:															
156	3001	Operating Expense	6,721	Labor	6,620	6,819	7,023	7,234	7,451	7,674	7,905	8,142	8,386	8,638	8,897
157	3030	AMSCOT Payments	7,662	Labor	10,080	10,382	10,694	11,015	11,345	11,685	12,036	12,397	12,769	13,152	13,547
158	3031	Other Expense/Clothing	115	Labor	150	155	159	164	169	174	179	184	190	196	202
159	3092	Credit Card - Payment Charges	178,646	WWRev	200,000	237,500	272,500	297,025	297,025	297,025	297,025	297,025	297,025	297,025	308,906
160	3102	Medical	-	MedIns	600	630	662	695	729	766	804	844	886	931	977
161	3109	Professional Services - Other	186,195	Labor	175,000	180,250	185,658	191,227	196,964	202,873	208,959	215,228	221,685	228,335	235,185
162	3416	Contractual Services-Other	212,142	Labor	224,355	231,086	238,018	245,159	252,514	260,089	267,892	275,928	284,206	292,732	301,514
163	3459	Contractual Services / Utility Billing	61,472	Labor	67,000	69,010	71,080	73,213	75,409	77,671	80,002	82,402	84,874	87,420	90,042
164	4003	Travel and Per Diem	-	Inflation	1,500	1,551	1,587	1,620	1,652	1,689	1,726	1,766	1,806	1,848	1,890
165	4206	Postage	75,548	WasteCustInfl	75,000	77,550	79,334	81,000	82,620	84,437	86,295	88,280	90,310	92,387	94,512
166	4406	Rentals and Leases - Vehicles	479	Gas	9,400	9,870	10,364	10,882	11,426	11,997	12,597	13,227	13,888	14,582	15,312
167	4606	Repairs and Maintenance Services	31,304	Repair	36,800	38,272	39,803	41,395	43,051	44,773	46,564	48,426	50,363	52,378	54,473
168	4607	Repairs and Maintenance -Other Equipment	12,437	Repair	500	520	541	562	585	608	633	658	684	712	740
169	4608	Repairs and Maintenance - Vehicles	607	Repair	3,500	3,640	3,786	3,937	4,095	4,258	4,429	4,606	4,790	4,982	5,181
170	4702	Printing and Binding	-	Inflation	-	-	-	-	-	-	-	-	-	-	-
171	4901	Filing / Recording Fee	740	Inflation	1,000	1,034	1,058	1,080	1,102	1,126	1,151	1,177	1,204	1,232	1,260
172	5202	Gas, Oil and Coolant	2,604	Gas	4,000	4,200	4,410	4,631	4,862	5,105	5,360	5,628	5,910	6,205	6,516
173	5215	Operating Supplies - Other	4,310	Inflation	8,500	8,789	8,991	9,180	9,364	9,570	9,780	10,005	10,235	10,471	10,711
174	5401	Subscriptions amd Memberships	115	Inflation	-	-	-	-	-	-	-	-	-	-	-
175	5405	Education and Training	-	Inflation	3,000	3,102	3,173	3,240	3,305	3,377	3,452	3,531	3,612	3,695	3,780
	5902	Amortization - Lease Asset	-	Inflation	-	-	-	-	-	-	-	-	-	-	-
176	7250	Interest - Capital Lease / Vehicle	357	Inflation	-	-	-	-	-	-	-	-	-	-	-
177	Total Utility Billing		<u>\$ 1,359,966</u>		<u>\$ 1,440,994</u>	<u>\$ 1,588,464</u>	<u>\$ 1,666,926</u>	<u>\$ 1,736,187</u>	<u>\$ 1,782,335</u>	<u>\$ 1,830,237</u>	<u>\$ 1,879,760</u>	<u>\$ 1,931,065</u>	<u>\$ 1,984,115</u>	<u>\$ 2,038,972</u>	<u>\$ 2,107,582</u>
Administration / Engineering Division															
Personnel Services:															
178	1201	Salaries and Wages - Regular	\$ 1,412,843	Labor	\$ 1,744,936	\$ 1,797,284	\$ 1,851,203	\$ 1,906,739	\$ 1,963,941	\$ 2,022,859	\$ 2,083,545	\$ 2,146,051	\$ 2,210,433	\$ 2,276,746	\$ 2,345,048
179	1305	Salaries and Wages - Longevity	9,000	Labor	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048	13,439
180	1401	Salaries and Wages - Overtime	2,631	Labor	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720
181	1508	Salaries and Wages - Vehicle Benefit	9,750	Gas	10,250	10,763	11,301	11,866	12,459	13,082	13,736	14,423	15,144	15,901	16,696
182	1509	Salaries and Wages - Phone Allowance	1,088	Labor	960	989	1,018	1,049	1,080	1,113	1,146	1,181	1,216	1,253	1,290

Table 1-9

City of Margate, Florida
Water and Wastewater Utility Rate Study

Projected Operating Expenses - Combined Water and Wastewater System

Line No.	Expense Code	Description	Fiscal Year Ending September 30,												
			Adjusted 2022	Escalation Reference	Adjusted 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
183	2101	Contributions - Social security Tax (Employer)	83,477	Labor	107,248	110,465	113,779	117,193	120,709	124,330	128,060	131,902	135,859	139,934	144,132
184	2102	Contributions - Med Tax (Employer)	19,920	MedIns	25,682	26,966	28,314	29,730	31,217	32,777	34,416	36,137	37,944	39,841	41,833
185	2201	FRS Contribution - Employer	194,628	Labor	245,809	253,183	260,779	268,602	276,660	284,960	293,509	302,314	311,383	320,725	330,347
186	2301	Health and Life Insurance	223,937	MedIns	379,365	398,333	418,250	439,162	461,121	484,177	508,385	533,805	560,495	588,520	617,946
187	AddPers	Additional Personnel	-	Calculated	-	71,870	74,026	76,247	78,534	80,890	83,317	85,817	88,392	91,044	93,775
Operating Expenses:															
188	3102	Medical	5,766	MedIns	10,000	10,500	11,025	11,576	12,155	12,763	13,401	14,071	14,775	15,513	16,289
189	3104	Professional Services - Engineering	30,581	Labor	100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477	134,392
190	3109	Professional Services - Other	184,446	Labor	200,000	206,000	212,180	218,545	225,102	231,855	238,810	245,975	253,354	260,955	268,783
191	3402	Custodial	11,210	Repair	12,500	13,000	13,520	14,061	14,623	15,208	15,816	16,449	17,107	17,791	18,503
192	3412	Grounds	14,392	Repair	15,000	15,600	16,224	16,873	17,548	18,250	18,980	19,739	20,529	21,350	22,204
193	3416	Contractual Services-Other	407	Labor	20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095	26,878
194	4003	Travel and Per Diem	3	Gas	2,500	2,625	2,756	2,894	3,039	3,191	3,350	3,518	3,694	3,878	4,072
195	4101	Communication Services	30,740	Labor	35,000	36,050	37,132	38,245	39,393	40,575	41,792	43,046	44,337	45,667	47,037
196	4206	Postage	4,030	Inflation	6,450	6,669	6,823	6,966	7,105	7,262	7,421	7,592	7,767	7,945	8,128
197	4301	Utility Services	34,253	Labor	35,000	36,050	37,132	38,245	39,393	40,575	41,792	43,046	44,337	45,667	47,037
198	4401	Rentals and Leases	5,424	Inflation	6,000	6,204	6,347	6,480	6,610	6,755	6,904	7,062	7,225	7,391	7,561
199	4406	Rentals and Leases - Vehicles	11,954	Inflation	49,820	51,514	52,699	53,805	54,881	56,089	57,323	58,641	59,990	61,370	62,781
200	4603	Maintenance - Office Equipment	-	Repair	500	520	541	562	585	608	633	658	684	712	740
201	4608	Repairs and Maintenance - Vehicles	(3,874)	Repair	7,500	7,800	8,112	8,436	8,774	9,125	9,490	9,869	10,264	10,675	11,102
202	4619	Repairs and Maintenance - Computers	7,908	Repair	25,000	26,000	27,040	28,122	29,246	30,416	31,633	32,898	34,214	35,583	37,006
203	4636	Maintenance - Building	20,773	Repair	15,000	15,600	16,224	16,873	17,548	18,250	18,980	19,739	20,529	21,350	22,204
204	4644	Repairs and Maintenance - Security System	1,356	Repair	10,000	10,400	10,816	11,249	11,699	12,167	12,653	13,159	13,686	14,233	14,802
205	4645	Repairs and Maintenance - GIS	12,795	Repair	15,000	15,600	16,224	16,873	17,548	18,250	18,980	19,739	20,529	21,350	22,204
206	4702	Printing and Binding	3,004	Inflation	3,500	3,619	3,702	3,780	3,856	3,940	4,027	4,120	4,214	4,311	4,411
207	5202	Gas, Oil and Coolant	9,427	Gas	10,000	10,500	11,025	11,576	12,155	12,763	13,401	14,071	14,775	15,513	16,289
208	5215	Operating Supplies - Other	19,754	Repair	28,000	29,120	30,285	31,496	32,756	34,066	35,429	36,846	38,320	39,853	41,447
209	5401	Subscriptions amd Memberships	3,850	Inflation	5,000	5,170	5,289	5,400	5,508	5,629	5,753	5,885	6,021	6,159	6,301
210	5405	Education and Training	14,654	Inflation	10,000	10,340	10,578	10,800	11,016	11,258	11,506	11,771	12,041	12,318	12,602
211	5508	Water Conservation Program	38,765	Inflation	35,000	36,190	37,022	37,800	38,556	39,404	40,271	41,197	42,145	43,114	44,106
212	Total Administration / Engineering Division		<u>\$ 2,419,455</u>		<u>\$ 3,186,020</u>	<u>\$ 3,363,975</u>	<u>\$ 3,474,586</u>	<u>\$ 3,588,765</u>	<u>\$ 3,706,759</u>	<u>\$ 3,829,087</u>	<u>\$ 3,955,656</u>	<u>\$ 4,086,753</u>	<u>\$ 4,222,414</u>	<u>\$ 4,362,806</u>	<u>\$ 4,508,104</u>
Water/Wastewater Connection Fees Fund															
Operating Expenses:															
213	3903	Operating Expense - Bank Fees	\$ 3,000	WWRev	\$ 3,000	\$ 3,563	\$ 4,088	\$ 4,455	\$ 4,455	\$ 4,455	\$ 4,455	\$ 4,455	\$ 4,455	\$ 4,455	\$ 4,634
214	Total Water/Wastewater Connection Fees Fund		<u>\$ 3,000</u>		<u>\$ 3,000</u>	<u>\$ 3,563</u>	<u>\$ 4,088</u>	<u>\$ 4,455</u>	<u>\$ 4,455</u>	<u>\$ 4,455</u>	<u>\$ 4,455</u>	<u>\$ 4,455</u>	<u>\$ 4,455</u>	<u>\$ 4,455</u>	<u>\$ 4,634</u>
Water/Wastewater Renewal and Replacement Fund															
Operating Expenses:															
215	3903	Operating Expense - Bank Fees	\$ 13,504	WWRev	\$ 3,000	\$ 3,563	\$ 4,088	\$ 4,455	\$ 4,455	\$ 4,455	\$ 4,455	\$ 4,455	\$ 4,455	\$ 4,455	\$ 4,634
216	Total Water/Wastewater Renewal and Replacement Fund		<u>\$ 13,504</u>		<u>\$ 3,000</u>	<u>\$ 3,563</u>	<u>\$ 4,088</u>	<u>\$ 4,455</u>	<u>\$ 4,455</u>	<u>\$ 4,455</u>	<u>\$ 4,455</u>	<u>\$ 4,455</u>	<u>\$ 4,455</u>	<u>\$ 4,455</u>	<u>\$ 4,634</u>
217	TOTAL EXPENSES - SUBTOTAL		<u>\$16,608,025</u>		<u>\$24,114,324</u>	<u>\$25,326,148</u>	<u>\$26,293,689</u>	<u>\$27,286,346</u>	<u>\$28,200,891</u>	<u>\$29,151,769</u>	<u>\$30,139,660</u>	<u>\$31,166,514</u>	<u>\$32,233,512</u>	<u>\$33,342,314</u>	<u>\$34,508,072</u>
218	Adjustment	-	Inflation	(4,114,324)	(4,254,211)	(4,352,058)	(4,443,451)	(4,532,320)	(4,632,031)	(4,733,936)	(4,842,816)	(4,954,201)	(5,068,148)	(5,184,715)	
TOTAL OPERATING EXPENSES FOR COVERAGE PURPOSES															
219			<u>\$16,608,025</u>		<u>\$20,000,000</u>	<u>\$21,071,937</u>	<u>\$21,941,631</u>	<u>\$22,842,894</u>	<u>\$23,668,570</u>	<u>\$24,519,738</u>	<u>\$25,405,725</u>	<u>\$26,323,698</u>	<u>\$27,279,311</u>	<u>\$28,274,166</u>	<u>\$29,323,357</u>

Table 1-10
City of Margate, Florida
Water and Wastewater Utility Rate Study

Escalation Factors

Line No.	Description	Reference	Fiscal Year Ending September 30,										
			2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
1	Constant Factor	Constant	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
2	Inflation (CPI Price Index) [1]	Inflation	1.0570	1.0340	1.0230	1.0210	1.0200	1.0220	1.0220	1.0230	1.0230	1.0230	1.0230
3	Marginal	Marginal	1.0100	1.0100	1.0100	1.0100	1.0100	1.0100	1.0100	1.0100	1.0100	1.0100	1.0100
4	Capital	Capital	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300
5	Labor	Labor	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300
6	Legal	Legal	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300
7	Repair and Maintenance	Repair	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
8	Insurance - Medical	MedIns	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500
9	Insurance - General	GenIns	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500
10	Electricity Commodity	Electric	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
11	Electricity - Water Treatment	ElecTreatW	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
12	Electricity - Wastewater Treatment	ElecTreatS	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
13	Gas and Fuel	Gas	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500
14	Sludge Hauling	Sludge	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500
15	Chemicals Commodity	Chemicals	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500
16	Chemicals - Water Treatment	ChemTreatW	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500
17	Chemicals - Wastewater Treatment	ChemTreatS	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500
18	General Fund	GenFund	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500
19	PILOT	PILOT	1.0700	1.0700	1.0650	1.0650	1.0650	1.0650	1.0650	1.0650	1.0650	1.0650	1.0650
20	Administrative Charge	AdminCharge	1.0800	1.0800	1.0800	1.0800	1.0800	1.0800	1.0800	1.0800	1.0800	1.0800	1.0800
21	MIS Charge	MISCharge	1.0790	1.0790	1.0790	1.0790	1.0790	1.0790	1.0790	1.0790	1.0790	1.0790	1.0790
22	Late Charge	LateCharge	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
23	Elimination Factor	Elim	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	Water: Customer Growth	WatCust	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
25	Water: Customer Growth + Inflation CPI	WatCustInfl	1.0570	1.0340	1.0230	1.0210	1.0200	1.0220	1.0220	1.0230	1.0230	1.0230	1.0230
26	Water: Production Growth + Inflation CPI	WatProdInfl	1.0570	1.0340	1.0230	1.0210	1.0200	1.0220	1.0220	1.0230	1.0230	1.0230	1.0230
27	Water: Sales Revenues	WatRev	0.9989	1.1875	1.1474	1.0900	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0400
28	Wastewater: Customer Growth + Inflation CPI	WasteCustInfl	1.0570	1.0340	1.0230	1.0210	1.0200	1.0220	1.0220	1.0230	1.0230	1.0230	1.0230
29	Wastewater: Revenues	WWRev	1.0000	1.1875	1.1474	1.0900	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0400
30	Total Revenues	TotalRev	0.9995	1.1875	1.1474	1.0900	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0400
31	Additional Item	Add1	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Footnotes:

[1] Estimates based on projections contained in "The Budget and Economic Outlook: 2023 to 2033" published by the Congressional Budget Office in February 2023.

Table 1-11

City of Margate, Florida
Water and Wastewater Utility Rate Study

Summary of Multi-Year Water and Wastewater Capital Improvement Program and Funding Sources

Line No.	Project Number	Description	Funding Source	Projected Fiscal Year Ending September 30.													Total
				2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033		
CAPITAL IMPROVEMENT PROGRAM																	
Water System Projects																	
1	6004	Water Line Replacement	WR&R	\$ 1,500,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
2	6004	Water Line Replacement	WB1	-	-	20,000,000	-	-	-	-	-	-	-	-	-	-	20,000,000
3	6004	Water Line Replacement	WB3	-	-	-	-	-	-	-	-	20,000,000	-	-	-	-	20,000,000
4	6006	Acquisition of Vehicles	WR&R	266,500	75,000	500,000	-	-	-	225,000	-	100,000	-	100,000	-	-	1,266,500
5	6007	Computer Equipment	WR&R	16,000	7,500	5,000	-	5,000	-	5,000	-	5,000	-	5,000	-	-	48,500
6	6008	Water & Wastewater Equipment	WR&R	6,300	250,000	150,000	-	300,000	-	350,000	-	350,000	-	400,000	-	-	1,806,300
7	6009	Install Water Meters/Service Connections	WR&R	-	3,500,000	3,500,000	-	-	-	-	-	-	-	-	-	-	7,000,000
8	6014	Upgrade Telemetry System	WR&R	-	25,000	100,000	-	100,000	-	100,000	-	25,000	-	25,000	-	-	375,000
9	6019	Rehabilitate Generator Systems	WR&R	-	50,000	50,000	-	250,000	-	150,000	-	200,000	-	400,000	-	-	1,100,000
10	6023	Water Main/Force Main Control Improvements	WR&R	-	112,500	175,000	-	175,000	-	150,000	-	150,000	-	-	-	-	762,500
11	6026	Rehabilitate DEES Administration Building	WR&R	-	50,000	25,000	-	57,500	-	62,500	-	67,500	-	75,000	-	-	337,500
12	6027	Aerial Utility Crossings	WR&R	-	850,000	1,100,000	-	-	-	-	-	-	-	-	-	-	1,950,000
13	6036	Repair Water Treatment Plant (WTP) Accelerators	WR&R	-	300,000	500,000	-	-	-	-	-	-	-	-	-	-	800,000
14	6038	Rehabilitate Backwash Holding Tank	WR&R	-	114,000	-	-	-	-	-	-	-	-	-	-	-	114,000
15	6039	Rehabilitate Water Treatment Plant (WTP) Filters	WR&R	-	914,000	-	-	-	-	-	-	-	-	-	-	-	914,000
16	6041	SCADA System Upgrades	WR&R	-	550,000	1,750,000	-	-	-	-	-	-	-	-	-	-	2,300,000
17	6042	Security System Upgrades	WR&R	-	100,000	-	-	-	-	-	-	-	-	-	-	-	100,000
18	6050	Quonset Hut - Replacement	WR&R	-	-	497,500	-	-	-	-	-	-	-	-	-	-	497,500
19	6053	C-51 Reservoir	WImpact	-	1,200,000	-	-	-	-	-	-	-	-	-	-	-	1,200,000
20	6053	C-51 Reservoir	WR&R	-	8,000,000	-	-	-	-	-	-	-	-	-	-	-	8,000,000
21	6055	Rehabilitate High Service Pump Building	WR&R	-	350,000	500,000	-	-	-	-	-	-	-	-	-	-	850,000
22	6056	Water Treatment Plant Infrastructure Improvements	WR&R	-	-	250,000	-	275,000	-	306,000	-	335,000	-	375,000	-	-	1,541,000
23	6057	Lime Sludge Handling Process	WR&R	-	-	300,000	-	-	-	-	-	-	-	-	-	-	300,000
24	B	Asphalt Resurfacing	WR&R	-	-	50,000	-	125,000	-	112,500	-	125,000	-	-	-	-	412,500
25	6058	Capital Projects - Other	WR&R	-	125,000	500,000	-	500,000	-	500,000	-	500,000	-	500,000	-	-	2,625,000
26	6059	Service Lines Replacement Project	WR&R	-	-	-	-	-	-	-	-	650,000	-	1,000,000	-	-	1,650,000
27	6060	Rehabilitate Water Treatment Plant Ground Storage Tanks	WR&R	-	626,000	700,000	-	-	-	-	-	-	-	-	-	-	1,326,000
28	6061	Water Treatment Plant Cascade Aerators Replacement	WR&R	-	750,000	200,000	-	-	-	-	-	-	-	-	-	-	950,000
29	6062	Valve Actuators	WR&R	-	275,000	100,000	-	250,000	-	-	-	-	-	-	-	-	625,000
30	6063	Water Treatment Plant Tank Demolition	WR&R	-	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000
31	6064	Chemicals Containment Rehabilitation	WR&R	-	210,000	200,000	-	200,000	-	-	-	-	-	-	-	-	610,000
32	6065	Water Treatment Plant and Wastewater Treatment Plant Facilities Remodeling	WR&R	-	100,000	425,000	-	250,000	-	-	-	-	-	-	-	-	775,000
33	6066	Exterior and Interior Painting	WR&R	-	25,000	175,000	-	125,000	-	-	-	-	-	-	-	-	325,000
34	6067	Facilities Hardening	WR&R	-	50,000	355,000	-	260,000	-	185,000	-	-	-	-	-	-	850,000
35	A	Chemicals System	WR&R	-	-	210,000	-	160,000	-	250,000	-	-	-	-	-	-	620,000
36	6070	Landscaping Improvements	WR&R	-	16,000	15,000	-	26,000	-	41,250	-	26,375	-	16,500	-	-	141,125
37	6072	Parking Expansion	WR&R	-	-	325,000	-	-	-	-	-	-	-	-	-	-	325,000
38	6073	Facilities Expansion	WR&R	-	-	475,000	-	-	-	-	-	-	-	-	-	-	475,000
39	E	Land Acquisition	WR&R	-	5,000	750,000	-	-	-	-	-	-	-	-	-	-	755,000
40	F	New Construction	WB2	-	-	-	-	4,225,000	-	2,000,000	-	-	-	-	-	-	6,225,000
41	G	Lead & Copper Service Lines Replacement	WR&R	-	-	-	-	-	-	-	-	125,000	-	1,000,000	-	-	1,125,000
42	H	New Drinking Water Regulations	WR&R	-	-	-	-	-	-	-	-	450,000	-	6,000,000	-	-	6,450,000
43		Capital Project Adjustment - Water	WR&R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Total Water System Projects				\$ 1,788,800	\$21,180,000	\$34,132,500	\$ -	\$ 7,283,500	\$ -	\$ 4,437,250	\$ -	\$23,108,875	\$ -	\$ 9,896,500	\$ -	\$ 101,827,425
Wastewater System Projects																	
45	6003	Sewer Line Replacement	SR&R	\$ -	\$ 44,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,000
46	6006	Acquisition of Vehicles	SR&R	266,500	75,000	500,000	-	-	-	225,000	-	100,000	-	100,000	-	-	1,266,500
47	6007	Computer Equipment	SR&R	16,000	7,500	5,000	-	5,000	-	5,000	-	5,000	-	5,000	-	-	48,500
48	6008	Water & Wastewater Equipment	SR&R	6,300	250,000	150,000	-	300,000	-	350,000	-	350,000	-	400,000	-	-	1,806,300
49	6010	Lift Station Renovation	SR&R	-	2,500,000	3,650,000	-	-	-	-	-	3,000,000	-	6,200,000	-	-	15,350,000
50	6010	Lift Station Renovation	SB2	-	-	-	-	4,250,000	-	6,075,000	-	-	-	-	-	-	10,325,000
51	6010	Lift Station Renovation	SB3	-	-	-	-	-	-	-	-	3,150,000	-	-	-	-	3,150,000
52	6014	Upgrade Telemetry System	SR&R	-	25,000	100,000	-	100,000	-	100,000	-	25,000	-	25,000	-	-	375,000
53	6015	Infiltration and Inflow Rehabilitation	SR&R	1,500,000	2,500,000	2,500,000	-	-	-	2,500,000	-	1,000,000	-	1,000,000	-	-	11,000,000

Table 1-11

City of Margate, Florida
Water and Wastewater Utility Rate Study

Summary of Multi-Year Water and Wastewater Capital Improvement Program and Funding Sources

Line No.	Project Number	Description	Funding Source	Projected Fiscal Year Ending September 30.												Total
				2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
54	6015	Infiltration and Inflow Rehabilitation	SB2	-	-	-	-	2,500,000	-	-	-	-	-	-	-	2,500,000
55	6019	Rehabilitate Generator Systems	SR&R	-	50,000	50,000	-	250,000	-	150,000	-	200,000	-	400,000	-	1,100,000
56	6023	Water Main/Force Main Control Improvements	SR&R	-	112,500	175,000	-	175,000	-	150,000	-	150,000	-	-	-	762,500
57	6026	Rehabilitate DEES Administration Building	SR&R	-	50,000	25,000	-	57,500	-	62,500	-	67,500	-	75,000	-	337,500
58	6027	Aerial Utility Crossings	SR&R	-	850,000	1,100,000	-	-	-	-	-	-	-	-	-	1,950,000
59	6037	Mechanical Integrity Testing - Underground Injection Wells	SR&R	-	165,000	-	-	-	-	-	-	-	-	-	-	165,000
60	6041	SCADA System Upgrades	SR&R	-	550,000	1,750,000	-	-	-	-	-	-	-	-	-	2,300,000
61	6042	Security System Upgrades	SR&R	-	100,000	-	-	-	-	-	-	-	-	-	-	100,000
62	6046	West Wastewater Treatment Plant (WWTP) IFAS	SB1	-	-	40,000,000	-	-	-	-	-	-	-	-	-	40,000,000
63	6048	Wastewater Treatment Plant (WWTP) Permit Renewal	SR&R	-	-	-	-	250,000	-	-	-	-	-	-	-	250,000
64	6050	Quonset Hut - Replacement	SR&R	-	-	497,500	-	-	-	-	-	-	-	-	-	497,500
65	B	Asphalt Resurfacing	SR&R	-	-	50,000	-	125,000	-	112,500	-	125,000	-	-	-	412,500
66	6058	Capital Projects - Other	SR&R	-	125,000	500,000	-	500,000	-	500,000	-	500,000	-	500,000	-	2,625,000
67	6059	Service Lines Replacement Project	SR&R	-	-	-	-	-	-	-	-	650,000	-	1,000,000	-	1,650,000
68	6062	Valve Actuators	SR&R	-	275,000	100,000	-	250,000	-	-	-	-	-	-	-	625,000
69	6063	Water Treatment Plant Tank Demolition	SR&R	-	-	-	-	-	-	-	-	-	-	-	-	-
70	6064	Chemicals Containment Rehabilitation	SR&R	-	210,000	200,000	-	200,000	-	-	-	-	-	-	-	610,000
71	6065	Water Treatment Plant and Wastewater Treatment Plant Facilities Remodeling	SR&R	-	100,000	425,000	-	250,000	-	-	-	250,000	-	-	-	775,000
72	6066	Exterior and Interior Painting	SR&R	-	25,000	175,000	-	125,000	-	-	-	-	-	-	-	325,000
73	6067	Facilities Hardening	SR&R	-	50,000	355,000	-	260,000	-	185,000	-	-	-	-	-	850,000
74	C	Wastewater Treatment Plant Clarifiers Rehabilitation	SR&R	-	-	-	-	-	-	-	-	800,000	-	800,000	-	1,600,000
75	D	Wastewater Treatment Plant Digesters Rehabilitation	SR&R	-	-	-	-	-	-	-	-	800,000	-	1,000,000	-	1,800,000
76	6068	Wastewater Dump Station	SR&R	-	250,000	570,000	-	-	-	-	-	-	-	-	-	820,000
77	6069	Wastewater Pumping Station Equipment	SR&R	-	250,000	250,000	-	300,000	-	350,000	-	350,000	-	365,000	-	1,865,000
78	A	Chemicals System	SR&R	-	-	210,000	-	160,000	-	250,000	-	-	-	-	-	620,000
79	6070	Landscaping Improvements	SR&R	-	16,000	15,000	-	26,000	-	41,250	-	26,375	-	16,500	-	141,125
80	6072	Parking Expansion	SR&R	-	-	325,000	-	-	-	-	-	-	-	-	-	325,000
81	6073	Facilities Expansion	SR&R	-	-	475,000	-	-	-	-	-	-	-	-	-	475,000
82	E	Land Acquisition	SR&R	-	5,000	750,000	-	-	-	-	-	-	-	-	-	755,000
83	F	New Construction	SB2	-	-	-	-	4,225,000	-	2,000,000	-	-	-	-	-	6,225,000
84	G	Lead & Copper Service Lines Replacement	SR&R	-	-	-	-	-	-	-	-	125,000	-	1,000,000	-	1,125,000
85	I	Compliance With New Biosolids Regulations	SR&R	-	-	10,000	-	-	-	-	-	250,000	-	3,600,000	-	3,860,000
86		Compliance With New Biosolids Regulations	SImpact	-	-	-	-	-	-	-	-	-	-	1,400,000	-	1,400,000
87		Underground Injection Wells Repair	SR&R	-	-	250,000	-	-	-	-	-	-	-	-	-	250,000
88		Capital Project Adjustment - Wastewater	SR&R	-	-	-	-	-	-	-	-	-	-	-	-	-
89	Total Wastewater System Projects			\$ 1,788,800	\$ 8,585,000	\$55,162,500	\$ -	\$14,308,500	\$ -	\$13,056,250	\$ -	\$11,673,875	\$ -	\$17,886,500	\$ -	\$ 122,461,425
90	Total Capital Improvement Program (Not Including Departmental Capital)			\$ 3,577,600	\$29,765,000	\$89,295,000	\$ -	\$21,592,000	\$ -	\$17,493,500	\$ -	\$34,782,750	\$ -	\$27,783,000	\$ -	\$ 224,288,850
91	TOTAL CAPITAL IMPROVEMENT PROGRAM			\$ 3,577,600	\$29,765,000	\$89,295,000	\$ -	\$21,592,000	\$ -	\$17,493,500	\$ -	\$34,782,750	\$ -	\$27,783,000	\$ -	\$ 224,288,850
FUNDING SOURCES:																
Water System Funding Sources																
92		Renewal and Replacement Fund Deposits	WR&R	\$ 1,788,800	\$19,980,000	\$14,132,500	\$ -	\$ 3,058,500	\$ -	\$ 2,437,250	\$ -	\$ 3,108,875	\$ -	\$ 9,896,500	\$ -	\$ 54,402,425
93		Water Connection / Impact Fees	WImpact	-	1,200,000	-	-	-	-	-	-	-	-	-	-	1,200,000
94		Additional Senior Lien Debt 1	WB1	-	-	20,000,000	-	-	-	-	-	-	-	-	-	20,000,000
95		Additional Senior Lien Debt 2	WB2	-	-	-	-	4,225,000	-	2,000,000	-	-	-	-	-	6,225,000
96		Additional Senior Lien Debt 3	WB3	-	-	-	-	-	-	-	-	20,000,000	-	-	-	20,000,000
97	Total Water System Funding Sources			\$ 1,788,800	\$21,180,000	\$34,132,500	\$ -	\$ 7,283,500	\$ -	\$ 4,437,250	\$ -	\$23,108,875	\$ -	\$ 9,896,500	\$ -	\$ 101,827,425
Wastewater System Funding Sources																
98		Renewal and Replacement Fund Deposits	SR&R	\$ 1,788,800	\$ 8,585,000	\$15,162,500	\$ -	\$ 3,333,500	\$ -	\$ 4,981,250	\$ -	\$ 8,523,875	\$ -	\$16,486,500	\$ -	\$ 58,861,425
99		Wastewater Connection / Impact Fees	SImpact	-	-	-	-	-	-	-	-	-	-	1,400,000	-	1,400,000
100		Additional Senior Lien Debt 1	SB1	-	-	40,000,000	-	-	-	-	-	-	-	-	-	40,000,000
101		Additional Senior Lien Debt 2	SB2	-	-	-	-	10,975,000	-	8,075,000	-	-	-	-	-	19,050,000
102		Additional Senior Lien Debt 3	SB3	-	-	-	-	-	-	-	-	3,150,000	-	-	-	3,150,000
103	Total Wastewater System Funding Sources			\$ 1,788,800	\$ 8,585,000	\$55,162,500	\$ -	\$14,308,500	\$ -	\$13,056,250	\$ -	\$11,673,875	\$ -	\$17,886,500	\$ -	\$ 122,461,425

Table 1-11

City of Margate, Florida
Water and Wastewater Utility Rate Study

Summary of Multi-Year Water and Wastewater Capital Improvement Program and Funding Sources

Line No.	Project Number	Description	Funding Source	Projected Fiscal Year Ending September 30.												Total
				2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
		Combined Water and Wastewater System Funding Sources														
104		Renewal and Replacement Fund Deposits		\$ 3,577,600	\$28,565,000	\$29,295,000	\$ -	\$ 6,392,000	\$ -	\$ 7,418,500	\$ -	\$11,632,750	\$ -	\$26,383,000	\$ -	\$ 113,263,850
105		Connection / Impact Fees		-	1,200,000	-	-	-	-	-	-	-	-	1,400,000	-	2,600,000
106		Additional Senior Lien Debt 1		-	-	60,000,000	-	-	-	-	-	-	-	-	-	60,000,000
107		Additional Senior Lien Debt 2		-	-	-	-	15,200,000	-	10,075,000	-	-	-	-	-	25,275,000
108		Additional Senior Lien Debt 3		-	-	-	-	-	-	-	-	23,150,000	-	-	-	23,150,000
109		TOTAL COMBINED WATER AND WASTEWATER SYSTEM FUNDING SOURCES		\$ 3,577,600	\$29,765,000	\$89,295,000	\$ -	\$21,592,000	\$ -	\$17,493,500	\$ -	\$34,782,750	\$ -	\$27,783,000	\$ -	\$ 224,288,850

Table 1-12

**City of Margate, Florida
Water and Wastewater Utility Rate Study**

Projected Cash Balances and Interest Earnings By Fund

Line No.	Description	Investment Reference [1]	Fiscal Year Ending September 30,											
			2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
ENDING CASH BALANCE BY FUND SUMMARY														
1	OPERATIONS AND MAINTENANCE FUND (456)	Unrestricted	\$ 26,763,774	\$ 30,152,839	\$ 10,554,089	\$ 16,419,273	\$ 16,378,202	\$ 23,417,287	\$ 23,783,574	\$ 32,273,463	\$ 28,318,639	\$ 36,289,655	\$ 18,289,341	\$ 26,809,367
2	CUSTOMER DEPOSITS	Unrestricted	1,806,606	1,806,606	1,806,606	1,806,606	1,806,606	1,806,606	1,806,606	1,806,606	1,806,606	1,806,606	1,806,606	1,806,606
3	RENEWAL AND REPLACEMENT FUND (461)	Unrestricted	33,763,488	5,198,488	281,980	563,961	845,941	1,127,923	1,409,904	1,691,885	1,973,867	2,255,848	2,537,830	2,819,811
4	WATER CONNECTION FEES (458)	Restricted	1,213,268	16,334	16,416	16,539	16,663	16,830	16,998	17,168	17,340	17,513	17,688	17,865
5	WASTEWATER CONNECTION FEES (458)	Restricted	1,301,382	1,307,889	1,314,428	1,324,286	1,334,218	1,347,560	1,361,036	1,374,646	1,388,392	1,402,276	9,299	9,392
6	TOTAL PROJECTED YEAR-END BALANCE		<u>\$ 64,848,518</u>	<u>\$ 38,482,156</u>	<u>\$ 13,973,519</u>	<u>\$ 20,130,664</u>	<u>\$ 20,381,630</u>	<u>\$ 27,716,205</u>	<u>\$ 28,378,118</u>	<u>\$ 37,163,768</u>	<u>\$ 33,504,843</u>	<u>\$ 41,771,898</u>	<u>\$ 22,660,763</u>	<u>\$ 31,463,041</u>
OPERATIONS AND MAINTENANCE FUND (456)														
7	Beginning Balance	Unrestricted	\$ 19,766,251	\$ 26,763,774	\$ 30,152,839	\$ 10,554,089	\$ 16,419,273	\$ 16,378,202	\$ 23,417,287	\$ 23,783,574	\$ 32,273,463	\$ 28,318,639	\$ 36,289,655	\$ 18,289,341
8	Total Funds Available		<u>19,766,251</u>	<u>26,763,774</u>	<u>30,152,839</u>	<u>10,554,089</u>	<u>16,419,273</u>	<u>16,378,202</u>	<u>23,417,287</u>	<u>23,783,574</u>	<u>32,273,463</u>	<u>28,318,639</u>	<u>36,289,655</u>	<u>18,289,341</u>
9	Total Transfers Out of Fund		-	-	-	-	-	-	-	-	-	-	-	-
10	Transfer In / (Out) - Surplus / (Deficiency)		6,997,523	3,389,065	(19,598,750)	5,865,184	(41,071)	7,039,085	366,287	8,489,889	(3,954,824)	7,971,016	(18,000,314)	8,520,026
11	Water		3,696,872	2,013,472	(9,425,959)	3,963,733	1,385,342	5,005,990	1,606,063	5,756,582	(1,161,003)	4,928,406	(8,302,376)	5,225,275
12	Wastewater		3,300,651	1,375,593	(10,172,791)	1,901,451	(1,426,413)	2,033,095	(1,239,776)	2,733,307	(2,793,821)	3,042,610	(9,697,938)	3,294,751
13	Interest Rate		0.25%	0.50%	0.50%	0.75%	0.75%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
14	Interest Income on Fund		49,416	133,819	150,764	79,156	123,145	163,782	234,173	237,836	322,735	283,186	362,897	182,893
15	Ending Balance		<u>26,763,774</u>	<u>30,152,839</u>	<u>10,554,089</u>	<u>16,419,273</u>	<u>16,378,202</u>	<u>23,417,287</u>	<u>23,783,574</u>	<u>32,273,463</u>	<u>28,318,639</u>	<u>36,289,655</u>	<u>18,289,341</u>	<u>26,809,367</u>
16	Allocation Factor - Water	ProjRev	50.65%	50.62%	50.62%	50.62%	50.62%	50.62%	50.62%	50.62%	50.62%	50.62%	50.62%	50.62%
17	Allocation Factor - Wastewater	ProjRev	49.35%	49.38%	49.38%	49.38%	49.38%	49.38%	49.38%	49.38%	49.38%	49.38%	49.38%	49.38%
18	Amount Allocable to Water System	UW	25,030	67,745	76,324	40,072	62,342	82,914	118,549	120,403	163,383	143,362	183,715	92,589
19	Amount Allocable to Wastewater System	US	24,386	66,074	74,440	39,084	60,803	80,868	115,624	117,433	159,352	139,824	179,182	90,304
CUSTOMER DEPOSITS														
20	Beginning Balance		\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606
21	Interest Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	Interest Income on Fund		-	-	-	-	-	-	-	-	-	-	-	-
23	Use of Interest Income to Fund Revenue Requirement	Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-
24	Ending Balance		<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>
25	Allocation Factor - Water	Accounts	50.36%	50.36%	50.36%	50.36%	50.36%	50.36%	50.36%	50.36%	50.36%	50.36%	50.36%	50.36%
26	Allocation Factor - Wastewater	Accounts	49.64%	49.64%	49.64%	49.64%	49.64%	49.64%	49.64%	49.64%	49.64%	49.64%	49.64%	49.64%
27	Amount Allocable to Water System	UW	-	-	-	-	-	-	-	-	-	-	-	-
28	Amount Allocable to Wastewater System	US	-	-	-	-	-	-	-	-	-	-	-	-

Table 1-12

**City of Margate, Florida
Water and Wastewater Utility Rate Study**

Projected Cash Balances and Interest Earnings By Fund

Line No.	Description	Investment Reference [1]	Fiscal Year Ending September 30,											
			2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
SINKING FUND														
29	Sinking Fund Deposit		\$0	\$0	\$2,001,633	\$4,003,265	\$5,689,724	\$5,689,724	\$5,689,724	\$5,689,724	\$7,323,508	\$7,323,508	\$7,323,508	\$7,323,508
30	Average Balance (25% of Annual Debt Service)		0	0	500,408	1,000,816	1,422,431	1,422,431	1,422,431	1,422,431	1,830,877	1,830,877	1,830,877	1,830,877
31	Interest Rate		0.25%	0.50%	0.50%	0.75%	0.75%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
32	Interest Income on Fund		0	0	2,502	7,506	10,668	14,224	14,224	14,224	18,309	18,309	18,309	18,309
33	Use of Interest Income to Fund Revenue Requirement	Unrestricted	-	-	2,502	7,506	10,668	-	-	-	-	-	-	-
34	Allocation Factor - Water	All Debt	0.00%	0.00%	33.33%	33.33%	30.75%	30.75%	30.75%	30.75%	43.17%	43.17%	43.17%	43.17%
35	Allocation Factor - Wastewater	All Debt	0.00%	0.00%	66.67%	66.67%	69.25%	69.25%	69.25%	69.25%	56.83%	56.83%	56.83%	56.83%
36	Amount Allocable to Water System	UW	-	-	834	2,502	3,281	4,374	4,374	4,374	7,903	7,903	7,903	7,903
37	Amount Allocable to Wastewater System	US	-	-	1,668	5,004	7,387	9,850	9,850	9,850	10,406	10,406	10,406	10,406
RENEWAL AND REPLACEMENT FUND (461)														
38	Beginning Balance		\$ 37,341,088	\$ 33,763,488	\$ 5,198,488	\$ 281,980	\$ 563,961	\$ 845,941	\$ 1,127,923	\$ 1,409,904	\$ 1,691,885	\$ 1,973,867	\$ 2,255,848	\$ 2,537,830
39	Transfers In - Operations		-	-	24,378,492	281,980	6,673,980	281,981	7,700,481	281,981	11,914,731	281,981	26,664,981	281,981
	Transfers In - Revenue Fund		-	-	-	-	-	-	-	-	-	-	-	-
40	Total Funds Available		37,341,088	33,763,488	29,576,980	563,961	7,237,941	1,127,923	8,828,404	1,691,885	13,606,617	2,255,848	28,920,830	2,819,811
41	Transfers Out - Capital Expenditures		3,577,600	28,565,000	29,295,000	-	6,392,000	-	7,418,500	-	11,632,750	-	26,383,000	-
	Transfers Out - Revenue Fund		-	-	-	-	-	-	-	-	-	-	-	-
42	Total Transfers Out of Funds		3,577,600	28,565,000	29,295,000	-	6,392,000	-	7,418,500	-	11,632,750	-	26,383,000	-
43	Interest Rate		0.25%	0.50%	0.50%	0.75%	0.75%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
44	Interest Income on Fund		88,881	97,405	13,701	3,172	5,287	9,869	12,689	15,509	18,329	21,149	23,968	26,788
45	Use of Interest Income to Fund Revenue Requirement	Unrestricted	88,881	97,405	13,701	3,172	5,287	9,869	12,689	15,509	18,329	21,149	23,968	26,788
46	Ending Balance		\$ 33,763,488	\$ 5,198,488	\$ 281,980	\$ 563,961	\$ 845,941	\$ 1,127,923	\$ 1,409,904	\$ 1,691,885	\$ 1,973,867	\$ 2,255,848	\$ 2,537,830	\$ 2,819,811
47	Allocation Factor - Water	ProjRev	50.65%	50.62%	50.62%	50.62%	50.62%	50.62%	50.62%	50.62%	50.62%	50.62%	50.62%	50.62%
48	Allocation Factor - Wastewater	ProjRev	49.35%	49.38%	49.38%	49.38%	49.38%	49.38%	49.38%	49.38%	49.38%	49.38%	49.38%	49.38%
49	Amount Allocable to Water System	UW	45,019	49,311	6,936	1,606	2,677	4,996	6,424	7,851	9,279	10,707	12,134	13,561
50	Amount Allocable to Wastewater System	US	43,862	48,094	6,765	1,566	2,610	4,873	6,265	7,658	9,050	10,442	11,834	13,227

Table 1-12
City of Margate, Florida
Water and Wastewater Utility Rate Study

Projected Cash Balances and Interest Earnings By Fund

Line No.	Description	Investment Reference [1]	Fiscal Year Ending September 30,											
			2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
WATER CONNECTION FEES (458)														
51	Beginning Balance		\$ 1,210,242	\$ 1,213,268	\$ 16,334	\$ 16,416	\$ 16,539	\$ 16,663	\$ 16,830	\$ 16,998	\$ 17,168	\$ 17,340	\$ 17,513	\$ 17,688
52	Transfers In - New Connections		-	-	-	-	-	-	-	-	-	-	-	-
53	Transfers In - Revenue Fund		-	-	-	-	-	-	-	-	-	-	-	-
54	Total Funds Available		1,210,242	1,213,268	16,334	16,416	16,539	16,663	16,830	16,998	17,168	17,340	17,513	17,688
55	Transfers Out - CIP		-	1,200,000	-	-	-	-	-	-	-	-	-	-
56	Transfers Out - Payment of Debt Service		-	-	-	-	-	-	-	-	-	-	-	-
57	Total Transfers Out of Funds		-	1,200,000	-	-	-	-	-	-	-	-	-	-
58	Interest Rate		0.25%	0.50%	0.50%	0.75%	0.75%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
59	Interest Income on Fund		3,026	3,066	82	123	124	167	168	170	172	173	175	177
60	Use of Interest Income to Fund Revenue Requirement	Restricted	-	-	-	-	-	-	-	-	-	-	-	-
61	Ending Balance		\$ 1,213,268	\$ 16,334	\$ 16,416	\$ 16,539	\$ 16,663	\$ 16,830	\$ 16,998	\$ 17,168	\$ 17,340	\$ 17,513	\$ 17,688	\$ 17,865
62	Allocation Factor - Water	Direct - Water	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
63	Allocation Factor - Wastewater	Direct - Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
64	Amount Allocable to Water System	RW	3,026	3,066	82	123	124	167	168	170	172	173	175	177
65	Amount Allocable to Wastewater System	RS	-	-	-	-	-	-	-	-	-	-	-	-
WASTEWATER CONNECTION FEES (458)														
66	Beginning Balance		\$ 1,298,137	\$ 1,301,382	\$ 1,307,889	\$ 1,314,428	\$ 1,324,286	\$ 1,334,218	\$ 1,347,560	\$ 1,361,036	\$ 1,374,646	\$ 1,388,392	\$ 1,402,276	\$ 9,299
67	Transfers In - New Connections		-	-	-	-	-	-	-	-	-	-	-	-
68	Transfers In - Revenue Fund		-	-	-	-	-	-	-	-	-	-	-	-
69	Total Funds Available		1,298,137	1,301,382	1,307,889	1,314,428	1,324,286	1,334,218	1,347,560	1,361,036	1,374,646	1,388,392	1,402,276	9,299
70	Transfers Out - CIP		-	-	-	-	-	-	-	-	-	-	1,400,000	-
71	Transfers Out - Payment of Debt Service		-	-	-	-	-	-	-	-	-	-	-	-
72	Total Transfers Out of Funds		-	-	-	-	-	-	-	-	-	-	1,400,000	-
73	Interest Rate		0.25%	0.50%	0.50%	0.75%	0.75%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
74	Interest Income on Fund		3,245	6,507	6,539	9,858	9,932	13,342	13,476	13,610	13,746	13,884	7,023	93
75	Use of Interest Income to Fund Revenue Requirement	Restricted	-	-	-	-	-	-	-	-	-	-	-	-
76	Ending Balance		\$ 1,301,382	\$ 1,307,889	\$ 1,314,428	\$ 1,324,286	\$ 1,334,218	\$ 1,347,560	\$ 1,361,036	\$ 1,374,646	\$ 1,388,392	\$ 1,402,276	\$ 9,299	\$ 9,392
77	Allocation Factor - Water	Direct - WW	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
78	Allocation Factor - Wastewater	Direct - WW	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
79	Amount Allocable to Water System	RW	-	-	-	-	-	-	-	-	-	-	-	-
80	Amount Allocable to Wastewater System	RS	3,245	6,507	6,539	9,858	9,932	13,342	13,476	13,610	13,746	13,884	7,023	93

Table 1-12

City of Margate, Florida
Water and Wastewater Utility Rate Study

Projected Cash Balances and Interest Earnings By Fund

Line No.	Description	Investment Reference [1]	Fiscal Year Ending September 30,											
			2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
INTEREST INCOME SUMMARY														
Unrestricted Interest Income														
81	Allocated to Water System	UW	\$ 70,049	\$ 117,056	\$ 84,094	\$ 44,180	\$ 68,299	\$ 92,284	\$ 129,347	\$ 132,629	\$ 180,565	\$ 161,972	\$ 203,752	\$ 114,053
82	Allocated to Wastewater System	US	68,248	114,168	82,873	45,654	70,801	95,591	131,739	134,940	178,808	160,672	201,422	113,937
83	Total		\$ 138,297	\$ 231,224	\$ 166,967	\$ 89,834	\$ 139,100	\$ 187,875	\$ 261,086	\$ 267,569	\$ 359,373	\$ 322,644	\$ 405,174	\$ 227,990
Restricted Interest Income														
84	Allocated to Water System	RW	\$ 3,026	\$ 3,066	\$ 82	\$ 123	\$ 124	\$ 167	\$ 168	\$ 170	\$ 172	\$ 173	\$ 175	\$ 177
85	Allocated to Wastewater System	RS	3,245	6,507	6,539	9,858	9,932	13,342	13,476	13,610	13,746	13,884	7,023	93
86	Total		\$ 6,271	\$ 9,573	\$ 6,621	\$ 9,981	\$ 10,056	\$ 13,509	\$ 13,644	\$ 13,780	\$ 13,918	\$ 14,057	\$ 7,198	\$ 270
Total Interest Income														
87	Allocated to Water System		\$ 73,075	\$ 120,122	\$ 84,176	\$ 44,303	\$ 68,423	\$ 92,451	\$ 129,515	\$ 132,799	\$ 180,737	\$ 162,145	\$ 203,927	\$ 114,230
88	Allocated to Wastewater System		71,493	120,675	89,412	55,512	80,733	108,933	145,215	148,550	192,554	174,556	208,445	114,030
89	Total		\$ 144,568	\$ 240,797	\$ 173,588	\$ 99,815	\$ 149,156	\$ 201,384	\$ 274,730	\$ 281,349	\$ 373,291	\$ 336,701	\$ 412,372	\$ 228,260

UW or US = Interest earnings unrestricted and assumed to be available to meet System expenditure requirements.

RW or RS = Interest earnings restricted and assumed to not be available to meet System expenditure requirements.

Table 1-13

City of Margate, Florida
Water and Wastewater Utility Rate Study

Projected Operating Results and Debt Service Coverage - Water and Wastewater System

Line No.	Description	Fiscal Year Ending September 30,											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
PROJECTED OPERATING RESULTS: [1]													
Operating Revenue:													
Sales Revenues													
1	Water System Sales Revenue	\$ 12,498,291	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127	\$ 12,485,127
2	Wastewater System Sales Revenue	12,177,058	12,177,058	12,177,058	12,177,058	12,177,058	12,177,058	12,177,058	12,177,058	12,177,058	12,177,058	12,177,058	12,177,058
Additional Rate Revenue													
3	Water [2]	-	-	2,340,961	4,525,859	6,056,847	6,798,526	7,569,873	8,372,073	9,206,361	9,857,105	10,527,372	11,217,747
4	Wastewater [2]	-	-	2,283,198	4,414,183	5,907,395	6,630,773	7,383,087	8,165,492	8,979,194	9,613,882	10,267,610	10,940,950
5	Total Sales Revenues	24,675,349	24,662,185	29,286,345	33,602,227	36,626,428	38,091,485	39,615,144	41,199,750	42,847,740	44,133,172	45,457,168	46,820,883
Other Operating Revenues													
6	Other Miscellaneous Revenues	756,742	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
7	Total Other Operating Revenues	756,742	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
8	Total Operating Revenues	25,432,091	25,262,185	29,886,345	34,202,227	37,226,428	38,691,485	40,215,144	41,799,750	43,447,740	44,733,172	46,057,168	47,420,883
9	Total Operating Expenses	16,608,025	20,000,000	21,071,937	21,941,631	22,842,894	23,668,570	24,519,738	25,405,725	26,323,698	27,279,311	28,274,166	29,323,357
10	Operating Ratio	65.3%	79.2%	70.5%	64.2%	61.4%	61.2%	61.0%	60.8%	60.6%	61.0%	61.4%	61.8%
11	Net Revenues	8,824,066	5,262,185	8,814,408	12,260,596	14,383,533	15,022,915	15,695,407	16,394,026	17,124,043	17,453,862	17,783,001	18,097,526
Other System Revenues:													
12	Unrestricted Interest Income	138,297	231,224	166,967	89,834	139,100	187,875	261,086	267,569	359,373	322,644	405,174	227,990
13	Total System Net Revenues	8,962,363	5,493,409	8,981,375	12,350,430	14,522,633	15,210,790	15,956,493	16,661,595	17,483,416	17,776,506	18,188,175	18,325,516
Other Pledged Revenues:													
14	Connection / Impact Fees	0	0	0	0	0	0	0	0	0	0	0	0
15	Interest on Connection Fee Fund Balances	6,271	9,573	6,621	9,981	10,056	13,509	13,644	13,780	13,918	14,057	7,198	270
16	Total Other Pledged Revenues	6,271	9,573	6,621	9,981	10,056	13,509	13,644	13,780	13,918	14,057	7,198	270
17	Total System Net Revenues Including Other Pledged Revenue	8,968,634	5,502,982	8,987,996	12,360,411	14,532,689	15,224,299	15,970,137	16,675,375	17,497,334	17,790,563	18,195,373	18,325,786
Senior Lien Debt Service: [3]													
18	Additional Senior Lien Debt 1	-	-	2,001,633	4,003,265	4,003,265	4,003,265	4,003,265	4,003,265	4,003,265	4,003,265	4,003,265	4,003,265
19	Additional Senior Lien Debt 2	-	-	-	-	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458	1,686,458
20	Additional Senior Lien Debt 3	-	-	-	-	-	-	-	-	1,633,784	1,633,784	1,633,784	1,633,784
21	Total Senior Lien Debt Service	0	0	2,001,633	4,003,265	5,689,724	5,689,724	5,689,724	5,689,724	7,323,508	7,323,508	7,323,508	7,323,508
Calculated Coverage - Senior Lien:													
22	Net Revenues and Connection Fees	N/A	N/A	449%	309%	255%	268%	281%	293%	239%	243%	248%	250%
23	Net Revenues Only	N/A	N/A	449%	309%	255%	267%	280%	293%	239%	243%	248%	250%
24	Net Revenues After Payment of Senior Lien Debt Service	8,962,363	5,493,409	6,979,742	8,347,165	8,832,910	9,521,066	10,266,769	10,971,871	10,159,908	10,452,998	10,864,668	11,002,008
25	Less Allowance for Senior Lien Debt Service Coverage (20%)	0	0	(400,327)	(800,653)	(1,137,945)	(1,137,945)	(1,137,945)	(1,137,945)	(1,464,702)	(1,464,702)	(1,464,702)	(1,464,702)
26	Net Revenues Available for SRF Loan Debt Service	8,962,363	5,493,409	6,579,416	7,546,512	7,694,965	8,383,121	9,128,824	9,833,926	8,695,206	8,988,296	9,399,966	9,537,306
Amount Available for Capital Outlay and Other Purposes -													
27	Excluding Connection Fees	\$ 8,962,363	\$ 5,493,409	\$ 6,979,742	\$ 8,347,165	\$ 8,832,910	\$ 9,521,066	\$ 10,266,769	\$ 10,971,871	\$ 10,159,908	\$ 10,452,998	\$ 10,864,668	\$ 11,002,008

Table 1-13

**City of Margate, Florida
Water and Wastewater Utility Rate Study**

Projected Operating Results and Debt Service Coverage - Water and Wastewater System

Line No.	Description	Fiscal Year Ending September 30,											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
28	All-In Debt Service Coverage - Net Revenues												
	Net Revenues	\$ 8,962,363	\$ 5,493,409	\$ 8,981,375	\$ 12,350,430	\$ 14,522,633	\$ 15,210,790	\$ 15,956,493	\$ 16,661,595	\$ 17,483,416	\$ 17,776,506	\$ 18,188,175	\$ 18,325,516
29	Total Annual Debt Service (Senior and Subordinate)	0	0	2,001,633	4,003,265	5,689,724	5,689,724	5,689,724	5,689,724	7,323,508	7,323,508	7,323,508	7,323,508
	Calculated Coverage (200% Target)	N/A	N/A	449%	309%	255%	267%	280%	293%	239%	243%	248%	250%

Footnotes:

- [1] Reflects operations only from water and wastewater operations.
- [2] Reflects additional revenue derived from the implementation of adopted future water and wastewater rate adjustments.
- [3] Amounts shown are based on the monthly funding requirements (on an accual basis) of the various sinking funds as opposed to when the debt service requirements are actually paid.

Table 1-14
City of Margate, Florida
Water and Wastewater Utility Rate Study
Summary of Projected Sources and Uses of Funds

Line No.	Description	Fiscal Year Ending September 30,											
		Adjusted 2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
OPERATIONS AND MAINTENANCE FUND (456)													
<u>Sources of Funds:</u>													
1	User Rate Revenue	\$ 24,675,349	\$ 24,662,185	\$ 29,286,345	\$ 33,602,227	\$ 36,626,428	\$ 38,091,485	\$ 39,615,144	\$ 41,199,750	\$ 42,847,740	\$ 44,133,172	\$ 45,457,168	\$ 46,820,883
2	Other Operating Revenues	756,742	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
3	Unrestricted Interest Income	138,297	231,224	166,967	89,834	139,100	187,875	261,086	267,569	359,373	322,644	405,174	227,990
4	Total Sources of Funds	<u>\$ 25,570,388</u>	<u>\$ 25,493,409</u>	<u>\$ 30,053,312</u>	<u>\$ 34,292,061</u>	<u>\$ 37,365,528</u>	<u>\$ 38,879,360</u>	<u>\$ 40,476,230</u>	<u>\$ 42,067,319</u>	<u>\$ 43,807,113</u>	<u>\$ 45,055,816</u>	<u>\$ 46,462,342</u>	<u>\$ 47,648,873</u>
<u>Uses of Funds:</u>													
5	Operating Expenses	\$ 16,608,025	\$ 20,000,000	\$ 21,071,937	\$ 21,941,631	\$ 22,842,894	\$ 23,668,570	\$ 24,519,738	\$ 25,405,725	\$ 26,323,698	\$ 27,279,311	\$ 28,274,166	\$ 29,323,357
6	Debt Service	-	-	2,001,633	4,003,265	5,689,724	5,689,724	5,689,724	5,689,724	7,323,508	7,323,508	7,323,508	7,323,508
7	Transfer to Renewal and Replacement Fund	-	-	24,378,492	281,980	6,673,980	281,981	7,700,481	281,981	11,914,731	281,981	26,664,981	281,981
8	Transfer to General Fund	1,964,840	2,104,344	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
9	Deposits to / (Use of) Reserves	6,997,523	3,389,065	(19,598,750)	5,865,185	(41,071)	7,039,084	366,288	8,489,889	(3,954,824)	7,971,016	(18,000,314)	8,520,026
10	Total Uses of Funds	<u>\$ 25,570,388</u>	<u>\$ 25,493,409</u>	<u>\$ 30,053,312</u>	<u>\$ 34,292,061</u>	<u>\$ 37,365,528</u>	<u>\$ 38,879,360</u>	<u>\$ 40,476,230</u>	<u>\$ 42,067,319</u>	<u>\$ 43,807,113</u>	<u>\$ 45,055,816</u>	<u>\$ 46,462,342</u>	<u>\$ 47,648,873</u>
11	Sources and Uses Check (should be zero)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CUSTOMER DEPOSITS													
<u>Sources of Funds:</u>													
12	Carryforward	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606
13	Total Sources of Funds	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>
<u>Uses of Funds:</u>													
14	Reserve	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606	\$ 1,806,606
15	Total Uses of Funds	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>	<u>\$ 1,806,606</u>
16	Sources and Uses Check (should be zero)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RENEWAL AND REPLACEMENT FUND (461)													
<u>Sources of Funds:</u>													
17	Carryforward	\$ 37,341,088	\$ 33,763,488	\$ 5,198,488	\$ 281,980	\$ 563,961	\$ 845,941	\$ 1,127,923	\$ 1,409,904	\$ 1,691,885	\$ 1,973,867	\$ 2,255,848	\$ 2,537,830
18	Transfers In - Operations	-	-	24,378,492	281,980	6,673,980	281,981	7,700,481	281,981	11,914,731	281,981	26,664,981	281,981
19	Interest Income	88,881	97,405	13,701	3,172	5,287	9,869	12,689	15,509	18,329	21,149	23,968	26,788
20	Total Sources of Funds	<u>\$ 37,429,969</u>	<u>\$ 33,860,893</u>	<u>\$ 29,590,681</u>	<u>\$ 567,133</u>	<u>\$ 7,243,228</u>	<u>\$ 1,137,792</u>	<u>\$ 8,841,093</u>	<u>\$ 1,707,394</u>	<u>\$ 13,624,946</u>	<u>\$ 2,276,997</u>	<u>\$ 28,944,798</u>	<u>\$ 2,846,599</u>
<u>Uses of Funds:</u>													
21	Transfers Out - Capital Expenditures	\$ 3,577,600	\$ 28,565,000	\$ 29,295,000	\$ -	\$ 6,392,000	\$ -	\$ 7,418,500	\$ -	\$ 11,632,750	\$ -	\$ 26,383,000	\$ -
22	Transfers Out - Revenue Fund (410)	-	-	-	-	-	-	-	-	-	-	-	-
23	Use of Interest Income to Fund Revenue Requirements	88,881	97,405	13,701	3,172	5,287	9,869	12,689	15,509	18,329	21,149	23,968	26,788
24	Reserve	33,763,488	5,198,488	281,980	563,961	845,941	1,127,923	1,409,904	1,691,885	1,973,867	2,255,848	2,537,830	2,819,811
25	Total Uses of Funds	<u>\$ 37,429,969</u>	<u>\$ 33,860,893</u>	<u>\$ 29,590,681</u>	<u>\$ 567,133</u>	<u>\$ 7,243,228</u>	<u>\$ 1,137,792</u>	<u>\$ 8,841,093</u>	<u>\$ 1,707,394</u>	<u>\$ 13,624,946</u>	<u>\$ 2,276,997</u>	<u>\$ 28,944,798</u>	<u>\$ 2,846,599</u>
26	Sources and Uses Check (should be zero)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Table 1-14
City of Margate, Florida
Water and Wastewater Utility Rate Study
Summary of Projected Sources and Uses of Funds

Line No.	Description	Fiscal Year Ending September 30,											
		Adjusted 2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
WATER CONNECTION FEES (458)													
<u>Sources of Funds:</u>													
27	Carryforward	\$ 1,210,242	\$ 1,213,268	\$ 16,334	\$ 16,416	\$ 16,539	\$ 16,663	\$ 16,830	\$ 16,998	\$ 17,168	\$ 17,340	\$ 17,513	\$ 17,688
28	Transfers In - New Connections	-	-	-	-	-	-	-	-	-	-	-	-
29	Interest Income	3,026	3,066	82	123	124	167	168	170	172	173	175	177
30	Total Sources of Funds	\$ 1,213,268	\$ 1,216,334	\$ 16,416	\$ 16,539	\$ 16,663	\$ 16,830	\$ 16,998	\$ 17,168	\$ 17,340	\$ 17,513	\$ 17,688	\$ 17,865
<u>Uses of Funds:</u>													
31	Transfers Out - Capital Expenditures	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Transfers Out - Payment of Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
33	Reserve	1,213,268	16,334	16,416	16,539	16,663	16,830	16,998	17,168	17,340	17,513	17,688	17,865
34	Total Uses of Funds	\$ 1,213,268	\$ 1,216,334	\$ 16,416	\$ 16,539	\$ 16,663	\$ 16,830	\$ 16,998	\$ 17,168	\$ 17,340	\$ 17,513	\$ 17,688	\$ 17,865
35	Sources and Uses Check (should be zero)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WASTEWATER CONNECTION FEES (458)													
<u>Sources of Funds:</u>													
36	Carryforward	\$ 1,298,137	\$ 1,301,382	\$ 1,307,889	\$ 1,314,428	\$ 1,324,286	\$ 1,334,218	\$ 1,347,560	\$ 1,361,036	\$ 1,374,646	\$ 1,388,392	\$ 1,402,276	\$ 9,299
37	Transfers In - New Connections	-	-	-	-	-	-	-	-	-	-	-	-
38	Interest Income	3,245	6,507	6,539	9,858	9,932	13,342	13,476	13,610	13,746	13,884	7,023	93
39	Total Sources of Funds	\$ 1,301,382	\$ 1,307,889	\$ 1,314,428	\$ 1,324,286	\$ 1,334,218	\$ 1,347,560	\$ 1,361,036	\$ 1,374,646	\$ 1,388,392	\$ 1,402,276	\$ 1,409,299	\$ 9,392
<u>Uses of Funds:</u>													
40	Transfers Out - Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000	\$ -
41	Transfers Out - Payment of Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
42	Reserve	1,301,382	1,307,889	1,314,428	1,324,286	1,334,218	1,347,560	1,361,036	1,374,646	1,388,392	1,402,276	9,299	9,392
43	Total Uses of Funds	\$ 1,301,382	\$ 1,307,889	\$ 1,314,428	\$ 1,324,286	\$ 1,334,218	\$ 1,347,560	\$ 1,361,036	\$ 1,374,646	\$ 1,388,392	\$ 1,402,276	\$ 1,409,299	\$ 9,392
44	Sources and Uses Check (should be zero)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SECTION 2

User Rate Design

SECTION 2:

USER RATE DESIGN

2-1: User Rate Design - General

User rate design involves the calculation of monthly rates and charges for each customer classification (e.g., residential, commercial, etc.). As noted in the transmittal letter of this report, developing a financial and rate plan for the System involves multiple considerations:

- The financial and rate plan should consider utility best management practices and should promote financial sustainability and creditworthiness. Conforming with utility best management practices enables the utility to accomplish its mission while charging lower user rates over the long term. The two most important financial metrics for determining financial sustainability and creditworthiness are cash reserves and debt service coverage.
- The proposed monthly user rates should be considered equitable, affordable, and competitive.
- The proposed rate plan should not cause "rate shock" to customers. From a best financial management practices standpoint, smaller incremental increases over time can help avoid future rate shock and large "catch up" rate increases.
- The proposed rates should enable the utility to perform the necessary capital improvements and operational changes to remain compliant with the regulatory requirements of the Florida Department of Environmental Protection, the Florida Department of Health, and the Environmental Protection Agency. The rates should also provide sufficient margins for capital reinvestment in the aging System.
- The proposed user rates should provide the System with an adequate level of revenue stability given the seasonality and cyclical nature of water sales and corresponding billable wastewater flow.
- The water user rate structure should encourage conservation of water resources consistent with the requirements of the utility's water consumptive use permit from the South Florida Water Management District.

The City provided GovRates with detailed customer and sales information by customer classification and service type on a monthly basis over the past few years. The billing information was used to develop a bill frequency analysis for the water and wastewater system. This bill frequency analysis is used to develop a projection of detailed billing determinants for each customer class (i.e., water usage by rate block) which,

along with the customer and sales forecast, provides the basis for estimating utility rate revenues and projecting the effects of proposed rate changes.

2-2: Proposed Monthly Water User Rate Design

In accordance with the rate design guidelines, customer forecast, projected net revenue requirements, and discussions with City staff, GovRates developed the proposed water user rates shown in Table ES-1 of the executive summary of this report. GovRates eliminate the \$3.35 fire hydrant charge per account per year and roll it into the base availability charge. The proposed Fiscal Year 2024 water rates reflect the revised rate structure, and water user rate increases for future fiscal years are assumed to be implemented uniformly or across-the-board.

2-3: Proposed Monthly Wastewater Rate Design

In accordance with the rate design guidelines, customer forecast, projected net revenue requirements, and discussions with City staff, GovRates developed the proposed wastewater rates shown in Table ES-1 of the executive summary of this report. The proposed Fiscal Year 2024 wastewater rates represent 25.0% uniform / across-the-board rate adjustments above the current rates. Wastewater rate increases for future fiscal years are also assumed to be implemented uniformly or across-the-board.

2-4: Bill Comparisons – Neighboring Utilities

In order to provide the City with additional information regarding the current rates charged for service, a comparison of the City's existing and proposed rates for customers served by a 5/8-inch or 3/4-inch meter (representative of the single-family residential class and a large portion of the commercial class) with charges for similar service by 21 other Broward County utilities has been made.

It should be noted that a bill comparison is not a "report card" on how well a utility is performing, as there are several factors that have an effect on the level of rates charged. These factors may include, but are not limited to, the following:

1. Source of water supply and level of treatment required before the distribution of water to the ultimate customer, including how much of water supply is purchased from other utilities.
2. Plant capacity utilization, age and assistance in the funding of such plant capacity by federal grants, connection fees, etc.
3. Overall size of the customer base (economies of scale) served as well as the type of customer served (certain customers may have higher usage requirements which may dampen per unit rates which is common for high commercial or industrialized customer bases for utilities).

4. Geographic density of the customer base (utilities with many high-density multifamily customers may have lower unit costs).
5. General fund and administrative fee transfers made by municipal and county systems which may account for differences in level of rates charged.
6. Bond covenants and funding requirements of the rates.
7. Level of capital improvements required to meet regulatory requirements and service area needs, including the construction of growth-related assets in relation to service area expansion.

For the utilities included in the rate comparisons on Tables 2-1 through 2-3 at the end of this section, no analysis has been made of the above-mentioned factors as they relate to the reported water and wastewater rates currently being charged by the other utilities surveyed for the purposes of this analysis. However, the proposed water and wastewater rates of the City produce bills that are comparable with those of neighboring utilities.

Figure 2-1 at the end of this section shows graphical comparisons of how bills under the proposed Fiscal Year 2024 rates compare with those of other Broward County utilities for a single-family residential customer with a monthly usage of 6,000 gallons – the historical average monthly usage for a 5/8" or 3/4" meter customer in this class. As indicated in Figure 2-1, at the 6,000-gallon usage level and under the rates effective in September 2023, 15 utilities – the City of Coconut Creek, the City of Pembroke Pines, the Town of Hillsboro Beach, the City of North Lauderdale, the City of Cooper City, the City of Hallandale Beach, the City of Miramar, the City of Fort Lauderdale, the City of Sunrise, the City of Hollywood, the City of Dania Beach, the City of Oakland Park, the City of Weston, the City of Wilton Manors, and the Town of Davie – currently charge more for combined water and wastewater service than what the City would charge under the Fiscal Year 2024 proposed rates. Moreover, it is important to note that the majority of the surveyed utilities are currently evaluating the sufficiency of their water and wastewater rates or have already scheduled future rate adjustments.

Table 2-1
City of Margate, Florida
Water and Wastewater Utility Rate Study

Comparison of Typical Monthly Residential Bills for Water Service

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter [1]								
		0 Gallons	2,000 Gallons	4,000 Gallons	6,000 Gallons [2]	8,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons	25,000 Gallons
	City of Margate, Florida									
1	Current Rates - Fiscal Year 2023	\$12.86	\$20.38	\$27.90	\$35.42	\$44.82	\$54.22	\$77.72	\$105.97	\$134.22
2	Proposed Rates - Fiscal Year 2024	16.08	25.36	34.64	43.92	55.52	67.12	96.12	130.98	165.84
3	Difference - Amount	3.22	4.98	6.74	8.50	10.70	12.90	18.40	25.01	31.62
4	Difference - Percent	25.0%	24.4%	24.2%	24.0%	23.9%	23.8%	23.7%	23.6%	23.6%
	Other Utilities in Broward County									
5	Broward County [3]	\$18.72	\$22.18	\$27.03	\$33.27	\$48.01	\$62.75	\$104.28	\$148.93	\$193.58
6	City of Coconut Creek	17.33	25.91	36.05	47.75	61.25	76.55	140.90	205.25	277.45
7	City of Cooper City [3]	14.63	21.89	29.15	36.97	45.35	53.73	80.28	106.83	141.73
8	City of Coral Springs [3]	14.95	18.69	22.43	28.19	33.95	42.59	70.64	102.99	151.54
9	City of Dania Beach [3]	14.55	22.73	30.91	41.54	54.62	67.70	102.03	142.88	183.73
10	Town of Davie [3]	24.97	33.21	41.45	51.71	63.99	76.27	117.27	158.27	209.62
11	City of Deerfield Beach	15.00	20.30	25.60	30.90	38.24	45.58	65.01	85.16	105.31
12	City of Fort Lauderdale [3]	8.26	14.26	23.86	37.06	50.26	66.78	116.75	172.50	253.45
13	City of Hallandale Beach [3]	30.23	33.47	36.97	41.00	45.56	50.12	67.97	85.82	103.67
14	Town of Hillsboro Beach	24.00	24.00	30.94	37.88	44.82	52.56	73.91	97.36	122.21
15	City of Hollywood [3]	8.27	15.33	23.31	37.45	51.60	65.74	127.79	198.44	269.10
16	City of Miramar [3]	16.90	24.94	32.98	41.92	51.76	61.60	86.20	117.10	148.00
17	City of North Lauderdale	14.60	21.68	28.76	35.84	42.92	50.00	80.05	110.10	140.15
18	City of Oakland Park [3]	15.51	29.87	45.05	61.05	77.05	95.25	141.80	192.55	243.30
19	City of Pembroke Pines [3]	18.45	18.45	25.62	39.96	54.30	68.64	104.49	140.34	176.19
20	City of Plantation [3]	15.09	18.97	22.85	26.73	36.43	46.13	79.11	117.91	166.41
21	City of Pompano Beach [3]	17.11	23.05	28.99	34.93	40.87	46.81	67.21	95.56	123.91
22	City of Sunrise [3]	20.87	29.05	37.23	45.41	53.59	61.77	82.22	102.67	123.12
23	City of Tamarac	11.77	15.31	19.44	24.16	31.28	38.40	64.21	95.36	126.51
24	City of Weston [3]	26.09	36.31	46.53	56.75	66.97	77.19	102.74	128.29	153.84
25	City of Wilton Manors [3]	26.38	38.22	51.53	66.31	84.05	101.79	154.99	214.09	273.19

Table 2-1
City of Margate, Florida
Water and Wastewater Utility Rate Study

Comparison of Typical Monthly Residential Bills for Water Service

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter [1]								
		0 Gallons	2,000 Gallons	4,000 Gallons	6,000 Gallons [2]	8,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons	25,000 Gallons
26	Other Broward County Utilities' Average	\$17.79	\$24.18	\$31.75	\$40.80	\$51.28	\$62.28	\$96.66	\$134.21	\$175.52
27	Minimum	8.26	14.26	19.44	24.16	31.28	38.40	64.21	85.16	103.67
28	Maximum	30.23	38.22	51.53	66.31	84.05	101.79	154.99	214.09	277.45

Footnotes:

- [1] Amounts reflect bills under single family residential user rates in effect September 2023 and do not include any taxes, franchise fees, or water restriction surcharges, if any. These bills also reflect rates charged to customers within the municipal borders (e.g., no outside-municipality surcharges, if applied, are included in the bill comparison).
- [2] The average monthly consumption of the City's single family residential class has historically been approximately 6,000 gallons.
- [3] Utility is currently involved in a rate study, is planning to conduct a rate study, or will implement a rate revision within the next twelve months following the comparison preparation date.

Table 2-2
City of Margate, Florida
Water and Wastewater Utility Rate Study

Comparison of Typical Monthly Residential Bills for Wastewater Service

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter [1]								
		0 Gallons	2,000 Gallons	4,000 Gallons	6,000 Gallons [2]	8,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons	25,000 Gallons
	City of Margate, Florida									
1	Current Rates - Fiscal Year 2023	\$31.94	\$31.94	\$31.94	\$31.94	\$31.94	\$31.94	\$31.94	\$31.94	\$31.94
2	Proposed Rates - Fiscal Year 2024	39.93	39.93	39.93	39.93	39.93	39.93	39.93	39.93	39.93
3	Difference - Amount	7.99	7.99	7.99	7.99	7.99	7.99	7.99	7.99	7.99
4	Difference - Percent	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
	Other Utilities in Broward County									
5	Broward County [3]	\$21.60	\$30.52	\$39.44	\$48.36	\$57.28	\$66.20	\$88.50	\$88.50	\$88.50
6	City of Coconut Creek	12.99	19.57	27.55	36.93	46.31	55.69	55.69	55.69	55.69
7	City of Cooper City [3]	31.65	38.31	44.97	51.63	58.29	64.95	64.95	64.95	64.95
8	City of Coral Springs [3]	24.68	34.08	43.48	52.88	62.28	71.68	95.18	118.68	142.18
9	City of Dania Beach [3]	21.52	36.44	51.36	66.28	81.20	96.12	133.42	170.72	208.02
10	Town of Davie [3]	41.22	56.06	70.90	85.74	100.58	115.42	152.52	152.52	152.52
11	City of Deerfield Beach	10.98	16.40	21.82	27.24	32.66	38.08	43.50	43.50	43.50
12	City of Fort Lauderdale [3]	13.88	24.06	40.41	62.93	85.45	107.97	164.27	220.57	276.87
13	City of Hallandale Beach [3]	22.12	31.16	40.52	50.08	59.84	69.60	96.70	123.80	150.90
14	Town of Hillsboro Beach	21.60	30.52	39.44	48.36	57.28	66.20	88.50	88.50	88.50
15	City of Hollywood [3]	8.28	28.79	49.30	69.80	90.31	110.82	123.33	123.33	123.33
16	City of Miramar [3]	19.79	30.97	42.15	53.33	64.51	75.69	103.64	131.59	159.54
17	City of North Lauderdale	26.45	34.77	43.09	51.41	59.73	68.05	88.85	109.65	130.45
18	City of Oakland Park [3]	18.37	32.27	46.17	60.07	73.97	87.87	122.62	122.62	122.62
19	City of Pembroke Pines [3]	23.61	23.61	30.78	45.12	59.46	73.80	109.65	145.50	181.35
20	City of Plantation [3]	19.77	30.81	41.85	52.89	63.93	74.97	102.57	130.17	157.77
21	City of Pompano Beach [3]	16.82	24.66	32.50	40.34	48.18	56.02	56.02	56.02	56.02
22	City of Sunrise [3]	29.68	38.00	46.32	54.64	62.96	71.28	92.08	96.24	96.24
23	City of Tamarac	18.75	28.35	37.95	47.55	57.15	66.75	76.35	76.35	76.35
24	City of Weston [3]	37.10	47.50	57.90	68.30	78.70	89.10	115.10	120.30	120.30
25	City of Wilton Manors [3]	12.84	30.58	48.32	66.06	83.80	101.54	145.89	145.89	145.89

Table 2-2
City of Margate, Florida
Water and Wastewater Utility Rate Study

Comparison of Typical Monthly Residential Bills for Wastewater Service

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter [1]								
		0 Gallons	2,000 Gallons	4,000 Gallons	6,000 Gallons [2]	8,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons	25,000 Gallons
26	Other Broward County Utilities' Average	\$21.60	\$31.78	\$42.68	\$54.28	\$65.90	\$77.51	\$100.92	\$113.58	\$125.79
27	Minimum	8.28	16.40	21.82	27.24	32.66	38.08	43.50	43.50	43.50
28	Maximum	41.22	56.06	70.90	85.74	100.58	115.42	164.27	220.57	276.87

Footnotes:

- [1] Amounts reflect bills under single family residential user rates in effect September 2023 and do not include any taxes, franchise fees, or water restriction surcharges, if any. These bills also reflect rates charged to customers within the municipal borders (e.g., no outside-municipality surcharges, if applied, are included in the bill comparison).
- [2] The average monthly consumption of the City's single family residential class has historically been approximately 6,000 gallons.
- [3] Utility is currently involved in a rate study, is planning to conduct a rate study, or will implement a rate revision within the next twelve months following the comparison preparation date.

Table 2-3
City of Margate, Florida
Water and Wastewater Utility Rate Study

Comparison of Typical Monthly Residential Bills for Combined Water and Wastewater Service

		Residential Service for a 5/8" or 3/4" Meter [1]								
Line No.	Description	0 Gallons	2,000 Gallons	4,000 Gallons	6,000 Gallons [2]	8,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons	25,000 Gallons
	City of Margate, Florida									
1	Current Rates - Fiscal Year 2023	\$44.80	\$52.32	\$59.84	\$67.36	\$76.76	\$86.16	\$109.66	\$137.91	\$166.16
2	Proposed Rates - Fiscal Year 2024	56.01	65.29	74.57	83.85	95.45	107.05	136.05	170.91	205.77
3	Difference - Amount	11.21	12.97	14.73	16.49	18.69	20.89	26.39	33.00	39.61
4	Difference - Percent	25.0%	24.8%	24.6%	24.5%	24.3%	24.2%	24.1%	23.9%	23.8%
	Other Utilities in Broward County									
5	Broward County [3]	\$40.32	\$52.70	\$66.47	\$81.63	\$105.29	\$128.95	\$192.78	\$237.43	\$282.08
6	City of Coconut Creek	30.32	45.48	63.60	84.68	107.56	132.24	196.59	260.94	333.14
7	City of Cooper City [3]	46.28	60.20	74.12	88.60	103.64	118.68	145.23	171.78	206.68
8	City of Coral Springs [3]	39.63	52.77	65.91	81.07	96.23	114.27	165.82	221.67	293.72
9	City of Dania Beach [3]	36.07	59.17	82.27	107.82	135.82	163.82	235.45	313.60	391.75
10	Town of Davie [3]	66.19	89.27	112.35	137.45	164.57	191.69	269.79	310.79	362.14
11	City of Deerfield Beach	25.98	36.70	47.42	58.14	70.90	83.66	108.51	128.66	148.81
12	City of Fort Lauderdale [3]	22.14	38.32	64.27	99.99	135.71	174.75	281.02	393.07	530.32
13	City of Hallandale Beach [3]	52.35	64.63	77.49	91.08	105.40	119.72	164.67	209.62	254.57
14	Town of Hillsboro Beach	45.60	54.52	70.38	86.24	102.10	118.76	162.41	185.86	210.71
15	City of Hollywood [3]	16.55	44.12	72.60	107.26	141.91	176.56	251.12	321.77	392.43
16	City of Miramar [3]	36.69	55.91	75.13	95.25	116.27	137.29	189.84	248.69	307.54
17	City of North Lauderdale	41.05	56.45	71.85	87.25	102.65	118.05	168.90	219.75	270.60
18	City of Oakland Park [3]	33.88	62.14	91.22	121.12	151.02	183.12	264.42	315.17	365.92
19	City of Pembroke Pines [3]	42.06	42.06	56.40	85.08	113.76	142.44	214.14	285.84	357.54
20	City of Plantation [3]	34.86	49.78	64.70	79.62	100.36	121.10	181.68	248.08	324.18
21	City of Pompano Beach [3]	33.93	47.71	61.49	75.27	89.05	102.83	123.23	151.58	179.93
22	City of Sunrise [3]	50.55	67.05	83.55	100.05	116.55	133.05	174.30	198.91	219.36
23	City of Tamarac	30.52	43.66	57.39	71.71	88.43	105.15	140.56	171.71	202.86
24	City of Weston [3]	63.19	83.81	104.43	125.05	145.67	166.29	217.84	248.59	274.14
25	City of Wilton Manors [3]	39.22	68.80	99.85	132.37	167.85	203.33	300.88	359.98	419.08

Table 2-3
City of Margate, Florida
Water and Wastewater Utility Rate Study

Comparison of Typical Monthly Residential Bills for Combined Water and Wastewater Service

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter [1]								
		0 Gallons	2,000 Gallons	4,000 Gallons	6,000 Gallons [2]	8,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons	25,000 Gallons
26	Other Broward County Utilities' Average	\$39.40	\$55.96	\$74.42	\$95.08	\$117.18	\$139.80	\$197.58	\$247.79	\$301.31
27	Minimum	16.55	36.70	47.42	58.14	70.90	83.66	108.51	128.66	148.81
28	Maximum	66.19	89.27	112.35	137.45	167.85	203.33	300.88	393.07	530.32

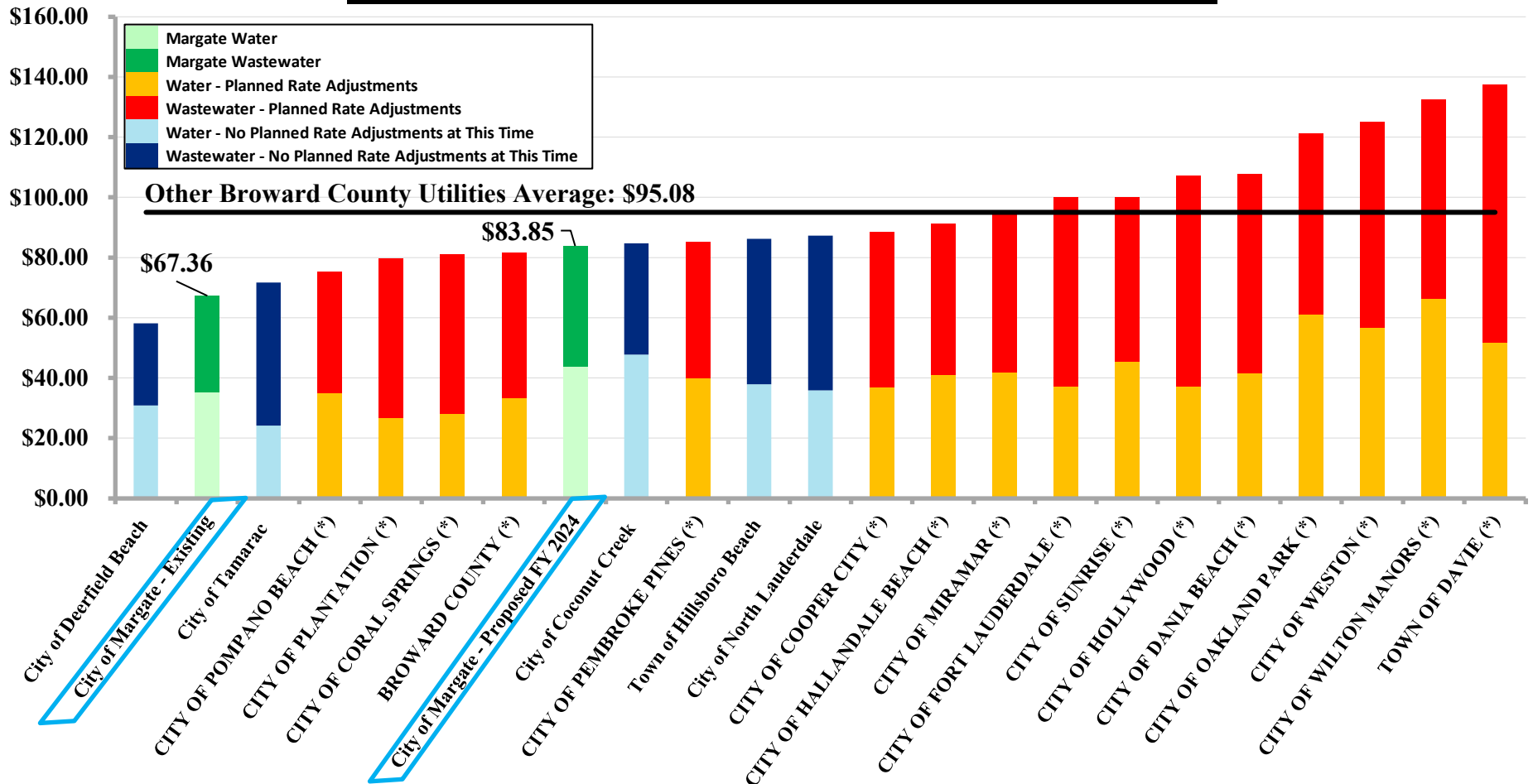
Footnotes:

- [1] Amounts reflect bills under single family residential user rates in effect September 2023 and do not include any taxes, franchise fees, or water restriction surcharges, if any. These bills also reflect rates charged to customers within the municipal borders (e.g., no outside-municipality surcharges, if applied, are included in the bill comparison).
- [2] The average monthly consumption of the City's single family residential class has historically been approximately 6,000 gallons.
- [3] Utility is currently involved in a rate study, is planning to conduct a rate study, or will implement a rate revision within the next twelve months following the comparison preparation date.

Rates Effective September 2023

Figure 2-1 City of Margate, Florida

Comparison of Monthly Charges for Combined Water and Wastewater Service for Single Family Residential Customers Using 6,000 Gallons



(*) Utilities in CAPITALIZED letters and with orange and red bars i) are involved in rate study; ii) are planning to conduct rate study; or iii) will implement rate revision or price index / pass-through adjustment within twelve months

SECTION 3

Connection Charge Analysis

SECTION 3:

CONNECTION CHARGE ANALYSIS

3-1: Background on Water and Wastewater Connection Charges

The purpose of connection charges, which are often called "impact fees," is to assign the proportionate share of growth-related capital costs to new customers benefiting from such additional costs. This practice has been referred to as "growth paying its own way" without existing user cost burdens. For the purpose of this report, the terms "Connection Charges" and "Impact Fees" shall be used interchangeably.

The initial precedent for Impact Fees in Florida was set in the Florida Supreme Court decision *Contractors and Builders Association of Pinellas Authority v. The Authority of Dunedin, Florida*. In this case, the Court's ruling found that an equitable cost recovery mechanism, such as Impact Fees, could be levied for a specific purpose by a Florida municipality as a capital charge for services. On June 14, 2006, new Impact Fee legislation became effective as Chapter 2006-218, Laws of Florida, and was later incorporated in Section 163.31801 of the Florida Statutes. These new Impact Fee laws, which were labeled as the "Florida Impact Fee Act," recognize that Impact Fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by growth. The Florida Impact Fee Act has subsequently been amended in May 2009 with Florida House Bill 227, in July 2019 with Florida House Bill 207, and in June 2021 with Florida House Bill 337. The act, which is not applicable to water and wastewater impact fees as will be discussed later in this section, states that an Impact Fee adopted by ordinance of a county or municipality, or by resolution of a special district, must meet the following minimum requirements:

- The Impact Fee must be calculated based on the most recent and localized data.
- The local government must provide for accounting and reporting of Impact Fee collections and expenditures in a separate accounting fund.
- The local government must limit administrative charges for the collection of Impact Fees to actual costs.
- The local government must provide notice no less than 90 days before the effective date of an ordinance or resolution imposing a new or amended Impact Fee. However, a county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an Impact Fee.
- The local government may not require payment of the Impact Fee before the date of issuance of the building permit.
- The Impact Fee must be reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the construction.

- The Impact Fee must be reasonably connected to, or have a rational nexus with, the expenditures of the revenues generated and the benefits accruing to the new construction.
- The local government must specifically earmark revenues generated by the impact fees to acquire, construct, or improve capital facilities to benefit new users.
- The local government may not use revenues generated by the Impact Fees to pay existing debt or for previously approved projects unless the expenditures are reasonably connected to, or have a rational nexus with, the increased impact generated by the new construction.

The Florida Impact Fee Act also states:

"In any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or this section. The court may not use a deferential standard."

Florida House Bill 337 added the following Impact Fee increase limitations:

- An increase in the Impact Fee of not more than 25% must be implemented in two equal annual increments.
- An increase in the Impact Fee greater than 25% but not more than 50% must be implemented in four equal installments.
- An Impact Fee increase may not exceed 50% of the current fee.
- An Impact Fee may not be increased more than once every 4 years.

HOWEVER, a local government can increase impact fees beyond the phase-in limitations if:

- A demonstrated needs study has been completed within the past 12 months that expressly demonstrates extraordinary circumstances necessitating the need to exceed the phase-In limitations.
- The local government holds two publicly noticed workshops dedicated to the extraordinary circumstances.
- The Impact Fee increases is approved by at least a two-thirds vote of the governing body.

The Florida Impact Fee Act also states that "This section does not apply to water and sewer connection fees." Based on legal opinions that we have received, many provisions of the Florida Impact Fee Act – including the increase limitations – are not applicable to water and wastewater impact fees. According to the legal opinions:

Impact Fees have been defined as "scheduled charges applied to new development to generate revenue for the construction or expansion of capital facilities located outside the boundaries of the new development (off-site) that benefit the contributing development." Ronald H. Rosenberg, *The Changing Culture Of American Land Use Regulation: Paying For Growth With Impact Fees*, 59 S.M.U. L.Rev. 177, 206 (Winter 2006) (citing James C. Nicholas, Arthur C. Nelson & Julian C. Juergensmeyer, *A Practitioner's Guide to Development Impact Fees* 1–2 (1991)).

"Impact fees, which include connection fees, are the method by which a new user of a municipally-owned water or sewer system pays his or her fair share of the costs that the new use of the system involves." See *Contractors & Builders Ass'n v. City of Dunedin*, 329 So.2d 314 (Fla.1976).

"A connection fee is generally considered to be a type of impact fee charged by utility companies for initiating new service." See, e.g., *Save Our Septic Sys. Comm., Inc. v. Sarasota Cnty.*, 957 So.2d 671 (Fla. 2d DCA 2007); *City of Zephyrhills v. Wood*, 831 So.2d 223, 224 (Fla. 2d DCA 2002).

The Florida Impact Fee Act legislation was apparently written based upon a particular jurisdiction which referred to their water and sewer "capacity charges" as "water and sewer connection fees" but the intent was to exempt water and sewer impact fees (or "capacity charges") regardless of what they are called.

Based on Florida statutory and case law, certain conditions are required to develop a valid Connection Charge:

1. **The Connection Charge must meet the "dual rational nexus" test.** First, Connection Charges are valid when a reasonable impact or rationale exists between the anticipated need for capital facilities and the growth in population. Second, Connection Charges are valid when a reasonable association, or rational nexus, exists between the expenditure of the Connection Charge proceeds and the benefits accruing to the development from use of those proceeds.
2. **The system of Connection Charges and related charges should be set up so that there is not an intentional windfall to existing users.**
3. **The Connection Charges should only cover the capital cost of construction and related costs (engineering, legal, financing, administrative, etc.) for capital expansions or other capital requirements to serve growth.** Expenses for rehabilitation or replacement of a facility benefiting the existing customers (e.g., replacement of a capital asset) or an increase in the level of service should be borne by all users of the facility (i.e., existing and future users to the extent that capacity is available in such facilities to serve growth). Similarly, increased expenses due to operation and maintenance of that facility should be borne by the existing users of the utility and are not a cost component of the derivation of the Connection Charges.
4. **A Connection Charge resolution or ordinance should be maintained that explicitly restricts the use of Connection Charges collected and requires Connection Charge revenue to be set aside in a separate account.** Separate accounting must be made for those funds to ensure that they are used only for the lawful purposes described above.

The courts, recent legislation, and industry practices have addressed three areas associated with the development of Impact Fees. These areas include i) the "fair share" concept relating to payment of the fee by the affected property owners; ii) the "rational nexus" concept, which focuses on the expenditure or purpose of the fee; and iii) the consideration of credits that recognize appropriate fee offsets (e.g., grant-funded infrastructure).

The fair share concept addresses the fact that the fee can only be used for capital expenditures attributable to growth. The fee cannot be used to finance level of service deficiencies or the replacement of existing facilities required to provide services to the existing system users. Typical industry practices also allow for establishing different fees for different classes of customers and the ability for the payment of a reduced impact fee if applicants can demonstrate that their development will have smaller impact (or capacity need resulting in a lower allocated capital requirement) than assumed in the fee determination. Additionally, the fair share concept recognizes that the cost of facilities used by both existing customers and new growth must be apportioned between the two user groups such that the user groups are treated equally, and that one group does not intentionally subsidize the other.

The rational nexus concept requires that there be a reasonable relationship between the need for capital facilities and the benefits to be received by new development for which the fee will be expended or applied. The City's existing infrastructure and the corresponding financing and management of such infrastructure is on a system-wide basis. And as such, the Connection Charges were calculated on a System-wide basis. The second nexus condition recognizes that the property must receive a benefit from the public services for which the fee is being applied. The water and wastewater facilities are used by and are constructed on behalf of all the property within the City's service area and benefit both residential and commercial customers. As such, all new growth requesting capacity from the utility system is subject to the application of the Connection Charges.

Credit or fee offsets recognize that credits should be applied to an Impact Fee if an agency has received property in the form of cost-free capital or if there is a specific revenue (e.g., taxes) that will be used for the growth-driven capital expenditures for which the impact fee was designed. Examples of cost-free capital include grants, property contributions by developers, infrastructure funded from external sources (assessments), and other sources that provide funds toward the capital expenditures for which the impact fee was designed to recover. These credits allow for the recovery of costs to serve new development through impact fees net of such cost-free capital. The calculated water and wastewater Connection Charges recognize the above-referenced issues.

3-2: Existing Connection Charges

The City's current water and wastewater Connection Charges are based on the estimated equitable portion of the cost of providing water and wastewater capacity of the System to new development or growth, and are imposed on a per-equivalent residential connection ("ERC") basis. An ERC is a unit of capacity demand defined in the City Code. For the water system, one ERC is currently defined in Section 31-48 of the City's Code of Ordinances as 335 gallons per day (gpd) of usage. A level of service (LOS) standard is commonly used in the establishment of a utility Connection Charge and is generally considered to be the daily demand of a typical single-family residential home. The wastewater LOS standard for one ERC is currently defined in Section 31-48 of the City's Code of Ordinances as 335 gpd. The current Connection Charges for an ERC served by the water and wastewater system are summarized in the following Exhibit 3-1:

Exhibit 3-1: Existing Connection Charges

Description	Inside-City
Water Connection Charge Per Equivalent Residential Connection [*]	\$ 1,790
Wastewater Connection Charge Per Equivalent Residential Connection [*]	<u>1,920</u>
Total	<u>\$ 3,710</u>

[*] An Equivalent Residential Connection ("ERC") is currently defined as 335 gpd of water usage and 335 gpd of wastewater flow.

3-3: Level of Service Requirements

In the evaluation of the capital facility needs for providing water and wastewater utility services, it is critical that a level of service ("LOS") standard be developed. Per Section 163.3164(28) of the Florida Statutes, the "level of service" means "an indicator of the extent or degrees of service provided by, or proposed to be provided by a facility, based on and related to the operational characteristics of the facility." A level of service indicates the capacity per unit of demand for each public facility or service. Essentially, the level of service standards are established in order to ensure that adequate facility capacity will be provided for future development and for purposes of issuing development orders or permits pursuant to Section 163.3202(2)(g) of the Florida Statutes.

For water and wastewater service, the level of service that is commonly used in the industry is the amount of capacity (service) allocable to an ERC expressed as the amount of usage (gallons) allocated. This allocation of capacity would generally represent the amount of capacity allocable to an ERC, whether or not such capacity is actually used (commonly referred to as "readiness to serve"). As previously mentioned, an ERC – sometimes known as an equivalent residential unit (ERU) or equivalent dwelling unit (EDU) – is representative of the capacity allocated to provide service to a typical individually-metered single-family residential account. This class of users is usually the largest number of customers served by a public utility such as the City's, and such customers generally have the lowest level of usage requirements for a specifically metered account.

GovRates recommends that the Connection charges be developed assuming the City's adopted 335 gpd water and wastewater LOS standards.

3-4: Existing Utility Assets in Service

In the determination of the Connection Charges associated with serving future customers, any excess capacity of the existing utility system available to serve such growth should be considered. Since this capacity is available to serve the near-term incremental growth of the utility system, it would be appropriate to evaluate the capacity availability of such facilities. In order to evaluate the availability of the existing utility assets to meet future capacity needs, the existing utility assets were reviewed and

assigned to functional categories. The functionalization of the existing utility assets is necessary to identify those assets which should be included in the determination of the capacity charges.

The functional cost categories are based on the purpose of the assets and the service that such assets provide. The following Exhibit 3-2 contains a summary of the functional cost categories for the utility assets considered in the capacity charge analysis:

Exhibit 3-2: Utility Asset Categories

Water Service	Wastewater Service	Other Assets
Supply	Treatment	General Assets (equipment, vehicles, etc.)
Treatment, Transmission, and Storage	Effluent / Reclaimed Water	
Distribution	Transmission and Major Pumping Stations	
Fire Hydrants	Collection (includes local lift stations, manholes, and laterals)	
Meters and Services		

Generally, the costs of onsite facilities which serve a specific development or customer such as water distribution and wastewater collection lines, meters and services, and fire hydrants are usually i) donated by a developer as part of the City's utility extension program (a contribution of the plant); ii) recovered from the individual properties through an assessment program based on those properties which receive special benefit from such facilities or from the application of a main line extension fee to recover the specific cost of such facilities; or iii) funded from the customer directly (e.g., by a "front-foot" charge where the on-site lines were initially financed by the utility and then paid by the customer or an installation charge to recover the cost of a new service line and/or the meter).

The City provided GovRates with reported utility asset information that served as the basis of the functionalization of the existing utility assets. Table 3-1 at the end of this section provides a summary of the functionalization of the existing utility plant-in-service for the System. This information represents the most current information available relative to the assets-in-service that can serve the existing and near-term future customer base of each utility system.

3-5: Additional Capital Investment

The City's capital improvement program (CIP) through the Fiscal Year 2033, as prepared and estimated by the City staff and its Consulting Engineers, outlines a number of capital improvements for the water and wastewater systems. These capital projects include i) expansions to accommodate new growth; ii) upgrades of existing assets to accommodate new and existing customers; and iii) replacements of existing assets or projects which generally benefit current users of the System.

Tables 3-2 and 3-3 at the end of this section show the capital costs included in the Capacity Charge calculations. No amounts associated with departmental capital outlay were included. Departmental capital outlay is the ongoing replacement of vehicles, equipment, machinery, computers, furniture, and other assets that generally have relatively short average service lives (e.g., five years). These amounts are typically considered or classified as general plant and are funded on a "pay-as-you-go" basis through the annual user rate revenues of the System.

Based on our understanding of the fair share apportionment rule identified by case law, only water production / wastewater treatment and major backbone transmission costs were recognized in the water and wastewater Impact Fee calculations. General transmission and distribution / collection project costs were not recognized because they i) generally are not system-wide costs (i.e., distribution / collection project costs tend to benefit specific customers); ii) in many instances, are funded by a specific charge applied to a customer (e.g., line extension charges, etc.); and iii) are usually contributed to the City as part of the development process (e.g., it would not be equitable for a developer who has contributed the distribution / collection assets to pay an Impact Fee which includes recovery of distribution/collection projects).

3-6: Water and Wastewater System Connection Charge Calculations

The calculated Connection Charges are shown in the following Exhibit 3-3:

**Exhibit 3-3: Existing and Proposed
Water and Wastewater Connection Charges Per ERC**

Description	Existing	Proposed	Difference		Level of Service (gpd) [1]	Calculated Cost per Gallon [2]
			Amount	%		
Water	\$1,790	\$1,995	\$205	11%	335	\$5.96
Wastewater	1,920	3,350	1,430	74%	335	10.00
Combined	<u>\$3,710</u>	<u>\$5,345</u>	<u>\$1,635</u>	<u>44%</u>		

ERC = Equivalent Residential Connection

gpd = gallons per day

[1] Levels of service are defined in City's Code of Ordinances.

[2] Proposed fee divided by assumed level of service assumption.

As shown in the preceding table, both the water and wastewater Connection Charges are proposed to increase. The City now has a higher cost per unit of capacity than what was calculated in a previous rate study due to inflation, new treatment technology, increased government regulations, and changing capital needs. The costs per gallon of capacity shown in the preceding Exhibit 3-3 are comparable to those of many other Florida utilities. The combined 44% increase in the Connection Charges is lower than the cumulative 62% historical change in the ENR Construction Costs Index since the last Connection Charge review.

An overview of the capacity charge calculations is shown in Table 3-4 at the end of this section.

A breakdown of the rounded treatment and transmission components of the fees is shown in the following Exhibit 3-4:

Exhibit 3-4: Connection Charge Treatment and Transmission Components Per ERC

System	Treatment Component	Transmission Component	Combined
Water	\$1,535	\$460	\$1,995
	\$4.58/gal	\$1.37/gal	\$5.96/gal
Wastewater	\$2,520	\$830	\$3,350
	\$7.52/gal	\$2.48/gal	\$10.00/gal
Total	<u>\$4,055</u>	<u>\$1,290</u>	<u>\$5,345</u>

3-7: Connection Charge Comparisons

In order to provide additional information to the City regarding the existing and calculated Connection Charges, a comparison of the existing and calculated fees for the City with those of other Florida jurisdictions was prepared. This comparison, summarized on Table 3-3 and Figure 3-1 at the end of this section, provides a comparison of the City's existing and proposed Connection Charges charged to single-family residential connections (i.e., one ERC) with the fees or comparable charges currently imposed by other municipal/governmental water and wastewater systems located in Broward County. Figure 3-1 shows a graphical representation of the comparison. It is important to note that the methods used in the development of the water and wastewater Connection Charges imposed may vary. Moreover, no analysis has been performed to determine whether 100% of the proportionate cost of new facilities is recovered from system Capacity Charges, or some percentage less than 100% with the balance recovered through the user charges. Additionally, the types of capital facilities currently in service or planned for the utility may have a material effect on the impact fee charged by a local government. For example, wastewater effluent disposal utilizing a deep injection well system generally has a higher capital cost per unit of capacity than use of a surface water discharge such as an outfall to a bay or river. The capital costs associated with constructing reverse osmosis water treatment facilities, which treat brackish water, are higher than those of lime softening facilities, which treat freshwater.

Some reasons why Connection Charges differ among utilities include:

- Source and quality of raw water supply.
- Proximity to source of supply.
- Type and complexity of treatment process.
- Effluent disposal method.
- Density of service area.
- Availability of grant funding to finance capital assets / CIP.
- Age of system.
- Utility life cycle (e.g., growth-oriented vs. mature).

- Level of service standards.
- Administrative policies.

As shown on Table 3-3, the average water and wastewater system Connection Charges per ERC for the 15 Broward County governments in this comparison are \$1,947 and \$1,826 (combined = \$3,773), respectively, for a single-family residences equaling one ERC. Of the surveyed utilities, the City of Miramar has the highest combined water and wastewater fees at \$8,507. The City of Pompano Beach with combined fees of \$1,530 has the lowest in the group. The calculated water system Connection Charge of \$1,995 and the calculated wastewater system Connection Charge of \$3,350 (combined = \$5,345) for the City are comparable with the fees charged by the surveyed utilities. It should be noted that many of the utilities in the comparison have not updated their fees for many years. The City of Pembroke Pines, the Town of Davie, and the City of Miramar are the utilities represented in the comparison which charge higher combined water and wastewater Connection Charges than those proposed for the City.

Table 3-1
City of Margate, Florida
Water and Wastewater Utility Rate Study

Summary of Existing Utility Assets

Line No.	Description	Category	Acquired	Acquisition		Adj.	Water System			Wastewater		General Plant			
				Amount	Adjustments		Acq. Amt.	Supply	Treatment	Transmission	Treatment		Transmission		
Fixed Assets as of September 30, 2021 [1]															
1	1973 Improvements to Water Plant	Water Plant	Purchased	\$	1,438,187	\$	-	\$	1,438,187	\$	-	\$	-	\$	-
2	1973 Improvements to Water Plant	Water Plant	Purchased		193,189		-		193,189		-		-		-
3	1974 Improvements to Water Plant	Water Plant	Purchased		1,521,490		-		1,521,490		-		-		-
4	1975 Improvements to Water Plant	Water Plant	Purchased		1,521,490		-		1,521,490		-		-		-
5	1976 Improvements to Water Plant	Water Plant	Purchased		1,521,490		-		1,521,490		-		-		-
6	1977 Improvements to Water Plant	Water Plant	Purchased		1,521,490		-		1,521,490		-		-		-
7	1978 Improvements to Water Plant	Water Plant	Purchased		349,656		-		349,656		-		-		-
8	1979 Improvements to Water Plant	Water Plant	Purchased		1,330,138		-		1,330,138		-		-		-
9	1980 Improvements to Water Plant	Water Plant	Purchased		3,893,243		-		3,893,243		-		-		-
10	1981 Improvements to Water Plant	Water Plant	Purchased		786,865		-		786,865		-		-		-
11	1982 Improvements to Water Plant	Water Plant	Purchased		391,253		-		391,253		-		-		-
12	1983 Improvements to Water Plant	Water Plant	Purchased		446,289		-		446,289		-		-		-
13	1984 Improvements to Water Plant	Water Plant	Purchased		1,743,967		-		1,743,967		-		-		-
14	1985 Improvements to Water Plant	Water Plant	Purchased		1,198,051		-		1,198,051		-		-		-
15	1986 Improvements to Water Plant	Water Plant	Purchased		409,969		-		409,969		-		-		-
16	1987 Improvements to Water Plant	Water Plant	Purchased		934,698		-		934,698		-		-		-
17	1988 Improvements to Water Plant	Water Plant	Purchased		476,478		-		476,478		-		-		-
18	1989 Improvements to Water Plant	Water Plant	Purchased		575,218		-		575,218		-		-		-
19	1990 Improvements to Water Plant	Water Plant	Purchased		594,168		-		594,168		-		-		-
20	1991 Improvements to Water Plant	Water Plant	Purchased		150,734		-		150,734		-		-		-
21	1992 Improvements to Water Plant	Water Plant	Purchased		226,214		-		226,214		-		-		-
22	1993 Improvements to Water Plant	Water Plant	Purchased		306,867		-		306,867		-		-		-
23	1994 Improvements to Water Plant	Water Plant	Purchased		315,891		-		315,891		-		-		-
24	1995 Improvements to Water Plant	Water Plant	Purchased		103,130		-		103,130		-		-		-
25	1996 Improvements to Water Plant	Water Plant	Purchased		143,343		-		143,343		-		-		-
26	1997 Improvements to Water Plant	Water Plant	Purchased		43,440		-		43,440		-		-		-
27	1998 Improvements to Water Plant	Water Plant	Purchased		12,472		-		12,472		-		-		-
28	1999 Improvements to Water Plant	Water Plant	Purchased		425,233		-		425,233		-		-		-
29	2000 Improvements to Water Plant	Water Plant	Purchased		77,790		-		77,790		-		-		-
30	2001 Improvements to Water Plant	Water Plant	Purchased		26,465		-		26,465		-		-		-
31	2002 Improvements to Water Plant	Water Plant	Purchased		593,242		-		593,242		-		-		-
32	2003 Improvements to Water Plant	Water Plant	Purchased		5,371,052		-		5,371,052		-		-		-
33	2004 Improvements to Water Plant	Water Plant	Purchased		72,165		-		72,165		-		-		-
34	2005 Improvements to Water Plant	Water Plant	Purchased		339,405		-		339,405		-		-		-
35	2006 Improvements to Water Plant	Water Plant	Purchased		10,962,520		-		10,962,520		-		-		-
36	2007 Improvements to Water Plant	Water Plant	Purchased		157,053		-		157,053		-		-		-
37	2009 Improvements to Water Plant	Water Plant	Purchased		126,065		-		126,065		-		-		-
38	2010 Improvements to Water Plant	Water Plant	Purchased		85,416		-		85,416		-		-		-
39	2010 Improvements to Water Plant	Water Plant	Purchased		203,910		-		203,910		-		-		-
40	2012 Improvements to Water Plant	Water Plant	Purchased		665,084		-		665,084		-		-		-
41	2015 Improvements to Water Plant	Water Plant	Purchased		1,541,593		-		1,541,593		-		-		-
42	2016 Improvements to Water Plant	Water Plant	Purchased		686,347		-		686,347		-		-		-
43	2017 Improvements to Water Plant	Water Plant	Purchased		141,524		-		141,524		-		-		-
44	6600 Gallon Tank	Water Plant	Purchased		21,320		-		21,320		-		-		-
45	Completed CWIP Projects	Water Plant	Purchased		533,370		-		533,370		-		-		-
46	Sodium Hypochlorite Tank	Water Plant	Purchased		21,540		-		21,540		-		-		-
47	Bill of Sales	Water Plant	Purchased		74,456		-		74,456		-		-		-
48	Bill of Sales	Water Plant	Purchased		34,770		-		34,770		-		-		-
49	Completed CWIP Projects (Sludge Pond & Interconnect)	Water Plant	Purchased		359,934		-		359,934		-		-		-
50	Digester, Clarifiers, pumps and Generator cell	Water Plant	Purchased		183,558		-		183,558		-		-		-
51	Bill of Sale	Water Plant	Purchased		265,485		-		265,485		-		-		-
52	Raw Water Well Rehab CWIP	Water Plant	Purchased		326,571		-		326,571		-		-		-
53	exhaust fans	Water Plant	Purchased		9,670		-		9,670		-		-		-
54	Bill of Sale	Water Plant	Purchased		43,410		-		43,410		-		-		-
55	Bill of Sale	Water Plant	Purchased		59,455		-		59,455		-		-		-

Table 3-1
City of Margate, Florida
Water and Wastewater Utility Rate Study

Summary of Existing Utility Assets

Line No.	Description	Category	Acquired	Acquisition Amount	Adj. Adjustments	Adj. Acq. Amt.	Water System			Wastewater		General Plant
							Supply	Treatment	Transmission	Treatment	Transmission	
56	Bill of sale	Water Plant	Purchased	521,846	-	521,846	-	521,846	-	-	-	-
57	Clearwell, pumps, brine tank	Water Plant	Purchased	68,992	-	68,992	-	68,992	-	-	-	-
58	Rehab Raw Water Wells CWIP	Water Plant	Purchased	47,394	-	47,394	47,394	-	-	-	-	-
59	1973 Improvements to Water Plant	Wastewater Plant	Purchased	1,039,625	-	1,039,625	-	-	-	1,039,625	-	-
60	1973 Improvements to Water Plant	Wastewater Plant	Purchased	183,189	-	183,189	-	-	-	183,189	-	-
61	1974 Improvements to Water Plant	Wastewater Plant	Purchased	1,696,294	-	1,696,294	-	-	-	1,696,294	-	-
62	1975 Improvements to Water Plant	Wastewater Plant	Purchased	1,696,294	-	1,696,294	-	-	-	1,696,294	-	-
63	1976 Improvements to Water Plant	Wastewater Plant	Purchased	1,696,294	-	1,696,294	-	-	-	1,696,294	-	-
64	1977 Improvements to Water Plant	Wastewater Plant	Purchased	1,696,294	-	1,696,294	-	-	-	1,696,294	-	-
65	1978 Improvements to Water Plant	Wastewater Plant	Purchased	395,095	-	395,095	-	-	-	395,095	-	-
66	1979 Improvements to Water Plant	Wastewater Plant	Purchased	424,662	-	424,662	-	-	-	424,662	-	-
67	1980 Improvements to Water Plant	Wastewater Plant	Purchased	725,465	-	725,465	-	-	-	725,465	-	-
68	1981 Improvements to Water Plant	Wastewater Plant	Purchased	776,855	-	776,855	-	-	-	776,855	-	-
69	1982 Improvements to Water Plant	Wastewater Plant	Purchased	23,427	-	23,427	-	-	-	23,427	-	-
70	1983 Improvements to Water Plant	Wastewater Plant	Purchased	877,744	-	877,744	-	-	-	877,744	-	-
71	1984 Improvements to Water Plant	Wastewater Plant	Purchased	496,410	-	496,410	-	-	-	496,410	-	-
72	1985 Improvements to Water Plant	Wastewater Plant	Purchased	3,158,459	-	3,158,459	-	-	-	3,158,459	-	-
73	1986 Improvements to Water Plant	Wastewater Plant	Purchased	274,756	-	274,756	-	-	-	274,756	-	-
74	1987 Improvements to Water Plant	Wastewater Plant	Purchased	13,073,955	-	13,073,955	-	-	-	13,073,955	-	-
75	1988 Improvements to Water Plant	Wastewater Plant	Purchased	2,753,803	-	2,753,803	-	-	-	2,753,803	-	-
76	1989 Improvements to Water Plant	Wastewater Plant	Purchased	1,707,723	-	1,707,723	-	-	-	1,707,723	-	-
77	1990 Improvements to Water Plant	Wastewater Plant	Purchased	789,742	-	789,742	-	-	-	789,742	-	-
78	1991 Improvements to Water Plant	Wastewater Plant	Purchased	2,236,220	-	2,236,220	-	-	-	2,236,220	-	-
79	1992 Improvements to Water Plant	Wastewater Plant	Purchased	304,144	-	304,144	-	-	-	304,144	-	-
80	1993 Improvements to Water Plant	Wastewater Plant	Purchased	1,156,141	-	1,156,141	-	-	-	1,156,141	-	-
81	1994 Improvements to Water Plant	Wastewater Plant	Purchased	263,472	-	263,472	-	-	-	263,472	-	-
82	1995 Improvements to Water Plant	Wastewater Plant	Purchased	2,156,002	-	2,156,002	-	-	-	2,156,002	-	-
83	1996 Improvements to Water Plant	Wastewater Plant	Purchased	129,405	-	129,405	-	-	-	129,405	-	-
84	1997 Improvements to Water Plant	Wastewater Plant	Purchased	18,865	-	18,865	-	-	-	18,865	-	-
85	1998 Improvements to Water Plant	Wastewater Plant	Purchased	87,247	-	87,247	-	-	-	87,247	-	-
86	1999 Improvements to Water Plant	Wastewater Plant	Purchased	441,235	-	441,235	-	-	-	441,235	-	-
87	2000 Improvements to Water Plant	Wastewater Plant	Purchased	31,055	-	31,055	-	-	-	31,055	-	-
88	2002 Improvements to Water Plant	Wastewater Plant	Purchased	382,561	-	382,561	-	-	-	382,561	-	-
89	2003 Improvements to Water Plant	Wastewater Plant	Purchased	1,702,947	-	1,702,947	-	-	-	1,702,947	-	-
90	2004 Improvements to Water Plant	Wastewater Plant	Purchased	154,346	-	154,346	-	-	-	154,346	-	-
91	2005 Improvements to Water Plant	Wastewater Plant	Purchased	167,718	-	167,718	-	-	-	167,718	-	-
92	2006 Improvements to Water Plant	Wastewater Plant	Purchased	336,629	-	336,629	-	-	-	336,629	-	-
93	2009 Improvements to Water Plant	Wastewater Plant	Purchased	2,700,628	-	2,700,628	-	-	-	2,700,628	-	-
94	2011 Improvements to Water Plant	Wastewater Plant	Purchased	465,388	-	465,388	-	-	-	465,388	-	-
95	2012 Improvements to Water Plant	Wastewater Plant	Purchased	206,404	-	206,404	-	-	-	206,404	-	-
96	Re-build pretreatment Equip for WWTP	Wastewater Plant	Purchased	88,210	-	88,210	-	-	-	88,210	-	-
97	Mechanical Bar Screen	Wastewater Plant	Purchased	95,036	-	95,036	-	-	-	95,036	-	-
98	Bill of Sales	Wastewater Plant	Purchased	1,267,040	-	1,267,040	-	-	-	1,267,040	-	-
99	Infiltration & Inflow	Wastewater Plant	Purchased	504,492	-	504,492	-	-	-	504,492	-	-
100	Bill of Sales	Wastewater Plant	Purchased	595,807	-	595,807	-	-	-	595,807	-	-
101	Upgrade A/c F/m SR7	Wastewater Plant	Purchased	1,656,563	-	1,656,563	-	-	-	1,656,563	-	-
102	Rehab Hypochlorite	Wastewater Plant	Purchased	829,925	-	829,925	-	-	-	829,925	-	-
103	Rehab WWTP Clarifier	Wastewater Plant	Purchased	290,702	-	290,702	-	-	-	290,702	-	-
104	4-log implementation	Wastewater Plant	Purchased	22,965	-	22,965	-	-	-	22,965	-	-
105	Bill of Sales	Wastewater Plant	Purchased	16,829	-	16,829	-	-	-	16,829	-	-
106	Rehab E Santaire Digester	Wastewater Plant	Purchased	890,869	-	890,869	-	-	-	890,869	-	-
107	Misc Pumps, control panels, cabinets and Ammoniator	Wastewater Plant	Purchased	256,500	-	256,500	-	-	-	256,500	-	-
108	Infiltra & Inflow Rehab	Wastewater Plant	Purchased	991,970	-	991,970	-	-	-	991,970	-	-
109	Completed CWIP Projects	Wastewater Plant	Purchased	711,686	-	711,686	-	-	-	711,686	-	-
110	Misc Control Panels, Pumps and meters for lift stations	Wastewater Plant	Purchased	180,079	-	180,079	-	-	-	180,079	-	-
111	Bill of Sales	Wastewater Plant	Purchased	11,086	-	11,086	-	-	-	11,086	-	-

Table 3-1
City of Margate, Florida
Water and Wastewater Utility Rate Study

Summary of Existing Utility Assets

Line No.	Description	Category	Acquired	Acquisition Amount	Adj. Adjustments	Adj. Acq. Amt.	Water System			Wastewater		General Plant
							Supply	Treatment	Transmission	Treatment	Transmission	
112	Bill of Sales	Wastewater Plant	Purchased	27,870	-	27,870	-	-	-	27,870	-	-
113	Lift stations, hypo C tanks	Wastewater Plant	Purchased	126,786	-	126,786	-	-	-	126,786	-	-
114	Bill of Sale	Wastewater Plant	Purchased	178,124	-	178,124	-	-	-	178,124	-	-
115	Force Main Southgate CWIP	Wastewater Plant	Purchased	1,096,570	-	1,096,570	-	-	-	-	1,096,570	-
116	Dewatering Belt Press CWIP	Wastewater Plant	Purchased	185,555	-	185,555	-	-	-	185,555	-	-
117	Exhaust fans	Wastewater Plant	Purchased	40,666	-	40,666	-	-	-	40,666	-	-
118	Electromagnetic flow meter	Wastewater Plant	Purchased	58,073	-	58,073	-	-	-	58,073	-	-
119	Control panel LS 39	Wastewater Plant	Purchased	28,448	-	28,448	-	-	-	28,448	-	-
120	Generator	Wastewater Plant	Purchased	36,000	-	36,000	-	-	-	36,000	-	-
121	Bill of Sale	Wastewater Plant	Purchased	3,217	-	3,217	-	-	-	-	-	-
122	Bill of Sale	Wastewater Plant	Purchased	558,259	-	558,259	-	-	-	558,259	-	-
123	Generator, pumps, pressure transmitter, flowmeter, blower	Wastewater Plant	Purchased	192,711	-	192,711	-	-	-	-	-	-
124	Coagulant Feed (Cwip)	Wastewater Plant	Purchased	465,579	-	465,579	-	-	-	465,579	-	-
125	Rehab Sludge Dewatering Belt Press (Cwip)	Wastewater Plant	Purchased	191,898	-	191,898	-	-	-	191,898	-	-
126	1974 Improvements to General Facility	General Facility	Purchased	1,070	-	1,070	-	-	535	-	535	-
127	1975 Improvements to General Facility	General Facility	Purchased	28,382	-	28,382	-	-	14,191	-	14,191	-
128	1976 Improvements to General Facility	General Facility	Purchased	1,269	-	1,269	-	-	635	-	635	-
129	1977 Improvements to General Facility	General Facility	Purchased	1,030	-	1,030	-	-	515	-	515	-
130	1980 Improvements to General Facility	General Facility	Purchased	20,136	-	20,136	-	-	10,068	-	10,068	-
131	1981 Improvements to General Facility	General Facility	Purchased	33,868	-	33,868	-	-	16,934	-	16,934	-
132	1982 Improvements to General Facility	General Facility	Purchased	36,898	-	36,898	-	-	18,449	-	18,449	-
133	1983 Improvements to General Facility	General Facility	Purchased	60,520	-	60,520	-	-	30,260	-	30,260	-
134	1984 Improvements to General Facility	General Facility	Purchased	242,436	-	242,436	-	-	121,218	-	121,218	-
135	1985 Improvements to General Facility	General Facility	Purchased	39,252	-	39,252	-	-	19,626	-	19,626	-
136	1986 Improvements to General Facility	General Facility	Purchased	1,892	-	1,892	-	-	946	-	946	-
137	1987 Improvements to General Facility	General Facility	Purchased	74,171	-	74,171	-	-	37,085	-	37,085	-
138	1988 Improvements to General Facility	General Facility	Purchased	898,437	-	898,437	-	-	449,219	-	449,219	-
139	1989 Improvements to General Facility	General Facility	Purchased	328,878	-	328,878	-	-	164,439	-	164,439	-
140	1990 Improvements to General Facility	General Facility	Purchased	545,772	-	545,772	-	-	272,886	-	272,886	-
141	1991 Improvements to General Facility	General Facility	Purchased	429,802	-	429,802	-	-	214,901	-	214,901	-
142	1992 Improvements to General Facility	General Facility	Purchased	503,783	-	503,783	-	-	251,891	-	251,891	-
143	1993 Improvements to General Facility	General Facility	Purchased	510,315	-	510,315	-	-	255,157	-	255,157	-
144	1994 Improvements to General Facility	General Facility	Purchased	778,170	-	778,170	-	-	389,085	-	389,085	-
145	1995 Improvements to General Facility	General Facility	Purchased	1,777,311	-	1,777,311	-	-	888,656	-	888,656	-
146	1996 Improvements to General Facility	General Facility	Purchased	679,739	-	679,739	-	-	339,870	-	339,870	-
147	1997 Improvements to General Facility	General Facility	Purchased	469,047	-	469,047	-	-	234,523	-	234,523	-
148	1998 Improvements to General Facility	General Facility	Purchased	501,265	-	501,265	-	-	250,633	-	250,633	-
149	1999 Improvements to General Facility	General Facility	Purchased	419,557	-	419,557	-	-	209,779	-	209,779	-
150	2000 Improvements to General Facility	General Facility	Purchased	374,263	-	374,263	-	-	187,131	-	187,131	-
151	2001 Improvements to General Facility	General Facility	Purchased	338,933	-	338,933	-	-	169,466	-	169,466	-
152	2002 Improvements to General Facility	General Facility	Purchased	205,640	-	205,640	-	-	102,820	-	102,820	-
153	2003 Improvements to General Facility	General Facility	Purchased	949,681	-	949,681	-	-	474,841	-	474,841	-
154	2004 Improvements to General Facility	General Facility	Purchased	847,367	-	847,367	-	-	423,684	-	423,684	-
155	2005 Improvements to General Facility	General Facility	Purchased	1,764,517	-	1,764,517	-	-	882,258	-	882,258	-
156	2006 Improvements to General Facility	General Facility	Purchased	909,568	-	909,568	-	-	454,784	-	454,784	-
157	2007 Improvements to General Facility	General Facility	Purchased	2,570,935	-	2,570,935	-	-	1,285,467	-	1,285,467	-
158	2008 Improvements to General Facility	General Facility	Purchased	1,519,228	-	1,519,228	-	-	759,614	-	759,614	-
159	2009 Improvements to General Facility	General Facility	Purchased	1,764,941	-	1,764,941	-	-	882,470	-	882,470	-
160	2010 Improvements to General Facility	General Facility	Purchased	1,176,523	-	1,176,523	-	-	588,262	-	588,262	-
161	2011 Improvements to General Facility	General Facility	Purchased	651,631	-	651,631	-	-	325,815	-	325,815	-
162	2012 Improvements to General Facility	General Facility	Purchased	1,761,060	-	1,761,060	-	-	880,530	-	880,530	-
163	2013 Improvements to General Facility	General Facility	Purchased	192,174	-	192,174	-	-	96,087	-	96,087	-
164	Upgrade Generators-Diesel oxidizing catalyst systems	General Facility	Purchased	73,753	-	73,753	-	-	36,877	-	36,877	-
165	Fence	General Facility	Purchased	214,687	-	214,687	-	-	107,344	-	107,344	-
166	Work Order Software	General Facility	Purchased	16,910	-	16,910	-	-	8,455	-	8,455	-
167	New C14 Canal Crossing	General Facility	Purchased	496,520	-	496,520	-	-	248,260	-	248,260	-

Table 3-1
City of Margate, Florida
Water and Wastewater Utility Rate Study

Summary of Existing Utility Assets

Line No.	Description	Category	Acquired	Acquisition Amount	Adjustments	Adj. Acq. Amt.	Water System			Wastewater		General Plant
							Supply	Treatment	Transmission	Treatment	Transmission	
168	New Force Main 18th St	General Facility	Purchased	576,475	-	576,475	-	-	-	-	576,475	-
169	Hvac Units (2)	General Facility	Purchased	44,400	-	44,400	-	-	22,200	-	22,200	-
170	Reh 30' FM Control Improvements	General Facility	Purchased	894,967	-	894,967	-	-	447,484	-	447,484	-
171	Completed CWIP Projects	General Facility	Purchased	296,227	-	296,227	-	-	148,113	-	148,113	-
172	Completed CWIP Projects	General Facility	Purchased	125,165	-	125,165	-	-	62,583	-	62,583	-
173	Brine Tanks	General Facility	Purchased	155,317	-	155,317	-	-	77,658	-	77,658	-
174	Calibration Instrument	General Facility	Purchased	8,751	-	8,751	-	-	4,376	-	4,376	-
175	Rehab Generator Systems CWIP	General Facility	Purchased	269,469	-	269,469	-	-	134,734	-	134,734	-
176	System,	Communication	Purchased	7,096	-	7,096	-	-	-	-	-	7,096
177	System,	Communication	Purchased	7,096	-	7,096	-	-	-	-	-	7,096
178	Survey On Inventory	Communication	Purchased	85,500	-	85,500	-	-	-	-	-	85,500
179	Camera System	Communication	Purchased	33,594	-	33,594	-	-	-	-	-	33,594
180	Camera,	Communication	Purchased	17,838	-	17,838	-	-	-	-	-	17,838
181	Camera Tractor,	Communication	Purchased	6,776	-	6,776	-	-	-	-	-	6,776
182	Telephone System,	Communication	Purchased	44,782	-	44,782	-	-	-	-	-	44,782
183	T1 Switch Shoregear	Communication	Purchased	5,942	-	5,942	-	-	-	-	-	5,942
184	Dev & Design Gis	Computer	Purchased	9,114	-	9,114	-	-	-	-	-	9,114
185	Arc Serv Lic & Maint	Computer	Purchased	9,300	-	9,300	-	-	-	-	-	9,300
186	Dell Marketing	Computer	Purchased	16,242	-	16,242	-	-	-	-	-	16,242
187	Software	Computer	Purchased	32,265	-	32,265	-	-	-	-	-	32,265
188	Cadd	Computer	Purchased	20,000	-	20,000	-	-	-	-	-	20,000
189	Tech Services	Computer	Purchased	68,386	-	68,386	-	-	-	-	-	68,386
190	Gis Survey	Computer	Purchased	71,267	-	71,267	-	-	-	-	-	71,267
191	Software	Computer	Purchased	5,271	-	5,271	-	-	-	-	-	5,271
192	Software	Computer	Purchased	10,000	-	10,000	-	-	-	-	-	10,000
193	Server Gis	Computer	Purchased	10,854	-	10,854	-	-	-	-	-	10,854
194	Software	Computer	Purchased	40,951	-	40,951	-	-	-	-	-	40,951
195	Software	Computer	Purchased	77,364	-	77,364	-	-	-	-	-	77,364
196	Scanner	Computer	Purchased	20,495	-	20,495	-	-	-	-	-	20,495
197	Optiview	Computer	Purchased	20,050	-	20,050	-	-	-	-	-	20,050
198	Hydraulic Model - Gis	Computer	Purchased	83,358	-	83,358	-	-	-	-	-	83,358
199	Pc, Laptop	Computer	Purchased	8,200	-	8,200	-	-	-	-	-	8,200
200	X-Lims Software	Computer	Purchased	29,835	-	29,835	-	-	-	-	-	29,835
201	Pc, Server	Computer	Purchased	5,223	-	5,223	-	-	-	-	-	5,223
202	Pc, Server	Computer	Purchased	5,223	-	5,223	-	-	-	-	-	5,223
203	Pc, Server	Computer	Purchased	26,215	-	26,215	-	-	-	-	-	26,215
204	Pc, Server	Computer	Purchased	5,223	-	5,223	-	-	-	-	-	5,223
205	Gps Receiver	Computer	Purchased	9,942	-	9,942	-	-	-	-	-	9,942
206	Scanner	Computer	Purchased	6,995	-	6,995	-	-	-	-	-	6,995
207	Hp Designjet Printer Dual Roller	Computer	Purchased	5,419	-	5,419	-	-	-	-	-	5,419
208	Field Xpert Smt70 Tablet	Computer	Purchased	7,948	-	7,948	-	-	-	-	-	7,948
209	Mobile Filing System	Furniture	Purchased	23,575	-	23,575	-	-	-	-	-	23,575
210	Furn Admin Bldg	Furniture	Purchased	145,311	-	145,311	-	-	-	-	-	145,311
211	Lab Furniture	Furniture	Purchased	111,200	-	111,200	-	-	-	-	-	111,200
212	Dishwasher	Lab Equipment	Purchased	5,878	-	5,878	-	-	-	-	-	5,878
213	Analyzer	Lab Equipment	Purchased	41,829	-	41,829	-	-	-	-	-	41,829
214	Sterilizer,	Lab Equipment	Purchased	6,497	-	6,497	-	-	-	-	-	6,497
215	Autosampler	Lab Equipment	Purchased	12,891	-	12,891	-	-	-	-	-	12,891
216	System,	Lab Equipment	Purchased	7,993	-	7,993	-	-	-	-	-	7,993
217	Thermal Imager,	Lab Equipment	Purchased	6,663	-	6,663	-	-	-	-	-	6,663
218	Spectrophotometer,	Lab Equipment	Purchased	7,099	-	7,099	-	-	-	-	-	7,099
219	Flaskscrubber,	Lab Equipment	Purchased	6,338	-	6,338	-	-	-	-	-	6,338
220	Lab Refrigerator,	Lab Equipment	Purchased	5,335	-	5,335	-	-	-	-	-	5,335
221	Refrigerator Kit,	Lab Equipment	Purchased	5,122	-	5,122	-	-	-	-	-	5,122
222	Nutrient Analyzer,	Lab Equipment	Purchased	44,895	-	44,895	-	-	-	-	-	44,895
223	System,	Lab Equipment	Purchased	7,982	-	7,982	-	-	-	-	-	7,982

Table 3-1
City of Margate, Florida
Water and Wastewater Utility Rate Study

Summary of Existing Utility Assets

Line No.	Description	Category	Acquired	Acquisition Amount	Adjustments	Adj. Acq. Amt.	Water System			Wastewater		General Plant
							Supply	Treatment	Transmission	Treatment	Transmission	
224	Compactor,	Lab Equipment	Purchased	6,975	-	6,975	-	-	-	-	-	6,975
225	Tester	Lab Equipment	Purchased	7,463	-	7,463	-	-	-	-	-	7,463
226	Sterilizer,	Lab Equipment	Purchased	10,541	-	10,541	-	-	-	-	-	10,541
227	Vermeer Mole	Miscellaneous Equipment	Purchased	6,890	-	6,890	-	-	-	-	-	6,890
228	Load Bank,	Miscellaneous Equipment	Purchased	5,275	-	5,275	-	-	-	-	-	5,275
229	Camera Tractor	Miscellaneous Equipment	Purchased	7,435	-	7,435	-	-	-	-	-	7,435
230	Valve Exerciser	Miscellaneous Equipment	Purchased	6,945	-	6,945	-	-	-	-	-	6,945
231	Blending System	Miscellaneous Equipment	Purchased	8,778	-	8,778	-	-	-	-	-	8,778
232	Blending System	Miscellaneous Equipment	Purchased	8,778	-	8,778	-	-	-	-	-	8,778
233	Pump	Miscellaneous Equipment	Purchased	23,949	-	23,949	-	-	-	-	-	23,949
234	Sampler	Miscellaneous Equipment	Purchased	5,912	-	5,912	-	-	-	-	-	5,912
235	Excavator	Miscellaneous Equipment	Purchased	187,394	-	187,394	-	-	-	-	-	187,394
236	Roller/Compactor,	Miscellaneous Equipment	Purchased	24,259	-	24,259	-	-	-	-	-	24,259
237	Locator	Miscellaneous Equipment	Purchased	11,900	-	11,900	-	-	-	-	-	11,900
238	Excavator	Miscellaneous Equipment	Purchased	54,732	-	54,732	-	-	-	-	-	54,732
239	Flowmeter	Miscellaneous Equipment	Purchased	7,645	-	7,645	-	-	-	-	-	7,645
240	Godwin Dri-Prim Pump	Miscellaneous Equipment	Purchased	39,535	-	39,535	-	-	-	-	-	39,535
241	Hydraulic Hammer John Deer Hh80C	Miscellaneous Equipment	Purchased	12,772	-	12,772	-	-	-	-	-	12,772
242	Locator Mala Easy Elhdr	Miscellaneous Equipment	Purchased	12,600	-	12,600	-	-	-	-	-	12,600
243	Chlorine Analysis System (Tcas)	Miscellaneous Equipment	Purchased	5,379	-	5,379	-	-	-	-	-	5,379
244	Chlorine Analysis System (Tcas)	Miscellaneous Equipment	Purchased	5,379	-	5,379	-	-	-	-	-	5,379
245	Chlorine Analysis System (Tcas)	Miscellaneous Equipment	Purchased	5,379	-	5,379	-	-	-	-	-	5,379
246	Chlorine Analysis System (Fcas)	Miscellaneous Equipment	Purchased	5,618	-	5,618	-	-	-	-	-	5,618
247	Renovation Of Offices	Miscellaneous Equipment	Purchased	2,970	-	2,970	-	-	-	-	-	2,970
248	Generator,	Power Equipment	Purchased	36,348	-	36,348	-	-	-	-	-	36,348
249	Lathe	Power Equipment	Purchased	6,374	-	6,374	-	-	-	-	-	6,374
250	Pump	Power Equipment	Purchased	11,955	-	11,955	-	-	-	-	-	11,955
251	System	Power Equipment	Purchased	5,310	-	5,310	-	-	-	-	-	5,310
252	Blower, Hoffman	Power Equipment	Purchased	24,313	-	24,313	-	-	-	-	-	24,313
253	Alignment System	Power Equipment	Purchased	8,850	-	8,850	-	-	-	-	-	8,850
254	Vermeer Mole	Power Equipment	Purchased	6,162	-	6,162	-	-	-	-	-	6,162
255	Pump	Power Equipment	Purchased	35,593	-	35,593	-	-	-	-	-	35,593
256	150 Hp Motor	Power Equipment	Purchased	7,180	-	7,180	-	-	-	-	-	7,180
257	200 Hp Motor	Power Equipment	Purchased	9,080	-	9,080	-	-	-	-	-	9,080
258	Lift Assembly	Power Equipment	Purchased	2,389	-	2,389	-	-	-	-	-	2,389
259	Utility Locator	Power Equipment	Purchased	9,995	-	9,995	-	-	-	-	-	9,995
260	Air Compressor	Power Equipment	Purchased	11,973	-	11,973	-	-	-	-	-	11,973
261	200 Horsepower Motor	Power Equipment	Purchased	8,069	-	8,069	-	-	-	-	-	8,069
262	Aerators	Power Equipment	Purchased	9,995	-	9,995	-	-	-	-	-	9,995
263	Generator,	Power Equipment	Purchased	33,269	-	33,269	-	-	-	-	-	33,269
264	Generator,	Power Equipment	Purchased	33,269	-	33,269	-	-	-	-	-	33,269
265	Generator,	Power Equipment	Purchased	33,269	-	33,269	-	-	-	-	-	33,269
266	Cutter,	Power Equipment	Purchased	9,997	-	9,997	-	-	-	-	-	9,997
267	Pump	Power Equipment	Purchased	7,864	-	7,864	-	-	-	-	-	7,864
268	2 Areator Motos	Power Equipment	Purchased	21,175	-	21,175	-	-	-	-	-	21,175
269	Mechanical Surface Aerator	Power Equipment	Purchased	60,000	-	60,000	-	-	-	-	-	60,000
270	Isuzu Toer 70Kva 324 Generator	Power Equipment	Purchased	48,647	-	48,647	-	-	-	-	-	48,647
271	Isuzu Toer 70Kva 324 Generator	Power Equipment	Purchased	48,647	-	48,647	-	-	-	-	-	48,647
272	Dump Truck	Transportation Equipment	Purchased	64,718	-	64,718	-	-	-	-	-	64,718
273	Tractor	Transportation Equipment	Purchased	87,139	-	87,139	-	-	-	-	-	87,139
274	Trailer	Transportation Equipment	Purchased	99,859	-	99,859	-	-	-	-	-	99,859
275	Trailer,	Transportation Equipment	Purchased	23,475	-	23,475	-	-	-	-	-	23,475
276	Jet Truck,	Transportation Equipment	Purchased	81,835	-	81,835	-	-	-	-	-	81,835
277	Pickup Truck	Transportation Equipment	Purchased	28,051	-	28,051	-	-	-	-	-	28,051
278	Pickup Truck	Transportation Equipment	Purchased	13,084	-	13,084	-	-	-	-	-	13,084
279	Pickup Truck	Transportation Equipment	Purchased	13,084	-	13,084	-	-	-	-	-	13,084

Table 3-1
City of Margate, Florida
Water and Wastewater Utility Rate Study

Summary of Existing Utility Assets

Line No.	Description	Category	Acquired	Acquisition Amount	Adjustments	Adj. Acq. Amt.	Water System			Wastewater		General Plant
							Supply	Treatment	Transmission	Treatment	Transmission	
280	Loader/Backhoe	Transportation Equipment	Purchased	81,975	-	81,975	-	-	-	-	-	81,975
281	Dump Truck,	Transportation Equipment	Purchased	100,319	-	100,319	-	-	-	-	-	100,319
282	Maintenance Cart,	Transportation Equipment	Purchased	6,850	-	6,850	-	-	-	-	-	6,850
283	Pickup Truck,	Transportation Equipment	Purchased	12,778	-	12,778	-	-	-	-	-	12,778
284	Puckup Truck,	Transportation Equipment	Purchased	12,778	-	12,778	-	-	-	-	-	12,778
285	Pickup Truck,	Transportation Equipment	Purchased	12,778	-	12,778	-	-	-	-	-	12,778
286	Truck,	Transportation Equipment	Purchased	280,620	-	280,620	-	-	-	-	-	280,620
287	Pickup Truck,	Transportation Equipment	Purchased	101,356	-	101,356	-	-	-	-	-	101,356
288	Pickup Truck,	Transportation Equipment	Purchased	20,425	-	20,425	-	-	-	-	-	20,425
289	Pickup Truck,	Transportation Equipment	Purchased	16,906	-	16,906	-	-	-	-	-	16,906
290	Pickup Truck	Transportation Equipment	Purchased	16,906	-	16,906	-	-	-	-	-	16,906
291	Mini Van,	Transportation Equipment	Purchased	21,344	-	21,344	-	-	-	-	-	21,344
292	Pickup Truck	Transportation Equipment	Purchased	26,120	-	26,120	-	-	-	-	-	26,120
293	Suv,	Transportation Equipment	Purchased	27,786	-	27,786	-	-	-	-	-	27,786
294	Suv	Transportation Equipment	Purchased	27,786	-	27,786	-	-	-	-	-	27,786
295	Pickup Truck,	Transportation Equipment	Purchased	34,520	-	34,520	-	-	-	-	-	34,520
296	Sewer Truck,	Transportation Equipment	Purchased	283,080	-	283,080	-	-	-	-	-	283,080
297	Suv,	Transportation Equipment	Purchased	17,435	-	17,435	-	-	-	-	-	17,435
298	Pickup Truck,	Transportation Equipment	Purchased	13,460	-	13,460	-	-	-	-	-	13,460
299	Puckup Truck,	Transportation Equipment	Purchased	25,814	-	25,814	-	-	-	-	-	25,814
300	Pickup Truck,	Transportation Equipment	Purchased	25,814	-	25,814	-	-	-	-	-	25,814
301	Pickup Truck,	Transportation Equipment	Purchased	25,814	-	25,814	-	-	-	-	-	25,814
302	Pickup Truck,	Transportation Equipment	Purchased	25,814	-	25,814	-	-	-	-	-	25,814
303	Pickup Truck,	Transportation Equipment	Purchased	25,814	-	25,814	-	-	-	-	-	25,814
304	Pickup Truck,	Transportation Equipment	Purchased	25,814	-	25,814	-	-	-	-	-	25,814
305	Pickup Truck,	Transportation Equipment	Purchased	25,814	-	25,814	-	-	-	-	-	25,814
306	Pickup Truck,	Transportation Equipment	Purchased	54,469	-	54,469	-	-	-	-	-	54,469
307	Truck,	Transportation Equipment	Purchased	70,426	-	70,426	-	-	-	-	-	70,426
308	Excavator,	Transportation Equipment	Purchased	35,820	-	35,820	-	-	-	-	-	35,820
309	Pickup Truck,	Transportation Equipment	Purchased	15,153	-	15,153	-	-	-	-	-	15,153
310	Pickup Truck,	Transportation Equipment	Purchased	15,153	-	15,153	-	-	-	-	-	15,153
311	Pickup Truck,	Transportation Equipment	Purchased	15,153	-	15,153	-	-	-	-	-	15,153
312	Pickup Truck,	Transportation Equipment	Purchased	15,153	-	15,153	-	-	-	-	-	15,153
313	Lift Truck	Transportation Equipment	Purchased	29,715	-	29,715	-	-	-	-	-	29,715
314	Skid Steer Loader	Transportation Equipment	Purchased	54,766	-	54,766	-	-	-	-	-	54,766
315	Flatbed Trailer	Transportation Equipment	Purchased	7,110	-	7,110	-	-	-	-	-	7,110
316	Suv	Transportation Equipment	Purchased	19,735	-	19,735	-	-	-	-	-	19,735
317	Suv	Transportation Equipment	Purchased	19,735	-	19,735	-	-	-	-	-	19,735
318	Dump Body 11' Hoist	Transportation Equipment	Purchased	11,847	-	11,847	-	-	-	-	-	11,847
319	Pickup Truck,	Transportation Equipment	Purchased	27,028	-	27,028	-	-	-	-	-	27,028
320	Pickup Truck,	Transportation Equipment	Purchased	22,915	-	22,915	-	-	-	-	-	22,915
321	Utility Vehicle,	Transportation Equipment	Purchased	7,967	-	7,967	-	-	-	-	-	7,967
322	2015 Ford Trans	Transportation Equipment	Purchased	20,373	-	20,373	-	-	-	-	-	20,373
323	2015 Ford F-150	Transportation Equipment	Purchased	22,848	-	22,848	-	-	-	-	-	22,848
324	2015 Ford F-150	Transportation Equipment	Purchased	22,848	-	22,848	-	-	-	-	-	22,848
325	2015 Ford F-150	Transportation Equipment	Purchased	22,848	-	22,848	-	-	-	-	-	22,848
326	2015 Ford F-150	Transportation Equipment	Purchased	23,842	-	23,842	-	-	-	-	-	23,842
327	Lift Truck Caterpillar 6	Transportation Equipment	Purchased	33,773	-	33,773	-	-	-	-	-	33,773
328	Ford F-350	Transportation Equipment	Purchased	35,663	-	35,663	-	-	-	-	-	35,663
329	2017 Ford F-350	Transportation Equipment	Purchased	49,166	-	49,166	-	-	-	-	-	49,166
330	2017 Cushman Golf Cart	Transportation Equipment	Purchased	6,790	-	6,790	-	-	-	-	-	6,790
331	Jet/Vac Truck	Transportation Equipment	Purchased	405,852	-	405,852	-	-	-	-	-	405,852
332	2018 Ford F-550	Transportation Equipment	Purchased	43,341	-	43,341	-	-	-	-	-	43,341
333	2019 Ford F-350	Transportation Equipment	Purchased	37,453	-	37,453	-	-	-	-	-	37,453
334	Flatbed Trailer	Transportation Equipment	Purchased	7,905	-	7,905	-	-	-	-	-	7,905
335	2020 Cushman Golf Cart	Transportation Equipment	Purchased	8,008	-	8,008	-	-	-	-	-	8,008

Table 3-1
City of Margate, Florida
Water and Wastewater Utility Rate Study
Summary of Existing Utility Assets

Line No.	Description	Category	Acquired	Acquisition Amount	Adjustments	Adj. Acq. Amt.	Water System			Wastewater		General Plant
							Supply	Treatment	Transmission	Treatment	Transmission	
336	2019 Volvo Wheel Loader	Transportation Equipment	Purchased	164,428	-	164,428	-	-	-	-	-	164,428
337	2020 Ford Escape	Transportation Equipment	Purchased	21,038	-	21,038	-	-	-	-	-	21,038
338	2020 Ford F-350 F3G	Transportation Equipment	Purchased	34,956	-	34,956	-	-	-	-	-	34,956
339	2020 Ford F-350 F3G	Transportation Equipment	Purchased	34,962	-	34,962	-	-	-	-	-	34,962
340	2020 Ford F-450 F4G5	Transportation Equipment	Purchased	43,925	-	43,925	-	-	-	-	-	43,925
341	2021 Dodge Dura Wddl75	Transportation Equipment	Purchased	31,878	-	31,878	-	-	-	-	-	31,878
342	Truck, Sew 2021 Aqua Tech I	Transportation Equipment	Purchased	475,000	-	475,000	-	-	-	-	-	475,000
343	TOTAL SYSTEM ASSETS - CURRENTLY REPORTED			\$ 136,696,970	\$ -	\$ 136,696,970	\$ 47,394	\$ 46,148,663	\$ 13,002,814	\$ 56,929,437	\$ 14,675,859	\$ 5,892,803
344	TOTAL ASSETS FOR IMPACT FEE DETERMINATION			\$ 136,696,970	\$ -	\$ 136,696,970	\$ 47,394	\$ 46,148,663	\$ 13,002,814	\$ 56,929,437	\$ 14,675,859	\$ 5,892,803
345						100.00%	0.03%	33.76%	9.51%	41.65%	10.74%	4.31%
346	TOTAL PLANT ASSETS CONSIDERED AS DONATIONS / CONTRIBUTIONS											
		Gift/Donation				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Surtax										
		Grant										
		Contributed										

[1] Amounts shown are derived from the fixed asset register provided by the City; amounts reported as of September 30, 2021. Amounts are classified to plant functions based on: i) fixed asset description and cost center / location; ii) relevance of fixed asset; and iii) ratemaking judgment.

Table 3-2
City of Margate, Florida
Water and Wastewater Utility Rate Study

Summary of Capital Improvement Program By Plant Function Through Fiscal Year 2033

Adjustments to Reflect Prior Year Encumbrances and Expenditures Not Reflected in Fixed Assets												
Line No.	Project Description	Project Number	Estimated Total Capital Cost	Adjustments to Remove General-Related Project Costs	Adjustments to Remove Project Costs Considered 100% Allocable to Existing Users	Adjustments to Remove Project Costs to Be Paid in Full By Grants	Net Amount For Future Expenditures	Allocation Reference	Functional Category			
									Supply and Treatment	Storage, Pumping and Transmission	Distribution and Collection	
WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM												
1	Water Line Replacement	6004	\$ 44,000,000	\$ -	\$ -	\$ -	\$ 44,000,000	W-TR-DistWeight	\$ -	\$ 13,200,000	\$ 30,800,000	
2	Acquisition of Vehicles	6006	1,266,500	(1,266,500)	-	-	-	N/A	-	-	-	
3	Computer Equipment	6007	48,500	(48,500)	-	-	-	N/A	-	-	-	
4	Water & Wastewater Equipment	6008	1,806,300	(1,806,300)	-	-	-	N/A	-	-	-	
5	Install Water Meters/Service Connections	6009	7,000,000	-	-	-	7,000,000	Distr/Collect	-	-	7,000,000	
6	Upgrade Telemetry System	6014	375,000	-	-	-	375,000	UtilAdmin	125,000	125,000	125,000	
7	Rehabilitate Generator Systems	6019	1,100,000	-	-	-	1,100,000	Treatment	1,100,000	-	-	
8	Water Main/Force Main Control Improvements	6023	762,500	-	-	-	762,500	Transmission	-	762,500	-	
9	Rehabilitate DEES Administration Building	6026	337,500	-	-	-	337,500	UtilAdmin	112,500	112,500	112,500	
10	Aerial Utility Crossings	6027	1,950,000	-	-	-	1,950,000	Transmission	-	1,950,000	-	
11	Repair Water Treatment Plant (WTP) Accelerators	6036	800,000	-	-	-	800,000	Treatment	800,000	-	-	
12	Rehabilitate Backwash Holding Tank	6038	114,000	-	-	-	114,000	Treatment	114,000	-	-	
13	Rehabilitate Water Treatment Plant (WTP) Filters	6039	914,000	-	-	-	914,000	Treatment	914,000	-	-	
14	SCADA System Upgrades	6041	2,300,000	-	-	(250,000)	2,050,000	Treatment	2,050,000	-	-	
15	Security System Upgrades	6042	100,000	-	-	-	100,000	Treatment	100,000	-	-	
16	Quonset Hut - Replacement	6050	497,500	-	-	-	497,500	UtilAdmin	165,833	165,833	165,833	
17	C-51 Reservoir	6053	9,200,000	-	-	-	9,200,000	Treatment	9,200,000	-	-	
18	Rehabilitate High Service Pump Building	6055	850,000	-	-	-	850,000	Treatment	850,000	-	-	
19	Water Treatment Plant Infrastructure Improvements	6056	1,541,000	-	-	-	1,541,000	Treatment	1,541,000	-	-	
20	Lime Sludge Handling Process	6057	300,000	-	-	-	300,000	Treatment	300,000	-	-	
21	Asphalt Resurfacing	B	412,500	-	-	-	412,500	Treatment	412,500	-	-	
22	Capital Projects - Other	6058	2,625,000	(2,625,000)	-	-	-	N/A	-	-	-	
23	Service Lines Replacement Project	6059	1,650,000	-	-	-	1,650,000	Distr/Collect	-	-	1,650,000	
	Rehabilitate Water Treatment Plant Ground Storage											
24	Tanks	6060	1,326,000	-	-	-	1,326,000	Transmission	-	1,326,000	-	
25	Replacement	6061	950,000	-	-	-	950,000	Treatment	950,000	-	-	
26	Valve Actuators	6062	625,000	-	-	-	625,000	Treatment	625,000	-	-	
27	Water Treatment Plant Tank Demolition	6063	50,000	(50,000)	-	-	-	N/A	-	-	-	
28	Chemicals Containment Rehabilitation	6064	610,000	-	-	-	610,000	Treatment	610,000	-	-	
	Water Treatment Plant and Wastewater Treatment											
29	Plant Facilities Remodeling	6065	775,000	-	-	-	775,000	Treatment	775,000	-	-	
30	Exterior and Interior Painting	6066	325,000	-	-	-	325,000	Treatment	325,000	-	-	
31	Facilities Hardening	6067	850,000	-	-	-	850,000	Treatment	850,000	-	-	
32	Chemicals System	A	620,000	(620,000)	-	-	-	N/A	-	-	-	
33	Landscaping Improvements	6070	141,125	(141,125)	-	-	-	N/A	-	-	-	
34	Parking Expansion	6072	325,000	-	-	-	325,000	Treatment	325,000	-	-	
35	Facilities Expansion	6073	475,000	-	-	-	475,000	Treatment	475,000	-	-	
36	Land Acquisition	E	755,000	(755,000)	-	-	-	N/A	-	-	-	
37	New Construction	F	6,225,000	(6,225,000)	-	-	-	N/A	-	-	-	
38	Lead & Copper Service Lines Replacement	G	1,125,000	-	-	-	1,125,000	Distr/Collect	-	-	1,125,000	
39	New Drinking Water Regulations	H	6,450,000	-	-	-	6,450,000	Treatment	6,450,000	-	-	
TOTAL WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM												
40	IMPROVEMENT PROGRAM	TOTAL	\$ 101,577,425	\$ (13,537,425)	\$ -	(250,000)	\$ 87,790,000		\$ 29,169,833	\$ 17,641,833	\$ 40,978,333	

Table 3-2
City of Margate, Florida
Water and Wastewater Utility Rate Study

Summary of Capital Improvement Program By Plant Function Through Fiscal Year 2033

WASTEWATER SYSTEM CAPITAL IMPROVEMENT PROGRAM												
Line No.	Project Description	Project Number	Estimated Total Capital Cost	Adjustments to Remove General-Related Project Costs	Adjustments to Remove Project Costs Considered 100% Allocable to Existing Users	Adjustments to Remove Project Costs to Be Paid in Full By Grants	Adjustments to Reflect Prior Year Encumbrances and Expenditures Not Reflected in Fixed Assets	Net Amount For Future Expenditures	Allocation Reference	Supply and Treatment	Storage, Pumping and Transmission	Distribution and Collection
41	Sewer Line Replacement	6003	\$ 44,000	\$ -	\$ -	\$ -	\$ -	44,000	FMSGCWeight	\$ -	\$ 13,200	\$ 30,800
42	Acquisition of Vehicles	6006	1,266,500	(1,266,500)	-	-	-	-	N/A	-	-	-
43	Computer Equipment	6007	48,500	(48,500)	-	-	-	-	N/A	-	-	-
44	Water & Wastewater Equipment	6008	1,806,300	(1,806,300)	-	-	-	-	N/A	-	-	-
45	Lift Station Renovation	6010	28,825,000	-	-	-	-	28,825,000	Transmission	-	28,825,000	-
46	Upgrade Telemetry System	6014	375,000	-	-	-	-	375,000	UtilAdmin	125,000	125,000	125,000
47	Infiltration and Inflow Rehabilitation	6015	13,500,000	-	-	-	-	13,500,000	Distr/Collect	-	-	13,500,000
48	Rehabilitate Generator Systems	6019	1,100,000	-	-	-	-	1,100,000	Treatment	1,100,000	-	-
49	Water Main/Force Main Control Improvements	6023	762,500	-	-	-	-	762,500	Transmission	-	762,500	-
50	Rehabilitate DEES Administration Building	6026	337,500	-	-	-	-	337,500	UtilAdmin	112,500	112,500	112,500
51	Aerial Utility Crossings	6027	1,950,000	-	-	-	-	1,950,000	Transmission	-	1,950,000	-
52	Injection Wells	6037	165,000	(165,000)	-	-	-	-	N/A	-	-	-
53	SCADA System Upgrades	6041	2,300,000	-	-	(250,000)	-	2,050,000	Treatment	2,050,000	-	-
54	Security System Upgrades	6042	100,000	-	-	-	-	100,000	Treatment	100,000	-	-
55	West Wastewater Treatment Plant (WWTP) IFAS	6046	40,000,000	-	-	-	-	40,000,000	Treatment	40,000,000	-	-
56	Renewal	6048	250,000	(250,000)	-	-	-	-	N/A	-	-	-
57	Quonset Hut - Replacement	6050	497,500	-	-	-	-	497,500	UtilAdmin	165,833	165,833	165,833
58	Asphalt Resurfacing	B	412,500	-	(412,500)	-	-	-	N/A	-	-	-
59	Capital Projects - Other	6058	2,625,000	(2,625,000)	-	-	-	-	N/A	-	-	-
60	Service Lines Replacement Project	6059	1,650,000	-	-	-	-	1,650,000	Distr/Collect	-	-	1,650,000
61	Valve Actuators	6062	625,000	-	-	-	-	625,000	Treatment	625,000	-	-
62	Chemicals Containment Rehabilitation	6064	610,000	-	-	-	-	610,000	Treatment	610,000	-	-
Water Treatment Plant and Wastewater Treatment												
63	Plant Facilities Remodeling	6065	775,000	-	-	-	-	775,000	Treatment	775,000	-	-
64	Exterior and Interior Painting	6066	325,000	-	-	-	-	325,000	Treatment	325,000	-	-
65	Facilities Hardening	6067	850,000	-	-	-	-	850,000	Treatment	850,000	-	-
66	Wastewater Treatment Plant Clarifiers Rehabilitation	C	1,600,000	-	-	-	-	1,600,000	Treatment	1,600,000	-	-
67	Rehabilitation	D	1,800,000	-	-	-	-	1,800,000	Treatment	1,800,000	-	-
68	Wastewater Dump Station	6068	820,000	-	-	-	-	820,000	Treatment	820,000	-	-
69	Wastewater Pumping Station Equipment	6069	1,865,000	-	-	-	-	1,865,000	Treatment	1,865,000	-	-
70	Chemicals System	A	620,000	(620,000)	-	-	-	-	N/A	-	-	-
71	Landscaping Improvements	6070	141,125	(141,125)	-	-	-	-	N/A	-	-	-
72	Parking Expansion	6072	325,000	-	-	-	-	325,000	Treatment	325,000	-	-
73	Facilities Expansion	6073	475,000	-	-	-	-	475,000	Treatment	475,000	-	-
74	Land Acquisition	E	755,000	(755,000)	-	-	-	-	N/A	-	-	-
75	New Construction	F	6,225,000	(6,225,000)	-	-	-	-	N/A	-	-	-
76	Lead & Copper Service Lines Replacement	G	1,125,000	-	-	-	-	1,125,000	Distr/Collect	-	-	1,125,000
77	Compliance With New Biosolids Regulations	I	5,260,000	-	-	-	-	5,260,000	Treatment	5,260,000	-	-
78	Underground Injection Wells Repair	0	500,000	-	(500,000)	-	-	-	N/A	-	-	-
TOTAL WASTEWATER SYSTEM CAPITAL IMPROVEMENT PROGRAM			\$ 122,711,425	\$ (13,902,425)	\$ (912,500)	\$ (250,000)	\$ -	107,646,500		\$ 58,983,333	\$ 31,954,033	\$ 16,709,133
TOTAL WATER AND WASTEWATER CAPITAL IMPROVEMENT PROGRAM												
80	CAPITAL IMPROVEMENT PROGRAM		\$ 224,288,850	\$ (27,439,850)	\$ (912,500)	\$ (500,000)	\$ -	195,436,500		\$ 88,153,167	\$ 49,595,867	\$ 57,687,467

Table 3-3

**City of Margate, Florida
Water and Wastewater Utility Rate Study**

Summary of Water and Wastewater Capital Improvement Program Recognized in System Capital Charges – Fiscal Years 2022 Through 2033

Line No.	Project Description	Project Number	Adjusted Project Cost [1]	Project Status	Assumed Original In-Service Date [2]	Estimated Original Cost [3]	Amount Recognized [4]			Percent to Recognize for Expansion
							Existing	Expansion	Future / Direct	
WATER TREATMENT PROJECTS										
1	Upgrade Telemetry System	6014	\$ 125,000	Upgrade	2010	\$ 84,590	\$ 125,000	-	-	0.00%
2	Rehabilitate Generator Systems	6019	1,100,000	Upgrade	2010	744,393	1,100,000	-	-	0.00%
3	Rehabilitate DEES Administration Building	6026	112,500	Upgrade	2010	76,131	112,500	-	-	0.00%
4	Repair Water Treatment Plant (WTP) Accelerators	6036	800,000	Upgrade	2010	541,377	800,000	-	-	0.00%
5	Rehabilitate Backwash Holding Tank	6038	114,000	Upgrade	2010	77,146	114,000	-	-	0.00%
6	Rehabilitate Water Treatment Plant (WTP) Filters	6039	914,000	Upgrade	2010	618,523	914,000	-	-	0.00%
7	SCADA System Upgrades	6041	2,050,000	Upgrade	2010	1,387,278	2,050,000	-	-	0.00%
8	Security System Upgrades	6042	100,000	Upgrade	2010	67,672	100,000	-	-	0.00%
9	Quonset Hut - Replacement	6050	165,833	Upgrade	2010	112,223	165,833	-	-	0.00%
10	C-51 Reservoir	6053	9,200,000	Upgrade	-	-	9,200,000	-	-	0.00%
11	Rehabilitate High Service Pump Building	6055	850,000	Upgrade	2010	575,213	850,000	-	-	0.00%
12	Improvements	6056	1,541,000	Upgrade	2010	1,042,827	1,541,000	-	-	0.00%
13	Lime Sludge Handling Process	6057	300,000	Upgrade	2010	203,016	300,000	-	-	0.00%
14	Asphalt Resurfacing	B	412,500	Upgrade	2010	279,147	412,500	-	-	0.00%
15	Replacement	6061	950,000	Upgrade	2010	642,885	950,000	-	-	0.00%
16	Valve Actuators	6062	625,000	Upgrade	2010	422,951	625,000	-	-	0.00%
17	Chemicals Containment Rehabilitation	6064	610,000	Upgrade	2010	412,800	610,000	-	-	0.00%
18	Plant Facilities Remodeling	6065	775,000	Upgrade	2010	524,459	775,000	-	-	0.00%
19	Exterior and Interior Painting	6066	325,000	Upgrade	2010	219,934	325,000	-	-	0.00%
20	Facilities Hardening	6067	850,000	Upgrade	2010	575,213	850,000	-	-	0.00%
21	Parking Expansion	6072	325,000	Upgrade	2010	219,934	325,000	-	-	0.00%
22	Facilities Expansion	6073	475,000	Upgrade	2010	321,442	475,000	-	-	0.00%
23	New Drinking Water Regulations	H	6,450,000	Upgrade	2010	4,364,850	6,450,000	-	-	0.00%
24	Total Water Treatment Projects		\$ 29,169,833			\$ 13,514,003	\$ 29,169,833	\$ -	\$ -	0.00%
WATER MAJOR TRANSMISSION PROJECTS										
25	Water Line Replacement	6004	\$ 13,200,000	Upgrade	2010	\$ 8,932,715	13,200,000	-	-	0.00%
26	Upgrade Telemetry System	6014	125,000	Upgrade	2010	84,590	125,000	-	-	0.00%
27	Water Main/Force Main Control Improvements	6023	762,500	Upgrade	2010	516,000	762,500	-	-	0.00%
28	Rehabilitate DEES Administration Building	6026	112,500	Upgrade	2010	76,131	112,500	-	-	0.00%

Table 3-3

**City of Margate, Florida
Water and Wastewater Utility Rate Study**

Summary of Water and Wastewater Capital Improvement Program Recognized in System Capital Charges – Fiscal Years 2022 Through 2033

Line No.	Project Description	Project Number	Adjusted Project Cost [1]	Project Status	Assumed Original In-Service Date [2]	Estimated Original Cost [3]	Amount Recognized [4]			Percent to Recognize for Expansion
							Existing	Expansion	Future / Direct	
29	Aerial Utility Crossings	6027	1,950,000	Upgrade	2010	1,319,606	1,950,000	-	-	0.00%
30	Quonset Hut - Replacement	6050	165,833	Upgrade	2010	112,223	165,833	-	-	0.00%
31	Storage Tanks	6060	1,326,000	Upgrade	2010	897,332	1,326,000	-	-	0.00%
32	Total Water Major Transmission Projects		\$ 17,641,833			\$ 11,938,597	\$ 17,641,833	\$ -	\$ -	0.00%
33	TOTAL WATER PROJECTS		\$ 46,811,667			\$ 25,452,600	\$ 46,811,667	\$ -	\$ -	0.00%
WASTEWATER TREATMENT PROJECTS										
34	Upgrade Telemetry System	6014	\$ 125,000	Upgrade	2010	\$ 84,590	125,000	-	-	0.00%
35	Rehabilitate Generator Systems	6019	1,100,000	Upgrade	2010	744,393	1,100,000	-	-	0.00%
36	Rehabilitate DEES Administration Building	6026	112,500	Upgrade	2010	76,131	112,500	-	-	0.00%
37	SCADA System Upgrades	6041	2,050,000	Upgrade	2010	1,387,278	2,050,000	-	-	0.00%
38	Security System Upgrades	6042	100,000	Upgrade	2010	67,672	100,000	-	-	0.00%
39	West Wastewater Treatment Plant (WWTP) IFAS	6046	40,000,000	Upgrade	2010	27,068,835	40,000,000	-	-	0.00%
40	Quonset Hut - Replacement	6050	165,833	Upgrade	2010	112,223	165,833	-	-	0.00%
41	Valve Actuators	6062	625,000	Upgrade	2010	422,951	625,000	-	-	0.00%
42	Chemicals Containment Rehabilitation	6064	610,000	Upgrade	2010	412,800	610,000	-	-	0.00%
43	Plant Facilities Remodeling	6065	775,000	Upgrade	2010	524,459	775,000	-	-	0.00%
44	Exterior and Interior Painting	6066	325,000	Upgrade	2010	219,934	325,000	-	-	0.00%
45	Facilities Hardening	6067	850,000	Upgrade	2010	575,213	850,000	-	-	0.00%
46	Rehabilitation	C	1,600,000	Upgrade	2010	1,082,753	1,600,000	-	-	0.00%
47	Rehabilitation	D	1,800,000	Upgrade	2010	1,218,098	1,800,000	-	-	0.00%
48	Wastewater Dump Station	6068	820,000	Upgrade	2010	554,911	820,000	-	-	0.00%
49	Wastewater Pumping Station Equipment	6069	1,865,000	Upgrade	2010	1,262,084	1,865,000	-	-	0.00%
50	Parking Expansion	6072	325,000	Upgrade	2010	219,934	325,000	-	-	0.00%
51	Facilities Expansion	6073	475,000	Upgrade	2010	321,442	475,000	-	-	0.00%
52	Compliance With New Biosolids Regulations	I	5,260,000	Upgrade	2010	3,559,552	5,260,000	-	-	0.00%
53	Total Wastewater Treatment Projects		\$ 58,983,333			\$ 39,915,252	\$ 58,983,333	\$ -	\$ -	0.00%

Table 3-3

**City of Margate, Florida
Water and Wastewater Utility Rate Study**

Summary of Water and Wastewater Capital Improvement Program Recognized in System Capital Charges – Fiscal Years 2022 Through 2033

Line No.	Project Description	Project Number	Adjusted Project Cost [1]	Project Status	Assumed Original In-Service Date [2]	Estimated Original Cost [3]	Amount Recognized [4]			Percent to Recognize for Expansion
							Existing	Expansion	Future / Direct	
WASTEWATER MAJOR TRANSMISSION PROJECTS										
54	Sewer Line Replacement	6003	\$ 13,200	Upgrade	2010	\$ 8,933	\$ 13,200	-	-	0.00%
55	Lift Station Renovation	6010	28,825,000	Upgrade	2010	19,506,479	28,825,000	-	-	0.00%
56	Upgrade Telemetry System	6014	125,000	Upgrade	2010	84,590	125,000	-	-	0.00%
57	Water Main/Force Main Control Improvements	6023	762,500	Upgrade	2010	516,000	762,500	-	-	0.00%
58	Rehabilitate DEES Administration Building	6026	112,500	Upgrade	2010	76,131	112,500	-	-	0.00%
59	Aerial Utility Crossings	6027	1,950,000	Upgrade	2010	1,319,606	1,950,000	-	-	0.00%
60	Quonset Hut - Replacement	6050	165,833	Upgrade	2010	112,223	165,833	-	-	0.00%
61	Total Wastewater Transmission Projects		\$ 31,954,033			\$ 21,623,961	\$ 31,954,033	\$ -	\$ -	0.00%
62	TOTAL WASTEWATER PROJECTS		\$ 90,937,367			\$ 61,539,213	\$ 90,937,367	\$ -	\$ -	0.00%
63	TOTAL SYSTEM PROJECTS		\$ 137,749,033			\$ 86,991,813	\$ 137,749,033	\$ -	\$ -	0.00%

Table 3-3

**City of Margate, Florida
Water and Wastewater Utility Rate Study**

Summary of Water and Wastewater Capital Improvement Program Recognized in System Capital Charges – Fiscal Years 2022 Through 2033

Footnotes:

- [1] Amounts shown are derived from Table 3-2 and do not include any capital expenditures classified as distribution-related or collection-related.
- [2] Estimated original in-service date based on discussions with City staff.
- [3] Amount shown was determined by discounting the projected (replacement) cost by an inflationary factor as measured by the Engineering News-Record (ENR) Construction Cost Index applied to the estimated number of years in service.
- [4] For replacement projects only, amount derived by subtracting the estimated original cost from the new project cost (net asset addition).

Note: With respect to capital projects associated with plant upgrades, the following were assumed:

New = Project designated for capacity expansion only.

Upgrade = Project designated to improve existing capacity facilities.

Replacement = Project which removes original asset from service but necessary for providing service to City customers.

Relocate = Project which removes original asset from service, and usually replaces it with an asset designated for capacity expansion.

Redundancy = Project which provides redundancy to existing capacity and not an increase in capacity to serve new growth.

Reliability = Project which provides additional reliability to existing capacity and not an increase in capacity to serve new growth.

Future = Reflects project which extends beyond the planning horizon (e.g., beyond Fiscal Year 2033) in this report.

System = Project that benefits existing, expansion and future customers.

Direct = Reflects projects which directly relate to specific customer base and not System cost.

Table 3-4

City of Margate, Florida
Water and Wastewater Utility Rate Study

Overview of Water and Wastewater Connection Charge Calculations By Component

Line No.	Description	Water	Wastewater
<u>TREATMENT COMPONENT</u>			
Starting Cost Per ERC of Treatment Facilities			
	Cost of Existing Facilities With Available		
1	Capacity to Serve New Growth [1]	\$ 46,196,057	\$ 56,929,437
2	Less Grant Funds and Other Contributions	-	-
3	Adjusted Cost	\$ 46,196,057	\$ 56,929,437
4	Number of ERCs That Could Be Served By Facilities [2]	40,299	30,149
5	Cost Per ERC	<u>\$ 1,146.35</u>	<u>\$ 1,888.25</u>
Capital Improvement Program [3]			
	Capital Projects Representing New Facilities and Upgrades to		
6	Existing System	\$ 29,169,833	\$ 58,983,333
7	Less Estimated Cost of Original Fixed Assets Being Replaced	(13,514,003)	(39,915,252)
8	Cost Difference	\$ 15,655,830	\$ 19,068,081
Adjusted Cost Per ERC of Treatment Facilities			
	Adjusted Cost of Existing Facilities With Available		
9	Capacity to Serve New Growth [Line 3 + Line 8]	\$ 61,851,888	\$ 75,997,518
10	Number of ERCs That Could Be Served By Facilities [2]	40,299	30,149
11	Base Cost Per ERC	<u>\$ 1,534.84</u>	<u>\$ 2,520.71</u>
11	Capital Financing Recovery - Treatment Component	0.00	0.00
12	Adjusted Cost Per ERC	<u>\$ 1,534.84</u>	<u>\$ 2,520.71</u>
<u>TRANSMISSION COMPONENT</u>			
Starting Cost Per ERC of Transmission Facilities			
	Cost of Existing Facilities With Available		
13	Capacity to Serve New Growth [1]	\$ 13,002,814	\$ 14,675,859
13	Less Grant Funds and Other Contributions	0	0
14	Adjusted Cost	\$ 13,002,814	\$ 14,675,859
15	Number of ERCs That Could Be Served By Facilities [2]	40,299	30,149
16	Cost Per ERC	<u>\$ 322.66</u>	<u>\$ 486.78</u>
Capital Improvement Program [3]			
	Capital Projects Representing New Facilities and Upgrades to		
17	Existing System	\$ 17,641,833	\$ 31,954,033
18	Less Estimated Cost of Original Fixed Assets Being Replaced	(11,938,597)	(21,623,961)
19	Cost Difference	\$ 5,703,237	\$ 10,330,072
Adjusted Cost Per ERC of Transmission Facilities			
	Adjusted Cost of Existing Facilities With Available		
20	Capacity to Serve New Growth [Line 14 + Line 19]	\$ 18,706,050	\$ 25,005,931
21	Number of ERCs That Could Be Served By Facilities [2]	40,299	30,149
22	Base Cost Per ERC	<u>\$ 464.18</u>	<u>\$ 829.41</u>
23	Capital Financing Recovery - Transmission Component	0.00	0.00
24	Adjusted Cost Per ERC	<u>\$ 464.18</u>	<u>\$ 829.41</u>

Table 3-4

City of Margate, Florida
Water and Wastewater Utility Rate Study

Overview of Water and Wastewater Connection Charge Calculations By Component

Line No.	Description	Water	Wastewater
25	Calculated Connection Charge Per ERC	\$ 1,999.02	\$ 3,350.12
26	Calculated Connection Charge Per ERC (Rounded)	\$ 1,995.00	\$ 3,350.00
27	Cost per Gallon	\$ 5.96	\$ 10.00
28	Existing Connection Charge Per ERC	\$ 1,790.00	\$ 1,920.00

Footnotes:

- [1] Based on functionalization of fixed asset list (i.e., identification of treatment and transmission fixed assets) as of September 30, 2021 that was provided by the City and summarized as follows:

Asset Type	Water	Wastewater
Total Assets - City-Owned	\$ 61,865,814	\$ 74,831,155
Total Assets	\$ 61,865,814	\$ 74,831,155
<u>Assets Recognized</u>		
Treatment	\$ 46,196,057	\$ 56,929,437
Transmission	13,002,814	14,675,859
Total Assets Recognized	\$ 59,198,871	\$ 71,605,295
Percent of Total Assets	95.7%	95.7%

- [2] ERCs based on current capacity and level of service standard. Derived as follows:

Water Treatment Plant Capacity - Peak Day (MGD)	13.500	
Wastewater Treatment Plant Capacity - Maximum Three-Month Average Daily Flow (MGD)		10.100
Recognized Treatment Capacity	13.500	10.100
Treatment Capacity (MGD)	13.500	10.100
Treatment Capacity (gallons per day)	13,500,000	10,100,000
Level of Service Standard Per ERC (gallons per day)	335	335
Number of ERCs That Could Be Serviced By Capacity	40,299	30,149
Transmission Capacity (gallons per day)	13,500,000	10,100,000
Level of Service Standard Per ERC (gallons per day)	335	335
Number of ERCs That Could Be Service By Capacity	40,299	30,149

- [3] Amounts derived from Table 3-3.

Table 3-5
City of Margate, Florida
Water and Wastewater Utility Rate Study

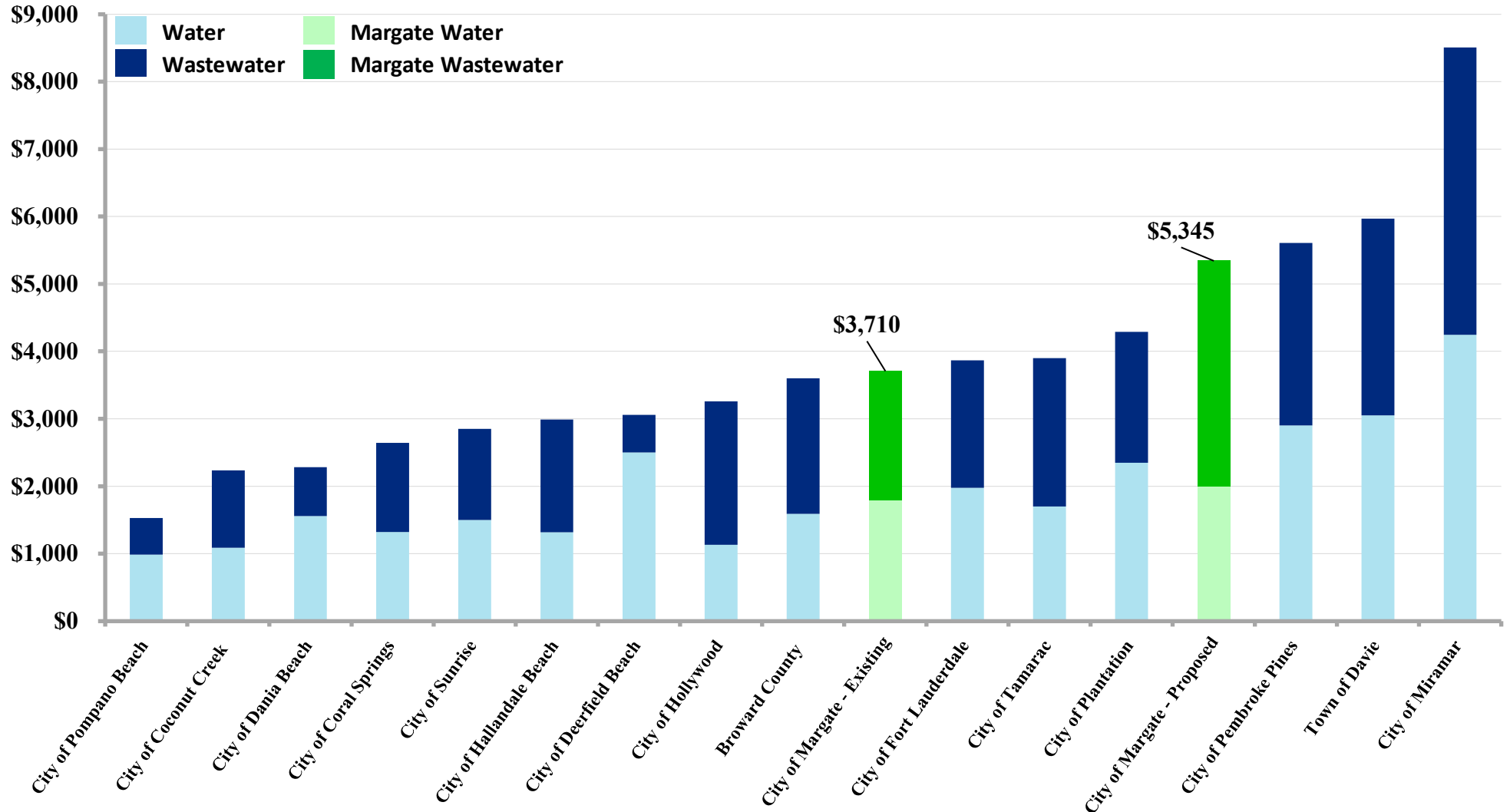
Comparison of Connection Charges / Impact Fees Per
Equivalent Residential Connection (ERC) for Water and Wastewater Service

Line No.	Description	Connection / Impact Fee Per ERC [1]		
		Water	Wastewater	Combined
City of Margate, Florida				
1	Existing Impact Fees Per ERC	\$ 1,790	\$ 1,920	\$ 3,710
2	Proposed Impact Fees Per ERC	1,995	3,350	5,345
Other Florida Utilities				
3	Broward County	\$ 1,590	\$ 2,010	\$ 3,600
4	City of Coconut Creek	1,086	1,148	2,235
5	City of Coral Springs	1,322	1,322	2,644
6	City of Dania Beach	1,557	725	2,282
7	Town of Davie	3,050	2,920	5,970
8	City of Deerfield Beach	2,500	560	3,060
9	City of Fort Lauderdale	1,977	1,888	3,865
10	City of Hallandale Beach	1,318	1,672	2,990
11	City of Hollywood	1,130	2,130	3,260
12	City of Miramar	4,244	4,263	8,507
13	City of Pembroke Pines	2,900	2,709	5,609
14	City of Plantation	2,349	1,942	4,291
15	City of Pompano Beach	985	545	1,530
16	City of Sunrise	1,500	1,350	2,850
17	City of Tamarac	1,700	2,200	3,900
18	Other Florida Utilities' Average	\$ 1,947	\$ 1,826	\$ 3,773
19	Minimum	985	545	1,530
20	Maximum	4,244	4,263	8,507

Footnotes:

[1] Amounts reflect fees for a typical single family residential unit (i.e., one ERC) and are effective in August 2023.

Figure 3-1
City of Margate, Florida
Comparison of Connection Charges / Impact Fees
Per ERC for Water and Sewer Service



2023

CITY OF MARGATE, FLORIDA Water and Wastewater Utility Rate Study



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