THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA

Board Action

- Board of Directors
  Finance, Affordability, Asset Management, and Efficiency Committee

4/14/2026 Board Meeting

8-1

Subject

Approve the Proposed Biennial Budget for fiscal years 2026/27 and 2027/28, which includes the Capital Investment Plan and revenue requirements for fiscal years 2026/27 and 2027/28 and the Ten-Year Forecast; adopt resolutions fixing and adopting water rates and charges for calendar years 2027 and 2028; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA

Executive Summary

This letter presents two options for board consideration for the Fiscal Years (FY) 2026/27 and 2027/28 Biennial Budget and revenue requirements, water service rates and charges for Calendar Years (CY) 2027 and 2028, the Ten-Year Financial Forecast (Ten-Year Forecast), and the associated Capital Investment Plan (CIP).

The FY 2026/27 and FY 2027/28 Biennial Budget development began in 2025 with a series of board workshops focused on key cost drivers and system needs. These included a CIP workshop in July 2025, a staffing workshop in September 2025, and ongoing discussions on asset management and fleet requirements. In October 2025, staff presented an updated Financial Forecast evaluating the rate impacts of planned infrastructure investments.

At the outset of the process, staff presented a proposed biennial budget, water service rates and charges, and a CIP for board consideration. The proposal reflected increasing capital replacement and refurbishment needs, as well as staffing and equipment requirements. Consistent with direction from executive management, staff incorporated targeted cost-saving measures and operational efficiencies to contain costs in select non-labor categories while maintaining core operations, service levels, and priority investments.

The original FY 2026/27 and FY 2027/28 Biennial Budget proposal, presented in February 2026, included overall rate increases of 9.5 percent in both 2027 and 2028. Those increases were intended to support essential operations, maintain system reliability, address an aging and expanding capital program, and fund the 45-million-gallon-per-day Pure Water Southern California (PWSC) Stage 1.

During several budget workshops, including meetings with member agencies, the Board reviewed these risks, evaluated associated expenditure needs, and considered the resulting rate impacts. This early and ongoing engagement informed the development of the recommended budget.

Both options are designed to balance several key priorities. These include reinvesting in Metropolitan's critical regional infrastructure, providing staff for safe and reliable operations, supporting capital delivery, improving the alignment between fixed costs and stable fixed revenues, and moderating near-term rate increases.

At a high level, both budget options include the following investments:

- Increase the biennial base CIP from $666 million in the current biennium to $875 million;
- Increase authorized positions by 79, from 1,974.5 to 2,053.5 over the biennium, with a focus on core operational, maintenance, and capital delivery functions;
- Fund Metropolitan's conservation program at $30.5 million in each fiscal year;
- Continue appropriations for authorized Local Resources Program (LRP) agreements; and,

- Assume an ad valorem property tax rate of 0.0085 percent of assessed valuation to fund State Water Contract fixed expenses and better align fixed revenues with fixed expenses.

These investments are intended to produce clear operational benefits. The higher CIP supports replacement and refurbishment work, infrastructure upgrades, underwater maintenance, high-voltage maintenance, and equipment rehabilitations. This work is intended to reduce the risk of failures, avoid unplanned outages, and improve system resiliency.

The staffing increase also supports efficiency and risk reduction. Additional positions would help shift work from reactive to preventive maintenance. The options would also strengthen emergency readiness, improve support for regulatory compliance, and reduce long-term operational vulnerability. As positions are filled, staff expects lower reliance on overtime, consultants, and temporary labor, including an estimated $1 million reduction in overtime over the biennium.

The options also reflect meaningful refinements from the original proposal. The options reduce the base CIP from $950 million to $875 million and reduce the staffing request from 105 positions to 79 positions. The options also limit LRP funding to currently authorized agreements while maintaining full conservation funding. In this way, the options moderate near-term rate impacts while preserving core investments in reliability, safety, and operational performance.

For Pure Water Southern California, Option 1 limits funding to grant-supported activities, resulting in total biennial funding of approximately $75.9 million. Option 2 provides a higher level of investment, allocating approximately $150 million during the biennium to support planning and final design of the 45-million-gallon-per-day (45-MGD) project. This is the primary distinction between the two options, with Option 2 advancing PWSC development more substantially. Under both options, no Delta Conveyance Project (DCP) or PWSC capital expenditures are assumed beyond the biennium without board approval.

Estimated overall rate increases are slightly lower under Option 1, at 6.2 percent in calendar years 2027 and 2028, compared to 6.7 percent in both years under Option 2. Both options are structured to maintain core services and infrastructure, support affordability through moderate rate adjustments, and advance progress toward a more resilient long-term financial framework.

Budget Highlights

The table below provides a summary comparison of the two budget options presented for board consideration. While the options reflect the same overall budget structure, they differ in the level of PWSC funding assumed for the biennium and the associated financing and near-term rate impact. Option 1 is referenced as a “Joint Proposal” to reflect that it was developed through the collaborative process of the Board and member agency feedback.

Table 1: Expenditure, Revenue Requirements and Appropriations for Budget Options

Options/Fiscal Year	Feb 2026 Proposed Budget 2027	Feb 2026 Proposed Budget 2028	Option 1 - Joint Proposal w/ Grant-Supported PWSC 2027	Option 1 - Joint Proposal w/ Grant-Supported PWSC 2028	Option 2 - Proposal with $150M Funded PWSC 2027	Option 2 - Proposal with $150M Funded PWSC 2028
State Water Contract Fixed Costs	$ 504.9	$ 567.8	$ 504.9	$ 567.8	$ 504.9	$ 567.8
State Water Contract Power Costs	213.5	213.0	213.5	213.0	213.5	213.0
Colorado River Aqueduct Power Net Costs	62.7	51.2	62.7	51.2	62.7	51.2
Delta Conveyance Project Planning Costs	74.7	41.3	74.7	41.3	74.7	41.3
Departmental O&M & Operating Equipment	775.8	821.7	773.7	817.3	773.7	817.3
Supply Programs (cash funded portion)	125.6	127.8	95.3	96.2	95.3	96.2
Conservation Program PAYGO	30.5	30.5	30.5	30.5	30.5	30.5
Local Resource Program & On-site Retrofit	24.2	31.6	17.3	23.2	17.3	23.2
Future Supply Actions & Stormwater Pilot	3.5	3.4	3.5	3.4	3.5	3.4
PAYGO	185.0	210.0	185.0	200.0	185.0	210.0
Debt Service	363.2	380.7	362.8	378.1	362.8	378.7
Sub-Total Expenditures	**$ 2,363.6**	**$ 2,479.0**	**$ 2,323.9**	**$ 2,422.0**	**$ 2,323.9**	**$ 2,432.5**
Increase / (Decrease) in Required Reserves	48.6	46.8	(0.3)	37.7	0.3	36.2
Less (-) SDCWA Exchange Payments	(152.3)	(154.7)	(183.0)	(185.9)	(183.0)	(185.9)
Less (-) Property Taxes Revenues	(407.7)	(424.7)	(465.1)	(486.9)	(465.1)	(486.9)
Less (-) Interest Income	(33.1)	(33.2)	(33.8)	(35.0)	(33.9)	(35.0)
Less (-) Other Revenues [1]	(99.4)	(79.7)	(98.9)	(79.2)	(98.9)	(79.2)
Total Revenue Requirement	**$ 1,719.7**	**$ 1,833.5**	**$ 1,542.8**	**$ 1,672.7**	**$ 1,543.3**	**$ 1,681.7**

(1) includes SWRCB Funding for PWSC Departmental O&M

Budget Appropriations ($M)	Feb 2026 Proposed Budget			Option 1 - Joint Proposal w/ Grant-Supported PWSC			Option 2 - Proposal with $150M Funded PWSC		
Options/Fiscal Year	**2027**	**2028**	**Biennium**	**2027**	**2028**	**Biennium**	**2027**	**2028**	**Biennium**
Operating Budget	1,815.4	1,888.3	3,703.7	1,776.1	1,843.9	3,619.9	1,776.1	1,843.9	3,619.9
Debt Service	363.2	380.7	743.9	362.8	378.1	740.9	362.8	378.7	741.5
Capital Investment*	492.4	607.6	1,100.0	467.4	483.5	950.9	467.4	557.6	1,025.0
AVEK participation rights**	51	48	98.4	51	48	98.4	51	48	98.4
Conservation Grant Funded***	95.9	11.0	106.9	95.9	11.0	106.9	95.9	11.0	106.9
Total Appropriations ($M)	**2,817.4**	**2,935.5**	**5,752.9**	**2,752.7**	**2,764.4**	**5,517.0**	**2,752.7**	**2,839.1**	**5,591.8**

**Capital Investments includes Capital Investment Plan (CIP) plus PWSC program, funded by combination of grants, operating revenues and debt*

***Funded by debt issued in 2025 by AVEKFA on behalf of Metropolitan as obligator.*

**** Conservation expenses to be reimbursed by awarded State and Federal Grants*

Options for Board Consideration

At Budget Workshop #4, the Board discussed multiple alternatives for possible presentation at the April 14, 2026, board meeting. The discussion considered Metropolitan's operational needs, capital reinvestment needs, and the rate impacts associated with those needs. Following Workshop #4, three revised board proposals were submitted for possible board consideration. After those proposals were received, two of the three were combined and presented through a joint proposal letter, resulting in the Joint Proposal now presented as Option 1. (**Attachment 2**) Staff is therefore presenting two options for board consideration.

Option 1 would limit PWSC funding during the biennium to grant-supported activities. Total biennial PWSC funding under this option would be approximately $75.9 million. This amount consists of approximately $61.8 million in grant proceeds already received and approximately $14.1 million in future reimbursements, if eligible design activities progress. Because Option 1 does not assume the additional PAYGO and debt financing included in Option 2, its estimated overall rate increases are lower. Under Option 1, estimated overall rate increases are 6.2 percent in CY 2027 and 6.2 percent in CY 2028.

Option 2 would provide approximately $150 million during the biennium to support planning for the 45-MGD PWSC Stage 1. This amount is assumed to be funded from approximately $61.8 million in grant proceeds already

received, $30 million in future grant proceeds, $10 million of PAYGO funding, and $48 million of debt. Under Option 2, estimated overall rate increases are 6.7 percent in CY 2027 and 6.7 percent in CY 2028.

Water Sales

Both options reflect a more conservative water sales outlook. This approach is consistent with board policy and with Metropolitan's effort to reduce exposure to revenue volatility. Metropolitan's rate structure still relies significantly on volumetric revenues, so lower-than-expected sales can put pressure on revenues and reserves.

In July 2025, the Board approved use of a 70 percent exceedance forecast for development of the FY 2026/27 and FY 2027/28 biennial budget. The Board also directed the use of an 80 percent exceedance forecast for subsequent biennia. This approach reflects a policy choice. It modestly increases near-term rates, but it also improves the likelihood that budgeted revenues will be achieved and that the reserves will remain at or above target levels. In that way, the budget supports greater financial stability.

During the workshop process, staff also updated baseline assumptions related to implementation of the SDCWA–Metropolitan Exchange Agreement. SDCWA advised that, for CY 2026, Metropolitan's second right of refusal would be limited to 5 thousand acre-feet (TAF) rather than the approximately 50 TAF assumed in the original Proposed Biennial Budget. That update changed exchange, water sales, and supply program assumptions. On a net basis, it reduced projected net revenues by approximately $6 million over the biennium, lowered some anticipated costs, and reduced the revised baseline rate impact by about 0.5 percent.

Metropolitan's Ad Valorem Property Tax Assumption

Metropolitan has statutory authority to levy ad valorem property taxes, which remain an important component of its revenue structure. In November 2025, the Board took the action necessary to preserve its flexibility to consider ad valorem property tax levies above the limitation set forth in Section 124.5 of the Metropolitan Water District Act for FYs 2026/27 through 2035/36 to match the Ten-Year Financial Forecast period. That action did not establish the levy for the biennium, but preserved the Board's ability to consider alternative property tax assumptions through the budget process.

Both budget options assume an ad valorem property tax rate of 0.0085 percent of assessed valuation. This assumption supports Metropolitan's continued effort to better align its predominantly fixed costs with more stable fixed revenue sources. That alignment helps support financial stability and reduces near-term pressure on water rates. The Board will formally establish the levy for each fiscal year in August through the annual levy-setting process.

Cost of Service Analysis

The proposed water rates and charges associated with Options 1 and 2 were developed using board-approved cost-of-service methodology. The rates and charges for each option are designed to recover the estimated revenue requirement for that option. Cost-of-Service reports for both options are attached to this letter.

Table 2: Rates and Charges for Budget Options

		Current	Option 1 - Joint Proposal w/ Grant-Supported PWSC		Option 2 - Proposal with $150M Funded PWSC	
Rates and Charges Effective Jan 1st		**2026**	**2027**	**2028**	**2027**	**2028**
Rates and Charges						
Supply Rate	$/AF	$313	$413	$440	$416	$447
System Access Rate (SAR)	$/AF	$492	$472	$525	$475	$528
System Power Rate (SPR)	$/AF	$179	$145	$141	$145	$141
Full Service Untreated Rate	**$/AF**	**$984**	**$1,030**	**$1,106**	**$1,036**	**$1,116**
Treatment Surcharge (TS)	$/AF	$544	$390	$408	$390	$408
Full Service Treated Rate	**$/AF**	**$1,528**	**$1,420**	**$1,514**	**$1,426**	**$1,524**
Treatment Peaking Charge	$/CFS	N/A	$33,700	$21,600	$33,700	$21,600
Treatment Used Standby Charge	$/AF	N/A	$15	$120	$15	$120
Treatment Remaining Capacity Charge	$/AF	N/A	$72	$64	$72	$64
Readiness-to-Serve (RTS) Charge	$M	$188	$239	$248	$241	$252
Capacity Charge (CC)	$/CFS	$14,500	$17,500	$19,600	$17,600	$20,600
Overall Rate Increases		**8.5%**	**6.2%**	**6.2%**	**6.7%**	**6.7%**

Proposed Action(s)/Recommendation(s) and Options

Staff has concluded that both Option 1 and Option 2 meet Metropolitan's operational, financial, and capital reinvestment needs, as well as its budgetary requirements. Accordingly, staff proposes both options for board consideration and recommends adoption of Option 2.

Option #1 (Budget with Grant-Supported PWSC Funding)

a. Approve the FY 2026/27 and FY 2027/28 Biennial Budget, which includes:

(i) appropriation of $3,619.9 million for Metropolitan operations and maintenance and operating equipment, power costs on the CRA, SWC operations, maintenance, power and replacement costs and SWC capital charges, demand management programs including the LRP agreements and conservation programs, and costs associated with supply programs for FYs 2026/27 and 2027/28 (shown in Table 4);

(ii) a continuing appropriation of $740.9 million for FYs 2026/27 and 2027/28 for debt service on Metropolitan general obligation and revenue bonds (Table 4);

(iii) continued appropriation of $98.4 million for AVEK participation rights for FYs 2026/27 and 2027/28 via debt issued in 2025 by AVEFA on behalf of Metropolitan as obligator (Table 4);

(iv) appropriation of $875 million funding for CIP for FYs 2026/27 and 2027/28; and,

(v) appropriation of $75.9 million funding for 45-MGD Stage 1 PWSC planning and final design costs for FYs 2026/27 & 2027/28;

b. Authorize the use of approximately $75.9 million of available SWRCB fund, received Large Scale Water Recycling Plant (LSWRP) Grants reimbursements and future reimbursements to fund the PWSC planning and design costs;

c. Authorize the use of $385.0 million in operating revenues to fund the CIP for FYs 2026/27 and 2027/28;

d. Approve total revenue requirements to be paid from rates and charges of $1,542.8 million in FY 2026/27 and $1,672.7 million in FY 2027/28;

e. Approve the Ten-Year Financial Forecast, as summarized in Figure 1;

f. Approve water rates and charges effective January 1, 2027, and January 1, 2028, as shown in Table 5, which result in an overall increase of 6.2 percent in CY 2027 and 6.2 percent in CY 2028 from CY 2026 rates and charges;

g. Adopt the Resolution Fixing and Adopting Water Rates To Be Effective January 1, 2027, and 2028, in the form of **Attachment 5**;

h. Adopt the Resolution Fixing and Adopting a Readiness-To-Serve Charge Effective January 1, 2027, in the form of **Attachment 6**;

i. Adopt the Resolution Fixing and Adopting a Capacity Charge Effective January 1, 2027, in the form of **Attachment 7**;

j. Adopt the Resolution Fixing and Adopting the Treatment Fixed Charges Effective January 1, 2027, in the form of **Attachment 8**; and,

k. Direct staff to evaluate the Conservation Program and the Local Resources Program within the next year to prioritize programs that are cost-effective and that meet the needs of Metropolitan and its member agencies.

Fiscal Impact: Not applicable, as this option sets the biennial budget.
Business Analysis: Option 1 is intended to moderate near-term rate impacts while maintaining core operations, capital reinvestment, financial flexibility, and system reliability. Option 1 assumes an ad valorem property tax rate of 0.0085 percent, a biennial base CIP of $875 million, 79 additional positions, conservation funding of $30.5 million in each fiscal year, and funding only for currently authorized Local Resources Program agreements.

Under Option 1, PWSC funding during the biennium would be limited to approximately $75.9 million of grant-supported activities. The Ten-Year Financial Forecast anticipates overall rate increases of 6.2 percent in CY 2027 and CY 2028. It then reflects increases of 7.0 percent in CY 2029 and CY 2030, 6.5 percent in CY 2031 through CY 2034, and 5.0 percent in CY 2035 and CY 2036. The Ten-Year Financial Forecast does not include future DCP or PWSC capital expenditures beyond the biennium unless and until the Board authorizes future PWSC expenditures.

Option #2 (Budget with $150M PWSC Funding)

a. Approve the FY 2026/27 and FY 2027/28 Biennial Budget which includes:

(i) appropriation of $3,619.9 million for Metropolitan operations and maintenance and operating equipment, power costs on the CRA, SWC operations, maintenance, power and replacement costs and SWC capital charges, demand management programs including the existing LRP agreements and conservation programs, and costs associated with supply programs for FYs 2026/27 and 2027/28 (shown in Table 6);

(ii) a continuing appropriation of $741.5 million for FYs 2026/27 and 2027/28 for debt service on Metropolitan general obligation and revenue bonds (Table 6);

(iii) continued appropriation of $98.4 million for AVEK participation rights for FYs 2026/27 and 2027/28 via debt issued in 2025 by AVEFA on behalf of Metropolitan as obligator;

(iv) appropriation of $875 million funding for CIP for FYs 2026/27 and 2027/28; and,

(v) appropriation of $150 million funding for 45-MGD Stage 1 PWSC planning and final design costs for FYs 2026/27 & 2027/28;

b. Authorize the use of approximately $61.8 million of available SWRCB fund, received LSWRP Grants reimbursements and $30 million future reimbursements to continue to fund the $150 million PWSC planning and final design costs;

c. Authorize the use of $395.0 million in operating revenues (PAYGO) to fund the CIP & PWSC for FYs 2026/27 and 2027/28;

d. Approve total revenue requirements to be paid from rates and charges of $1,543.3 million in FY 2026/27 and $1,681.7 million in FY 2027/28;

e. Approve the Ten-Year Financial Forecast, as summarized in Figure 2;

f. Approve water rates and charges effective January 1, 2027, and January 1, 2028, as shown in Table 7, which result in an overall increase of 6.7 percent in CY 2027 and 6.7 percent in CY 2028 from CY 2026 rates and charges;

g. Adopt the Resolution Fixing and Adopting Water Rates Effective January 1, 2027, and 2028, in the form of Attachment 5;

h. Adopt the Resolution Fixing and Adopting a Readiness-To-Serve Charge Effective January 1, 2027, in the form of Attachment 6;

i. Adopt the Resolution Fixing and Adopting a Capacity Charge Effective January 1, 2027, in the form of Attachment 7;

j. Adopt the Resolution Fixing and Adopting the Treatment Fixed Charges Effective January 1, 2027, in the form of Attachment 8; and,

k. Direct staff to evaluate the Conservation Program and the Local Resources Program within the next year to prioritize programs that are cost-effective and that meet the needs of Metropolitan and its member agencies.

Fiscal Impact: Not applicable, as this action sets the biennial budget.
Business Analysis: Option 2 would maintain Metropolitan's core budget framework while providing $150 million in PWSC funding during the biennium. That funding would support planning and final design for the 45-MGD PWSC Stage 1. Like Option 1, this option assumes an ad valorem property tax rate of 0.0085 percent, a biennial base CIP of $875 million, 79 additional positions, conservation funding of $30.5 million in each fiscal year, and funding only for currently authorized Local Resources Program agreements.
Under Option 2, the Ten-Year Financial Forecast anticipates overall rate increases of 6.7 percent in CY 2027 and CY 2028. It then steps down to approximately 6.5 percent in CY 2029 through CY 2034, and to 5.1 percent in CY 2035 and CY 2036. Additional discussion of PWSC funding assumptions, related financing, and out-year forecast treatment is provided in the Background section of this letter.

Alternatives Considered

Multiple rate alternatives were discussed and considered during Workshops #1 through #4, as summarized in **Attachment 9**. After Workshop #4, three board proposals were further revised, and two were consolidated into the proposal framework reflected in the two options presented here.

Applicable Policy

Metropolitan Water District Act Section 61: Ordinances, Resolutions and Orders

Metropolitan Water District Act Section 124.5: Ad Valorem Tax Limitation

Metropolitan Water District Act Section 130: General Powers to Provide Water Services

Metropolitan Water District Act Section 133: Fixing of Water Rates

Metropolitan Water District Act Section 134: Adequacy of Water Rates; Uniformity of Rates

Metropolitan Water District Act Section 134.5: Water Standby or Availability of Service Charge

Metropolitan Water District Administrative Code Section 4304: Apportionment of Revenues and Setting of Water Rates

Metropolitan Water District Administrative Code Section 5107: Biennial Budget Process

Metropolitan Water District Administrative Code Section 5200(b): Fund Established

Metropolitan Water District Administrative Code Section 11104: Delegation of Responsibilities

Related Board Action(s)/Future Action(s)

May 12, 2026	Board **action** regarding continuation of Standby Charge for FY 2026/27
August 18, 2026 (Tentative date)	Board **action** regarding fixing ad valorem property tax rate for FY 2026/27
May 11, 2027	Board **action** regarding continuation of Standby Charge for FY 2027/28
August 17, 2027 (Tentative date)	Board **action** regarding fixing ad valorem property tax rate for FY 2027/28

Summary of Outreach Completed

The following list outlines the public process regarding the Proposed Biennial Budget and proposed water rates and charges. In addition to the Board process, staff presented information to Metropolitan's member agencies at monthly Member Agency Managers Meetings.

February 10, 2026	FAAME Committee, Workshop 1
February 20, 2026	Notice to member agencies regarding public hearing and proposed adoption of fixed charges
February 24, 2026	FAAME Committee, Workshop 2
March 10, 2026	FAAME Committee, Workshop 3 and public hearing on proposed rates and charges
March 24, 2026	FAAME Committee, Workshop 4

California Environmental Quality Act (CEQA)

CEQA determination for Option #1 and Option #2:

The proposed actions are not defined as a project under CEQA because it involves the creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment. (State CEQA Guidelines Section 15378(b)(4).)

Details and Background

Background

The biennial budget options for FY 2026/27 and 2027/28 are intended to fund the expenditures necessary to support Metropolitan's core mission during a period of continued financial, operational, and strategic transition. At the beginning of the budget process, staff identified the principal areas of risk and need affecting Metropolitan's system and operations, including growing replacement and refurbishment needs across aging infrastructure, staffing and operating equipment needs necessary to support core operations and capital delivery, structurally lower water sales, and continued pressure on Metropolitan's long-term financial framework. These issues formed the foundation for the proposed biennial budget and the subsequent workshop discussions with the Board.

Through Workshops 1 through 4, the Board carefully reviewed those risks and needs, together with the associated rate impacts and financial tradeoffs. That process resulted in refinement of the originally proposed budget and direction to develop alternatives that continue to support safe and reliable water service, preserve financial flexibility, maintain investment in Metropolitan's core system, and moderate near-term rate impacts to the extent feasible. The options presented in this letter should therefore be understood not only as budget alternatives, but as the product of a broader board-led effort to balance infrastructure reinvestment, operational support, revenue stability, and affordability.

Board Actions and Key Development Since Adoption of the FY 2024/25 and FY 2025/26 Biennial Budget

Since adoption of the current biennial budget, the Board has taken several actions that materially affect development of the FY 2026/27 and FY 2027/28 Biennial Budget. Collectively, these actions establish much of the policy, financial, and planning framework underlying the options presented in this letter.

In December 2024, based on material representations made by the State of California, the Board approved funding for DCP planning and preconstruction activities. Although that action did not commit Metropolitan to project construction, it established a significant near-term planning obligation reflected in the updated financial outlook for the biennial budget process. The Board also authorized $35 million in funding over the FY 2024/25 and FY 2025/26 biennium to support Metropolitan's transition to zero-emission vehicles through financing by credit facility, resulting in ongoing operating equipment and debt service costs that continue into the FY 2026/27 and FY 2027/28 planning period.

In June 2025, the Board approved amendments to the SDCWA–Metropolitan Exchange Agreement establishing a fixed baseline exchange payment and price term that is decoupled from Metropolitan's rates. This action improved predictability for a portion of Metropolitan's non-rate revenues and is reflected in the revenue assumptions underlying the biennial budget options.

In July 2025, the Board approved additional business model actions that directly shape the biennial budget options. These actions included adoption of treated water cost recovery changes through Treatment Capacity Fixed Charges beginning in CY 2027, approval of a more conservative exceedance-based water sales forecasting methodology for budget development, and refinements to the reserve policy intended to preserve financial flexibility while continuing to moderate year-to-year rate impacts. Collectively, these actions support continued progress toward better aligning Metropolitan's largely fixed costs with more stable and predictable revenue sources.

Original Proposed Biennial Budget – February 2026

In February 2026, staff released the original Proposed Biennial Budget. The original Proposed Biennial Budget identified the key needs facing Metropolitan's system and operations, including growing capital replacement and refurbishment requirements, staffing augmentations, and operating equipment needs. The original Proposed Biennial Budget required overall rate increases of 9.5 percent in both CY 2027 and CY 2028 to fund operations, maintain system reliability, and support a growing and aging capital program. The original Proposed Biennial Budget also provided funding for the 45-MGD (million gallon per day) Stage 1 of PWSC. The expenditures and revenue requirements for the original Proposed Biennial Budget are shown in Table 3.

Some of the key drivers of the rate increase in the original Proposed Biennial Budget include:

- 105 staffing requests including 87 for O&M, 10 for CIP and 8 for PWSC;
- Operating equipment increased funding to $17 million for FY 2026/27 and $18 million for FY 2027/28;
- $950 million for base CIP expenditures; and
- Funding of the full 45-MGD Stage 1 PWSC with $150 million over the biennium for final design and permitting using existing grant receipts, future grant reimbursements and Metropolitan funding from PAYGO and debt.

The proposal identified the principal risks facing Metropolitan's system, including growing capital replacement and refurbishment needs and staffing and operating equipment requirements. Consistent with direction from executive management, staff incorporated targeted cost-saving measures and operational efficiencies into the

proposal. These actions helped contain costs in non-labor categories while preserving core operations, service levels, and priority investments.

The final proposed budget differs from the initial proposal. Throughout the budget development process, the Board reviewed key assumptions, expenditures, and funding levels, and made policy determinations to balance multiple competing priorities. The resulting budget reflects these decisions, aligning available resources with the Board's direction while continuing to support Metropolitan's core operational and capital needs.

Attachment 1 presents the original Proposed Biennial Budget. The options included in this letter are based on that original proposal and reflect the modifications described herein.

Water Sales

Water sales remain a central issue in budget development because Metropolitan continues to be susceptible to revenue volatility arising from a rate structure that still relies significantly on volumetric revenues. Unlike a retail agency, Metropolitan operates as a voluntary cooperative providing wholesale water service to its members with no required level of purchases by those agencies. The amended SDCWA–Metropolitan Exchange Agreement improved predictability for a portion of Metropolitan's non-rate revenue by establishing a fixed baseline exchange payment based on 227 TAF, payable regardless of whether SDCWA makes the full baseline quantity available for exchange in a given year. As a result, the principal source of remaining revenue volatility is water sales.

In July 2025, the Board approved the use of a 70 percent exceedance demand forecast for development of the FY 2026/27 and FY 2027/28 Biennial Budget, with an 80 percent exceedance methodology to be used for subsequent biennia. The selection of a water sales forecast requires a trade-off between near-term rate impacts and risk to reserves. A more conservative sales assumption increases the likelihood that revenues will meet or exceed budget, improves the likelihood that reserves remain at or above target levels, and reduces downside risk if deliveries are lower than forecast. The budget options presented to the Board therefore continue to reflect a conservative water sales framework intended to strengthen financial stability and reduce exposure to revenue shortfalls if actual sales are lower than forecasted.

The originally proposed Biennial Budget reflected Metropolitan's expected exercise of its second right of refusal under the amended Exchange Agreement to purchase up to approximately 50 TAF of Conserved Water and/or Canal Lining Water, as applicable, which would have affected the mix of exchange deliveries, untreated full-service sales, and related supply program costs. Based on SDCWA's March 1, 2026 notice, however, SDCWA advised that for CY 2026 it had pending agreements with Metropolitan member agencies for 25 TAF of Exchange Water deliveries and, after evaluating available supplies, hydrologic conditions, and member agency needs, could offer Metropolitan only an additional 5 TAF under its second right of refusal. In response, staff revised the baseline budget assumptions to reflect those updated exchange, sales, and supply conditions. On a net biennial basis, those revised assumptions reduce net revenues by approximately $6 million, reduced costs, and lower the projected rate path by approximately 0.5 percent in the revised baseline budget. The updated assumptions discussed during Workshops 3 and 4 reduced the baseline rate outlook relative to the originally proposed budget and informed the options subsequently presented for board consideration.

Treatment Capacity Fixed Charges for Treated Water

In July 2025, the Board approved a hybrid treatment cost recovery structure under which up to 30 percent of treatment revenue requirements would be recovered through Treatment Capacity Fixed Charges beginning in CY 2027, with the remaining treatment costs continuing to be recovered through the volumetric Treatment Surcharge. As a result, the proposed rates and charges for CY 2027 and CY 2028 reflect not only changes in overall revenue requirements, but also the phased implementation of this new treatment cost recovery structure.

Under the Board-approved phase-in approach, CY 2027 uses transitional billing determinants, while CY 2028 begins the transition to rolling historical demand calculations. Accordingly, the changes in the Treatment Surcharge and the individual Treatment Capacity Fixed Charges between CY 2027 and CY 2028 reflect the approved phase-in of the fixed treatment charges and updated billing determinants, rather than a uniform increase in total treatment revenue requirements. This phased implementation is the principal reason certain treatment-related rate elements change more noticeably between CY 2027 and CY 2028 in the Rates and Charges tables.

Metropolitan's Ad Valorem Property Tax Levy

Metropolitan has statutory authority to levy property taxes pursuant to Section 124 of the Metropolitan Water District Act for the purpose of carrying on the operations and paying the obligations of the district. Historically, property taxes have been an important component of Metropolitan's revenue structure and were used to support construction of the Colorado River Aqueduct and, later, Metropolitan's obligations under the State Water Project. Subsequently, Section 124.5 of the Act limited Metropolitan's ad valorem property tax levy to the amount required to pay debt service on its general obligation bonds and the portion of its SWP obligations reasonably allocable to Burns-Porter bond debt service, unless the Board determines, following the required hearing and notice procedures, that collection of taxes above that limitation is essential to Metropolitan's fiscal integrity.

On November 18, 2025, following a duly noticed public hearing, the Board adopted a resolution finding that the Section 124.5 limitation is not applicable for FYs 2026/27 through 2035/36 because it is essential to Metropolitan's fiscal integrity to collect ad valorem property taxes in excess of that limitation. That action did not set the ad valorem property tax rate for the biennial budget or for any individual fiscal year. Rather, it preserved the Board's ability to consider and adopt an ad valorem property tax rate above the statutory limitation as part of the FY 2026/27 and FY 2027/28 biennial budget and subsequent annual levy-setting actions in the Ten-Year Financial Forecast period.

Both budget and rate options presented to the Board assume an ad valorem property tax rate of 0.0085 percent of assessed valuation, as compared to the current ad valorem property tax rate of 0.0070 percent. Based on assumed assessed valuation growth of 4 percent annually, the 0.0085 percent rate is projected to generate approximately $465 million in FY 2026/27 and $487 million in FY 2027/28. Because Metropolitan's costs are predominantly fixed while a substantial portion of its revenues remains sensitive to volumetric water sales, ad valorem property tax revenues provide an important fixed revenue source within Metropolitan's overall revenue structure and help better align fixed costs with more stable revenues. The Board's action on the Biennial Budget will identify the property tax rate assumption used in the selected option, while the ad valorem property tax levy for each fiscal year will be formally established in August through the annual levy-setting process. Property tax revenues are used only for State Water Contract expenses.

Conservation Funding

The options presented for the FY 2026/27 and FY 2027/28 Biennial Budget include Conservation Program funding of $30.5 million in FY 2026/27 and $30.5 million in FY 2027/28. This funding level would support continued implementation of Metropolitan's conservation and water-use efficiency programs, including member agency-administered efforts and other demand management activities. As discussed during the budget process, conservation program expenditures may also be supported by other available funding sources, including bond proceeds, depending on program needs and funding availability. Consistent with board direction, staff will evaluate the Conservation Program within the next year to prioritize programs that are cost-effective and that meet the needs of Metropolitan and its member agencies.

Revenue Opportunity Due to Surplus Storage

The proposed biennial budget assumes approximately $25 million annually in revenues from sales of stored water to outside agencies, reduced from the $60 million annual assumption in the current biennium. This assumption reflects a more conservative planning approach while recognizing that Metropolitan's current storage conditions remain strong and may provide opportunities for prudent stored water management. Revenues from stored water sales are inherently contingent and should not be viewed as guaranteed or ongoing, as they depend on hydrologic conditions, market opportunities, operational constraints, counterpart agency demand, and Metropolitan's own supply and reliability needs.

Capital Investment Plan and Infrastructure Reinvestment

The options presented for the FY 2026/27 and FY 2027/28 Biennial Budget include a biennial base CIP of approximately $875 million to support reinvestment in Metropolitan's aging regional water system. This level of investment is focused primarily on infrastructure R&R, infrastructure upgrades, and other capital projects necessary to maintain system reliability and resiliency. Planned capital work includes R&R, underwater

maintenance, high-voltage maintenance, equipment rehabilitations, and other projects intended to support safe and reliable operations.

This level of investment reflects the need to address aging assets, rising regulatory requirements, and continuing R&R priorities across Metropolitan's system. As discussed during the budget development process, continued reinvestment in core infrastructure and asset management needs remains important to reduce operational risk, avoid unplanned outages, and limit higher long-term costs associated with emergency repairs or accelerated asset failure.

For purposes of the Ten-Year Financial Forecast, however, the out-year base CIP assumptions were not rebased to the reduced $875 million biennial level. Instead, years 3 through 10 continue to reflect the general escalation pattern developed from the earlier $950 million biennial level, corresponding to roughly 4 percent annual escalation in out-year capital investment levels. As a result, the Ten-Year Financial Forecast reflects the reduced $875 million base CIP during the biennium, but out-year base CIP assumptions thereafter continue from the escalation pattern originally developed from the earlier higher planning level.

Consistent with Metropolitan's capital funding approach, the base CIP is assumed to be funded through a combination of pay-as-you-go (PAYGO) revenues and long-term debt financing in order to support necessary reinvestment while balancing near-term affordability and longer-term financial obligations. As reflected in the budget materials and workshop discussions, PAYGO is generally the lowest-cost capital funding source because it avoids interest and issuance costs associated with long-term borrowing, while debt financing can moderate near-term rate impacts by spreading capital costs over time. The capital funding approach reflected in the options is intended to balance these tradeoffs while supporting continued reinvestment in Metropolitan's existing system and preserving financial flexibility.

Pure Water Southern California

During the budget process, the Board considered two approaches for PWSC funding in the FY 2026/27 and FY 2027/28 biennium. One approach would limit PWSC Stage 1 funding to available grant-supported activities during the biennium. The other would provide approximately $150 million to support planning for the 45-MGD PWSC Stage 1, including design, permitting, preconstruction, property acquisition, and related program development work.

Under Option 1, PWSC funding during the biennium would be limited to grant-supported activities, including the required match for available Tranche 1 grants and the use of future grant reimbursements, resulting in total biennial funding of approximately $75.9 million. Under this option, expenditures would remain limited to eligible near-term work supported by available grant funding, and staff would continue to pursue eligible reimbursements and return to the Board for approval to appropriate any additional reimbursed funds.

Under Option 2, PWSC funding would be approximately $150 million during the biennium. That amount is assumed to be funded from approximately $61.8 million in grants already received, $30 million in future grant proceeds, $10 million of PAYGO funding, and $48 million of debt. The 0.5 percent / 0.5 percent rate impact associated with this funding assumption reflects the assumption of subsequent board approval and implementation of the 45-MGD project. If the Board ultimately does not approve implementation of the project, the debt financing associated with that assumption would still need to be repaid, likely through draws on unrestricted reserves.

Under either option, the Ten-Year Financial Forecast does not include additional estimated costs or planned CIP expenditures associated with PWSC beyond the biennium unless and until the Board authorizes future PWSC expenditures. If the 45-MGD PWSC project were ultimately to proceed, staff estimates that implementation could add approximately 2 to 3 percent per year to the rate increases reflected in the Ten-Year Financial Forecast over much of the forecast period. Consistent with board direction, PWSC will continue to be evaluated through the CAMP4W process, with any future Board consideration of broader implementation to be informed by a more comprehensive analysis of Metropolitan's long-term resource needs, costs, schedule, permitting, and funding opportunities.

Staffing and Operating Equipment

The options presented for the FY 2026/27 and FY 2027/28 biennial budget include staffing and operating equipment investments intended to support core operations, maintenance, and capital delivery needs across Metropolitan's system. The Staffing Needs Analysis presented to the Board on September 23, 2025 identified workforce needs for the FY 2026/27 and FY 2027/28 biennium across operations and maintenance and CIP. As originally proposed, the biennial budget included 105 new positions, consisting of 87 operations and maintenance positions, 10 CIP-related positions, and 8 PWSC-related positions. During the budget development and workshop process, that proposal was refined to focus on the highest-priority operational and engineering needs while moderating near-term rate impacts. The options presented for adoption therefore include funding for up to 79 total new positions, while recognizing the General Manager's authority to determine whether and when to fill those positions, and how best to allocate them consistent with operational needs and the budget adopted by the Board.

These investments respond to workload, maintenance, and operational support needs across Metropolitan's system. As discussed during the workshop process and reflected in the budget materials, overtime levels have increased in recent years, temporary staffing continues to support certain functions, and maintenance demands in some areas have limited the ability to complete planned preventive work. Additional staffing is intended not only to address workload and maintenance needs, but also to help moderate ongoing overtime requirements; the refined staffing proposal discussed during the workshop process assumed an approximately $1 million reduction in overtime costs over the biennium associated with additional filled positions. Because a substantial portion of Metropolitan's overtime remains non-discretionary and is tied to 24/7 operations, shutdowns, emergency response, and CIP support, the staffing additions are intended to improve preventive maintenance capacity, support emergency readiness and regulatory compliance, strengthen long-term operational resilience, and moderate overtime demands where feasible.

The options also include targeted operating equipment investments to support safe and reliable operations.

Expenditures and Revenue Requirements

Table 3 below summarizes the proposed revenue requirements and expenditure totals for the Proposed Biennial Budget (shown in February 2026) and Options 1 and 2.

Table 3: Expenditure and Revenue Requirements for Proposed Budget Options

	Feb 2026 Proposed Budget		Option 1 - Joint Proposal w/ Grant-Supported PWSC		Option 2 - Proposal with $150M Funded PWSC	
Options/Fiscal Year	**2027**	**2028**	**2027**	**2028**	**2027**	**2028**
State Water Contract Fixed Costs	$ 504.9	$ 567.8	$ 504.9	$ 567.8	$ 504.9	$ 567.8
State Water Contract Power Costs	213.5	213.0	213.5	213.0	213.5	213.0
Colorado River Aqueduct Power Net Costs	62.7	51.2	62.7	51.2	62.7	51.2
Delta Conveyance Project Planning Costs	74.7	41.3	74.7	41.3	74.7	41.3
Departmental O&M & Operating Equipment	775.8	821.7	773.7	817.3	773.7	817.3
Supply Programs (cash funded portion)	125.6	127.8	95.3	96.2	95.3	96.2
Conservation Program PAYGO	30.5	30.5	30.5	30.5	30.5	30.5
Local Resource Program & On-site Retrofit	24.2	31.6	17.3	23.2	17.3	23.2
Future Supply Actions & Stormwater Pilot	3.5	3.4	3.5	3.4	3.5	3.4
PAYGO	185.0	210.0	185.0	200.0	185.0	210.0
Debt Service	363.2	380.7	362.8	378.1	362.8	378.7
Sub-Total Expenditures	**$ 2,363.6**	**$ 2,479.0**	**$ 2,323.9**	**$ 2,422.0**	**$ 2,323.9**	**$ 2,432.5**
Increase / (Decrease) in Required Reserves	48.6	46.8	(0.3)	37.7	0.3	36.2
Less (-) SDCWA Exchange Payments	(152.3)	(154.7)	(183.0)	(185.9)	(183.0)	(185.9)
Less (-) Property Taxes Revenues	(407.7)	(424.7)	(465.1)	(486.9)	(465.1)	(486.9)
Less (-) Interest Income	(33.1)	(33.2)	(33.8)	(35.0)	(33.9)	(35.0)
Less (-) Other Revenues [1]	(99.4)	(79.7)	(98.9)	(79.2)	(98.9)	(79.2)
Total Revenue Requirement	**$ 1,719.7**	**$ 1,833.5**	**$ 1,542.8**	**$ 1,672.7**	**$ 1,543.3**	**$ 1,681.7**

(1) includes SWRCB Funding for PWSC Departmental O&M

Rates and Charges Framework

The proposed water rates and charges for CY 2027 and CY 2028 were developed in accordance with Metropolitan's Board-approved cost-of-service methodology and applicable legal requirements. That methodology allocates and distributes costs based on operational function and underlying commodity- and demand-related cost drivers and supports Metropolitan's unbundled wholesale rate structure. Consistent with board action taken in July 2025, the proposed rates for CY 2027 and CY 2028 also incorporate the transition from a fully volumetric treatment surcharge to a hybrid treatment cost recovery framework under which up to 30 percent of treatment revenue requirements are recovered through Treatment Capacity Fixed Charges and the remaining approximately 70 percent through volumetric charges. The resulting changes in individual rates and charges do not reflect uniform increases across all rate elements because different rate components recover different underlying costs.

Cost of Service Analysis

The proposed water rates and charges associated with Options 1 and 2 were developed using Metropolitan's Board-approved cost-of-service methodology. COS reports supporting the rates and charges for Options 1 and 2 are included as **Attachment 3** and **Attachment 4** to this letter.

OPTION 1 – Property Tax Rate Assumption of 0.0085 Percent per Year, Base CIP Funding at $875M, PWSC Limited to Grant-Supported Funding, Staffing at 79 Total Positions, Conservation Funding at $30.5 Million in Each FY, and Authorized LRP Funding

Option 1 for the FY 2026/27 and FY 2027/28 Biennial Budget would include appropriations of approximately $2.75 billion in FY 2026/27 and $2.76 billion in FY 2027/28, including the re-appropriation for AVEK Water Agency participation rights funded from existing debt proceeds (shown in Table 4 below). Option 1 assumes an ad valorem property tax rate of 0.0085 percent, $875 million biennial base CIP, 79 total new positions, conservation funding of $30.5 million in each fiscal year, and funding only for currently authorized LRP agreements, but limits PWSC funding during the biennium to available grant-supported activities for total biennial funding of approximately $75.9 million. Estimated overall rate increases under Option 1 are 6.2 percent in CY 2027 and 6.2 percent in CY 2028.

Table 4: Option 1 – Budget Appropriations

Budget Appropriations ($M)	Option 1 - Joint Proposal w/ Grant-Supported PWSC		
Options/Fiscal Year	**2027**	**2028**	**Biennium**
Operating Budget	1,776.1	1,843.9	3,619.9
Debt Service	362.8	378.1	740.9
Capital Investment*	467.4	483.5	950.9
AVEK participation rights**	51	48	98.4
Conservation Grant Funded***	95.9	11.0	106.9
Total Appropriations ($M)	**2,752.7**	**2,764.4**	**5,517.0**

**Capital Investments includes Capital Investment Plan (CIP) plus PWSC program, funded by combination of grants, operating revenues and debt*

***Funded by debt issued in 2025 by AVEKFA on behalf of Metropolitan as obligator.*

**** Conservation expenses to be reimbursed by awarded State and Federal Grants*

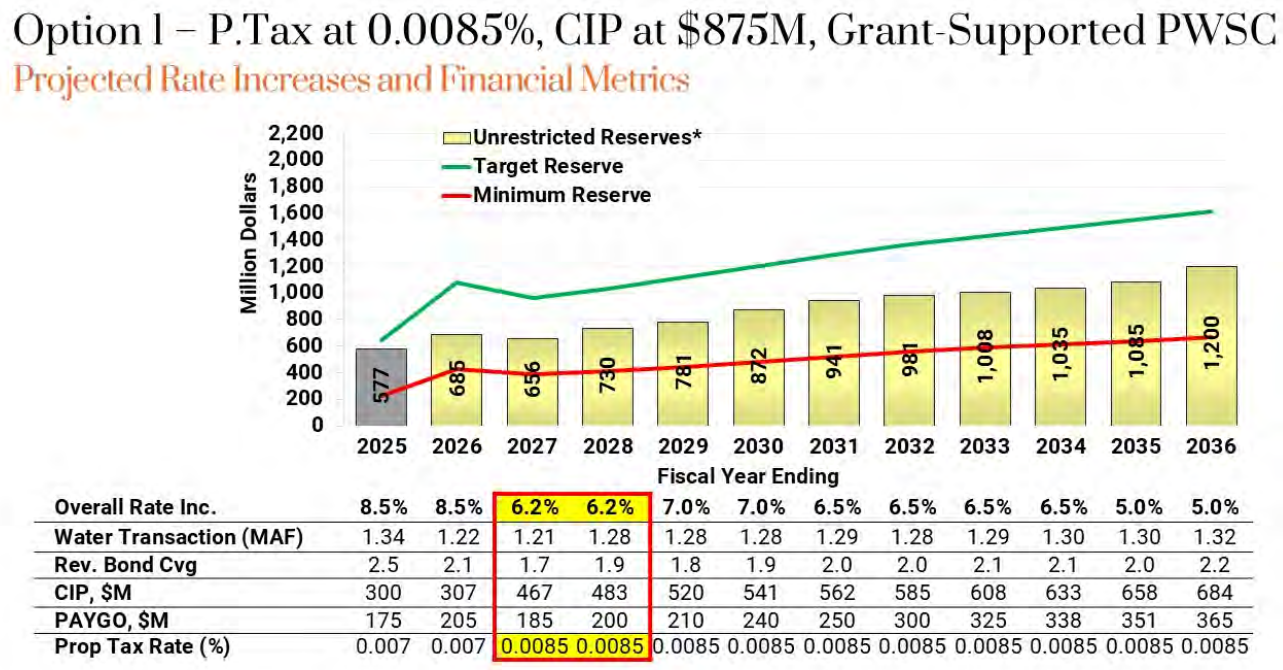
Rates and Charges

The specific elements of the rate increase effective January 1, 2027, and January 1, 2028, are shown below in Table 5.

Table 5: Option 1 - Rates and Charges

Rates & Charges	Current	Proposed			Proposed		
Effective January 1st	2026	2027	Inc	% Δ	2028	Inc	% Δ
Supply Rates ($/AF)	$313	$413	$100	31.9%	$440	$27	6.5%
System Access Rate ($/AF)	$492	$472	($20)	(4.1%)	$525	$53	11.2%
System Power Rate ($/AF)	$179	$145	($34)	(19.0%)	$141	($4)	(2.8%)
Full Service Untreated Volumetric ($/AF)	**$984**	**$1,030**	**$46**	**4.7%**	**$1,106**	**$76**	**7.4%**
Treatment Surcharge ($/AF)	$544	$390	($154)	(28.3%)	$408	$18	4.6%
Full Service Treated Volumetric ($/AF)	**$1,528**	**$1,420**	**($108)**	**(7.1%)**	**$1,514**	**$94**	**6.6%**
Treatment Peaking Capacity Charge ($/CFS)		$33,700			$21,600	($12,100)	(35.9%)
Treatment Used Standby Capacity Charge ($/AF)		$15			$120	$105	700.0%
Treatment Remaining Capacity Charge ($/AF)		$72			$64	($8)	(11.1%)
Capacity Charge ($/CFS)	$14,500	$17,500	$3,000	20.7%	$19,600	$2,100	12.0%
Total Readiness-to-Serve Charge ($M)*	$188	$239	$51	27.1%	$248	$9	3.8%
Overall Rate Increase				**6.2%**			**6.2%**

Figure 1: Option 1 – Projected Rate Increases, Reserves and Financial Indicators, Ten-Year Forecast (Does not reflect PWSC funding beyond 2028 pending future board decision)



Overall Rate Inc.	**8.5%**	**8.5%**	**6.2%**	**6.2%**	**7.0%**	**7.0%**	**6.5%**	**6.5%**	**6.5%**	**6.5%**	**5.0%**	**5.0%**
Water Transaction (MAF)	1.34	1.22	1.21	1.28	1.28	1.28	1.29	1.28	1.29	1.30	1.30	1.32
Rev. Bond Cvg	2.5	2.1	1.7	1.9	1.8	1.9	2.0	2.0	2.1	2.1	2.0	2.2
CIP, $M	300	307	467	483	520	541	562	585	608	633	658	684
PAYGO, $M	175	205	185	200	210	240	250	300	325	338	351	365
Prop Tax Rate (%)	0.007	0.007	0.0085	0.0085	0.0085	0.0085	0.0085	0.0085	0.0085	0.0085	0.0085	0.0085

Under Option 1 and Ten-Year Forecast, Metropolitan's revenue bond debt service coverage ratio (net operating revenues divided by annual debt service) is projected to strengthen over the forecast period and reach the Board's 2.0x policy target by FY 2030/31. Fixed charge coverage, which reflects coverage of all fixed obligations after operating expenditures, is projected to remain at or above approximately 1.7x throughout the ten-year period. These coverage levels support Metropolitan's credit quality and continued access to the capital markets on favorable terms.

OPTION 2 – Property Tax Rate Assumption of 0.0085 Percent per Year, Base CIP Funding at $875 Million, PWSC at $150 Million for the 45-MGD Stage 1, Staffing at 79 Total Positions, Conservation Funding at $30.5 Million in each FY, and Authorized LRP Funding

Option 2 for the FY 2026/27 and FY 2027/28 Biennial Budget would include appropriations of approximately $2.75 billion in FY 2026/27 and $2.84 billion in FY 2027/28, including the re-appropriation for AVEK Water Agency participation rights funded from existing debt proceeds (shown in Table 6 below). Option 2 assumes an ad valorem property tax rate of 0.0085 percent, a biennial base CIP of $875 million, PWSC funding of approximately $150 million during the biennium, 79 total new positions, conservation funding of $30.5 million in each fiscal year, and funding only for currently authorized LRP agreements. Estimated overall rate increases under Option 2 are 6.7 percent in CY 2027 and 6.7 percent in CY 2028.

Table 6: Option 2 – Budget Appropriations

Budget Appropriations ($M)	Option 2 - Proposal with $150M Funded PWSC		
Options/Fiscal Year	**2027**	**2028**	**Biennium**
Operating Budget	1,776.1	1,843.9	3,619.9
Debt Service	362.8	378.7	741.5
Capital Investment*	467.4	557.6	1,025.0
AVEK participation rights**	51	48	98.4
Conservation Grant Funded***	95.9	11.0	106.9
Total Appropriations ($M)	**2,752.7**	**2,839.1**	**5,591.8**

**Capital Investments includes Capital Investment Plan (CIP) plus PWSC program, funded by combination of grants, operating revenues and debt*

***Funded by debt issued in 2025 by AVEKFA on behalf of Metropolitan as obligator.*

**** Conservation expenses to be reimbursed by awarded State and Federal Grants*

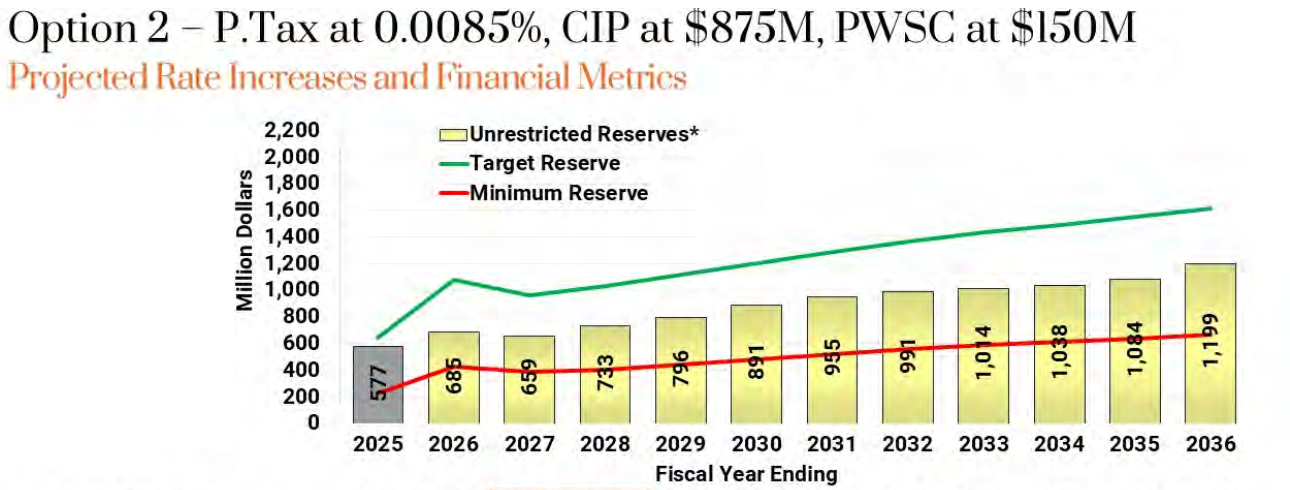
Rates and Charges

The specific elements of the rate increase effective January 1, 2027, and January 1, 2028, are shown below in Table 7.

Table 7: Option 2 - Rates and Charges

Rates & Charges	Current	Proposed			Proposed		
Effective January 1st	**2026**	**2027**	**Inc**	**% Δ**	**2028**	**Inc**	**% Δ**
Supply Rates ($/AF)	$313	$416	$103	32.9%	$447	$31	7.5%
System Access Rate ($/AF)	$492	$475	($17)	(3.5%)	$528	$53	11.2%
System Power Rate ($/AF)	$179	$145	($34)	(19.0%)	$141	($4)	(2.8%)
Full Service Untreated Volumetric ($/AF)	**$984**	**$1,036**	**$52**	**5.3%**	**$1,116**	**$80**	**7.7%**
Treatment Surcharge ($/AF)	$544	$390	($154)	(28.3%)	$408	$18	4.6%
Full Service Treated Volumetric ($/AF)	**$1,528**	**$1,426**	**($102)**	**(6.7%)**	**$1,524**	**$98**	**6.9%**
Treatment Peaking Capacity Charge ($/CFS)		$33,700			$21,600	($12,100)	(35.9%)
Treatment Used Standby Capacity Charge ($/AF)		$15			$120	$105	700.0%
Treatment Remaining Capacity Charge ($/AF)		$72			$64	($8)	(11.1%)
Capacity Charge ($/CFS)	$14,500	$17,600	$3,100	21.4%	$20,600	$3,000	17.0%
Total Readiness-to-Serve Charge ($M)*	$188	$241	$53	28.2%	$252	$11	4.6%
Overall Rate Increase				**6.7%**			**6.7%**

Figure 2: Option 2 – Projected Rate Increases, Reserves and Financial Indicators, Ten-Year Forecast (Does not reflect PWSC funding beyond 2028 pending future board decision)



	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Overall Rate Inc.	8.5%	8.5%	6.7%	6.7%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	5.2%	5.2%
Water Transaction (MAF)	1.34	1.22	1.21	1.28	1.28	1.28	1.29	1.28	1.29	1.30	1.30	1.32
Rev. Bond Cvg	2.5	2.1	1.7	1.9	1.8	1.9	2.0	1.9	2.1	2.1	2.0	2.2
CIP, $M	300	307	467	558	520	541	562	585	608	633	658	684
PAYGO, $M	175	205	185	210	210	240	250	300	325	338	351	365
Prop Tax Rate (%)	0.007	0.007	0.0085	0.0085	0.0085	0.0085	0.0085	0.0085	0.0085	0.0085	0.0085	0.0085

Under Option 2 and Ten-Year Forecast, Metropolitan's revenue bond debt service coverage ratio (net operating revenues divided by annual debt service) is projected to strengthen over the forecast period and reach the Board's 2.0x policy target by FY 2029/30. Fixed charge coverage, which reflects coverage of all fixed obligations after operating expenditures, is projected to remain at or above approximately 1.7x throughout the ten-year period. These coverage levels support Metropolitan's credit quality and continued access to the capital markets on favorable terms.

Staff Recommendation: Options 1 and 2 each reflect revisions to the Proposed Biennial Budget presented to the Board in February 2026. Those revisions emerged through the Board's budget and rate process and have been incorporated by staff in a manner consistent with the budget and rate guidelines used in developing the original budget proposal. Accordingly, staff proposes both options for board consideration and recommends adoption of Option 2.

Katano Kasaine 4/9/2026
Katano Kasaine *Date*
Assistant General Manager/
Chief Financial Officer

John V. Bednarski 4/9/2026
John V. Bednarski *Date*
Assistant General Manager

Attachment 1 – Proposed Biennial Budget FY 2026/27 and FY 2027/28 and the associated Ten-Year Financial Forecast – February 2026

Attachment 2 – Joint Proposal Letter from MWDOC Delegation on Biennial Budget

Attachment 3 – Metropolitan Water District of Southern California, Fiscal Years 2026/27 and FY 2027/28 Cost of Service Report for Proposed Water Rates and Charges – Option 1

Attachment 4 – Metropolitan Water District of Southern California, Fiscal Years 2026/27 and FY 2027/28 Cost of Service Report for Proposed Water Rates and Charges – Option 2

Attachment 5 – Resolution Fixing and Adopting Water Rates to be Effective January 1, 2027, and January 1, 2028 – Option 1

Attachment 6 – Resolution Fixing and Adopting A Readiness-To-Serve Charge Effective January 1, 2027 – Option 1

Attachment 7 – Resolution Fixing and Adopting A Capacity Charge Effective January 1, 2027 – Option 1

Attachment 8 – Resolution Fixing and Adopting Treatment Fixed Charges Effective January 1, 2027 – Option 1

Attachment 9 – Rate Alternatives Considered

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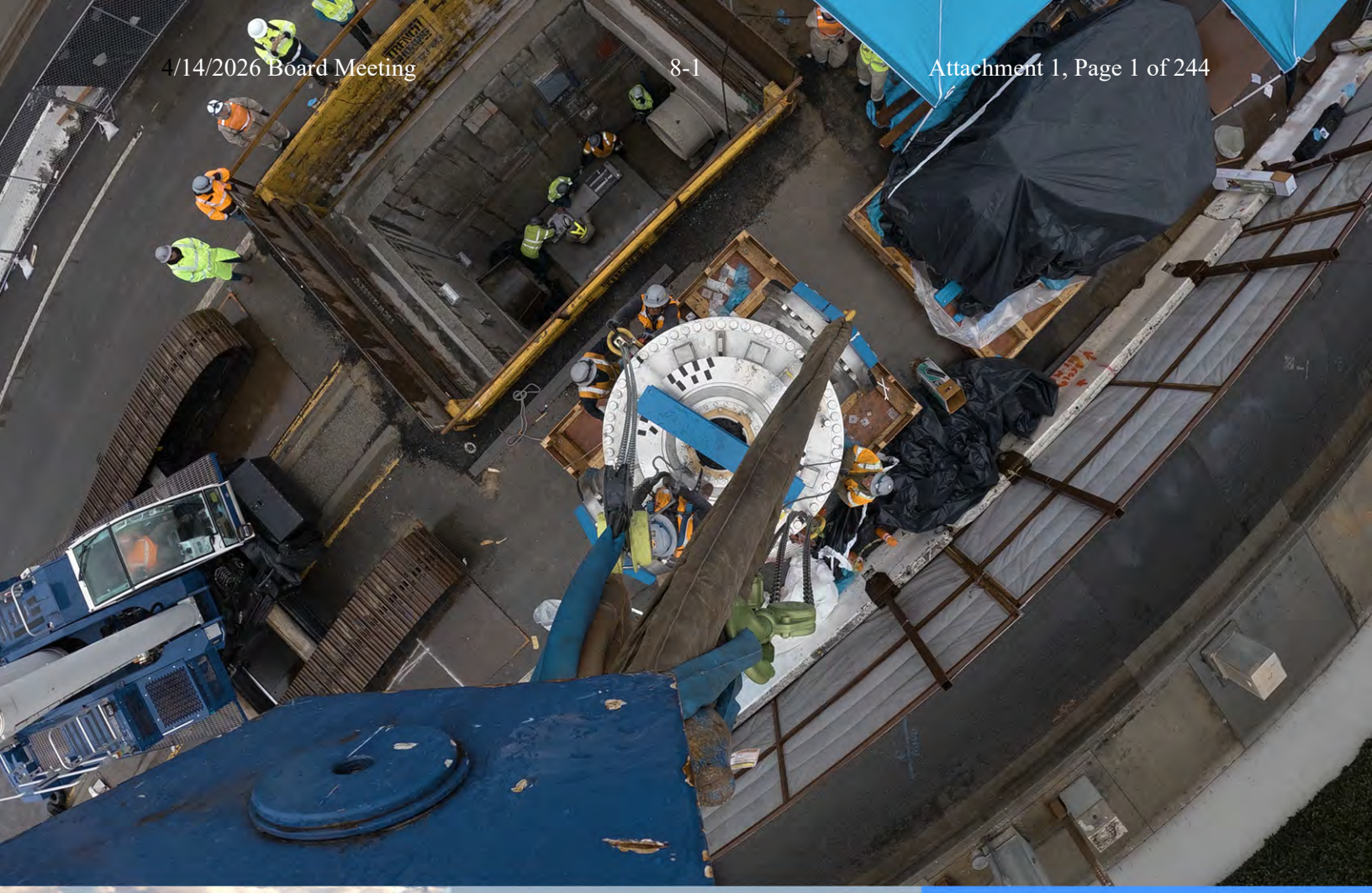

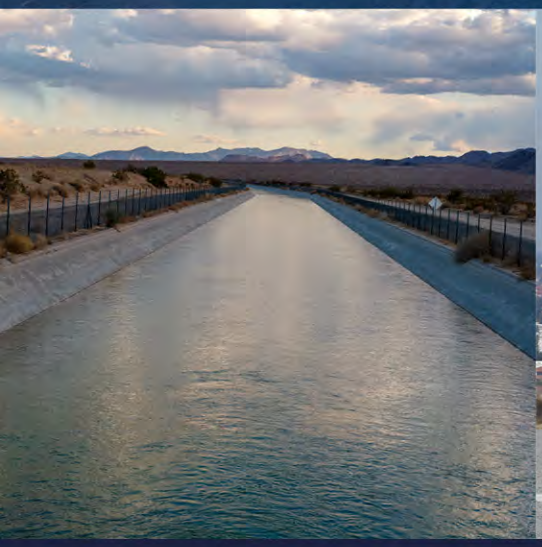

Proposed Biennial Budget

Fiscal Years
2026/27 – 2027/28

THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

The Metropolitan Water District of Southern California

For the Biennium Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

MWD AT A GLANCE

ORGANIZATION

Authority: The Metropolitan Water District Act (California Statutes 1927).
Incorporated: Dec. 6, 1928.
First Board Meeting: Dec. 29, 1928.
Mission: To provide Metropolitan's service area with adequate and reliable supplies of high–quality water to meet present and future needs in an environmentally and economically responsible way.
Imported Water Sources: Colorado River and California State Water Project.
Service Area: About 5,200 square miles in Los Angeles, Orange, San Diego, Riverside, San Bernardino and Ventura counties.
Population Served: Approximately 19 million.
Member Agencies: 26.
Founding Cities (December 1928): Anaheim, Beverly Hills, Burbank, Colton*, Glendale, Los Angeles, Pasadena, San Bernardino*, San Marino, Santa Ana and Santa Monica.
* Withdrew in 1931
Subsequent Member Agency Cities: Cities of Fullerton (joined 1931), Long Beach (1931), Torrance (1931), Compton (1931), and San Fernando (1971)
Municipal Water Districts: West Basin MWD (1948), Inland Empire Utilities Agency (1950), Three Valleys MWD (1950), Eastern MWD (1951), MWD of Orange County (1951), Foothill MWD (1953), Central Basin MWD (1954), Western MWD (1954), Calleguas MWD (1960), Las Virgenes MWD (1960), and Upper San Gabriel Valley MWD (1963)
County Water Authority: San Diego (1946)

GOVERNANCE

Board of Directors: 38. Each member agency is entitled to at least one director; additional directors are based on the agency's assessed valuation. Board meetings are generally held on the second Tuesday of each month. The Board uses a committee structure to manage its governance duties. Check www.mwdh2o.com for meeting times and agendas.

FACILITIES

Colorado River Aqueduct: 242 miles from Lake Havasu to Lake Mathews, Riverside
Construction: Began 1933, completed 1939; CRA and regional distribution system operational 1941
Capacity: 1.3 million acre–feet† annually
Pumping Plants (east to west): Whitsett Intake (lift 291 ft.); Gene (303 ft.); Iron Mountain (144 ft.); Eagle Mountain (438 ft.); Julian Hinds (441 ft.); Total lift 1,617 feet
Siphons: 144, totaling 29 miles
Tunnels: 29, totaling 92 miles
Canals: 63 miles.
Conduits and Pipeline: 58 miles.
Design Capacity: 1,605 cubic feet per second
Water Treatment Plants: Joseph Jensen, Granada Hills (capacity 750 million gallons per day (mgd)); Robert A. Skinner, Winchester (350 mgd); F.E. Weymouth, La Verne (520 mgd); Robert B. Diemer, Yorba Linda (520 mgd); and Henry J. Mills, Riverside (220 mgd)
Reservoirs: Diamond Valley Lake, Hemet, capacity 810,000 AF; Lake Mathews, Riverside, 182,000 AF; Lake Skinner, Winchester, 44,000 AF; Copper Basin, Gene, 24,200 AF; Gene Wash, Gene, 6,300 AF; Live Oak, La Verne, 2,500 AF; Garvey, Monterey Park, Out of Service due to CIP rehabilitation; and Palos Verdes, Rolling Hills, 1,100 AF.
Total Reservoir Storage Capacity: 1,070,100 AF
Distribution System: 830 miles of pipelines and tunnels; about 400 connections to member agencies.
Hydroelectric Plants: 15; nameplate capacity 130 megawatts.
State Water Project: Metropolitan participates in the State Water Project, with rights to use the facilities and an allocation for water.

SUPPLY, DELIVERIES AND WATER TRANSACTIONS

Average Daily Delivery: 3,900 AF (5-year average 2021-2025)
Record Daily Delivery: 9,872 AF on June 28, 1994.
Record Annual Water Transactions: 2.5 million AF in 1990.
Unit Price (full service): Effective Jan. 1, 2026, rates are $1,528 per AF for treated water, and $984 per AF for untreated water. Effective Jan. 1, 2027, rates are $1,470 per AF (treated) and $1,088 per AF (untreated), and effective Jan. 1, 2028, rates are $1,613 per AF (treated) and $1,202 per AF (untreated).
Budgeted Water Transactions Assumption: 1.21 MAF for CY 2026/27 and 1.29 MAF in CY 2027/28.

FINANCE AND ADMINISTRATION

Water Revenue Bond Senior Lien Ratings: Standard & Poor's AAA; Moody's Aa1; Fitch AA+.
Budget: July 1, 2026 – June 30, 2027: $2,722 billion
July 1, 2027 – June 30, 2028: $2,925 billion
Capital Projects: $492 million (FY 2026/27)
$608 million (FY 2027/28)
Employees: 2,079.5 budgeted regular employees FY 2026/27 (full–time equivalent positions); 2,079.5 employees (FTEs) FY 2027/28
Fund Sources: Water Rates and Charges, 59%; SDCWA Exchange, 5%; Fund Withdrawals, 8%; Taxes, 14%; Hydroelectric Sales and Miscellaneous Income, 2%; Other, 13% (Biennial Budget FY 2026/27, FY 2027/28).
Uses of Funds: State Water Project charges, 25%; operations & maintenance, 26%; debt service, 12%; construction, 18%; fund deposits, 9%; demand management programs, 2%; supply programs, 4%; and Colorado River power, 2%; other, 2% (Biennial Budget FY 2026/27, FY 2027/28).

†Acre-foot=325,851.4 gallons

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DISTRICT OVERVIEW

District Profile

The Metropolitan Water District of Southern California (Metropolitan) is a metropolitan water district created in 1928 under authority of the Metropolitan Water District Act (California Statutes 1927, Chapter 429, as reenacted in 1969 as Chapter 209, as amended (the Act)). Metropolitan has 26 member public agencies and its primary purpose is to provide its members with a reliable wholesale water supply service for domestic and municipal uses. To do so, Metropolitan imports water from the Colorado River and Northern California. Metropolitan also has water resource management projects and programs in partnership with its member agencies to develop or increase water conservation, recycling, storage and other local resource programs.

Metropolitan is authorized to develop, store, and distribute water for domestic and municipal purposes and other beneficial uses if excess water is available, and may provide, generate, and deliver electric power within or outside the state for the purpose of developing, storing, and distributing water. All powers, privileges and duties vested in or imposed upon Metropolitan are exercised and performed by and through its Board of Directors. Metropolitan is governed by a 38-member Board of Directors representing its 26 member agencies. Metropolitan directors are selected by their respective member agencies and although not required some of those directors also serve on the governing body of their member agency. Board and committee meetings are open to the public and are broadcast on the Internet through Metropolitan's website, www.mwdh2o.com. During the COVID-19 pandemic, the Board and its committees met virtually and made virtual participation, observation, viewing, and listening options available to the public meetings. Metropolitan continues to make those options available to the public. A schedule of Board and committee meetings, as well as current and archived Board materials, is available at the same website.

Metropolitan was established to obtain an allotment of Colorado River water and to construct and operate the 242-mile Colorado River Aqueduct (CRA), which runs from an intake at Lake Havasu on the California-Arizona border, to an endpoint at Metropolitan's Lake Mathews reservoir in Riverside County. Metropolitan owns and operates an extensive portfolio of capital facilities including the CRA, 15 hydroelectric facilities, nine reservoirs, 830 miles of large-scale pipes, and five water treatment plants.

In 1960, Metropolitan, followed by other public agencies, signed a long-term contract with the state Department of Water Resources (DWR) to participate in the State Water Project (SWP) following the approval of voters within its service area. The SWP is the largest state-built, user-financed water supply and transportation project in the country. Its facilities were constructed with several general types of financing, the repayment of which is made by the 29 agencies and districts that participate in the SWP through long-term contracts (the State Water Contractors). The State Water Contractors also pay for the operations, maintenance, power, and replacement (OMP&R) costs of the SWP, as the State Water Contracts are the basis for all SWP construction and ongoing operations and DWR manages and operates the SWP. As the largest of the now 29 contractors, Metropolitan is entitled to slightly less than half of all SWP supplies. Water supplies from the SWP are conveyed to Metropolitan via the SWP's 444-mile California Aqueduct, which was made possible pursuant to Metropolitan's State Water Contract. The SWP serves urban and agricultural agencies from the San Francisco Bay area to Southern California.

To secure additional supplies, Metropolitan also has groundwater banking partnerships and water transfer arrangements within and outside of its service area. Metropolitan also provides financial incentives to its member agencies for local investments in water management projects and programs. An increasing percentage of Southern California's water supply comes from these local resources, including conservation, water recycling and recovered groundwater.

To pay for its costs, the Act authorizes Metropolitan to: levy property taxes within its service area; establish water rates for services; collect charges for water standby and service availability; incur general obligation bonded indebtedness and issue revenue bonds, notes and short-term revenue certificates; execute contracts; and exercise the power of eminent domain for the purpose of acquiring property. In addition, Metropolitan's Board is authorized to establish terms and conditions under which additional areas may be annexed to Metropolitan's service area.

Mission

The mission of Metropolitan is to provide its 5,200–square–mile service area with adequate and reliable supplies of high–quality water to meet present and future needs in an environmentally and economically responsible way.

Vision

Metropolitan's Vision is to be the industry leader in water delivery with unparalleled commitment to our people, partners and planet with no one left behind.

Values

Metropolitan's Values are:

- Safety - Promote physical and psychological well-being of people
- Trust - Act in ways that demonstrate integrity and build genuine connection
- Accountability - Deliver solutions and drive shared success
- Respect - Treat others as they would want to be treated and be a good steward of the planet
- Teamwork - Think "we over me"

Metropolitan Service Area

Metropolitan's service area comprises approximately 5,200 square miles and includes portions of the six counties of Los Angeles, Orange, Riverside, San Bernardino, San Diego and Ventura. When Metropolitan began delivering water in 1941, its service area consisted of approximately 625 square miles. Its service area has increased by 4,575 square miles since that time. The expansion was primarily the result of annexation of the service areas of additional member agencies. Historically, Metropolitan has provided between 40 and 60 percent of the water used annually within its service area.

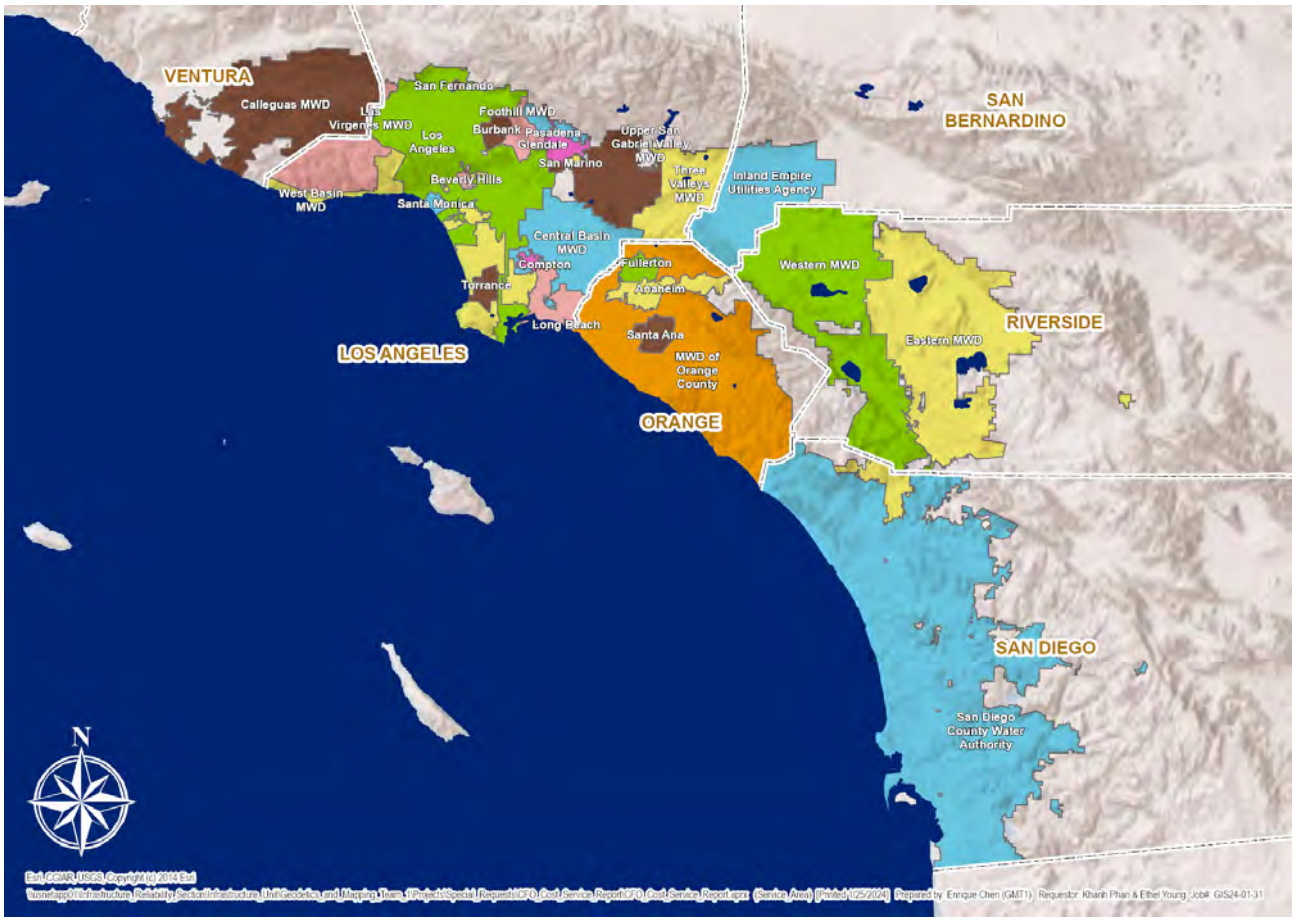
The area served by Metropolitan represents the most densely populated and heavily industrialized portions of Southern California. Metropolitan estimates that approximately 18.8 million people lived in Metropolitan's service area (as of May 1, 2025), based on official estimates from the California Department of Finance and on population distribution estimates from the Southern California Association of Governments and the San Diego Association of Governments. Over the course of 2021, 2022, and 2023, the six county area experienced a decline in population due to birth and immigration levels falling, deaths increasing from the COVID-19 pandemic, and out-migration increasing. Population growth then resumed in the Six County Area led by large revision to growth in 2023 and continuing gains in 2024 reflecting higher levels of foreign immigration into the region. The January 1, 2025 Six County Area population is nearly back to 2020 Census levels with population in Riverside, San Bernardino and San Diego counties exceeding 2020 Census levels.

The economy of Metropolitan's service area is exceptionally diverse. In 2024, the economy of the six counties which contain Metropolitan's service area had a gross domestic product larger than all but eleven nations of the world. The Six County Area economy ranked between the Russian Federation ($2.174 trillion) and Mexico ($1.853 trillion), with an estimated gross domestic product ("GDP") of $2.056 trillion. The Six County Area's gross domestic product in 2024 was larger than all U.S. states except California, Texas, and New York.

The climate in Metropolitan's service area ranges from moderate temperatures throughout the year in the coastal areas to hot and dry summers in the inland areas. Between 1995 and 2024, annual rainfall has ranged from approximately 4 to 29 inches in downtown Los Angeles, 3 to 18 inches in the Riverside area and 4 to 17 inches at the San Diego International Airport.

Service Area Map

The map below shows the area served by Metropolitan. It includes parts of six of the ten counties that comprise Southern California (Six County Area) consisting of Los Angeles, Orange, Riverside, San Bernardino, San Diego, and Ventura counties. Although these counties comprise Metropolitan's service area, Metropolitan's territory does not encompass all of the area within each of the six counties.



Summary of Recent Trends and Outlook for the Six County Area Economy

The national economy posted continued job growth throughout 2024 and to April 2025, but job growth slowed substantially between April and August 2025. The government shutdown, now ended, has prevented the following data from being available for this update: (1) Q3 2025 GDP, (2) national and Six County Area job estimates for October 2025, and (3) the national consumer price index and producer price for October 2025. Both the national and Six County Area economies have slowed in recent months and now face uncertainties created by new administration policies on tariffs, immigration and the federal budget with uncertain implications for economic growth, inflation, interest rates and the duration of these impacts. The September 2025 jobs report showed national job growth slowed between April and September 2025 to an average of 58,500 jobs per month with most of the growth coming from the health care sector. The national unemployment rate was 4.4% in September 2025.

The federal funds rate was lowered to a range of 3.75%-4.00% in the Federal Reserve Bank meeting in October 2025. The Bank announced that future rate cuts would depend on progress towards the dual mandate of low unemployment and the inflation target. The Winter 2025 UCLA Anderson School ("UCLA") economic forecast expect the federal funds rate coming down slowly through 2026 to the 3-3.25% band.

The Winter 2025 UCLA forecast expects a recovery for California specifically in late 2026 and growth picking up in 2027. The California unemployment rate is expected to hit a peak of 5.9% early next year, higher than the anticipated national average peak of 4.5% in Q1 2026. The California unemployment rate for 2026 and 2027 is expected to be 5.5% and 4.6% respectively. Real personal income for Californians is forecasted to grow by 1.1% in 2026, and by 2.6% in 2027. Finally, higher interest rates, shortages of construction labor, and the rebuilding of damaged and destroyed homes has negatively impacted the construction forecast from previous forecasts.

Six County Area job growth slowed in 2023 and 2024 partly as a result of the actors and writers strikes. The Six County Area added jobs in four of the eight months ending in August 2025 and saw job declines in the other four months but remain 3,500 jobs below December 2024 levels. The recent data include some impacts from new administration policies on tariffs and immigration, the final magnitude and duration of which are not known at this time.

The Six County Area economy maintains several areas of long-term economic strength and competitive advantage. One area of strength is the connection to Pacific Rim trade and tourism. Port volumes exceeded pre-pandemic levels through April 2025 and are supporting long-term job growth in warehousing, wholesale trade and trucking. However, since then port volumes have fallen year over year in three of the past four months as the impacts of new tariffs are affecting trade. The short-term outlook remains uncertain.

Air travel at the major Six County Area airports increased year-over-year throughout 2024 led by large increases in international travel at LAX, though travel levels remain below 2019 peaks. In each of the first nine months of 2025, Six County Area air travel has been slightly below year earlier levels as uncertainty about immigration policies and declining tourism have affected travel levels.

Population growth resumed in the Six County Area led by large revision to growth in 2023 and continuing gains in 2024 reflecting higher levels of foreign immigration into the region. The January 1, 2025 Six County Area population is nearly back to 2020 Census levels with population in Riverside, San Bernardino and San Diego counties exceeding 2020 Census levels. Future population growth is uncertain and will depend on the implementation of immigration and deportation policies and the amount and affordability of new housing in the Six County Area.

Two new sets of population projections were released in September 2025, one for the nation and one for California and counties. They include projections of the impact of the new immigration/deportation policies and will be revised as more data becomes available. They both show very low projected population growth and project that immigration will become the only source of population growth during the next ten years.

In response to the rising home prices and shortage of new housing units, the California legislature has passed legislation and financial assistance to expand the housing supply statewide. In addition, the California Department of Housing and Community Development gave the Southern California Association of Governments ("SCAG") and the San Diego Association of Governments ("SANDAG") goals to substantially increase annual housing construction. The amount of success in meeting these housing goals will affect the rate of future growth in the Six County Area and is one of the long-term risks for the Six County Area economy. Housing permits have continued to remain low to date.

For more demographic and economic information for Metropolitan's service area or the Six County Area, please refer to the Service Area Economy section, which includes information on:

- Job growth trends
- Construction activity
- Housing trends
- Assessed valuation
- International Trade
- Income & Wages
- Population
- Economic structure and long term prospects

Strategic Priorities

The General Manager submits to the Board of Directors an annual business plan containing the General Manager's key priorities for the coming year.

Five strategic priorities support Metropolitan's mission for fiscal years 2026/27 and 2027/28, focusing on areas of change and opportunity that will strengthen the organization and its readiness for the coming century.

Strategic Priority #1: Empower the Workforce and Promote Diversity, Equity and Inclusion

Strategic Priority #2: Sustain Metropolitan's Mission with a Strengthened Business Model

Strategic Priority #3: Adapt to Changing Climate and Water Resources

Strategic Priority #4: Protect Public Health, the Regional Economy, and Metropolitan's Assets

Strategic Priority #5: Partner with Interested Parties and the Communities We Serve

For more details on the General Manager's strategic priorities, please refer to the Board Report of August 19, 2025 located on Metropolitan's website at https://mwdh2o.legistar.com/View.ashx?M=F&ID=14596739&GUID=FA213355-C062-4D46-A450-C9BE2634F1E5

The General Counsel, General Auditor and Ethics Officer also submit to the Board of Directors business plans containing their respective department's key priorities for the coming year.

Performance Indicators

Metropolitan has developed a series of key performance indicators (KPIs) that are used to measure and evaluate mission–critical processes as well as support internal decision making. These KPIs include financial, water quality, human resource, legislative, operational, outreach, and other measures that are closely aligned with Metropolitan's business plans, key priorities and objectives.

Please see the Operating Expenditures section for Metropolitan's performance measures including fiscal year results and targets.

Organization Structure

Member Agencies

The following table lists the 26 member agencies of Metropolitan which include 11 municipal water districts, 14 cities and one county water authority.

Municipal Water Districts	Cities	County Water Authority
Calleguas	Anaheim	San Diego
Central Basin	Beverly Hills	
Eastern	Burbank	
Foothill	Compton	
Inland Empire Utilities Agency	Fullerton	
Upper San Gabriel Valley	Glendale	
Western of Riverside County	Long Beach	
Las Virgenes	Los Angeles	
Orange County	Pasadena	
Three Valleys	San Fernando	
West Basin	San Marino	
	Santa Ana	
	Santa Monica	
	Torrance	

Board of Directors

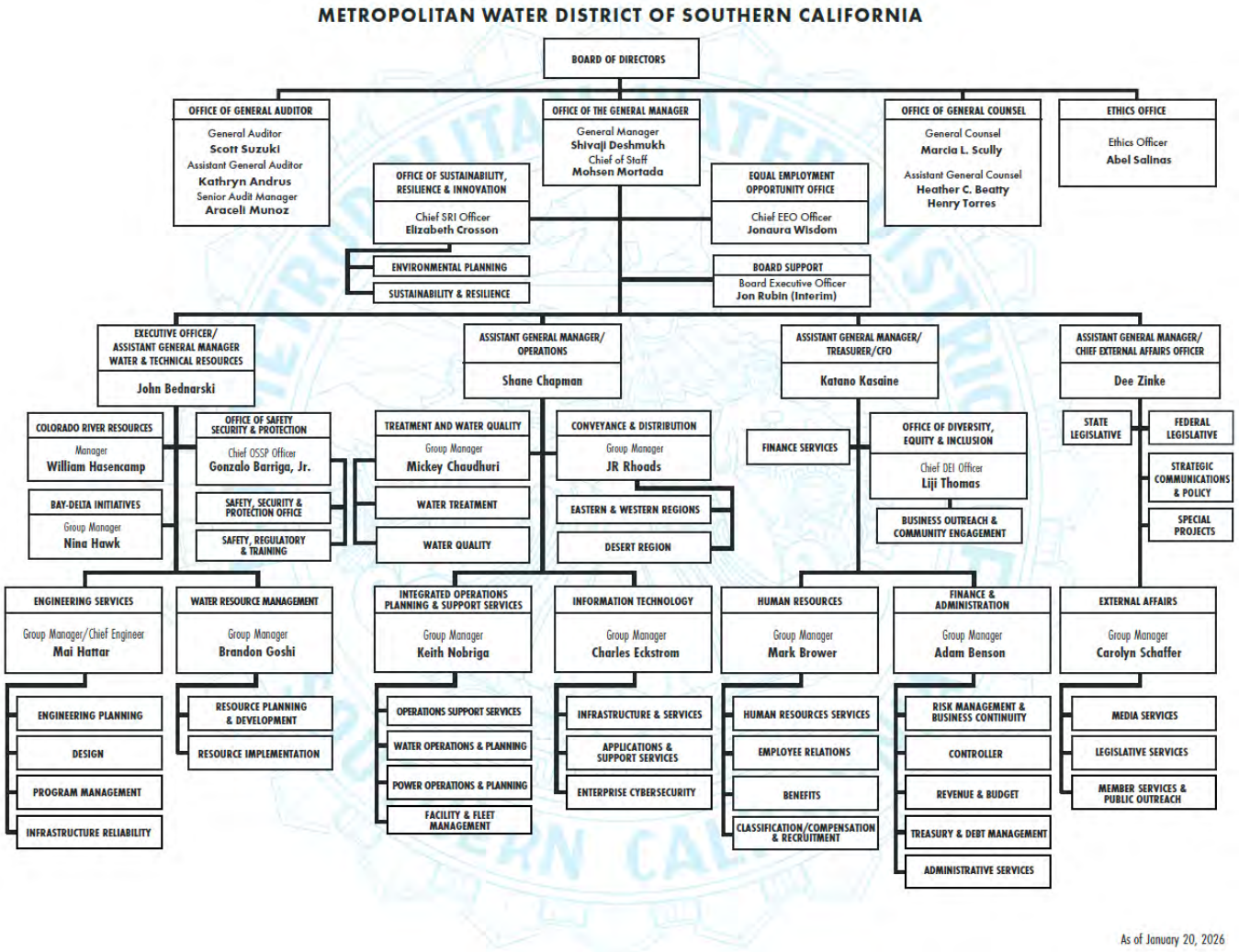
Metropolitan is governed by a 38-member Board of Directors (Board), made up of representatives from all of Metropolitan's member agencies. Each member agency is entitled to have at least one representative on the Board, plus an additional representative for each full five percent of the total assessed valuation of property in Metropolitan's service area that is within the member agency. Accordingly, the Board may, from time to time, have more than 38 directors. There are also limits on reductions in the number of directors. Changes in relative assessed valuation do not terminate any director's term. Additionally, as a result of California Assembly Bill 1220 (Garcia) enacted in 2019, "A member public agency shall not have fewer than the number of representatives the member public agency had as of January 1, 2019."

The Board includes business, professional, and civic leaders. Directors serve on the Board without compensation from Metropolitan. Voting is based on assessed valuation, with each member agency being entitled to cast one vote for each $10 million or major fractional part of $10 million of assessed valuation of property within the member agency, as shown by the assessment records of the county or counties in which the member agency is located. The Board administers its policies through the Metropolitan Water District Administrative Code (the Administrative Code), which the Board adopted in 1977. The Board periodically amends the Administrative Code to reflect new policies or changes in existing policies that occur from time to time.

Metropolitan's day–to–day management is under the direction of its General Manager, who serves at the pleasure of the Board, as do Metropolitan's General Counsel, General Auditor, and Ethics Officer.

Organization Chart

A larger version is provided on the inside back cover of the Biennial Budget document.



Metropolitan Executive Management

Shivaji Deshmukh	General Manager
Marcia Scully	General Counsel
Scott Suzuki	General Auditor
Abel Salinas	Ethics Officer
Mohsen Mortada	Chief of Staff
John Bednarski	Executive Officer and Assistant General Manager/Water and Technical Resources
Shane Chapman	Assistant General Manager/Operations
Katano Kasaine	Assistant General Manager/Treasurer/CFO
Dee Zinke	Assistant General Manager/External Affairs Officer

Workforce

Metropolitan's budget is for 2,079.5 regular full-time employees as of July 1, 2024. Most Metropolitan employees are represented by the American Federation of State, County and Municipal Employees (AFSCME), Local 1902; the Management and Professional Employees Association (MAPA), Local 1001; the Supervisors Association; and the Association of Confidential Employees (ACE). The four bargaining units represent approximately 99 percent of Metropolitan's employees. The remaining one percent is unrepresented.

Offices

Metropolitan's headquarters are located at 700 N. Alameda St., Los Angeles, California 90012. Metropolitan has legislative offices in Sacramento and Washington D.C.

Financial Organization

Fund Structure and Descriptions (from Metropolitan's Administrative Code)

To provide for accountability of public moneys in accordance with applicable federal and state law and regulations and Board policies, the following active or prospectively active funds have been established in the Treasury of the District and are currently operative:

- General Fund (Fund No. 1001, established 1929).
  - Moneys not specifically allocated or appropriated may be placed in this fund and used for general purposes of the District.
  - Expenditures for reimbursable work and water conservation capital and indirect costs under the contract with Imperial Irrigation District are paid from this fund.
- Replacement and Refurbishment Fund (Fund No. 5001, established 1988).
  - Used to fund certain capital program expenditures from current revenues in accordance with Section 5109, subject to the conditions contained in Section 5202(b).
- State Contract Fund (Fund No. 5701, established 1960).
  - Used for the payment of capital charges under the State Water Contract, including the capital charges for off–aqueduct power facilities, subject to the conditions contained in Section 5201(e).
- Special Tax Fund (Fund No. 5702, established 1951).
  - Annexation fees (cash payments and special tax collections) are deposited in this fund and transferred to the State Contract Fund to pay a portion of State Water Contract capital charges.
- Water Revenue Fund (Fund No. 1002, established 1975).
  - Receipts from water transactions, including, but not limited to sales, exchanges, and wheeling are deposited in this fund and are transferred to various other funds in accordance with revenue bond covenants and Board resolutions to pay in order of priority:
    1. Operation and maintenance expenditures;
    2. The interest on and bond obligation of Water Revenue Bonds and Parity Obligations issued pursuant to Master Resolution 8329 (the Master Resolution or Senior Debt Resolution) adopted by the Board on July 9, 1991 and any Supplemental Resolutions thereto, and any other obligations on a parity with the Water Revenue Bonds;
    3. All other payments required for compliance with the Master Resolution, and any Supplemental Resolutions;
    4. The interest on and bond obligation of Subordinate Water Revenue Bonds and Parity Obligations issued pursuant to Master Subordinate Resolution 9199 (the Master Subordinate Resolution) adopted by the Board on March 8, 2016 and any supplemental Resolutions thereto, and any other obligations on a parity with the Subordinate Water Revenue Bonds;

5. All other payments required for compliance with the Master Subordinate Resolution, and any Supplemental Resolutions;

6. Principal of and interest on Commercial Paper Notes and other amounts due a provider of a liquidity facility;

7. Deposits into the Water Standby Charge Fund in accordance with resolutions imposing such charges; and

8. Any other obligations which are charges, liens, or encumbrances upon or payable from net operating revenues.

- Moneys remaining at the end of each month, after the foregoing transfers, are transferred to the Revenue Remainder Fund.

- Operation and Maintenance Fund (Fund No. 1003, established 1975).
  - Used to pay all operation and maintenance expenditures, including State Water Contract operation, maintenance, power and replacement charges, subject to the conditions contained in Section 5201(g).
- Revenue Remainder Fund (Fund No. 1004, established 1975).
  - Used to maintain working capital and may be used for any lawful purpose by the District, subject to the conditions contained in Section 5202.
- Water Rate Stabilization Fund (Fund No. 5501, established 1987).
  - Used to reduce future water revenue requirements or, as directed by the Board, for other lawful purposes, in accordance with Section 5202.
- Iron Mountain Landfill Postclosure Maintenance/Corrective Action Trust Fund (Fund No. 6005, established 1990).
  - Used as a trust fund to maintain moneys sufficient to cover the costs of postclosure maintenance and/or corrective action of the District's solid waste landfill facility at Iron Mountain, in accordance with regulations of the California Integrated Waste Management Board, and subject to the conditions contained in Section 5201(m).
- Water Standby Charge Fund (Fund No. 1005, established 1992).
  - Used to separately hold revenues attributable to water standby charges; amounts deposited in this fund are used exclusively for the purpose for which the water standby charge was authorized.
- Water Transfer Fund (Fund No. 1007, established 1995).
  - Used for moneys set aside for the purchase of water through transfers or similar arrangements, and for the costs of filling the Eastside Reservoir Project.
- Self–Insured Retention Fund (Fund No. 1008, established 1999).
  - Used to separately hold amounts set aside for emergency repairs and claims against the District as provided in Section 5201(p).

- Lake Matthews Multi Species Reserve Trust Fund (Fund 6101, established 1997).
    - Used as set forth in agreement between Metropolitan and the Riverside County Habitat Conservation Agency for the Multi Species Reserve.
- Reclamation Fund Trust Fund (Fund No. 6951, established 2023).
    - Used as a trust fund to maintain moneys sufficient to cover the costs of reclamation activities related to the Metropolitan Reclamation Plan, in accordance with the Surface Mining and Reclamation Act of 1975, Public Resources Code Section 2770 et al. and California Code of Regulations, Title 14, Division 2, Chapter 8, §3808.3.
- Other Funds to be established for bond issues, notes or other obligations of the District
    - There shall be established in the Treasury of the District such funds and accounts as are required pursuant to bond covenants, tax and non–arbitrage certificates, bond counsel letters of instruction and related documents, to provide for accountability of District funds and compliance with applicable federal and state law and regulations. Such funds and accounts shall be established for each issue of bonds, notes or other obligations of the District as required in the respective bond or note resolution and closing documents.

Financial Reporting

Metropolitan prepares its financial reports in conformity with generally accepted accounting principles (GAAP). The Office of the Chief Financial Officer prepares, at the conclusion of each fiscal year, the Annual Comprehensive Financial Report in compliance with principles and standards for financial reporting set forth by the Governmental Accounting Standards Board (GASB).

Budgetary and Accounting Basis

The budget is prepared and monitored on a cash basis. Cash basis accounting recognizes revenues when received and expenses when paid. Under accrual accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows. While Metropolitan's budget is on a cash basis, it operates as a utility enterprise and prepares its basic financial statements using accrual accounting.

Financial Planning

In conjunction with the development of the Biennial Budget, Metropolitan prepares a ten-year forecast (Ten-Year Financial Forecast). The Ten–Year Financial Forecast supports long range resource, capital investment and operational planning. It includes a forecast of future costs and the revenues necessary to support operations and investments in infrastructure and resources that are derived from the most recent Integrated Resources Plan and other planning processes.

To support Metropolitan's Biennial Budget, Ten–Year Financial Forecast, and financial planning, revenue requirements are evaluated to determine the level of rate adjustments required for the upcoming budget year. To the extent possible, rate adjustments are structured to avoid large year-to-year fluctuations.

Budget Process

The budget process provides an opportunity to align shorter–term objectives and actions in the department and group level business plans to Metropolitan's longer–term Mission, Values, and Strategic Priorities and the needs of our member agencies. Each even numbered year, under the direction of the General Manager, a Biennial Budget is prepared for Metropolitan operations covering the following two fiscal years. Between budget cycles, the Board has the opportunity to amend the budget as it sees fit to changing fiscal and climatic conditions.

The budget is presented to the Board for consideration and adoption in April in order to align it with the adoption of water rates also approved in April. This permits the incorporation of approved O&M budget expenditures into the Revenue Requirements process, which facilitates the setting of water rates. The Board and member agencies will conduct extensive reviews of, and provide significant input to, the budget over three months from January to April. This year's budget review process includes board workshops on February 10, 2026, February 24, March 10, March 24, a public hearing on March 10, and several other presentations and caucuses with member agencies. Public testimony will be provided and considered at the public workshops, the public hearing, the Finance, Affordability, Asset Management, and Efficiency (FAAME) Committee meeting on April 14, 2026, as well as the Board meeting on April 14, 2026, when the Board considers adoption of the Biennial Budget.

The O&M budget is presented in an organizational format and is described in terms of its scope of work, personnel requirements, and allocation by expense category. The budget serves to identify the resource requirements for the actions and tasks each group will engage in to support the General Manager's Business Plan. The overall emphasis, consistent with Metropolitan's mission, has been on providing high quality and reliable water supplies at a fair and competitive price and in an environmentally and economically responsible way.

Balanced Budget

Metropolitan considers the budget to be balanced when the sources of funds equals the uses of funds. That is, budgeted operating revenues, and on occasion the use of water rate stabilization funds, are equal to or greater than budgeted operating expenditures including debt service, and ending fund balances meet minimum policy levels. Rates and charges are set to ensure that revenues are sufficient to recover the total cash needs in a given fiscal year.

Budget Calendar

Due Date	Activity
April - November	Identification of major maintenance and capital projects and CIP Evaluation Team review of new and continuing projects.
June – October	Budget instructions issued to all groups. Personnel complements are developed including full-time, part-time, temporary, and overtime estimates. Group managers bring proposed budget presentations to senior management.
November	CIP Evaluation Team completes review of project proposals for the CIP. O&M budgets, CIP estimates, and operating equipment budgets are developed. Senior management reviews and makes final recommendations on group budgets.
December - January	Group budgets are revised as necessary. Proposed budget is finalized and materials and presentations are developed for presentation to the Board of Directors.
February – April	Proposed budget is presented to the Board of Directors and member agency managers. Proposed group and department budgets are presented to the relevant Board committees. Proposed annual budget workshops are conducted with the full Board and budget estimates are revised as necessary.
April	Finance, Affordability, Asset Management, and Efficiency Committee recommends action on the Biennial Budget. Board of Directors takes action on adoption of the Biennial Budget.

Starting approximately one year prior to budget adoption, each group identifies any needed major maintenance and new capital projects as well as develops the associated cost estimates. In June, the budget guidelines outlining major budget priorities consistent with the General Manager's Business Plan, staffing and operational objectives and a calendar of budget process deadlines are issued to group, assistant group, and section managers by Budget and Financial Planning staff.

The development phase begins with overall program formulation and identification of individual projects, staffing, and equipment needs. Personnel budgets, including requests for temporary and part–time help, are then prepared and professional services requirements are identified. All requests for personnel, equipment purchases, and projects must be submitted with formal justifications, which address a standard set of questions developed by Budget and Financial Planning staff. Each organization is required to identify the extent to which its proposed budget supports the General Manager's strategic priorities as outlined in the Business Plan. This information is later used to update the Business Plan in the late spring in an iterative process.

The procedures for preparation of each element of the budget are outlined below.

Labor and Professional Services Budget

The labor budget consists of regular full–time payroll, overtime, premium pay, and part–time and temporary employees. The professional services budget consists of planned payments to outside consultants for specialized skills. Personnel components reflect the staffing of ongoing work with regular employees rather than temporary employees or consultants. In addition, each group provides detailed information on consultant, overtime, and temporary employee usage. Senior management examines this information for the level and types of resources being committed toward the stated business plan and strategic priorities. Through this process, senior management makes appropriate recommendations for the allocation of labor resources.

Adjustments to the proposed budget are made following the review by senior management and the General Manager.

Equipment Budgets

Operating equipment is any equipment, machine, vehicle, tool, or other item that is portable, costs more than $5,000, and has an anticipated useful life of at least five years. Expensed equipment is similar to operating equipment except that it costs less than $5,000. All operating equipment is tracked, while the tracking of expensed equipment is required for only certain classes of equipment (e.g., workstation/laptop computers, communications equipment, etc.).

The justification for equipment requests includes a description of the item, where it will be used, what it will be used for, and whether or not the item is new or a replacement. If the item is a replacement, the frequency of downtime and cost of repair of the old item versus purchasing a new one must be provided. If the item is required equipment for expanded functions or additional personnel, this must also be explained. A cost/benefit analysis is performed for equipment costing more than $40,000.

Depending on the nature of the equipment, the requests may be evaluated by several groups. For example, each group manager and the fleet equipment coordinator review vehicle requests.

Finance & Administration Group Responsibilities

Treasury and Debt Management

- Recommend procedures for revenue collection, payment of approved demands, investment reporting and other actions associated with the prudent management of Metropolitan's financial resources.
- Provide for the issuance of debt to fund the capital investment plan or other board-approved capital expenditures, as well as manage Metropolitan's outstanding debt portfolio.
- Manage Metropolitan's cashflow needs and investment portfolios.
- Manage Metropolitan's property tax rate and standby charge exemption programs.
- Manage Metropolitan's P-One Card (credit card) program.

Controller and Accounting Operations

- Prepare monthly expenditure and revenue reports.
- Prepare periodic reports on the status of expenditures, revenues, investments and actions taken to ensure the financial stability of Metropolitan.
- Prepare and present information on financial trends to facilitate evaluation of Metropolitan's financial position and identify conditions requiring management attention.

Budget and Financial Planning

- Support the development of the Strategic Plan that includes projections of short range and long range financial needs, and recommend methods for meeting those needs.
- Support the development of annual water rates and charges, Metropolitan's biennial operating and capital investment plan and ten-year forecast.
- Prepare Metropolitan's proposed biennial operating budget and budget documents.

- Prepare budget performance reports on a monthly, quarterly, semi–annual and annual basis.
- Develop procedures and controls to monitor and assure compliance with the budget.
- Assist departments throughout the year with their budgets and financial issues.
- Prepare financial projections, schedules of rates and charges, tax rate proposals and other financial materials.

Other Department Responsibilities

Engineering

- Prepare Metropolitan's Capital Investment Plan (CIP) and CIP budget document.

General Manager Responsibilities

- Review and present to the Board of Directors long range plans, budgets and revisions, schedules of rates and charges, payments of financial demands and other financial transactions, as necessary.
- Prepare annual business plan containing General Manager's key priorities for the coming year.
- Implement emergency financial procedures within approved limits, when necessary.

Budgetary Controls

Budget requests are evaluated at several management levels. Managers and staff review budget requests during each phase of the budget process. Each request for a new project, additional personnel, or piece of operating equipment is scrutinized by each group and further reviewed by Budget and Financial Planning staff during the budget process.

All budget submittals are reviewed collectively by the group and section managers. Only those items that are deemed appropriate to support the initiatives of the General Manager's Business Plan are included in the budget recommendation.

Once the budget is completed, the expenditures for each group are monitored on a monthly basis to ensure that the groups do not exceed the authorized operating budget for the fiscal year or biennial period, unless approved by the General Manager.

Budget Adjustments

The budget may be amended in the mid-cycle biennial review or when overall expenditures are anticipated to significantly exceed estimates. A report outlining the reasons for increasing the budget appropriation is prepared and submitted to the Board of Directors for consideration. The Board of Directors must approve any increases in the overall budget appropriations.

Capital Investment Plan (CIP)

The Capital Investment Plan (CIP) communicates the capital priorities of Metropolitan's CIP projects for the next two fiscal years. Within the Ten Year Financial Forecast, the CIP projects have been carefully evaluated, scored and prioritized to support water supply and infrastructure reliability, water quality, and safety while meeting all regulatory requirements.

Structure

The CIP is structured into three levels for clear planning and reporting in the following format:

1. Program
2. Project Group
3. Project

The highest level of the CIP structure is Program. Programs are comprised of one or more Project Groups.

There are 11 CIP programs which include:

- Climate Adaptation
- Colorado River Aqueduct
- Dams & Reservoirs
- Distribution System
- Districtwide and Other Facilities and Systems
- Drought Mitigation – SWP (State Water Project) Dependent Areas
- Information Technology & Control Systems
- Minor Capital Projects
- Prestressed Concrete Cylinder Pipe
- Pure Water Southern California
- Water Treatment Plants

Definitions of the 11 CIP programs can be found in the Capital Investment Plan Section of this budget book.

Preparation

The Capital Investment Plan (CIP) is prepared as part of Metropolitan's biennial budget process. This plan provides information on all CIP programs and projects that have been proposed, evaluated and included in the budget forecast to begin or continue during and after the two budget years. Scope, accomplishments, objectives, and financial projections are provided for each CIP program. Every project with work planned for the two budget years and beyond is listed under the individual program summaries.

When the need for a project is recognized, a CIP proposal is prepared which provides information regarding scope, justification, risks, alternatives, schedule, impact on operation and maintenance costs, and estimate of total project cost. All projects are evaluated and prioritized on a biennial basis by the CIP Evaluation Committee working closely with project sponsors and management.

CIP projects include new facilities, betterments, and replacements that cost at least $50,000 and have an anticipated useful life of at least five years. In the case of information technology computer software CIP projects, the cost must exceed $250,000 and the resulting asset must have an anticipated useful life of at least three years.

The projects that comprise the CIP have been identified from many Metropolitan studies of projected water needs as well as ongoing monitoring and inspections, condition assessments, and focused vulnerability studies. Staff continues to study operational demands on aging facilities and has made recommendations for CIP projects that will maintain infrastructure reliability and ensure compliance with all applicable water quality regulations, and building, fire, and safety codes. Staff has also studied business and operations processes and proposed projects that will improve efficiency and provide future cost savings. Additionally, a number of projects have been identified and prioritized to mitigate the vulnerability experienced in the State Water Project dependent areas during the most recent drought.

CIP projects can be further differentiated into two general categories: major capital and minor capital projects. Major capital projects cost at least $400,000 and are described in the CIP under their respective Programs. Projects described in the CIP are funded and authorized to proceed under the General Manager's authority unless Board approval is otherwise required in accordance with Metropolitan's Administrative Code. Minor capital projects cost at least $50,000 but less than $400,000 and are not individually described in the CIP. Minor capital projects are identified throughout each fiscal year and are funded and implemented under the General Manager's authority.

Additional information on project budgeting can be found in the Capital Investment Plan Section of this budget book.

BIENNIAL BUDGET SUMMARY

APPROPRIATIONS

The FY 2026/27 appropriation of $2,721.5 million is comprised of $1,815.4 million or 66.7% for operations expense, $363.2 million or 13.3% for debt service expense, $492.4 million or 18.1% for the Capital Investment Plan expenses (CIP), and $50.5 million or 1.9% for AVEK participation rights. The FY 2027/28 appropriation of $2,924.5 million is comprised of $1,888.3 million or 64.6 percent for operations expense, $380.7 million or 13.0% for debt service expense, $607.6 million or 20.8% for the CIP expenses, and $47.9 million or 1.6% for AVEK participation rights. The table below provides a comparison of FY 2026/27 and FY 2027/28 and illustrates the total appropriations for the operating, debt service, CIP expenses, and AVEK participation rights.

FY 2026/27 and FY 2027/28 Operating and Capital Appropriations, $ millions

	2026/27 Proposed	2027/28 Proposed	Total Biennium
Operating Budget	$1,815.4	$1,888.3	$3,703.7
Debt Service	363.2	380.7	743.9
Capital Investments*	492.4	607.6	1,100.0
AVEK participation rights**	50.5	47.9	98.4
Total Appropriations	**$2,721.5**	**$2,924.5**	**$5,646.0**

*Capital Investments includes Capital Investment Plan (CIP) plus 45-MGD PWSC program, funded by combination of grants, operating revenues and debt.

**funded by debt issued in 2025 by AVEKFA on behalf of Metropolitan as obligator.

In July 2025, Metropolitan and AVEK entered into the amended and restated AVEK Water Banking Agreement to provide for the financing (and re-financing) of certain costs of construction of the program facilities to be funded by Metropolitan. Under the AVEK Water Banking Agreement, in exchange for its rights to use the program facilities, Metropolitan agreed to pay the costs of the High Desert Water Bank Program, including certain installment payments in amounts sufficient to pay the principal of and interest on bonds issued by the Antelope Valley East Kern Financing Authority (AVEKFA), a joint exercise of powers authority, to provide for program financing. In FY 2026/27 and FY 2027/28, the Biennial Budget includes capital expenditures related to the development of the AVEK High Desert Water Bank program. These capital expenditures will be recorded as participation rights and funded by debt issued in 2025. The bonds were issued by the AVEKFA on behalf of Metropolitan as obligor. Remaining project costs are currently estimated at $156.7 million.

The CIP for the biennium includes capital expenditures associated with the Pure Water Southern California (PWSC) project, primarily related to final design, permitting, and early construction activities. A portion of the PWSC costs over the biennium is expected to be funded through grant awards, which are reflected in the CIP funding plan and reduce near-term cash and financial requirements. The PWSC program is anticipated to be presented to the Board for consideration in Spring 2026 concurrent with the biennial budget process.

The Biennial Budget for FY 2026/27 and FY 2027/28 provides funding for Metropolitan's strategic priorities while meeting most financial policy guidelines, with overall rate increases of 9.5 percent in CY 2027 and 9.5 percent in CY 2028. These increases are required to fund essential operations, maintain system reliability, support a growing and aging capital program and provide funding for the 45-MGD PWSC project.

The budget is prepared and monitored on a cash basis. Cash basis accounting recognizes revenues when received and expenses when paid. Under accrual accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows. While Metropolitan's budget is on a cash basis, it operates as a utility enterprise and prepares its basic financial statements using accrual accounting.

FUND SUMMARY

The following tables show projected fund balance, and projected revenues and expenditures for Metropolitan for each fiscal year of the Biennial Budget.

FY 2026/27 Fund Summary, $ millions

Fiscal Year Ending June 30th, 2027 ($ in Millions)	All Funds	Operating Funds	Debt Service & Construction Funds	Reserve Funds (1)	Other Funds (2)
Projected Beginning of Year Balance	**1,727.0**	**580.3**	**317.4**	**675.9**	**153.4**
USES OF FUNDS					
Expenditures					
State Water Project	718.4	718.4	—	—	—
Delta Conveyance Planning Costs	74.7	74.7	—	—	—
Supply Programs (cash funded portion)	125.6	125.6	—	—	—
Colorado River Power (Net)	62.7	62.7	—	—	—
Debt Service	363.2	3.5	359.7	—	—
Demand Management (cash funded portion)	58.2	58.2	—	—	—
Departmental O&M	711.2	711.2	—	—	—
Treatment Chemicals, Sludge & Power	47.5	47.5	—	—	—
Operating Equipment (cash funded portion)	17.1	17.1	—	—	—
Sub-total Expenditures	2,178.6	1,818.9	359.7	—	—
Capital Investments*	**492.4**	**—**	**492.4**	**—**	**—**
Fund Deposits					
R&R and General Fund (PAYGO)	227.4	—	227.4	—	—
Revenue Bond Construction	3.6	—	3.6	—	—
Interest for Construction & Trust Funds	5.2	—	2.4	—	2.8
Increase in Required Reserves	48.6	26.7	12.6	9.3	—
Sub-total Fund Deposits	284.9	26.7	246.1	9.3	2.8
TOTAL USES OF FUNDS	**2,955.9**	**1,845.6**	**1,098.2**	**9.3**	**2.8**
SOURCES OF FUNDS					
Revenues					
Taxes	407.7	405.7	2.0	—	—
Interest Income	38.3	13.7	7.5	14.3	2.8
Power Sales	3.9	3.9	—	—	—
Fixed Charges**	285.7	285.7	—	—	—
Water Revenue	1,310.8	1,310.8	—	—	—
SDCWA Exchange	152.3	152.3	—	—	—
Miscellaneous Revenue	65.8	65.8	—	—	—
Stored Water Sales	25.0	25.0	—	—	—
Bond Proceeds	268.7	—	268.7	—	—
Sub-total Revenues	2,558.1	2,262.8	278.1	14.3	2.8
Fund Withdrawals					
R&R and General Fund (PAYGO)	227.4	—	227.4	—	—
Treatment Surcharge Stabilization Fund	18.9	—	—	—	18.9
State Funding SWRCB	38.9	—	—	—	38.9
Federal Reimbursement for PWSC	8.3	—	—	—	8.3
Decrease in Rate Stabilization Fund	104.4	—	—	104.4	—
Sub-total Fund Withdrawals	397.8	—	227.4	104.4	66.0
TOTAL SOURCES OF FUNDS	**2,955.9**	**2,262.8**	**505.5**	**118.7**	**68.8**
Inter-Fund Transfers	**—**	**(417.2)**	**592.7**	**(109.4)**	**(66.0)**
Net of Fund Deposit and Withdrawals	**(113.0)**	**26.7**	**18.7**	**(95.1)**	**(63.3)**
Projected End of Year Balance	**1,614.1**	**607.0**	**336.1**	**580.8**	**90.1**

Totals may not foot due to rounding.

*Capital Investments includes CIP plus 45-MGD PWSC program, funded by combination of grants, operating revenues and debt

**Includes RTS, CC, and Treatment Capacity

(1) includes Water Rate Stabilization Fund and Revenue Remainder Fund.

(2) includes Water Treatment Stabilization, State Funding SWRCB, Federal Reimbursement for PWSC and Trust Funds.

FY 2027/28 Fund Summary, $ millions

Fiscal Year Ending June 30th, 2028

($ in Millions)	All Funds	Operating Funds	Debt Service & Construction Funds	Reserve Funds (1)	Other Funds (2)
Projected Beginning of Year Balance	**1,614.1**	**607.0**	**336.1**	**580.8**	**90.1**
USES OF FUNDS					
Expenditures					
State Water Project	780.8	780.8	—	—	—
Delta Conveyance Planning Costs	41.3	41.3	—	—	—
Supply Programs (cash funded portion)	127.8	127.8	—	—	—
Colorado River Power (Net)	51.2	51.2	—	—	—
Debt Service	380.7	3.2	377.5	—	—
Demand Management (cash funded portion)	65.6	65.6	—	—	—
Departmental O&M	752.9	752.9	—	—	—
Treatment Chemicals, Sludge & Power	50.7	50.7	—	—	—
Operating Equipment (cash funded portion)	18.1	18.1	—	—	—
Sub-total Expenditures	2,269.0	1,891.5	377.5	—	—
Capital Investments*	**577.6**	**—**	**577.6**	**—**	**—**
Fund Deposits					
R&R and General Fund (PAYGO)	229.4	—	229.4	—	—
Interest for Construction & Trust Funds	4.3	—	2.5	—	1.8
Increase in Required Reserves	46.8	19.8	(3.0)	30.0	—
Increase in Rate Stabilization Fund	15.2	—	—	15.2	—
Sub-total Fund Deposits	295.7	19.8	228.9	45.2	1.8
TOTAL USES OF FUNDS	**3,142.3**	**1,911.3**	**1,184.0**	**45.2**	**1.8**
SOURCES OF FUNDS					
Revenues					
Taxes	424.7	422.7	2.0	—	—
Interest Income	37.5	14.2	7.7	13.8	1.8
Power Sales	4.6	4.6	—	—	—
Fixed Charges**	394.4	394.4	—	—	—
Water Revenue	1,454.3	1,454.3	—	—	—
SDCWA Exchange	154.7	154.7	—	—	—
Miscellaneous Revenue	45.2	45.2	—	—	—
Stored Water Sales	25.0	25.0	—	—	—
Bond Proceeds	348.3	—	348.3	—	—
Sub-total Revenues	2,888.6	2,515.1	357.9	13.8	1.8
Fund Withdrawals					
R&R and General Fund (PAYGO)	229.4	—	229.4	—	—
State Funding SWRCB	5.1	—	—	—	5.1
Federal Reimbursement for PWSC	19.1	—	—	—	19.1
Sub-total Fund Withdrawals	253.6	—	229.4	—	24.3
TOTAL SOURCES OF FUNDS	**3,142.3**	**2,515.1**	**587.3**	**13.8**	**26.1**
Inter-Fund Transfers	**—**	**(603.9)**	**596.7**	**31.4**	**(24.3)**
Net of Fund Deposit and Withdrawals	**42.1**	**19.8**	**(0.5)**	**45.2**	**(22.5)**
Projected End of Year Balance	**1,656.1**	**626.8**	**335.6**	**626.0**	**67.7**

Totals may not foot due to rounding.

*Capital Investments includes CIP plus 45-MGD PWSC program, funded by combination of grants, operating revenues and debt, net of future LSWRP reimbursement

**Includes RTS, CC, and Treatment Capacity

(1) includes Water Rate Stabilization Fund and Revenue Remainder Fund.

(2) includes Water Treatment Stabilization, State Funding SWRCB, Federal Reimbursement for PWSC and Trust Funds.

SOURCES OF FUNDS

Total Sources of FY 2026/27 and FY 2027/28 Funds, $ millions

	2025/26 Revised Budget	2026/27 Proposed	2027/28 Proposed	2025/26 Revised Budget Compared to 2026/27 Proposed	2026/27 Proposed Compared to 2027/28 Proposed
SOURCES OF FUNDS					
Revenues					
Taxes	333.8	407.7	424.7	73.9	17.0
Interest Income	48.2	38.3	37.5	(9.8)	(0.8)
Power Sales	7.9	3.9	4.6	(4.0)	0.7
Fixed Charges*	230.4	285.7	394.4	55.3	108.7
Water Revenues	1,510.7	1,310.8	1,454.3	(199.9)	143.5
SDCWA Exchange	—	152.3	154.7	152.3	2.4
Miscellaneous Revenue	31.6	65.8	45.2	34.2	(20.5)
New Grants	20.0	—	—	(20.0)	—
IRA Bucket 1 Funding	47.3	—	—	(47.3)	—
Stored Water Sales	60.0	25.0	25.0	(35.0)	—
Bond Proceeds	168.4	268.7	348.3	100.3	79.6
Sub-total Revenues	**2,458.3**	**2,558.1**	**2,888.6**	**99.8**	**330.6**
Fund Withdrawals					
R&R and General Fund (PAYGO)	205.0	227.4	229.4	22.4	2.0
Bond Funds for Construction	44.3	—	—	(44.3)	—
Treatment Surcharge Stabilization Fund**	—	18.9	—	18.9	(18.9)
State Funding SWRCB	25.1	38.9	5.1	13.7	(33.7)
Federal Reimbursement for PWSC	—	8.3	19.1	8.3	10.8
Decrease in Water Rate Stabilization Fund	25.7	104.4	—	78.7	(104.4)
Sub-total Fund Withdrawals	**300.1**	**397.8**	**253.6**	**97.7**	**(144.2)**
TOTAL SOURCES OF FUNDS	**2,758.4**	**2,955.9**	**3,142.3**	**197.5**	**186.4**

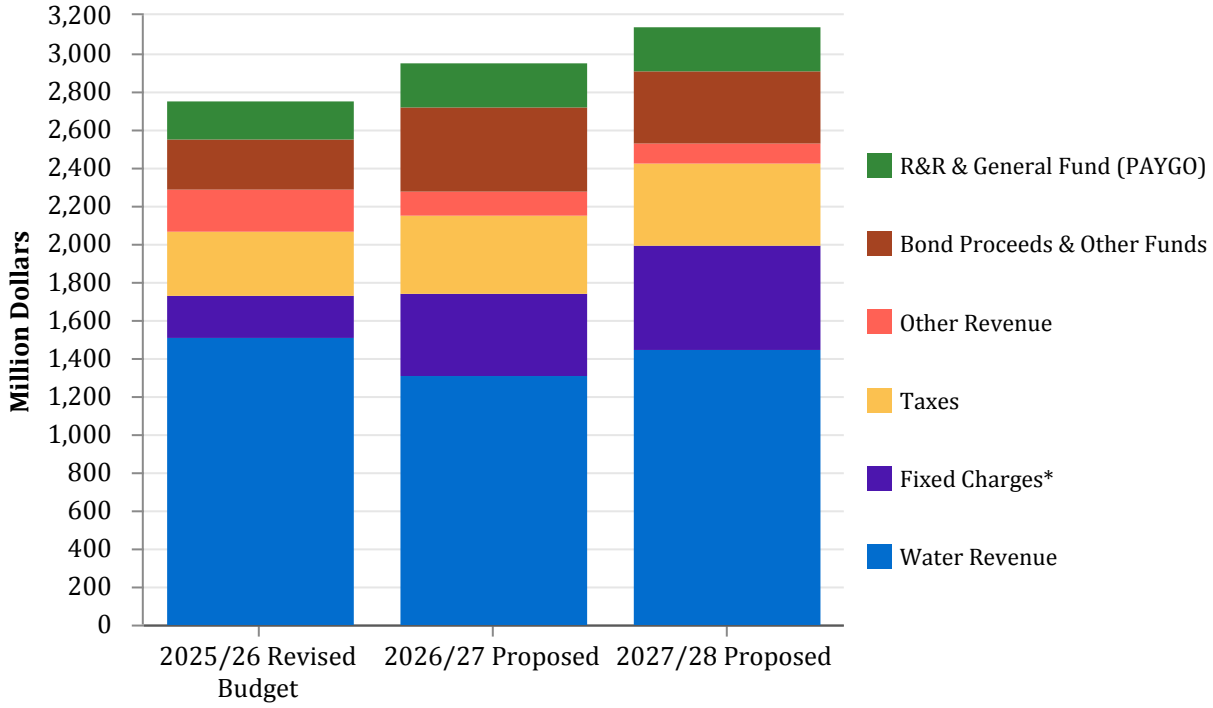
Totals may not foot due to rounding.

*Includes RTS, CC, and Treatment Capacity

**Treatment Surcharge Stabilization Fund: Consistent with the Board-approved revisions to the Unrestricted Reserve Policy in July 2025, this fund is consolidated into Unrestricted Reserves effective July 1, 2026.

In June 2025, the Board approved amendments to the SDCWA–Metropolitan Exchange Agreement, establishing a fixed baseline exchange payment and price term that is decoupled from Metropolitan's rates. Beginning January 1, 2026, SDCWA will make a fixed baseline exchange payment (based on a baseline quantity of 227 TAF) that is independent of Metropolitan's rates. Revenue assumptions in the Proposed Biennial Budget reflect the Second Amended and Restated Exchange Agreement between Metropolitan and San Diego County Water Authority (SDCWA), effective June 2, 2025. The Proposed Biennial Budget reflects this fixed baseline payment as a stabilizing non-rate revenue source that is reported separately from water revenues and offsets costs otherwise recovered through rates and charges. In FY 2025/26, the SDCWA Exchange revenues were included with Water Revenues.

Sources of Funds FY 2026/27 and FY 2027/28, $ millions



*Includes RTS, CC, Treatment Peaking Capacity Charge, Treatment Used Standby Capacity Charge, Treatment Remaining Standby Capacity Charge, and SDCWA Exchange

OPERATING REVENUE

Estimated revenues from water rates, fixed charges (Readiness–To–Serve Charge, Capacity Charge, and Treatment Capacity Charges), taxes and annexation fees, and other miscellaneous income (interest income, power recovery, etc.) are projected to be $2.26 billion for FY 2026/27 and $2.52 billion for FY 2027/28. For FY 2026/27, this is $101.9 million more than the FY 2025/26 budget, and for FY 2027/28, this is $250.9 million more than FY 2026/27.

A description of each revenue source is included in the Glossary of Terms.

Water Revenues

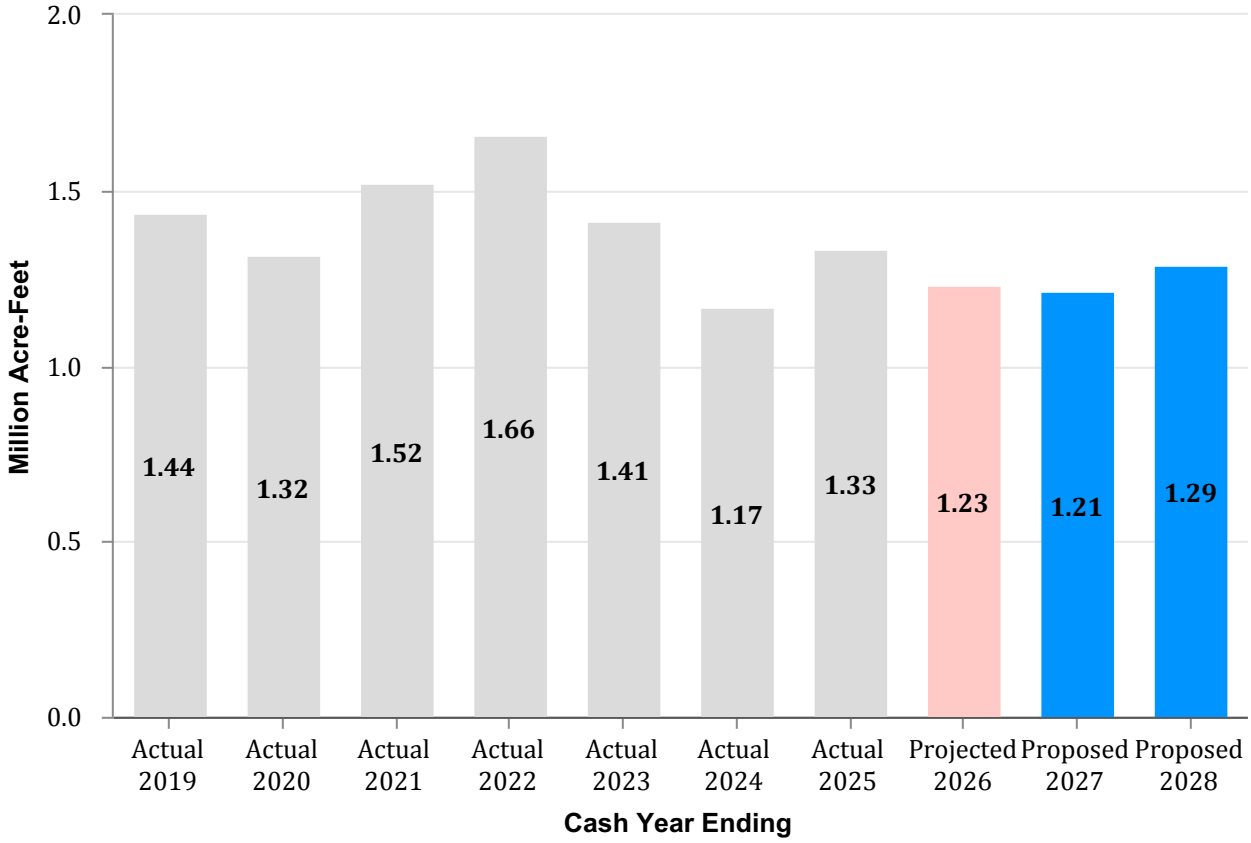
Revenues from water transactions are budgeted at $1,310.8 million in FY 2026/27 and $1,454.3 million in FY 2027/28. Water rates and charges are to increase by 9.5 percent overall, effective January 1, 2027 and 9.5 percent overall, effective January 1, 2028. Water transactions are estimated to be 1.21 million acre-feet (MAF) in Cash Year[1] 2026/27 and 1.29 MAF in Cash Year 2027/28, reflecting a decrease of 50 thousand acre-feet (TAF) from the FY 2025/26 budget of 1.34 MAF. However, projected water transactions for FY 2025/26 are trending toward 1.23 MAF. Water transactions for this budget cycle incorporates updated demographic information, including population and housing projections, from SCAG and SANDAG. These updated assumptions reflect the revised growth estimates resulting in a lower water sales forecast compared to the prior budget.

[1] Water transactions delivered from May to April generate water revenues (cash receipts) in the fiscal year period (July - June)

SDCWA–Metropolitan Exchange Agreement

SDCWA Exchange revenues are non-rate revenues that offset costs otherwise recovered through rates and charges. For the biennium, SDCWA Exchange revenues are projected to be $152.3 million in FY 2026/27 and $154.7 million in FY 2027/28. Starting January 1, 2026, under the agreement, Metropolitan receives a fixed baseline exchange payment calculated using 227 TAF at the Exchange Unit Price, paid in equal monthly installments and due regardless of whether SDCWA takes the full baseline quantity in a given year.

Water Transactions Trend, MAF



The Proposed Biennial Budget incorporates an updated water transactions forecast that reflects the revised demand and supply conditions, as well as Board direction adopted in July 2025 to use more conservative water transaction assumptions for financial planning purposes. The budget water transactions include refinements to exchange-related provision and delivery assumptions, including revised timing assumptions for deliveries under the Reverse Cyclic Program (RCP) in calendar year 2026.

The Cash Year 2026/27 water transactions include 0.99 MAF of full-service sales, of which 621 TAF are treated water sales and 367 TAF are untreated water sales, and 227 TAF of contractual exchange transactions with SDCWA pursuant to the Second Amended and Restated Agreement between Metropolitan and SDCWA for the Exchange of Water (2025 Exchange Agreement). The Cash Year 2027/28 water transactions include 1.06 MAF of full-service sales, of which 690 TAF are treated water sales and 372 TAF are untreated water sales, and 227 TAF of contractual exchange transactions with SDCWA. No wheeling transactions are projected in the biennium period. The figure above shows the historical actual for cash year ending 2019 to 2025, projected for cash year ending 2026, and proposed member agency water transactions for the biennium.

Property Taxes and Annexation Fees

Revenues from property taxes, which will be used to pay voter–approved debt service on general obligation bonds and a portion of the voter-approved SWP expenditures, are estimated to be $407.7 million in FY 2026/27 and $424.7 million in FY 2027/28. The increase reflects updated assessed valuation data within Metropolitan's service area, while the property tax rate remains unchanged at 0.007% of assessed valuation (approximately $7 per $100,000 of assessed value). The assessed valuations are projected to increase by 4.0 percent each fiscal year.

Fixed Charges

In July 2025, the Board approved a treated water cost recovery rate structure to be used in developing the FY 2026/27 and FY 2027/28 Biennial Budget and associated rates and charges. The approved structure transitions Metropolitan from a fully volumetric treatment surcharge to a hybrid framework that recovers up to 30 percent of treatment revenue requirements through fixed Treatment Capacity Charges, with the remaining approximately 70 percent recovered through volumetric charges based on treated water deliveries.
The Board-approved Treatment Capacity Charges consist of three components. The Treatment Peaking Capacity Charge (TPCC) is based on a three-year trailing maximum annual peak day demand measured in cubic feet per second (CFS). The Treatment Used Standby Capacity Charge (TUSCC) reflects ten-year trailing annual standby use, calculated as the difference between maximum annual use and average use in acre-feet (AF). The Treatment Remaining Standby Capacity Charge (TRSCC) is based on a five-year trailing maximum annual treated water use in AF.

Fixed charges include the Capacity Charge and Readiness–to–Serve Charge, as well as Treatment Capacity Charges beginning January 1, 2027. In FY 2026/27, these charges are estimated to generate $49.2 million (Capacity Charge), $204.3 million (Readiness-to-Serve), and $32.2 million (Treatment Capacity Charges), for a total fixed charge revenue of approximately $285.7 million. In FY 2027/28, these charges are estimated to generate $54.1 million (Capacity Charge), $242.7 million (Readiness-to-Serve), and $97.7 million (Treatment Capacity Charges), for total fixed charge revenue of approximately $394.4 million. Excluding Treatment Capacity Charges, the combined Capacity Charge and Readiness-to-Serve charge increase by $23.1 million from the FY 2025/26 to FY 2026/27 budget, and increase by $43.3 million from the FY 2026/27 to the FY 2027/28 budget.

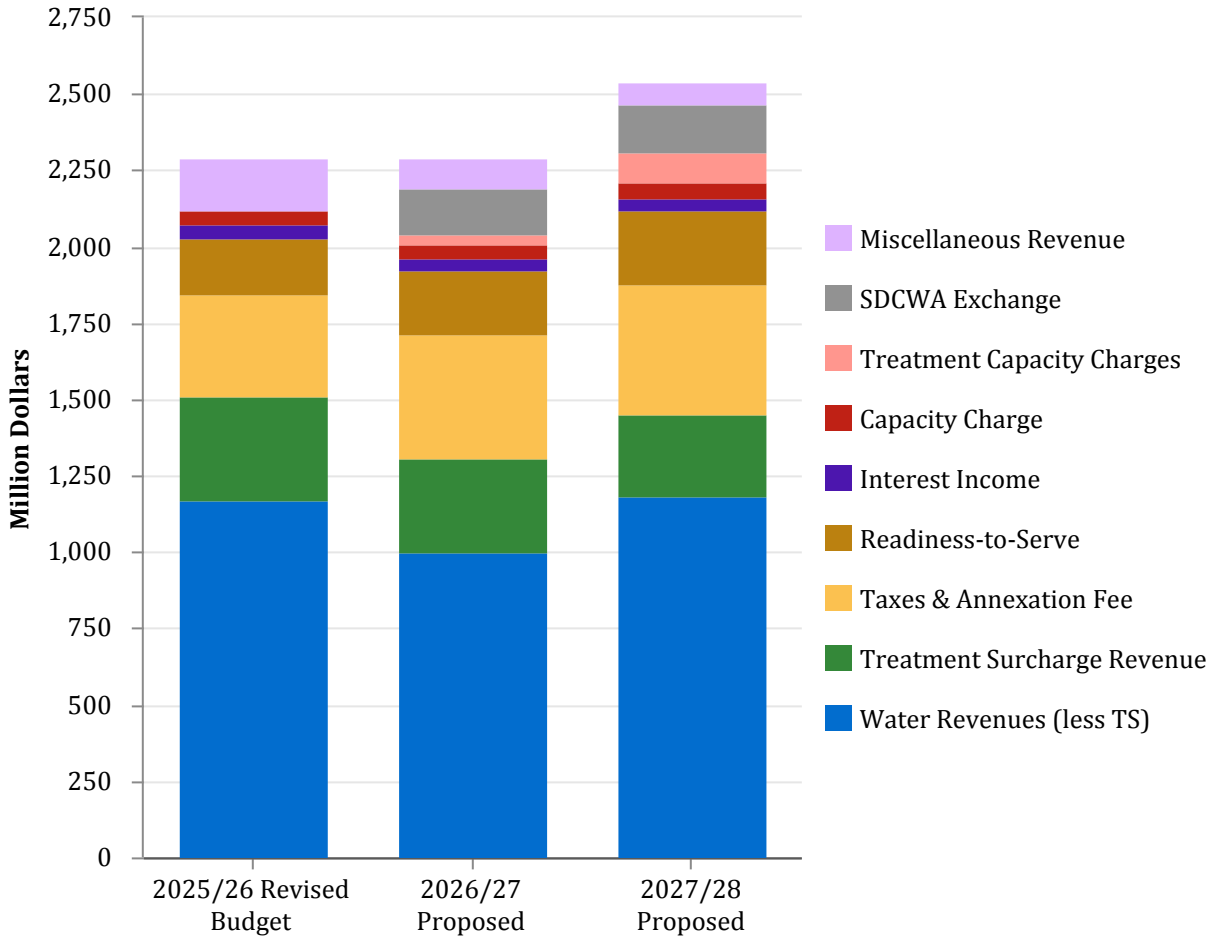
All Other Revenue

Revenues from hydroelectric power sales are estimated to be $3.9 million for FY 2026/27 and $4.6 million for FY 2027/28. FY 2026/27 is lower than the FY 2025/26 budgeted amount of $7.9 million due to lower power prices.

Miscellaneous revenues, which include hydroelectric power sales revenues and other items such as lease revenues, late fees, grants and water transactions with non-member agencies, are estimated to total $94.6 million for FY 2026/27 and $74.8 million for FY 2027/28 , lower than the FY 2025/26 budgeted amounts of $166.8 million, mainly due to lower assumed stored water sales and no IRA bucket 1 grant and other grants.

A summary of operating revenues is shown in the graph below.

Operating Revenues, $ millions



CAPITAL FUNDING

The FY 2026/27 and FY 2027/28 Capital Investment Plan (CIP) will be funded through a combination of bond proceeds, current operating revenues (pay-as-you-go, or PAYGO), and grant funding. It is anticipated that Metropolitan will issue approximately $620 million in new revenue bonds over the biennium to fund a portion of the CIP. The remaining CIP expenditures will be funded with rate-revenue funded capital of $185 million in FY 2026/27 and $210 million in FY 2027/28, along with available grant funding that offset a portion of eligible project costs and reduce the amount of debt and PAYGO required.

The CIP for the biennium includes capital expenditures associated with the PWSC project, primarily related to final design, permitting, and early construction activities. A portion of the PWSC costs is expected to be funded through grant awards, which are reflected in the CIP funding plan and reduce near-term cash and financial requirements. A larger portion of the PWSC construction expenditures occur beyond the biennium and are reflected in the Ten-Year Financial Forecast. The PWSC program is anticipated to be presented to the Board for consideration in Spring 2026 concurrent with the biennial budget process.

In FY 2026/27 and FY 2027/28, the Biennial Budget include capital expenditures related to the development of the AVEK High Desert Water Bank program. These capital expenditures will be recorded as participation rights and funded by proceeds from previously issued bonds. Remaining project costs are currently estimated at total $156.7 million. in July 2025, Metropolitan and AVEK entered into the Amended and Restated AVEK Water Banking Agreement to provide for the financing (and re-financing) of certain costs of construction of the program facilities to be funded by Metropolitan. Under the AVEK Water Banking Agreement, in exchange for its rights to use the program facilities, Metropolitan agreed to pay the costs of the High Desert Water Bank Program, including certain installment payments in amounts sufficient to pay the principal of and interest on bonds issued by the AVEKFA, a joint exercise of powers authority, to provide for program financing.

Please refer to the section on debt financing for additional details on debt funding of capital projects.

Capital Funding Source Descriptions

New Bond Issues

Metropolitan has the ability to issue long–term bonds to fund its capital programs. The proceeds of the bond sales can be used to pay for capital expenses over a few years. The repayment of the bonds is generally over 30 years and is paid from water revenues.

Grants

For the biennium, the budget assumes approximately $61.8 million of committed/current grant funding applied to PWSC capital, consisting of approximately $34.3 million from the State Water Resources Control Board (SWRCB) funding source and approximately $27.4 million from the Local Supply and Water Reliability Program (LSWRP) grant. In addition, the plan assumes a future LSWRP reimbursement of $30.0 million in FY 2027/28, reflected as a grant-related capital funding source aligned with projected eligible expenditure timing.

Revenue Funded Capital

Annual capital expenditures that are not paid from debt funding, grants, or loans must be paid from revenues, either from current year revenues or from the R&R fund, if funds exist.

USES OF FUNDS

Total uses of funds are $3.0 billion for FY 2026/27 and $3.1 billion for FY 2027/28. The table and graph below show the breakdown of expenditures and other obligations that make up the Uses of Funds.

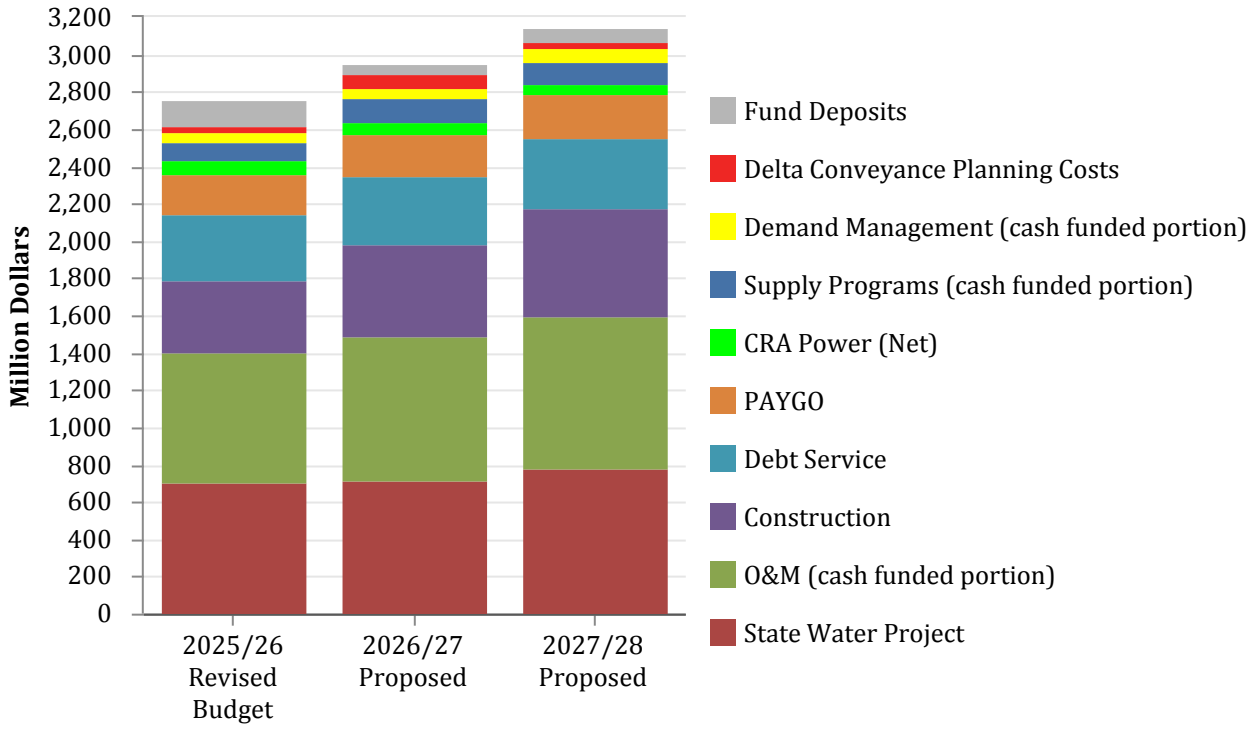
Total Uses of FY 2026/27 and FY 2027/28 Funds, $ millions

	2025/26 Revised Budget	2026/27 Proposed	2027/28 Proposed	2026/27 Proposed Compared to 2025/26 Revised Budget	2027/28 Proposed Compared to 2026/27 Proposed
USES OF FUNDS					
Expenditures					
State Water Project	703.9	718.4	780.8	14.5	62.4
Supply Programs (cash funded portion)	90.9	125.6	127.8	34.7	2.2
Delta Conveyance Planning Costs	25.7	74.7	41.3	49.0	(33.4)
Colorado River Power (Net)	83.5	62.7	51.2	(20.8)	(11.6)
Debt Service	353.5	363.2	380.7	9.6	17.5
Demand Management	61.1	58.2	65.6	(2.9)	7.3
Departmental O&M	649.7	711.2	752.9	61.5	41.7
Treatment Chemicals, Sludge & Power	47.1	47.5	50.7	0.4	3.2
Operating Equipment (cash funded portion)	10.1	17.1	18.1	7.0	1.0
Sub-total Expenditures	**2,025.5**	**2,178.6**	**2,269.0**	**153.1**	**90.4**
Capital Investments*	387.7	492.4	577.6	104.7	85.2
Fund Deposits					
R&R and General Fund (PAYGO)	205.0	227.4	229.4	22.4	2.0
Revenue Bond Construction	—	3.6	—	3.6	(3.6)
State Funding SWRCB	2.8	—	—	(2.8)	—
Interest for Construction & Trust Funds	88.9	5.2	4.3	(83.7)	(0.9)
Increase in Required Reserves	48.5	48.6	46.8	0.1	(1.8)
Increase in Water Rate Stabilization Fund	—	—	15.2	—	15.2
Sub-total Fund Deposits	**345.1**	**284.9**	**295.7**	**(60.3)**	**10.8**
TOTAL USES OF FUNDS	**2,758.4**	**2,955.9**	**3,142.3**	**197.5**	**186.4**

Totals may not foot due to rounding.

*Net of future LSWRP reimbursement

Total Uses of FY 2026/27 and FY 2027/28 Funds, $ millions



State Water Project

State Water Project (SWP) expenditures, not including the Delta conveyance planned contribution described below, are budgeted at $718.4 million for FY 2026/27 and $780.8 million for FY 2027/28. This is based on Metropolitan's deliveries to MWD's service area of 1,008 TAF in FY 2026/27 and 988 TAF in FY 2027/28. SWP power costs are expected to be $213.5 million for FY 2026/27 and $213.0 million for FY 2027/28.

SWP fixed costs increases are primarily due to updated SWP fixed cost projections provided by the Department of Water Resources, including higher capital-related charges associated with Delta infrastructure investments and subsidence mitigation, which flow through to Metropolitan under the SWP.

The Proposed Biennial Budget and ten-year financial forecast incorporate updated SWP Transportation Capital charges associated with the California Aqueduct subsidence remediation. The current biennial budget and ten-year financial forecast assumed $118 million in near-term subsidence costs. DWR's new projection for the Proposed Biennial Budget assumed approximately $2.6 billion in "fix-in-place" remediation costs through FY 2037/38; for planning purposes, staff assumes 50 percent of DWR's annual subsidence costs are allocated to Metropolitan through SWP charges and are financed over time consistent with SWP capital financing practices.

Under these assumptions, subsidence-related charges are minimal in the biennium, approximately $1 million total, but are projected to ramp materially within the ten-year planning horizon, reaching approximately $56 million by FY 2035/36. A significant share of the program's costs is expected to be recovered beyond the ten-year forecast period.

The total State Water Project expenditure budget of $793.1 million for FY 2026/27 and $822.0 million for FY 2027/28 includes Metropolitan's planned contributions of $74.7 million in FY 2026/27 and $41.3 million in FY 2027/28, for Delta Conveyance Project (DCP) planning activities. The budget only includes Board-approved DCP planning costs and does not assume any additional funding beyond the Board-approved amount.

Please refer to the section on the SWP for additional details on this expenditure.

Net Colorado River Aqueduct (CRA) Power Costs

Budgeted net CRA power costs represent the expenditures for the Hoover and Parker power contracts and market power purchases to support budgeted CRA water deliveries, and revenues generated by the sale of Hoover and Parker power to the CAISO market. Net CRA power costs are projected to be $62.7 million in FY 2026/27 and $51.2 million in FY 2027/28 based on diversions of approximately 654 TAF in FY 2026/27 and 558 TAF in FY 2027/28. FY 2026/27 is $20.8 million lower than the FY 2025/26 budgeted amount and FY 2027/28 is $11.6 million lower than the FY 2026/27 budgeted amount mainly due to lower CRA diversions.

Please refer to the section on the CRA for additional details on this expenditure.

Supply Programs

Metropolitan's two principal sources of imported supply draw from two different watersheds. Historically, this has allowed Metropolitan to offset the impacts of drought experienced on one source with the other source. To further ensure regional supply reliability, Metropolitan has developed a portfolio of additional supply programs on both watersheds and locally.

The Proposed Biennial Budget assumes the purchase of 50.7 TAF of Colorado River water pursuant to its second right of refusal, thereby limiting forecasted exchange deliveries to SDCWA and exchange payment revenues to the 227 TAF baseline. Metropolitan's purchase of Colorado River water from SDCWA represents a portfolio/ demand-management assumption in which Metropolitan acquires the 50.7 TAF of conserved supply if water resource conditions support such acquisition. In other words, Metropolitan would acquire the conserved supply if demands or other water management needs support the acquisition. As a result, the budget forecast reflects (i) reduced exchange transactions revenues from prior years to assume only the baseline quantity, (ii) increased untreated full-service sales volumes, and (iii) higher Supply Program costs associated with acquisition of the conserved/canal lining water. This approach preserves flexibility to retain and place conserved supply in a manner that supports system reliability given the increasing uncertainty and potential reductions in Colorado River supplies under post-2026 operating conditions.

Total expenditures paid from current year revenues are budgeted at $125.6 million for FY 2026/27 and $127.8 million in FY 2027/28. Additional spending on Participation Rights for the AVEK High Desert Water Bank Program of $50.5 million in FY 2026/27 and $47.9 million in FY 2027/28 will be funded by proceeds of previously issued bonds.

Please refer to the section on the Supply Programs for additional details on this expenditure.

Demand Management Costs

Demand management includes Conservation Program, Local Water Resources Program, Future Supply Actions Program, and the Stormwater Pilot Program. Metropolitan provides financial incentives to its member agencies for the development of local projects such as water recycling and groundwater recovery projects through the Local Resource Program (LRP), and also provides financial incentives to support the development of conservation programs. Demand Management funded from current-year revenues is budgeted at $58.2 million for FY 2026/27 and $65.6 million in FY 2027/28.

Please refer to the section on Demand Management for additional details on this expenditure.

Pure Water Southern California Costs

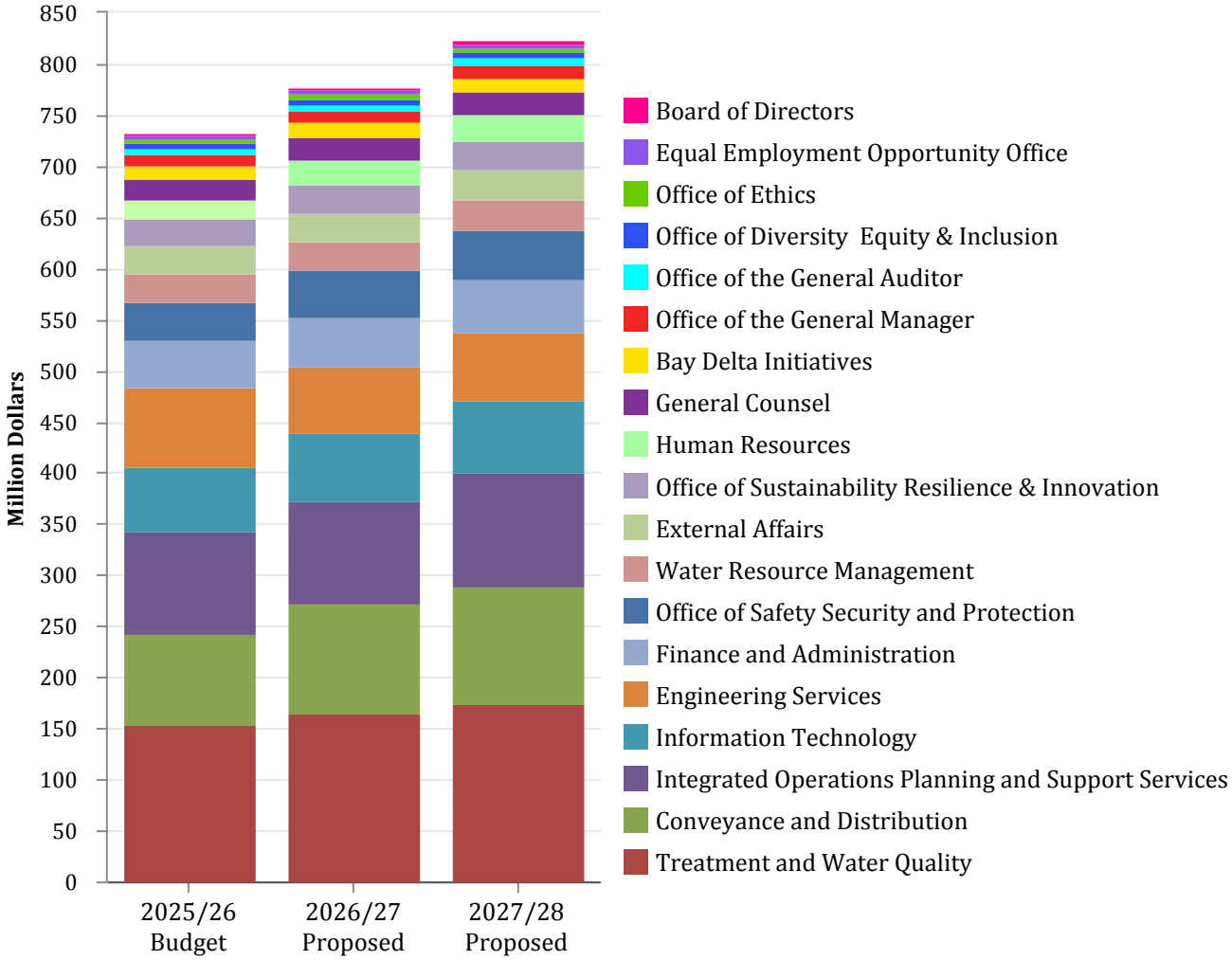
The FY 2026/27 and FY 2027/28 budget includes $4.8 million and $4.9 million, respectively, to support the PWSC program. These costs are expected to be funded from the $80 million fund received from the State Water Resource Control Board (SWRCB) in May 2023 to offset associated departmental costs.

PWSC is anticipated to be presented to the Board for consideration in spring 2026, concurrent with the biennial budget process. Consistent with that timing, the proposed CIP includes $150 million over the biennium for the design costs of the 45-MGD PWSC program. This CIP funding is expected to be supported by a combination of grants, current operating revenues (PAYGO), and debt financing, as discussed in the Developments and CIP Appendix. Please refer to the section on the Developments and CIP Appendix for additional details.

OPERATIONS AND MAINTENANCE

The FY 2026/27 O&M budget, including operating equipment purchases, is $775.8 million. This is $18.7 million, or 2.5 percent, higher than the FY 2025/26 budget of $757.1 million. The FY 2027/28 O&M budget is $821.7 million, an increase of $45.9 million, or 5.9 percent, over the FY 2026/27 budget.

Departmental Budget by Organization (without operating equipment, expense reduction and overhead credit), $ millions



Operations and Maintenance Budget by Organization, $ thousands

Departmental Units	2025/26 Budget	2026/27 Proposed	2027/28 Proposed	2025/26 Budget vs. 2026/27 Proposed	% Change	2026/27 Budget vs. 2027/28 Proposed	% Change
Office of the General Manager	11,489.4	12,251.7	12,794.5	762.3	6.6%	542.8	4.4%
Treatment and Water Quality w/o Variable Treatment	106,327.3	117,299.0	124,627.6	10,971.7	10.3%	7,328.6	6.2%
Conveyance and Distribution	89,273.6	107,211.9	114,921.6	17,938.3	20.1%	7,709.7	7.2%
Integrated Operations Planning and Support Services	99,886.2	101,866.7	109,792.7	1,980.5	2.0%	7,926.1	7.8%
Information Technology	63,152.7	66,307.2	70,712.5	3,154.5	5.0%	4,405.2	6.6%
Engineering Services	78,585.0	65,247.1	68,227.8	(13,337.9)	(17.0%)	2,980.7	4.6%
Finance and Administration	46,652.4	48,056.0	50,813.8	1,403.6	3.0%	2,757.8	5.7%
Office of Safety Security and Protection	37,041.2	45,438.8	48,652.2	8,397.6	22.7%	3,213.3	7.1%
Water Resource Management	28,046.5	29,120.9	30,438.9	1,074.4	3.8%	1,317.9	4.5%
External Affairs	26,923.7	27,068.3	28,698.3	144.6	0.5%	1,630.0	6.0%
Office of Sustainability Resilience & Innovation	26,348.2	28,166.9	28,684.0	1,818.7	6.9%	517.0	1.8%
Human Resources	19,315.0	23,868.8	24,857.0	4,553.8	23.6%	988.2	4.1%
Bay Delta Initiatives	13,778.5	14,095.9	14,741.9	317.4	2.3%	646.0	4.6%
Office of Diversity Equity & Inclusion	4,749.9	5,503.0	5,717.9	753.0	15.9%	214.9	3.9%
Equal Employment Opportunity Office	3,720.2	3,825.1	3,982.5	104.9	2.8%	157.4	4.1%
Board of Directors	2,724.0	3,021.4	3,307.5	297.5	10.9%	286.1	9.5%
Subtotal - General Manager's Department	**658,014.0**	**698,348.9**	**740,970.7**	**40,334.9**	**6.1%**	**42,621.8**	**6.1%**
Office of the General Counsel	19,067.4	22,378.5	21,897.1	3,311.1	17.4%	(481.4)	(2.2%)
Office of the General Auditor	5,421.6	5,954.1	6,249.2	532.5	9.8%	295.1	5.0%
Ethic's Office	3,719.4	3,928.0	4,125.7	208.6	5.6%	197.7	5.0%
Overhead Credit from Construction	(18,068.1)	(19,408.2)	(20,304.1)	(1,340.1)	7.4%	(895.9)	4.6%
Total Department Budget	**668,154.2**	**711,201.3**	**752,938.6**	**43,047.1**	**6.4%**	**41,737.3**	**5.9%**
Operating Equipment	41,897.9	17,100.0	18,099.8	(24,798.0)	(59.2%)	999.9	5.8%
Variable Treatment	47,095.2	47,500.8	50,695.0	405.6	0.9%	3,194.2	6.7%
GRAND TOTAL	**757,147.4**	**775,802.1**	**821,733.5**	**18,654.8**	**2.5%**	**45,931.4**	**5.9%**
Expense Reduction	(18,000.0)	—	—	18,000.0	—%	—	—%
GRAND TOTAL with Expense Reduction	**739,147.4**	**775,802.1**	**821,733.5**	**36,654.8**	**5.0%**	**45,931.4**	**5.9%**

Totals may not foot due to rounding

* The Board approved an across-the-board $18 million expenditure reduction for the FY 2025/26 budget, which includes cuts to departmental O&M.
* Operating Equipment – The FY 2025/26 Budget includes the bond financing of $35M for the Zero Emission Vehicle Transportation initiative, which was approved by the Board in December 2024.
* Operating Equipment – The FY 2025/26 Budget includes $500K for the Quagga Mussel program, which was approved by the Board in October 2025.

The table above depicts the distribution of the departmental O&M by organization without the overhead credit, operating equipment, or one-time expense reduction. During development of the biennial budget, staff evaluated cost-containment opportunities and reviewed departmental requests and underlying assumptions to help moderate near-term rate impacts while maintaining operational, regulatory, and safety requirements. Water System Operations groups (comprised of the Conveyance and Distribution, Treatment and Water Quality, and Integrated Operations Planning and Support Services) represents 48 percent of the total departmental budget for FY 2026/27 and FY 2027/28 including treatment costs. Information Technology is the second-largest expenditure area, accounting for 9 percent of the total departmental budget for FY 2026/27 and FY 2027/28. The O&M budget also includes 87 new positions, budgeted for 6 months in FY 2026/27 and for the full 12 months in FY 2027/28. Succession Planning Labor Pool costs are allocated across the organization, and the updated Apprenticeship Program is reflected within Water System Operations.

The table below summarizes the O&M budget by expenditure type. A more detailed discussion of significant factors impacting the O&M budget follows.

FY 2026/27 and FY 2027/28 Operations & Maintenance Annual Budget by Expenditure Type, $ thousands

	2025/26 Budget	2026/27 Proposed	2027/28 Proposed	2025/26 Budget vs. 2026/27 Proposed	2026/27 Budget vs. 2027/28 Proposed
Salaries & Benefits	456,542.4	495,680.9	530,468.4	39,138.5	34,787.6
Chemicals, Sludge and Power	47,095.2	47,500.8	50,695.0	405.6	3,194.2
Outside Services	100,277.8	95,647.2	97,180.5	(4,630.6)	1,533.3
Materials & Supplies	48,129.2	51,699.7	54,591.4	3,570.5	2,891.7
Other	63,204.8	68,173.5	70,698.3	4,968.7	2,524.8
Operating Equipment	41,897.9	17,100.0	18,099.8	(24,798.0)	999.9
Grand Total	**757,147.4**	**775,802.1**	**821,733.5**	**18,654.8**	**45,931.4**
Expense Reduction	(18,000.0)	—	—	18,000.0	—
Grand Total with Expense Reduction	**739,147.4**	**775,802.1**	**821,733.5**	**36,654.8**	**45,931.4**

Totals may not foot due to rounding

* The Board approved an across-the-board $18 million expenditure reduction for the FY 2025/26 budget, which includes cuts to departmental O&M.
* Operating Equipment – The FY 2025/26 Budget includes the bond financing of $35M for the Zero Emission Vehicle Transportation initiative, which was approved by the Board in December 2024.
* Operating Equipment – The FY 2025/26 Budget includes $500K for the Quagga Mussel program, which was approved by the Board in October 2025.

FY 2026/27 O&M Budget Highlights

The FY 2026/27 O&M budget includes $775.8 million for labor and benefits, water treatment chemicals, power, and solids handling, materials and supplies, professional services, and operating equipment purchases. This is $18.7 million, or 2.5 percent, higher than the FY 2025/26 budget of $757.1 million. This increase is primarily due to negotiated labor increases, the addition of 87 new O&M positions (based on the Staffing Needs Analysis and budgeted starting 6 months into FY 2026/27), along with anticipated inflationary pressures for chemicals, fuels, and other materials and enhanced maintenance efforts.

Salaries and Benefits: Labor costs funded through operating revenues are $495.7 million. This is $39.1 million, or 8.6 percent, higher than the FY 2025/26 budget of $456.5 million. Key factors contributing to the growth include salary increases ($15.8 million), anticipated overtime & premium pays ($4.2 million), and benefit costs ($12.0 million). Benefit cost pressures continue to escalate faster than inflation, including costs for pension, active medical and retiree medical expenses. Other factors contributing to the growth in the salaries and benefits category include the addition of 87 new O&M positions ($10.0 million), which is offset by a flat Agency and District temporary expense budget. A decrease in funding of the apprenticeship program ($1.2 million) is due to the lower anticipated number of participants in the FY 2026/27 Budget, as compared to the FY 2025/26 Budget, due to the cyclical nature of the program. The average vacancy rate was kept consistent with the FY 2025/26 Budget.

The FY 2026/27 budget includes 2,079.5 regular full-time positions, which represents an increase of 105 net positions (87 O&M positions, 10 Capital positions pending Board approval on CIP R&R projects, and 8 Capital positions for the Pure Water Southern California project pending Board approval) from the FY 2025/26 budget. New positions are budgeted starting 6 months into FY 2026/27. The FY 2026/27 budget also includes 50 district temporary full–time equivalents (FTEs). District temporary positions are decreasing by 7 from the FY 2025/26 budget. Combined, full-time and district temporary positions are increasing by 98 positions for a total of 2,129.1 authorized positions.

The 105 new regular full-time positions are needed to serve a multitude of needs across the organization. These positions will focus on the completion of the existing, as well as increasing, operations and maintenance workload while trying to maintain 100% reliability; continue operating under climate change which leads to increased support in SRI and CAP goals, as well as unexpected events and emergencies; support aging infrastructure with emergency response and recovery, specialized crafts, and technical services; strengthen housing maintenance; prepare for new and more stringent regulations; ensure emergency readiness with more complex operations and compliance functions; deliver more capital projects to ensure system reliability and

manage infrastructure vulnerabilities along with upgrades to address regulatory compliance; support increased recruiting services; support increased employee relations work due to increase in MWD staff; support increasing complexity of MWD's portfolio for treasury and debt; bridge accounting and budget needs with system functions; provide continued cybersecurity by implementing, administering, and reporting on 3rd party risk issues created by external entities; ensure committees operate efficiently and effectively; provide increased support for water supply and demand forecasting; evaluation of policy implications and recommending policy principles for Board consideration; and the advancement of key strategic initiatives such as Pure Water Southern California, METCON SCADA system upgrade and energy sustainability projects.

The budget recognizes the importance of sound succession planning and continued training and development of the workforce with a $2.9 million and $3.2 million succession planning labor pool included in FY 2026/27 and FY 2027/28 respectively. An additional $6.1 million and $8.3 million for FY 2026/27 and FY 2027/28 respectively included in Conveyance and Distribution, Treatment and Water Quality, and Integrated Operations Planning and Support Services' budget to fund the apprenticeship program. The apprenticeship program will account for 42 apprentices in FY 2026/27 and 57 apprentices in FY 2027/28 . These apprentices will continue to receive the critical training and ramp-up needed in the face of an ever-changing work force.

Outside Services: Outside Services are anticipated to decrease by $4.6 million. This change is primarily due to a decrease in the level of support for Pure Water Southern California, as this program is transitioning to the CIP upon board approval. This budget decrease is offset by increases in anticipated expenses for water quality litigation, labor and employment claims, and other legal costs; a higher emergency management service agreement to develop and facilitate additional tabletop exercises necessary to comply with the CALOES Dam Emergency Action Plan; a new vulnerability assessment service contract to conduct assessments; cost escalation in consultant support for large programs requiring complex environmental and technical support and documentation, including Pure Water Southern California and environmental work associated with implementation of new operating guidelines on the Colorado River; increased consultant support for a high volume of O&M work requiring specialized CEQA, regulatory, and other technical support; additional consultant support for centralizing research and development of guidelines for research at Metropolitan; and inflationary increases in labor and fuel costs for maintenance services, including janitorial, pest control, inspection services, fire prevention management, debris dump cleanup as well as on-call agreements for outside machine shop support (for both planned and emergent work).

Materials & Supplies: Materials & Supplies is increasing by $3.6 million primarily as a result of anticipated inflationary pressures on water treatment chemicals, laboratory supplies, electrical and electronic supplies, building and construction materials, fuels, fleet parts and supplies, as well as various software licensing renewals in support of aging equipment and critical software updates. The budget increase also includes the continued transition to cloud computing and an overall increased consumption of cloud services.

Other O&M and Operating Equipment: Chemicals, solids, and power reflect the cost of the water treatment process and are anticipated to increase by $0.4 million in FY 2026/27, driven by anticipated inflationary pressures on water treatment chemicals including additional chemical costs for planned testing at the Napolitano Innovation Center. The increase in Utilities Charges reflects higher electrical rates associated with changing energy markets and climatic conditions, pumping at the Greg Avenue facility and OC-88 pumping under low SWP allocation conditions, higher waste disposal costs in the Desert, higher hazardous waste abatement costs for facility R&R projects, and cost escalation in expenditures such as disposal costs from IOPSS capital projects. The increase in Training and Seminar Costs is due to new MET Technical Academy training vendors and NFPA 70E Train the Trainer, and higher cost of Mobile Crane Certification Training and First Responder Training. The increase in Subsidies and Incentives is driven by negotiated MOU provisions expanding Desert Branch Assignment Premiums, CDL Premium Pay, and Overnight Travel Per Diems, and a new MOU negotiated MAPA Training Program. The higher cost of Rent & Leases is impacted by construction equipment, Doble test equipment, hangar rental, fleet pool vehicles, and portable restrooms. Higher Taxes and Permits reflect the anticipation of the average increase in property taxes and fees that occur annually, annual dam fees for the State of California Department of Water Resources, and permits for PWSC projects.

Operating equipment is lower by $24.8 million in FY 2026/27 as compared to FY 2025/26. This decrease is due to the one-time Board-approved amount of $35.0 million for the Zero-Emission Vehicle Transition Program that was appropriated in December of 2024 for the FY 2025/26 Budget. After adjusting for the one-time Zero-Emission Vehicle Transition Program appropriation last fiscal year, the proposed operating equipment budget in FY 2026/27 is actually higher. This increase is primarily due to the inflationary pressures on the pricing costs of new equipment as well as the prioritized replacement of critical aging vehicles and equipment that are at the end of their useful life.

FY 2027/28 O&M Budget Highlights

The FY 2027/28 O&M budget is $821.7 million, an increase of $45.9 million, or 5.9 percent, compared to the FY 2026/27 budget. This increase is primarily due to negotiated wage increases, the addition of 87 new positions (based on Staffing Needs Analysis), anticipated inflationary pressures for chemicals, fuels, and software licensing/support agreements.

Salaries and Benefits: The FY 2027/28 O&M labor budget is approximately $34.8 million or 7.0 percent higher than the FY 2026/27 budget. Key factors contributing to the growth in budgeted expenditures include salary increases ($13.8 million) and benefit costs ($10.3 million) for pensions and health care premiums. In addition to these cost increases, the FY 2027/28 budget includes an additional $10.8 million which captures the full-year cost of adding 87 additional positions. The increase for new full-time positions is offset by a flat Agency and District temporary expense budget. There is an additional $2.2 million budgeted for the apprenticeship program due to a higher number of apprentices anticipated. The average vacancy rate was kept consistent with the FY 2026/27 Budget.

The FY 2027/28 budget includes 2,079.5 regular full-time positions which remains flat from the FY 2026/27 budget and 47 district temporary full–time equivalents (FTEs) which are decreasing by 3 net positions for a total of 2,126.6 authorized positions.

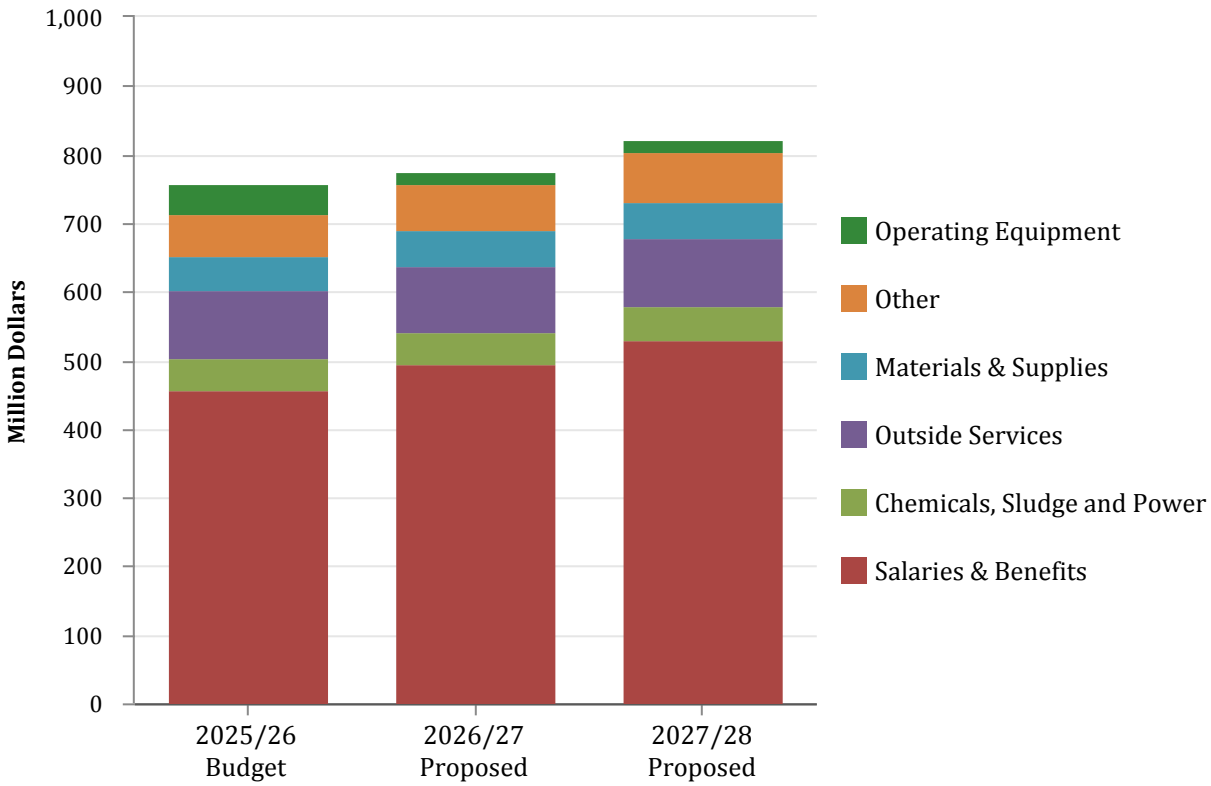
Outside Services: Outside Services are anticipated to increase by $1.5 million from the FY 2026/27 Budget. This is due to higher emergency management service agreements to develop and facilitate additional tabletop and functional exercises in compliance with the CALOES Dam Emergency Action Plan, inflationary increases in costs for services provided in this category such as repairs and maintenance, consulting and analysis services, janitorial, pest control, security, and inspection services, cost escalation for repairs and maintenance are associated with hardware maintenance for servers, networking equipment, routers and switches supporting the business and SCADA networks offset by decreases due to a lower level of required consultant support for environmental work associated with large complex programs including Pure Water Southern California.

Materials & Supplies: Materials & Supplies is increasing by $2.9 million from the FY 2026/27 Budget. This increase reflects inflationary pressure anticipated on chemicals, fuels, building and construction materials, safety, electrical, mechanical, fleet parts and supplies, various software licensing renewals in support of aging equipment and critical software updates, as well as new software costs from CIP projects transferring over to O&M. The increase also reflects commemoration of Metropolitan's centennial celebration, including special events and new exhibits to recognize the importance of Metropolitan's history and future for Southern California.

Other O&M and Operating Equipment: The cost of chemicals, power, and sludge disposal incurred in the water treatment process is anticipated to increase by $3.2 million in FY 2027/28. This increase reflects increased costs for water treatment chemicals due to anticipated inflationary cost pressures and market volatility. The increased Utilities Charges budget reflects higher expected electrical rates due to continuing rapidly changing energy market and climatic conditions, and pumping at the Greg Avenue facility under low SWP allocation condition. Higher Taxes and Permits reflect the anticipation of the average increase in property taxes and fees that occur annually, annual dam fees for the State of California Department of Water Resources along with a decrease in PWSC permits as this program is transitioning to CIP upon board adoption.

Operating equipment is higher by $1.0 million from FY 2026/27 due primarily to an increase in trucks and heavy equipment needed for construction and maintenance.

Departmental Budget by Expenditure Type, $ millions



The figure above summarizes the total departmental O&M budget by expenditure type, of which about 64 percent is for salaries and benefits in both FY 2026/27 and FY 2027/28.

Staffing Plan

FY 2026/27 and FY 2027/28 total authorized positions which include district temporary positions, are 2,129.1 and 2,126.6 positions, respectively.

The personnel complement is shown in the following tables.

Regular and Temporary Positions

	2024/25 Budget	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular Full-Time Positions	1,965.0	1,974.5	2,079.5	105.0	2,079.5	—
District Temporary Positions	56.0	56.2	49.6	(6.6)	47.1	(2.5)
Total	**2,021.0**	**2,030.7**	**2,129.1**	**98.4**	**2,126.6**	**(2.5)**

Totals may not foot due to rounding.

* General Counsel - FY 2025/26 Budget includes 1.0 FTE position that was approved by the Board in October 2025
* Integrated Operations Planning and Support Services - FY 2025/26 Budget includes 8.5 FTE recurrent positions that were approved by the Board in August 2025

O&M and Capital Staffing Levels

	2025/26 Budget	2026/27 Proposed	2027/28 Proposed
O&M Positions			
Regular Full-Time Positions	1,686.4	1,807.2	1,807.2
District Temporary Positions	56.2	49.6	47.1
Total O&M	**1,742.6**	**1,856.8**	**1,854.3**
Capital Positions			
Regular Full-Time Positions	288.1	272.3	272.3
District Temporary Positions	—	—	—
Total Capital	**288.1**	**272.3**	**272.3**
GRAND TOTAL	**2,030.7**	**2,129.1**	**2,126.6**

Totals may not foot due to rounding.

* General Counsel - FY 2025/26 Budget includes 1.0 FTE position that was approved by the Board in October 2025
* Integrated Operations Planning and Support Services - FY 2025/26 Budget includes 8.5 FTE recurrent positions that were approved by the Board in August 2025

Staffing Needs Analysis

There are 105 new positions (87 O&M positions, 10 Capital positions pending Board approval on CIP R&R projects, and 8 Capital positions for Pure Water Southern California project pending Board approval) requested after completion of the Staffing Needs Analysis as conducted over the prior fiscal year. The Staffing Needs Analysis served to respond to the personnel needs indicated through group management's consideration of operational risks and challenges, multiple rounds of input from Metropolitan's Executive Team, historical unfunded position requests, the 2024 Workplace Assessment, and, where possible, feedback from Metropolitan's labor unions. Future staffing needs were also considered within the Staffing Needs Analysis, determining those needs existing beyond the current biennium and into the next 2 budget cycles (6 years total). Financial strategies for funding these new position requests over this timeframe were also considered.

The following is a brief timeline of activities related to the Staffing Needs Analysis:

- **March/April 2025** – Groups provided initial position requests for review, resulting in a total of 391 new positions (a 20.5% increase) being requested over the next 6 years. The positions requested specifically for the FY 2026/27 & FY 2027/28 budget totaled 240 FTEs. The overall cumulative rate impact for these positions would be approximately 5% ongoing.

- **May/June 2025** – Based on direction from the General Manager, staffing requests were thoroughly reviewed and adjusted from 391 to 288 in order to target a ~1% biennial rate impact. The O&M positions requested specifically for the FY 2026/27 & FY 2027/28 budget total 87 FTEs and focus on adding positions in critical operational areas of the organization, including Conveyance and Distribution, Treatment and Water Quality, Integrated Operations, Planning and Support Services and Engineering Services Groups.

- **September 2025** - Preliminary results for Staffing Needs Analysis were presented at the Board of Directors Workshop on Finance, Affordability, Asset Management and Efficiency (FAAME) meeting.

The table below provides a summary by Group of the new regular positions for Operating and Maintenance (O&M), Capital Improvement Plan R&R (CIP), and Pure Water Southern California (PWSC) requested along with the justifications for positions.

Staffing Needs Analysis - New Regular Position Summary by Group

Groups	O&M[1]	CIP[2]	PWSC[3]	Total	Justifications for New Positions
Integrated Operations Planning and Support Services	25.0	3.0	2.0	**30.0**	Additional staff needed to help maintain, refurbish, replace aging assets (water, power, facility, vehicles, etc.); support reliability of aging infrastructure with emergency response and recovery, specialized crafts, and technical services; strengthen housing maintenance, comply with new policies and regulations (NERC, zero emission vehicles, etc.), and continue operating under climate change which leads to increased support in SRI and CAP goals, as well as unexpected events and emergencies.
Conveyance and Distribution	25.0	—	—	**25.0**	Additional staff needed to complete existing operations and maintenance workload while trying to maintain 100% reliability. This workload is impacted by aging and worn infrastructure that has increased maintenance responsibilities, while reduced staffing levels have led to more time spent on corrective maintenance at the expense of preventative maintenance; increased infrastructure refurbishment and replacement projects; the need to create workforce development and succession planning for critical operations positions.
Treatment and Water Quality	15.0	—	2.0	**17.0**	Additional staff needed to prepare for new and more stringent regulations; to ensure operational reliability, resiliency, and emergency readiness with more complex operations and compliance functions; and advancing key strategic initiatives such as Pure Water Southern California, METCON SCADA system upgrade and energy sustainability projects.
Engineering Services	4.0	7.0	4.0	**15.0**	Additional staff needed to deliver more capital projects in support of an aging infrastructure where operations support and emergency responses are increasing; ensure system reliability and manage infrastructure vulnerabilities along with upgrades to address regulatory compliance and efficiency; and adapt to changing water supply conditions with drought and resiliency projects.
Office of Safety Security and Protection	5.0	—	—	**5.0**	Additional staff needed for increased workplace violence prevention and desert region support; supporting enterprise-wide compliance such as emergency preparedness, response, recovery, and mitigation strategies; new Business Support Team for coordinating all key business processes including GM and Board requirements and managing administrative staff; increasing training for Met Technical Academy and EHS Mandatory Training deliverables and ensure resiliency/succession planning.
Human Resources	4.0	—	—	**4.0**	Additional staff to provide increased recruiting services MWD-wide; support increased employee relations work due to increase in MWD staff; provide additional human resources information systems support and assist in PeopleSoft upgrade and application/interface projects.
Finance and Administration	3.0	—	—	**3.0**	Additional staff to support increasing complexity of MWD's portfolio in the Treasury and Debt Section including large-scale capital projects (PWSC); bridge accounting needs with system functions in the newly created Finance Business Systems Team; provide budget systems oversight, reconciliation, reporting, and other technical functions in an effort to ensure continuity, improve efficiency, and eliminate the ongoing need for a rotating temporary assignment.
Information Technology	3.0	—	—	**3.0**	Additional staff to provide cybersecurity by implementing, administering, and reporting on 3rd party risk issues created by external entities; IT support for significant increase in committee and Board meetings along with service desk operations; support daily operation activities related to IT network systems.
Board of Directors	2.0	—	—	**2.0**	The new administrative positions will serve as committee coordinators, ensuring that committees operate efficiently and effectively by providing administrative, communication, and organizational support. Responsibilities will include managing room setup and breakdown, supporting the facilitation of committee meetings, ensuring Brown Act compliance, and preparing meeting minutes and scripts.
Water Resource Management	1.0	—	—	**1.0**	Additional staff to maintain the current Water Resource Management Section Manager position, responsible for water supply and demand forecasting; evaluation of policy implications and recommending policy principles for Board consideration; resource planning; resource development; Water Resource projects and programs; negotiations of water agreements with other agencies; review of new and proposed federal, state, and local legislation and agreements; and protection of water supply and contract rights, and representing Metropolitan's interests with other agencies.
Total	**87.0**	**10.0**	**8.0**	**105.0**	

1 Operations & Maintenance New Position Requests
2 CIP Repairs & Restoration Projects New Position Requests (Pending Board Approval)
3 Pure Water Southern California New Position Requests (Pending Board Approval)

CAPITAL INVESTMENT PLAN

Estimated expenditures for the Capital Investment Plan (CIP) which includes Minor Capital Projects and design costs for the 45-MGD PWSC program, total $1.1 billion over the biennium ($492.4 million in FY 2026/27 and $607.6 million in FY 2027/28. The PWSC program is anticipated to be presented to the Board for consideration in Spring 2026 concurrent with the biennial budget process. CIP expenditures are funded through a combination of grants, current operating revenues (PAYGO), and revenue bond proceeds (debt financing).

The FY 2026/27 CIP is $95.5 million higher than the FY 2025/26 budget, and the FY 2027/28 is $50.0 million higher than the FY 2026/27 . Included within the CIP is $150.0 million over the biennium for PWSC design costs ($42.4 million in FY 2026/27 and $107.6 million in FY 2026/27), supported by a mix of grants, PAYGO, and debt financing. The largest areas of expenditures in the Biennial Budget are infrastructure refurbishment and replacement and infrastructure upgrades.

The CIP is discussed in more detail in the CIP appendix.

Grant Funded Capital

For the biennium, the budget assumes approximately $61.8 million of committed/current grant funding applied to PWSC capital, consisting of approximately $34.3 million from the State Water Resources Control Board (SWRCB) funding source and approximately $27.4 million from the Local Supply and Water Reliability Program (LSWRP) grant. In addition, the plan assumes a future LSWRP reimbursement of $30.0 million in FY 2027/28, reflected as a grant-related capital funding source aligned with projected eligible expenditure timing.

Cash Funded Capital

The CIP is anticipated to be funded 38 percent by current operating revenues (PAYGO) in FY 2026/27 and 35 percent in FY 2027/28. Accordingly, the PAYGO funding is budgeted at $185 million in FY 2026/27 and $210 million in FY 2027/28.

Debt Funded Capital

The CIP is anticipated to be funded by revenue bond proceeds at 55 percent in FY 2026/27 and 58 percent in FY 2027/28. New debt issues of $620 million are planned over the biennium to fund CIP expenditures. Together with construction funds expected to be available at the beginning of the biennial budget period and planned PAYGO amounts, these bond issues should provide sufficient funds to meet CIP requirements over the two years.

Debt Service

For FY 2026/27 and FY 2027/28, Metropolitan plans to issue new revenue bond debt as described above. Debt service payments in FY 2026/27 are budgeted at $363.2 million and $380.7 million in FY 2027/28.

Please refer to the section on Capital Financing for additional details on this expense.

FUND BALANCES AND RESERVES

Metropolitan operates as a single enterprise fund for financial statements and budgeting purposes. Through its Administrative Code, Metropolitan identifies a number of accounts, which are referred to as funds, to separately track uses of monies for specific purposes as summarized in the table below.

In July 2025, the Board approved revisions to Metropolitan's Unrestricted Reserves Policy to strengthen alignment between reserve requirements and exceedance-based demand forecasting. The revised policy links reserve percentage targets to the exceedance level used for rate setting (19 percent at 70 percent exceedance, 15 percent at 80 percent, and 25 percent at 50 percent) and establishes the policy direction to use at least a 70 percent exceedance level for biennial budget development. The updated policy also refines reserve calculations by excluding variable costs that do not reliably decline with lower sales and excluding uncertain or non-recurring revenues; incorporates treated water revenue requirements into the reserve calculation; consolidates the Treatment Surcharge Stabilization Fund into Unrestricted Reserves; and clarifies that reserves are one-time resources and should not be used to fund ongoing operating expenditures. Amounts above target may be used only for Board-directed purposes such as capital in lieu of debt, debt reduction, long-term liabilities, or other legal/financial obligations. The revised reserve policy is reflected beginning July 1, 2026.

In July 2025, the Board also adopted a policy to use a more conservative water sales forecast for budget development and rate setting, approving the use of a 70 percent exceedance level for the upcoming biennium and an 80 percent exceedance level thereafter. Setting an exceedance level means forecasting water transactions at an amount that Metropolitan anticipates will be met or exceeded at that probability level. At 70 percent, the water transactions forecast is projected to be met or exceeded 70 percent of the time. This approach reduces downside financial risk and lowers the likelihood of mid-biennium shortfalls, while increasing near-term unit costs because fixed costs are recovered over fewer projected sales. The Biennial Budget is based on the 70 percent exceedance level, consistent with the Board's policy direction for the upcoming biennium. Consistent with the October 2025 forecast, the Ten-Year Financial Forecast assumes water transactions at the 70 percent exceedance level over the forecast period to avoid introducing forecast variability driven solely by a mid-period shift from 70 percent to 80 percent exceedance.

The FY 2026/27 budget forecasts a $95.1 million decrease in reserves by June 30, 2027 and includes the Water Rate Stabilization Fund (WRSF) and the Revenue Remainder Fund. In addition, the Treatment Surcharge Stabilization Fund (TSSF) balance is projected to be at $18.7 million and, effective July 1, 2026, will be consolidated into the unrestricted reserves according to the revised reserve policies approved by the Board in July 2025.

The FY 2027/28 budget forecasts a $45.2 million increase in reserves by June 30, 2028 and includes the WRSF and the Revenue Remainder Fund.

Fund balances are budgeted to be $1.61 billion at June 30, 2027. Of that total, approximately $1.0 billion is restricted by bond covenants, contracts, or board policy, and $580.9 million is unrestricted. Fund balances are budgeted to be $1.66 billion at June 30, 2028. Of that total, approximately $1.0 billion is restricted by bond covenants, contracts, or board policy, and $626.1 million is unrestricted.

On June 30, 2027, the minimum and target levels for the unrestricted reserve funds are estimated to be $433.6 million and $1.1 billion, respectively. Based on projected revenues and expenditures, it is estimated that the balance in the WRSF and Revenue Remainder Fund will total about $580.8 million, about $147.2 million over the minimum level.

On June 30, 2028, the minimum and target levels for the unrestricted reserve funds are estimated to be $463.6 million and $1.2 billion, respectively. Based on projected revenues and expenditures, it is estimated that the balance in the WRSF and Revenue Remainder Fund will total about $626.0 million, about $162.4 million over the minimum level.

Projected Fund Balances, $ millions

	Restricted	Unrestricted	Total
2026/27 Proposed			
Operating Funds	555.2	—	555.2
Debt Service Funds	273.1	—	273.1
Construction Funds	109.6	—	109.6
Reserve Funds (1)	—	580.8	580.8
Trust and Other Funds	95.3	0.1	95.4
Total June 30, 2027	**1,033.2**	**580.9**	**1,614.1**
2027/28 Proposed			
Operating Funds	575.0	—	575.0
Debt Service Funds	271.2	—	271.2
Construction Funds	112.1	—	112.1
Reserve Funds (1)	—	626.0	626.0
Treatment Surcharge Stabilization Fund	—	—	—
Trust and Other Funds	71.7	0.1	71.8
Total June 30, 2028	**1,030.0**	**626.1**	**1,656.1**

Totals may not foot due to rounding

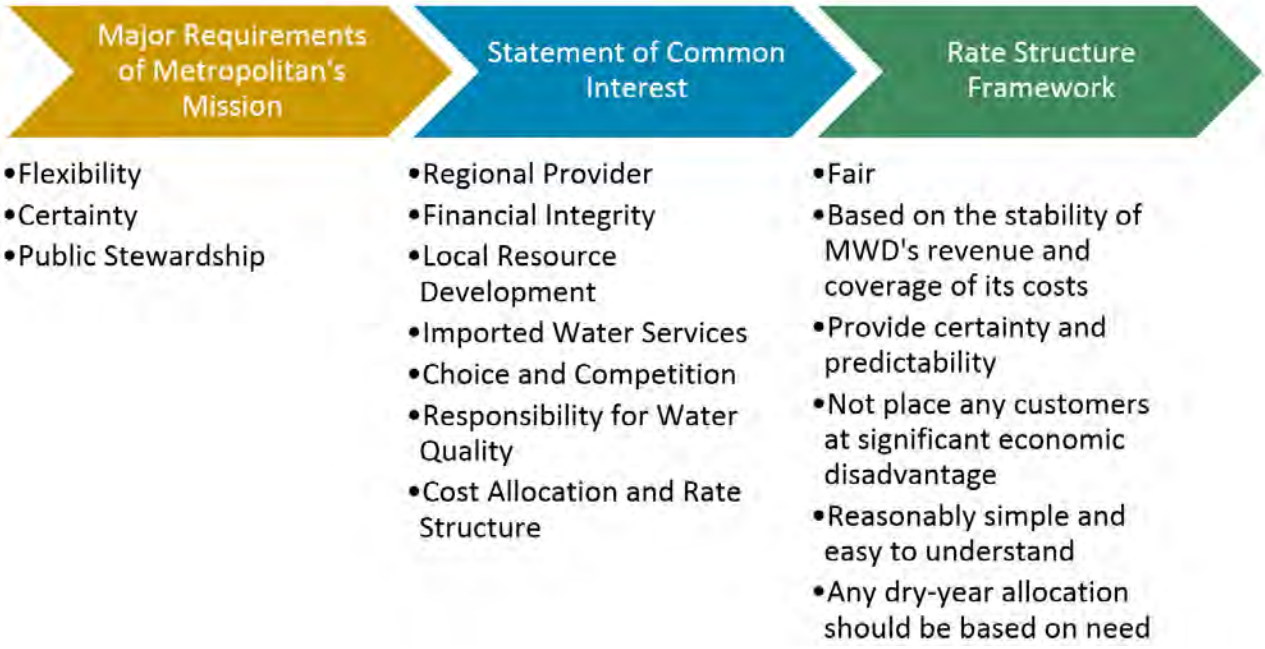
(1) includes Water Rate Stabilization Fund and Revenue Remainder Fund.

RATE STRUCTURE OVERVIEW

Framework

The Rate Structure Framework evolved through a comprehensive strategic planning process initiated in 1998. As depicted in the following figure, the first step of the process was to identify the "Major Requirements of Metropolitan's Mission," which was reflected in the Strategic Plan Policy Principles. The Statement of Common Interests formed the basis of Metropolitan's strategic plan to address these mission requirements. One of the most important common interests was "Cost Allocation and Rate Structure." In determining the most appropriate Cost of Service (COS) and rate structure, a set of pricing objectives, or guiding rate principles, was developed. These guiding rate principles defined Metropolitan's Rate Structure Framework by which various COS and rate-setting methodologies could be evaluated.

Development of the Rate Structure Framework



The strategic planning process which established the foundation of the Rate Structure Framework is discussed below.

Major Requirements of Metropolitan's Mission

As one of the first steps in the strategic planning process in 1998, the Board developed a list of three mission requirements in its Metropolitan vision statement - flexibility, certainty, and public stewardship, which it described as:

- **Flexibility**. Metropolitan is aware of the legislative and economic pressures which make flexibility in providing water services for a changing demand and in a competitive water market paramount. Fair compensation for wheeling through Metropolitan's conveyance systems is an essential element of Southern California's developing market.

- **Certainty**. The certainty that Metropolitan's water supply is reliable and that the COS is appropriate is of utmost importance to member agencies and their retailers who are endeavoring to provide not only water, but value to the residents in their service area.

- **Public Stewardship.** As public stewards of much of Southern California's water supply, Metropolitan and its member agencies are responsible for making certain that the water is provided in a cost–effective and environmentally sound manner.

Statement of Common Interests

From the strategic planning mission requirements, the Board developed a list of seven areas of common interest that formed the major focus elements of the Metropolitan strategic plan, described as:

- **Regional provider.** This area includes the concerns of protecting regional infrastructure and providing service during drought periods. Regional water must be provided to meet the needs of the member agencies, and water supplies must be equitably allocated during drought periods based on the Water Surplus and Drought Management Plan principles.

- **Financial integrity.** It is a common interest of the members for Metropolitan to assure the financial integrity of the agency in all aspects of its operations.

- **Local resource development.** Metropolitan supports local resources development by working in partnership with its member agencies and by providing member agencies with financial incentives for water conservation and for local projects.

- **Imported water service.** Metropolitan is responsible for providing imported water to meet the committed needs of its member agencies.

- **Choice and competition.** After Metropolitan provides imported water for the member agencies' committed demands, a member agency can choose the most cost–effective additional water supplies for its customers. These choices include either Metropolitan, local resource development, market transfers, or some combination of these secondary options. Metropolitan and its member agencies can decide how to provide these additional supplies collaboratively while balancing local, imported, and market opportunities with affordability.

- **Responsibility for water quality.** Metropolitan must advocate for source water quality and implement in–basin water quality for the imported water it supplies. This is necessary to guarantee compliance with primary drinking water standards and to meet the water quality requirements for water recycling and ground water replenishment.

- **Cost allocation and rate structure.** The framework for a revised rate structure will be established to address allocation of costs, financial commitment, unbundling of services, and fair compensation for services including wheeling, peaking, growth, and others.

Rate Structure Framework

A major element of common interest was *"Cost Allocation and Rate Structure."* In addressing this element a set of pricing objectives, or guiding rate principles, had to be developed to evaluate alternative COS and rate setting approaches, or methodologies. As a result, the Board adopted a set of rate principles which was defined as the *Rate Structure Framework.* The Rate Structure Framework provided the principles for the Strategic Planning Steering Committee to develop a preferred rate structure. The Rate Structure Framework includes the following principles:

- The rate structure should be *fair;*
- It should be based on the *stability* of Metropolitan's revenue and coverage of its costs;
- It should provide certainty and predictability;
- It should not place any customers at *significant economic disadvantage*;
- It should be reasonably *simple and easy to understand*; and
- Any dry–year allocation should be *based on need*.

The 2001 COS and rate structure was adopted by the Board to address the Rate Structure Framework. That COS process and rate structure remain today, with the exception of recent modifications by the Board. First, in August 2020, the Board repealed the pre-set wheeling rate for short-term wheeling service to member agencies. As a result, charges for short-term wheeling to member agencies is now subject to contractual negotiations on a case-by-case basis, as has been the case with long-term wheeling arrangements for member agencies, all wheeling for third parties, and all exchange transactions. In December 2019, the Board directed staff (1) to incorporate the 2019/20 fiscal-year-end balance of the Water Stewardship Fund to fund all demand management costs in the proposed FYs 2020/21 and 2021/22 Biennial Budget; and (2) to not incorporate the Water Stewardship Rate, or any other rate or charge to recover demand management costs, with the proposed rate and charges for CYs 2021 and 2022. In November 2021, the Board directed staff to allocate all demand management costs to Metropolitan's supply rate elements, and no Water Stewardship Rate or other demand management recovery charge is included in the rate structure after 2022.

At the November 14, 2023 FAIRP meeting, staff presented to the Board the status of the 2014 Purchase Order, which ended on December 31, 2024. Based on the information provided at that meeting, staff proposes to not renew the 2014 Purchase Order. As a result, Tier 2 rate will not be included in the proposed rates. No Tier 2 revenue has been included in past recent budgets, and therefore, the exclusion of Tier 2 does not impact the present budget. Metropolitan can revisit Purchase Order commitments and structure as needed during the business model review through the CAMP4W process.

In July 2025, the Board approved a treated water cost recovery rate structure to be used in developing the FY 2026/27 and FY 2027/28 Biennial Budget and associated rates and charges. The approved structure transitions Metropolitan from a fully volumetric treatment surcharge to a hybrid framework that recovers up to 30 percent of treatment revenue requirements through fixed Treatment Capacity Charges, with the remaining approximately 70 percent recovered through volumetric charges based on treated water deliveries.

The Board-approved Treatment Capacity Charges consist of three components. The Treatment Peaking Capacity Charge (TPCC) is based on a three-year trailing maximum annual peak day demand measured in cubic feet per second (cfs). The Treatment Used Standby Capacity Charge (TUSCC) reflects ten-year trailing annual standby use, calculated as the difference between maximum annual use and average use in acre-feet (AF). The Treatment

Remaining Standby Capacity Charge (TRSCC) is based on a five-year trailing maximum annual treated water use in AF.

Consistent with Board direction, the Treatment Capacity Charges will be implemented beginning in CY 2027 and phased in over multiple years to allow member agencies time to plan for operational and financial impacts. The phased implementation approach establishes transitional billing determinants for the initial years of the new charges before full rolling-period calculations are applied.

For CY 2027, the TPCC will be allocated using each member agency's FY 2025 average daily treated water demand in cfs. The TUSCC and the TRSCC will both be allocated based on FY 2025 treated firm demands in AF. These allocations provide a stable and administratively straightforward basis for the first year of implementation.

For CY 2028, the TPCC will transition to the first year of the three-year rolling peak methodology, using FY 2026 peak day demand in cfs. The TUSCC will transition to the first year of the ten-year rolling calculation, based on the maximum annual treated demand of FY 2025 and FY 2026 minus the average of those two years. The TRSCC will similarly transition to the first year of the five-year rolling calculation, based on the maximum annual treated demand of FY 2025 and FY 2026. These updated billing determinants will be reviewed as part of the annual rate-setting process in December of 2026.

RATE STRUCTURE DESIGN

The elements of the rate structure, and the rates and charges for calendar year 2026, 2027, and 2028 are summarized in Table 14.

Table 14. Rate Elements

Rate Design Elements	Functional Costs Recovered	Type of Charge	2026	2027	2028
Supply Rate	Supply, Drought Storage, and Demand Management	Volumetric ($/af)	$313	$440	$488
System Access Rate	Conveyance/Distribution (Average Capacity), portion of Regulatory/Emergency Storage	Volumetric ($/af)	$492	$493	$560
System Power Rate	Power on CRA and SWP	Volumetric ($/af)	$179	$155	$154
Treatment Surcharge	Treatment	Volumetric ($/af)	$544	$382	$411
Capacity Charge	Peak Distribution Capacity, portion of Regulatory Storage	Fixed ($/cfs)	$14,500	$17,900	$21,400
Readiness–to–Serve Charge	Available Conv. & Dist. Capacity, Emergency Storage	Fixed ($M)	$188	$237	$254
Treatment Peaking Capacity Charge ($/cfs)	Treatment	Fixed ($/cfs)	n/a	$33,100	$21,800
Treatment Used Standby Capacity Charge ($/AF)	Treatment	Fixed ($/AF)	n/a	$16	$148
Treatment Remaining Standby Capacity Charge ($/AF)	Treatment	Fixed ($/AF)	n/a	$75	$68

Rates and Charges effective January 1st

Supply Rate

Purpose

The Supply Rate is a volumetric rate charged on Metropolitan's water sales. The Supply Rate supports a regional integrated approach through the uniform, postage stamp rate. The Supply Rate is calculated as the amount of the total revenue requirement functionalized as supply divided by the estimated amount of water sales. Per Board direction in December 2021, all demand management costs (regardless of funding source, such as bond financing or current revenues) are functionalized as supply and collected on the supply rate.

Implementation

All system water delivered will be billed at the Supply Rate.

Benefits

Supply rate benefits include: (1) support of a regional approach; (2) provides a clear linkage between costs and benefits; and (3) establishes a simple approach to recovering the costs of supply, drought storage and demand management functions.

System Access Rate (SAR)

Purpose

The SAR recovers the costs of Conveyance, Distribution, and Storage that is used on an average annual basis through a uniform, volumetric rate. All member agencies pay the SAR for the conveyance and distribution capacity associated with deliveries of full-service water.

Implementation

The SAR is charged for each acre-foot of water transported by Metropolitan to its member agencies and delivered as a full-service water transaction.

Benefits

The SAR benefits include: (1) support of a regional approach; (2) accommodates a water transfer market that does not unfairly advantage one user over another; (3) provides a clear linkage between costs and benefits; and (4) establishes a simple approach to recovering the costs of conveyance and distribution functions.

System Power Rate (SPR)

Purpose

The SPR recovers the costs of energy required to pump water to Southern California through the SWP and CRA. The cost of power is recovered through a uniform, volumetric rate.

Implementation

The SPR is applied to all deliveries of Metropolitan water to member agencies.

Benefits

The primary benefit of the SPR is that it clearly identifies Metropolitan's average cost of power.

Treatment Fixed Charges

Purpose

The Treatment Fixed Charges (Treatment Capacity Charges) consist of three components, (1) Treatment Peaking Capacity, (2) Treatment Standby Capacity, and (3) Treatment Remaining Standby Capacity Charges, and are designed to recover a portion of the fixed costs associated with peaking and standby capacity demands of member agencies connected to the Treatment system. Collectively, these charges recover up to approximately 30 percent of total treatment costs but are limited at the actual amount associated with peaking and standby capacity.

Implementation

The Treatment Capacity Charges will be implemented beginning January 1, 2027 (CY 2027) and phased in over multiple years to provide member agencies time to plan for operational and financial impacts. The phased implementation establishes transitional billing determinants in the initial years before full rolling-period calculations are applied, and billing determinants will be reviewed as part of the annual rate-setting process.

The three Treatment Capacity Charges are:

- Treatment Peaking Capacity Charge: A fixed charge based on a three-year trailing maximum annual peak day demand, measured in cfs. This charge will be phased in over three years.
    - CY 2027 transitional determinant: allocated using each member agency's FY 2025 average daily treated water demand in cfs.
    - CY 2028 transition: moves to the first year of the rolling peak methodology using FY 2026 peak day demand in cfs.
- Treatment Used Standby Capacity Charge: A fixed charge based on a ten-year trailing annual standby capacity, difference between maximum and average annual use, measured in AF. This charge will be phased in over ten years.
    - CY 2027 transitional determinant: allocated based on the FY 2025 treated firm demands in AF.
    - CY 2028 transition: moves to the first year of the rolling calculation based on the maximum annual treated demand of FY 2025 and FY 2026 minus the average of those two years.
- Treatment Remaining Standby Capacity Charge: A fixed charge based on the five-year trailing maximum annual treated water use, measured in AF. This charge will be phased in over five years.
    - CY 2027 transitional determinant: allocated based on FY 2025 treated firm demands in AF.
    - CY 2028 transition: moves to the first year of the rolling calculation based on the maximum annual treated demand of FY 2025 and FY 2026.

Treatment Surcharge

Purpose

The Treatment Surcharge is the existing uniform, volumetric charge applied to all treated water deliveries. With implementation of the Treatment Capacity Charges beginning January 1, 2027, a portion of treatment costs that was previously recovered 100 percent through the Treatment Surcharge will shift to fixed recovery. As a result, the Treatment Surcharge will recover the remaining share of the treatment costs, approximately 70 percent, after applying the Treatment Capacity Charges.

Implementation

The Treatment Surcharge will continue as a uniform volumetric rate applied to all treated water transactions, but will be adjusted beginning January 1, 2027, to reflect the portion of treatment costs not recovered through the new Treatment Capacity Charges.

Benefits

There are several primary benefits provided by the Treatment Surcharge. First, only treated water users pay for the costs of treatment. Second, the hybrid structure ensures that agencies contribute proportionately based on both usage and capacity requirements, consistent with cost of service principles. Third, by retaining a uniform systemwide volumetric rate for the majority of the treatment costs, the structure continues to preserve regional economies of scale.

Capacity Charge

Purpose

The Capacity Charge recovers the costs incurred to provide peak capacity within the Distribution System. The Capacity Charge also provides a price signal to encourage agencies to reduce peak demands on the Distribution System and to shift demands that occur during the May 1 through September 30 period into the October 1 through April 30 period, resulting in more efficient utilization of Metropolitan's existing infrastructure and deferring capacity expansion costs.

Implementation

Each member agency will pay the Capacity Charge per cubic feet per second (cfs) based on a three-year trailing peak (maximum) day demand, measured in cfs. Each member agency's peak day is likely to occur on different days; therefore this measure approximates peak week demands on Metropolitan.

Benefits

The Capacity Charge provides several benefits including (1) increasing the overall efficiency of water use, (2) improving the fair allocation of costs among member agencies based upon the demand imposed by each agency, and (3) providing a source of fixed revenue.

Readiness–To–Serve Charge (RTS)

Purpose

The RTS recovers the cost of the portion of system that is available to provide emergency service and available capacity during outages and hydrologic variability.

Implementation

The RTS is a fixed charge that is allocated among the member agencies based on a ten-fiscal-year rolling average of firm demands. Water transfers and exchanges are included for purposes of calculating the ten-year rolling average. The SDCWA Exchange Water transactions are excluded from the calculation of the ten-year rolling average per the terms of the Amended and Restated Agreement between the Metropolitan Water District of Southern California and the San Diego County Water Authority for the Exchange of Water. The Standby Charge is collected at the request of some member agencies that have elected to use the charge as a direct offset to the member agency's RTS obligation.

Benefits

The RTS provides two major benefits, which includes (1) a better matching of costs and benefits, and (2) a SAR that recovers only those costs associated with providing average annual service.

UNDERSTANDING THE LAYOUT OF THE DEPARTMENTAL BUDGET

DEPARTMENTAL/GROUP BUDGET

The Departmental Section provides detailed information about the Operations and Maintenance (O&M) budget of each group and department and consists of the following:

Mission

Describes, at a high level, the scope of the organization's functions.

Programs

Describes the organizations roles and responsibilities by program or section and provides a summary organizational chart.

Goals & Objectives

Summarizes the goals & objectives each organization proposes to accomplish in the upcoming fiscal years.

O&M Financial Summary

Provides a summary of the organization's O&M budgets. For FY 2026/27 and FY FY 2027/28, O&M expenditures are identified by expense categories such as salaries and benefits, professional services, and "other" expenditures and incorporate the group objectives.

Expense Category

Category	Description
Salaries and Benefits	Labor costs and fringe benefits for Metropolitan's regular, district temporary, and agency temporary employees. Total salaries and benefits, direct charges to capital, and O&M salaries are shown.
Professional Services	All costs associated with work performed by outside contractors and consultants.
Operating Equipment	Costs associated with the purchase of capitalized portable equipment, including automobiles, trucks, servers, and other applicable portable equipment.
Other	Cost of purchasing chemicals, materials and supplies, reprographics, travel, telephone, and other necessary items for effective operation of Metropolitan. A breakdown has been provided to itemize those expense categories that are five percent or more of the "other" category.

O&M Budget by Section

Provides a summary of the organization's O&M budget and personnel count by section or program.

Personnel Summary

Provides a breakdown for the organization of total personnel involved in O&M and capital work.

Budget Highlights

Identifies the major factors of the budget variance over the biennium as well as any significant changes by budget year.

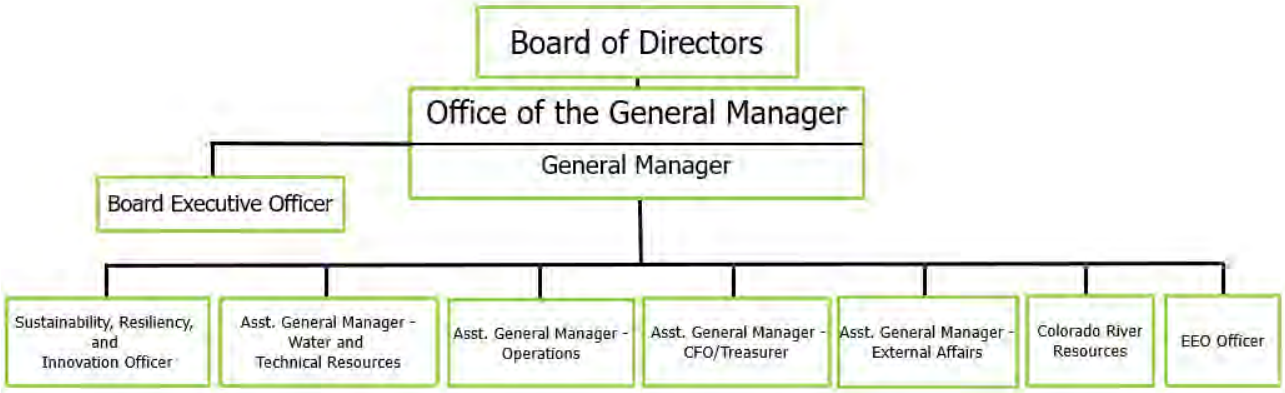
OFFICE OF THE GENERAL MANAGER

PROGRAMS

The Office of the General Manager is responsible for setting the strategic course to fulfill board direction and policies; managing urgent and long-term investments in Metropolitan's extensive infrastructure and assets; overseeing the activities of nearly 2,080 staff; maintaining relationships with policy makers, regulators and other partners; and collaborating with Metropolitan's member agencies.

The reporting structure of the Office of the General Manager is reflected below.

The Board of Directors provides policy and direction as the governing body of the Metropolitan Water District.



GOALS AND OBJECTIVES

The Office of the General Manager is working with the board to chart a pathway to the future that better prepares Metropolitan for the coming century. The five strategic priorities provide important guidance for the District's core functions.

EMPOWER the workforce and promote diversity, equity, and inclusion

SUSTAIN Metropolitan's mission with the strengthened business model

ADAPT to changing climate and water resources

PROTECT public health, the regional economy, and Metropolitan's assets

PARTNER with interested parties and the communities we serve

There are critical decisions and activities ahead that warrant heightened focus. The General Manager has identified the following nine goals and outcomes for these focus areas.

Continuing Work on Business Model Refinement Recommendations

1. Propose modifications for treated water cost recovery
2. Set frameworks to facilitate member agency exchanges and sales outside the service area
3. Revise reserve policies and sales projections
4. Initiate an Integrated Strategy for Infrastructure Reliability
5. Evaluate other fixed revenue proposals identified by the Financial Sub-Working Group

Develop a Biennial Budget that Meets Metropolitan's Needs

1. Provide transparency and broad engagement to support informed policy making
2. Implement risk-informed capital investment planning to ensure reliable critical infrastructure
3. Maintain strong credit ratings and access to capital markets
4. Maintain financial flexibility and long-term financial sustainability
5. Budget for enhanced mission-critical capabilities

Execute CAMP4W Implementation Strategy to Integrate Climate Adaptation District-Wide

1. Assess climate risks and vulnerabilities
2. Set and refine targets and policies
3. Identify climate adaptation strategies
4. Evaluate projects and programs using the CAMP4W assessment criteria
5. Integrate climate considerations and implement adaptation strategies
6. Monitor and report progress

Develop Post-2026 Guidelines and Negotiate Implementation Agreements

1. Provide input that shapes U.S. Bureau of Reclamation's selected alternative
2. Negotiate implementation agreements that project and benefit Metropolitan's interests
3. Educate legislators so they will champion the District's interests

Decide on Sites Reservoir and Protect our Bay-Delta Interests

1. Bring Sites reservoir analyses and options to the board for consideration
2. Maintain and advocate for Metropolitan's interests in the Delta Conveyance Project planning and associated funding
3. Implement risk reduction strategies to protect Delta assets and minimize supply disruption
4. Advance science and multi-benefit solutions that improve the sustainability of the Delta and inform regulation

Complete EIR and Planning for Board to Consider Pure Water Southern California

1. Complete EIR analyses and public review process
2. Update program cost and staging approach
3. Develop terms for agency and partner participation
4. Prepare for possible implementation through contractor outreach and water quality research
5. Convene Regional Water Reuse Collaborative to identify and launch coordination and integration opportunities

Achieve Equitable Supply Reliability for State Water Project-Dependent Areas

1. Execute board-approved supply reliability projects
2. SBVMWD Foothill Pump Station to Inland Feeder Intertie
3. Begin Phase 3 of the Surface Water Storage Study
4. Evaluate further potential investments toward addressing State Water Project Dependent Areas

Improve the Workplace and Promote START Values

1. Strengthen safety training
2. Expand security capabilities
3. Accelerate recruitments to reduce the vacancy rate
4. Use annual assessments to inform workplace improvement strategies
5. Promote START (Safety, Trust, Accountability, Respect and Teamwork) values

Provide Organizational Stability and Deliver Operational Excellence

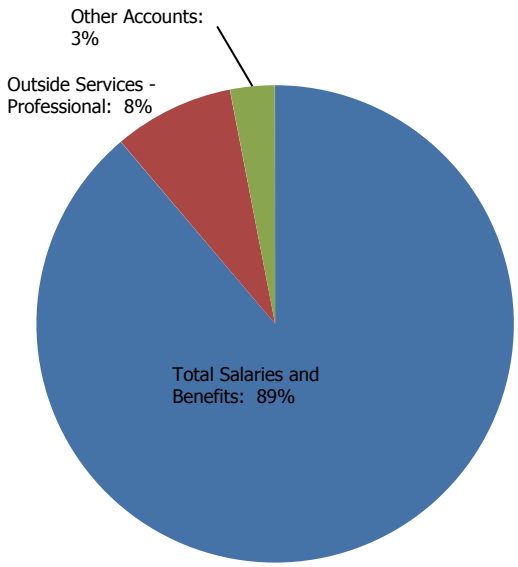
1. Maintain excellence in daily operations and reliability
2. Partner with department heads to institute a common business plan
3. Strengthen the process for director-level complaint response through the EEO role in support of the board ad hoc committee
4. Support a smooth and efficient transition to the next General Manager

O&M FINANCIAL SUMMARY

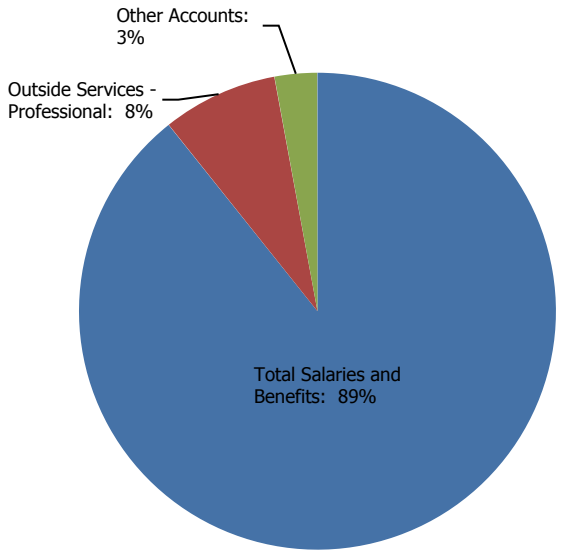
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	10,183,082	10,134,825	10,881,334	746,509	11,424,150	542,816
Direct Charges to Capital	*(27,046)*	—	—	—	—	—
Total Salaries and Benefits	**10,156,035**	**10,134,825**	**10,881,334**	**746,509**	**11,424,150**	**542,816**
% Change		(0.2%)		7.4%		5.0%
Outside Services - Professional	277,704	1,000,000	1,000,000	—	1,000,000	—
Subsidies & Incentives	96,688	74,100	109,926	35,826	109,926	—
Travel Expenses	111,374	131,250	126,500	(4,750)	126,500	—
Other Accounts	70,177	149,235	133,936	(15,299)	133,936	—
Total O&M	**10,711,979**	**11,489,410**	**12,251,696**	**762,286**	**12,794,512**	**542,816**
% Change		7.3%		6.6%		4.4%

Totals may not foot due to rounding.

FY 2026/27 BUDGET BY EXPENDITURE



FY 2027/28 BUDGET BY EXPENDITURE



PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**24**	**25**	**1**	**25**	**—**
	O&M	24	25	1	25	—
	Capital	—	—	—	—	—
Temporary	**Total**	**—**	**—**	**—**	**—**	**—**
	O&M	—	—	—	—	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**24**	**25**	**1**	**25**	**—**
	O&M	24	25	1	25	—
	Capital	—	—	—	—	—

Totals may not foot due to rounding.

BUDGET HIGHLIGHTS

The Office of the General Manager's O&M Biennial Budget is $12.3 million in FY 2026/27 and $12.8 million in FY 2027/28 or an increase of 6.6% and an increase of 4.4% respectively from the prior budget years. The main factors affecting these changes are:

- Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.
- Non-labor expenses are increasing by about 4.4%, primarily in subsidies and incentives, to support General Manager strategic priorities.

The following are the significant changes by budget year:

FY 2026/27

Personnel

Regular full-time positions are increasing by 1 position from FY 2025/26 due to 1 position being transferred from another departmental Group.

Salaries and benefits reflect negotiated labor increases and merit increases for qualified employees.

Professional Services

The budget remains flat in support of the General Manager's strategic priorities.

Other

The budget for subsidies and incentives is increasing, and offsetting that increase is a decrease in the budget for materials and supplies, in support of anticipated staff needs.

FY 2027/28

Personnel

Total personnel count remains flat with the FY 2026/27 budget.

Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.

Professional Services

The budget remains flat in support of the General Manager's strategic priorities.

Other

The budget for all other O&M remains flat in support of anticipated staff needs.

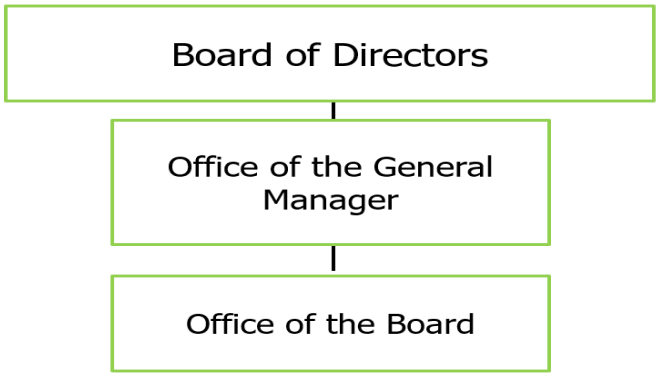
OFFICE OF THE BOARD

The Metropolitan Water District of Southern California is governed by a Board of Directors, which is comprised of 38 directors who represent each of the district's 26 member agencies. The Board is responsible for establishing and administering Metropolitan's policies and upholding the articles in the MWD Act. The Office of the Board coordinates and provides administrative support for all of the functions and activities of the Board of Directors operations.

PROGRAMS

- Oversees the coordination of board meetings, including the preparation and distribution of agendas, minutes, and reports, while ensuring full compliance with the Brown Act.
- Monitors Board actions and ensures the effective implementation of directives throughout the organization.
- Manages communications and logistics for the directors, including onboarding, training, travel arrangements, and compliance with ethics and conflict-of-interest laws.
- Oversees public access to Board records, ensuring transparency and compliance with public records, ethics, and open meeting laws.
- Manages formal correspondence, resolutions, and the official records documenting Board actions.

The Office of the Board works closely with Board leadership, the General Manager, General Counsel, Ethics Officer, and Auditor to promote effective governance, policy implementation, and organization accountability.



GOALS AND OBJECTIVES

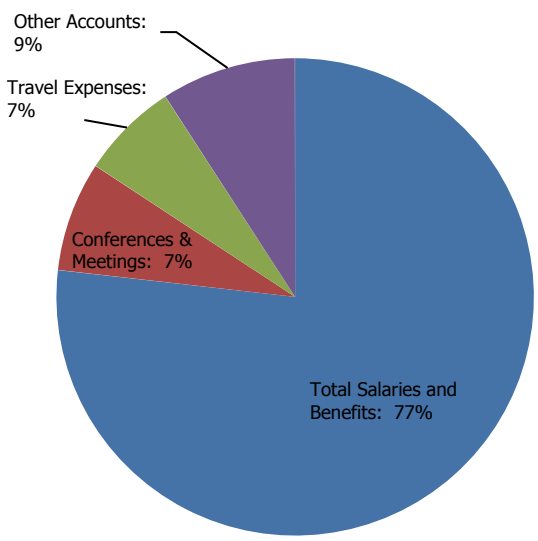
Provide comprehensive and transparent support to the Board of Directors in conducting the business of the Board through the coordination and management of administrative functions that promote openness, accountability, and effective communication among the Board, its committees, Metropolitan staff, member agencies, and the public. This includes the timely publication of Board meeting materials, the effective structure, scheduling, and operation of meetings, and the delivery of expert administrative, travel, and logistical support to the Board.

O&M FINANCIAL SUMMARY

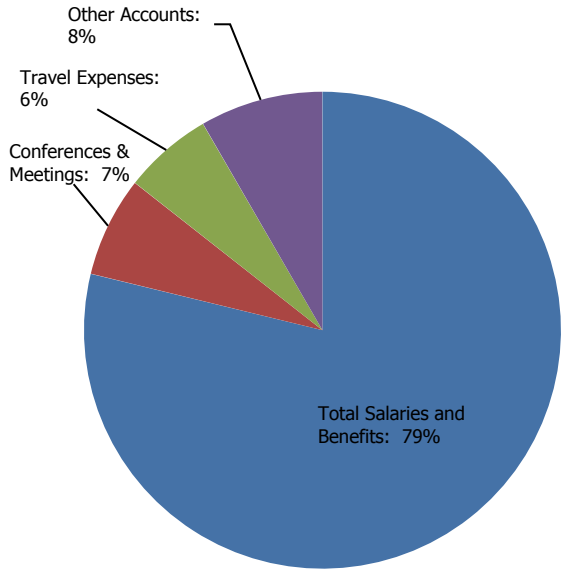
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	1,772,187	1,978,451	2,320,428	341,977	2,606,481	286,054
Direct Charges to Capital	—	—	—	—	—	—
Total Salaries and Benefits	**1,772,187**	**1,978,451**	**2,320,428**	**341,977**	**2,606,481**	**286,054**
% Change		11.6%		17.3%		12.3%
Conferences & Meetings	134,612	250,000	225,000	(25,000)	225,000	—
Materials & Supplies	33,763	150,000	125,000	(25,000)	125,000	—
Outside Services - Professional	—	100,000	100,000	—	100,000	—
Travel Expenses	228,988	200,000	200,000	—	200,000	—
Other Accounts	22,785	45,500	51,000	5,500	51,000	—
Total O&M	**2,192,335**	**2,723,951**	**3,021,428**	**297,477**	**3,307,481**	**286,054**
% Change		24.2%		10.9%		9.5%

Totals may not foot due to rounding.

FY 2026/27 BUDGET BY EXPENDITURE



FY 2027/28 BUDGET BY EXPENDITURE



PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**7**	**10**	**3**	**10**	**—**
	O&M	7	10	3	10	—
	Capital	—	—	—	—	—
Temporary	**Total**	**—**	**—**	**—**	**—**	**—**
	O&M	—	—	—	—	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**7**	**10**	**3**	**10**	**—**
	O&M	7	10	3	10	—
	Capital	—	—	—	—	—

Totals may not foot due to rounding.

BUDGET HIGHLIGHTS

The Office of the Board's O&M Biennial Budget is $3.0 million in FY 2026/27 and $3.3 million in FY 2027/28 or an increase of 10.9% and an increase of 9.5% respectively from the prior budget years. The increase from the previous biennial budget is due to the following:

- Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.

The following are the significant changes by budget year:

FY 2026/27

Personnel

Regular full-time positions are increasing by 3 positions from FY2025/26 due to 1 position transferred from another departmental Group and 2 additional positions to support the growing demands on the board office, ensuring efficiency and effectiveness.

Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.

Professional Services

The budget remains flat in support of the Office of the Board's strategic priorities.

Other

There is a budget decrease in conferences and meetings, and materials and supplies, to offset the increase in other accounts.

FY 2027/28

Personnel

Total personnel count remains flat with the FY 2026/27 budget.

Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.

Professional Services

The budget remains flat in support of the Office of the Board's strategic priorities.

Other

The budget for all other O&M remains flat in support of anticipated staff needs.

OFFICE OF SUSTAINABILITY, RESILIENCE & INNOVATION

The Office of Sustainability, Resilience & Innovation promotes the successful integration of sustainability, resilience, and innovation initiatives into all District-wide efforts across all departments and with external agencies.

PROGRAMS

Established in 2022, the office launched district-wide strategy, programs, reporting and partnerships to integrate efforts to protect Metropolitan lands and environmental resources with actions to reduce our greenhouse gas footprint and environmental impact, build climate resilience, and accelerate innovation across water supply, energy and ecosystem investments.

Environmental Planning Section (EPS)

The Environmental Planning Section (EPS) ensures environmentally responsible decision-making and Metropolitan's compliance with environmental laws and regulations. EPS provides support by conducting California Environmental Quality Act (CEQA) analysis and preparing CEQA documentation for all Metropolitan projects and activities; obtaining permits and approvals from federal and state regulatory agencies for impacts to waters and species; conducting technical studies and environmental monitoring; preparing and implementing mitigation monitoring programs; and preparing and implementing environmental training for staff. EPS oversees management of Metropolitan's extensive reserve lands and partners with regulatory and resource agencies in support of habitat conservation planning efforts. EPS reviews environmental documentation from external agencies to identify potential impacts to Metropolitan interests and participates in state and federal legislative review and rulemaking.

Sustainability and Resilience Section (SRS)

The Sustainability and Resilience Section develops Metropolitan's policies and processes for climate mitigation and climate adaptation. SRS implements the Board-adopted Climate Action Plan (CAP) and associated strategies to reduce greenhouse gas emissions (GHG). Climate mitigation work includes accounting for Metropolitan's Scope 1,2 and 3 emissions through compiling of Greenhouse Gas Emissions data across all of Metropolitan's operations, and construction projects; measuring progress toward implementing the CAP measures to reach a 40 percent GHG reduction by 2030 and carbon neutrality by 2045; and developing projects, processes, and policies for reaching the CAP goals.

SRS manages Metropolitan's GHG reporting for annual third-party verification. SRS also coordinates cross-organizationally on agency-wide strategies on zero emission vehicles procurement, renewable energy and battery energy storage, and other emissions-reducing initiatives. These efforts include tracking compliance with the CAP and other regulatory mandates.

Additional initiatives include the development of a fire management plan encompassing fire prevention, structural hardening and emergency response to ensure Metropolitan's resilience and adaptation to wildfire risk and the implementation of sustainable procurement practices and guidebook to provide choices on environmentally friendly purchases. This section also co-leads implementation of the Climate Adaptation Master Plan for Water (CAMP4W) and other resilience initiatives.

Grants and Research Unit (GRU)

The Grants and Research Unit serves as a repository of resources, expertise, and tools to ensure Metropolitan's teams are well equipped to successfully acquire financial and technical assistance support for their projects and programs.

Specifically, the GRU:

- Identifies and tracks funding opportunities through eCivis and other grant repositories in partnership with Metropolitan groups, legislative staff, and on-call consultants.
- Maintains updated documentation, forms and policies related to grants procedures.
- Assists in drafting applications, compiling documentation, and submitting funding proposals on behalf of Metropolitan.
- Solicits annual funding priorities from Metropolitan staff and Member Agencies to inform grant tracking and advocacy efforts.
- Supports funding audit and reporting activities to ensure compliance and reduce organization risk.
- Provides trainings for Metropolitan staff and industry professionals.
- Leads the SoCal Water Grants Network and coordinates quarterly meetings.

Land Management Unit (LMU)

The Land Management Unit manages and directs SRI's efforts in managing Metropolitan's real property assets; is responsible for the development of real property policies and strategies to centralize Metropolitan's land activities to ensure properties are maintained, secured, and protected for present and future needs. Land Management Unit is responsible for processing requests for secondary uses of real property and managing the related revenue streams.

LM is also responsible for the protection of Metropolitan's real property including site inspections and assisting in trespass and encroachment resolution.
LM also identifies properties no longer needed for Metropolitan's existing or future needs and taking related board action to consider them surplus to Metropolitan's needs and disposition. In addition, LM handles property taxes, water tolls, and manages external leases needed for Metropolitan's critical communication infrastructure. The Unit also manages requests for annexation by member agencies into Metropolitan's service area from the initial request to the completion of the annexation.

Innovation Program

Innovation is a core element of Metropolitan's history and DNA. SRI drives internal process improvements, pilot projects, new technologies, and collaborations with external partners, universities and the private sector.

Through our growing portfolio of innovation programs, we're exploring more efficient and economical ways to move and treat water, testing creative approaches to conservation and investing in new ways to maintain our infrastructure.

These programs include scouting and sourcing new technologies, facilitating process improvements internally, supporting new technology pilots, breaking through internal data silos, and championing Met's spirit of innovation across the edges of the organization.

Business Management Team

Business Support staff provide administrative services for all sections and units within SRI. Support services include board processes and documentation, budget management, contract administration, event support and other activities.

GOALS AND OBJECTIVES

In FY 2026/27 and FY 2027/28, the Office of Sustainability, Resilience & Innovation will focus on the following key issues and initiatives:

Execute a comprehensive sustainability and resilience strategy for Metropolitan. This includes establishing the baseline of current operations and setting clear goals, deliverables, and metrics that demonstrate sustainability, climate action and climate adaptation.

Lead sustainability initiatives across the region and build collaborative relationships within Metropolitan and with external partners.

Environmental Planning Section (EPS)

The Environmental Planning Section (EPS) will focus on the following key issues and initiatives:

Support Development of Water Supplies

Provide planning, CEQA/National Environmental Policy Act (NEPA), and regulatory permitting support for development of new water supplies, including continued planning support for the Pure Water Southern California program. Continue to provide design, subsequent environmental/CEQA documentation, permitting, and construction support, if project is approved.

Prepare CEQA/NEPA and environmental permitting documentation for supplemental water supplies and water conservation measures, including support of Local Resources Programs with member agencies.

Regulatory Compliance

Provide timely and professional planning services and CEQA and regulatory permitting support for all capital projects and O&M activities in an environmentally responsible manner, including support for projects associated with refurbishment or replacement of aging infrastructure and urgent repairs resulting from changing climatic conditions.

Support continued monitoring of populations and habitat of the unarmored three-spine stickleback fish in compliance with Metropolitan-sponsored legislation (AB 2488) and long-term Endangered Species Act permits for the inspection and maintenance of the Foothill Feeder. Support substantial permit compliance efforts associated with periodic shutdown and inspection.

Represent Metropolitan interests and support preparation of environmental documentation in compliance with CEQA, as well as federal and state endangered species act permitting efforts, necessary as a result of implementation of new operating guidelines on the Lower Colorado River.

Reserve Management

Oversee management of over 30,000 acres of reserve lands set aside as mitigation for impacts occurring from construction of large projects. Reserves include the Lake Mathews Multiple Species Reserve, Southwestern Riverside County Multi-Species Reserve, Santa Rosa Plateau, and the Upper Salt Creek Wetland Preserve. EPS staff serves as Metropolitan's representative on the reserve management committees. Management of these reserves is required to satisfy regulatory requirements for the continued delivery of imported water and construction and operation.

Participate in other regional conservation and multi-species reserve programs, including serving on the Board of Directors for the Natural Communities Coalition, which administers the Orange County Central-Coastal Natural Communities Conservation Plan (NCCP)/Habitat Conservation Plan (HCP) and continued participation in the development and future implementation of the proposed Upper Santa Ana River Wash HCP.

Climate Action Plan Support

Support the Climate Action Plan (CAP) by preparing CEQA analysis and documentation for the 5-year update to the CAP in 2026 and provide CEQA documentation and regulatory permitting support for future CAP initiatives and projects.

Sustainability and Resilience Section (SRS)

The Sustainability and Resilience Section will focus on the following key issues and initiatives:

Assess progress in implementing measures identified in the CAP; identify gaps, studies needed, programs, projects and policies to reach the 2030 and 2045 CAP goals. Form interdisciplinary teams to implement measures. Identify strategic partnerships within the district, as well as externally, to execute the strategies of Metropolitan's Climate Action Plan (CAP). Report progress annually to the Board and develop a comprehensive 5-year CAP update.

Oversee GHG reporting and annual third party verification with The Climate Registry.

Execute a comprehensive resilience and sustainability strategy for Metropolitan.

Develop and implement fire risk management plan for critical facilities and district-wide sustainable landscaping guidelines.

Execute the Climate Adaptation Master Plan for Water (CAMP4W) 5-year implementation strategy and prepare the CAMP4W Annual Report. Serve on the CAMP4W Assessment Team to evaluate projects, programs and portfolios.

Grants and Research Unit (GRU)

As the Grants & Research Unit enters its third fiscal year, staff continue to track and coordinate grant opportunities available to the District from federal and state agencies, as well as private foundations, while developing new partnership opportunities and establishing connections with potential funders. Additionally, staff have begun exploring novel funding mechanisms such as Climate Resilience Districts and potential Public-Private Partnership opportunities.

GRU staff are committed to reducing staff time required for the periodic tracking and reporting of grant expenditures through the adoption and launch of KarmaSuite, a newly acquired financial grants management software. GRU activities aim to increase the transparency of Metropolitan's pursuit of external funding by collaborating with the Office of the General Manager to develop a dashboard that tracks the status of grants and research projects. Finally, the GRU plans to create a Research Procedures Manual to complement the existing Grant Procedures Manual and to finalize a three-year strategic plan using data from the Grants, Research, and Innovation Projects list.

Land Management Unit (LMU)

The Land Management section will focus on the following key issues and initiatives:

Centralized Management of Metropolitan's Real Property Assets - Continue with a centralized management approach of Metropolitan's real property assets to ensure properties are regularly maintained, secured and protected for present and future needs. Implement a new web-enabled right of way software and property management solution to improve processes to monitor financial compliance with terms and conditions of licensing and leasing agreements such as invoicing, insurance coverage, and accounts receivable.

Provide timely and suitable responses to developments and projects adjacent to Metropolitan's properties and environmental proceedings. Complete property management and right-of-way operating policies to reflect contemporary best practices.

Continue to detect and address historical right-of-way encroachments on Metropolitan properties with a collaborative cross-functional approach to prioritize and remediate the highest risk conditions. Complete annual reviews to identify properties that are excess to Metropolitan's needs, and bring information to the Board for action to declare those properties surplus

Coordinate a monthly cross-functional Property Review Council to review land-use requests by public and private entities to ensure Metropolitan's rights-of-way, facilities, environmental reserves and water quality are protected. Complete annual site inspections of conveyed property to identify and correct any conditions in conflict with terms and conditions of the conveyance agreements. Collaborate with other internal disciplines to develop a district wide plan to manage encampment and trespass issues.

File possessory tax reports and tax payments to appropriate counties on time.

Look at renewable energy and carbon sequestering/ capture projects on Metropolitan's land holdings in alignment with the Climate Action Plan.

Collaborate with member agencies annexations and take related board actions in alignment with Admin Code.

Palo Verde Valley Properties

Complete and start implementation of a specific comprehensive Land Management Plan to optimize use and best land owner management practices. Manage Metropolitan's 29,000 acres of agricultural lands and revenue-leases to encourage a vibrant farming economy and to offset costs of land ownership. Ensure Palo Verde Irrigation District water tolls, local property taxes, and coalition fees are paid by the farmers and all rents are paid on time. Collaborate with WRM on water conservation and healthy soils initiatives.

Bay Delta Properties

Complete and start implementation of a specific comprehensive Land Management Plan to optimize use and best landowner management practices. Collaborate with BDI to maximize utilization of the Delta Islands agricultural lands by increase revenue, reduce subsidence and create opportunities for carbon capture and storage. Ensure local property taxes and coalition fees are paid on time. Provide support to the Delta conveyance and habitat rehabilitation efforts.

Innovation Program

Position Metropolitan to systematically identify, incubate, and evaluate emerging practices and technologies that have the potential to enhance long-term operational flexibility, organizational resilience, and regional service reliability.

Deepen engagement with regional, national, and global partners to broaden access to research, applied learning, and cross-sector expertise that may inform future approaches to climate adaptation, workforce development, and resource stewardship.

Develop and refine processes, tools, and methodologies that improve the District's ability to synthesize complex operational, environmental, and financial data to support more timely, transparent, and adaptive decision-making.

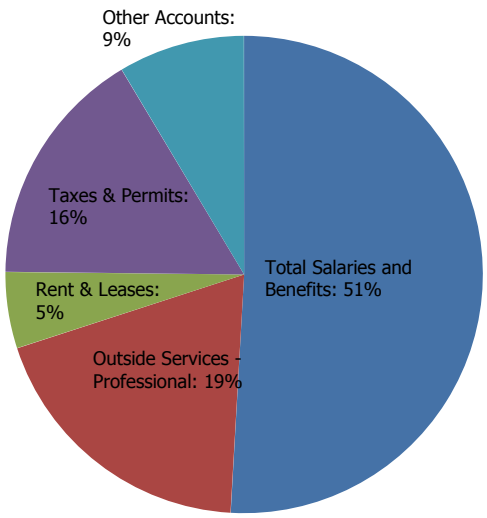
Encourage and support initiatives that empower staff to explore new methods, refine existing practices, and contribute ideas that could improve efficiency, reduce risk, and strengthen mission delivery across Metropolitan's programs.

O&M FINANCIAL SUMMARY

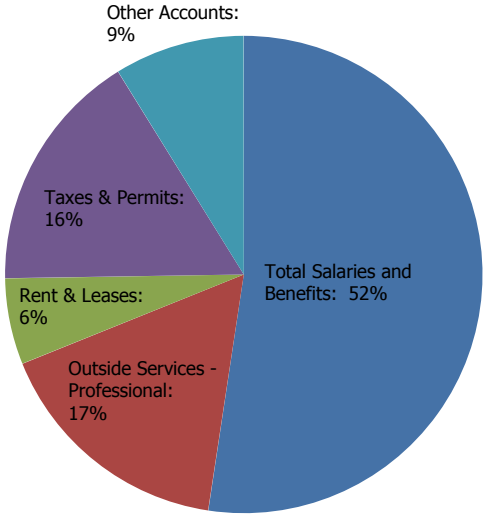
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	12,196,580	14,087,156	15,047,133	959,977	15,770,850	723,717
Direct Charges to Capital	*(338,034)*	*(593,957)*	*(707,202)*	*(113,245)*	*(741,570)*	*(34,368)*
Total Salaries and Benefits	**11,858,546**	**13,493,199**	**14,339,931**	**846,732**	**15,029,280**	**689,349**
% Change		13.8%		6.3%		4.8%
Outside Services - Non Professional / Maintenance	454,390	458,139	747,565	289,426	778,818	31,253
Outside Services - Professional	2,561,945	5,171,000	5,381,000	210,000	4,736,000	(645,000)
Rent & Leases	1,327,653	1,640,600	1,456,865	(183,735)	1,676,492	219,627
Repairs & Maintenance - Outside Services	—	490,000	900,000	410,000	1,000,000	100,000
Taxes & Permits	3,892,640	4,332,800	4,573,600	240,800	4,712,700	139,100
Other Accounts	485,634	762,455	767,970	5,515	750,670	(17,300)
Total O&M	**20,580,807**	**26,348,193**	**28,166,931**	**1,818,738**	**28,683,960**	**517,029**
% Change		28.0%		6.9%		1.8%

Totals may not foot due to rounding.

FY 2026/27 BUDGET BY EXPENDITURE

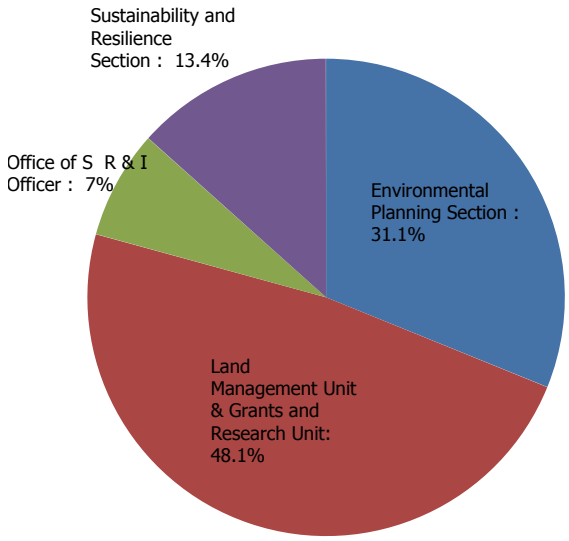


FY 2027/28 BUDGET BY EXPENDITURE

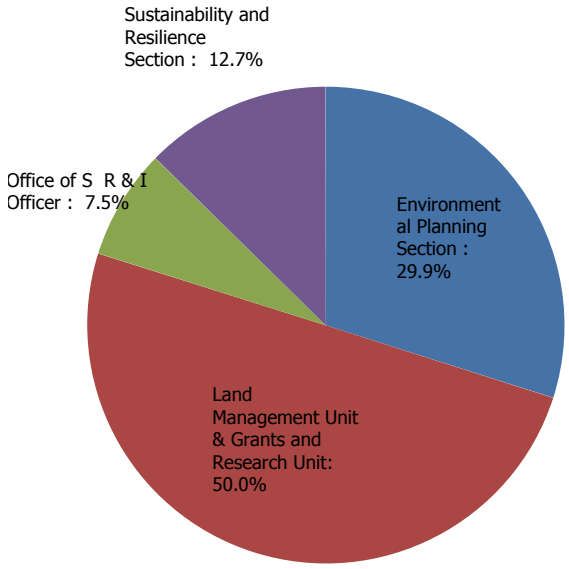


O&M BUDGET BY SECTION

FY 2026/27 BUDGET BY SECTION



FY 2027/28 BUDGET BY SECTION



	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27	Personnel Budget 25/26	26/27	27/28
Environmental Planning Section	9,795,320	8,772,644	(1,022,676)	8,582,286	(190,357)	18	17	17
Land Management Unit & Grants and Research Unit	11,103,751	13,556,697	2,452,946	14,328,851	772,154	14	16	16
Office of S R & I Officer	5,193,482	2,068,103	(3,125,380)	2,144,216	76,114	13	6	6
Sustainability and Resilience Section	255,640	3,769,488	3,513,848	3,628,606	(140,881)	1	6	6
Total O&M	**26,348,193**	**28,166,931**	**1,818,738**	**28,683,960**	**517,029**	**46**	**45**	**45**

Totals may not foot due to rounding.

PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**44**	**47**	**3**	**47**	**—**
	O&M	42	45	3	45	—
	Capital	**2**	**2**	**—**	**2**	**—**
Temporary	**Total**	**4**	**—**	**(4)**	**—**	**—**
	O&M	4	—	(4)	—	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**48**	**47**	**(1)**	**47**	**—**
	O&M	46	45	(2)	45	—
	Capital	**2**	**2**	**—**	**2**	**—**

Totals may not foot due to rounding.

BUDGET HIGHLIGHTS

The Office of Sustainability, Resilience & Innovation's Biennial Budget is $28.2 million in FY 2026/27 and $28.7 million in FY 2027/28 or an increase of 6.9% and an increase of 1.8% respectively from the prior budget years. The increase is due primarily to the following:

- Outside Services (Professional, Non-professional, Repairs & Maintenance) for the ongoing needs to Metropolitan properties, such as security, clean-up, vector control, in addition to services to support SRI's cross-functional initiatives (CAP, CAMP4W, Land Management) and provides essential support services to projects, programs, and operations (environmental planning and compliance, grants, research, innovation).

- Taxes and Permits in anticipation of the average increase in property taxes and fees that occur annually.

FY 2026/27

Personnel

Regular full-time positions are increasing by 3 positions from FY 2025/26 due to 3 positions transferred from other departmental Groups.

Salaries and benefits reflect negotiated labor increases and merit increases for qualified employees.

Professional Services

The increase is due to consultant support for large programs requiring complex environmental and technical support and documentation, including Pure Water Southern California and environmental work associated with implementation of new operating guidelines on the Colorado River; consultant support for a high volume of O&M work requiring specialized CEQA, regulatory, and other technical support; and consultant support for centralizing research and development of guidelines for research at Metropolitan. The increase is also associated with the Process Matters/Innovation Fund, which provides a streamlined protocol to accelerate innovative ideas to implementation across the organization.

FY 2027/28

Personnel

Total personnel count remains flat with the FY 2026/27 budget.

Salaries and benefits reflect negotiated labor increases and merit increases for qualified employees.

Professional Services

The decrease is due to a lower level of required consultant support for environmental work associated with large complex programs, including Pure Water Southern California and implementation of new operating guidelines on the Colorado River.

EQUAL EMPLOYMENT OPPORTUNITY OFFICE

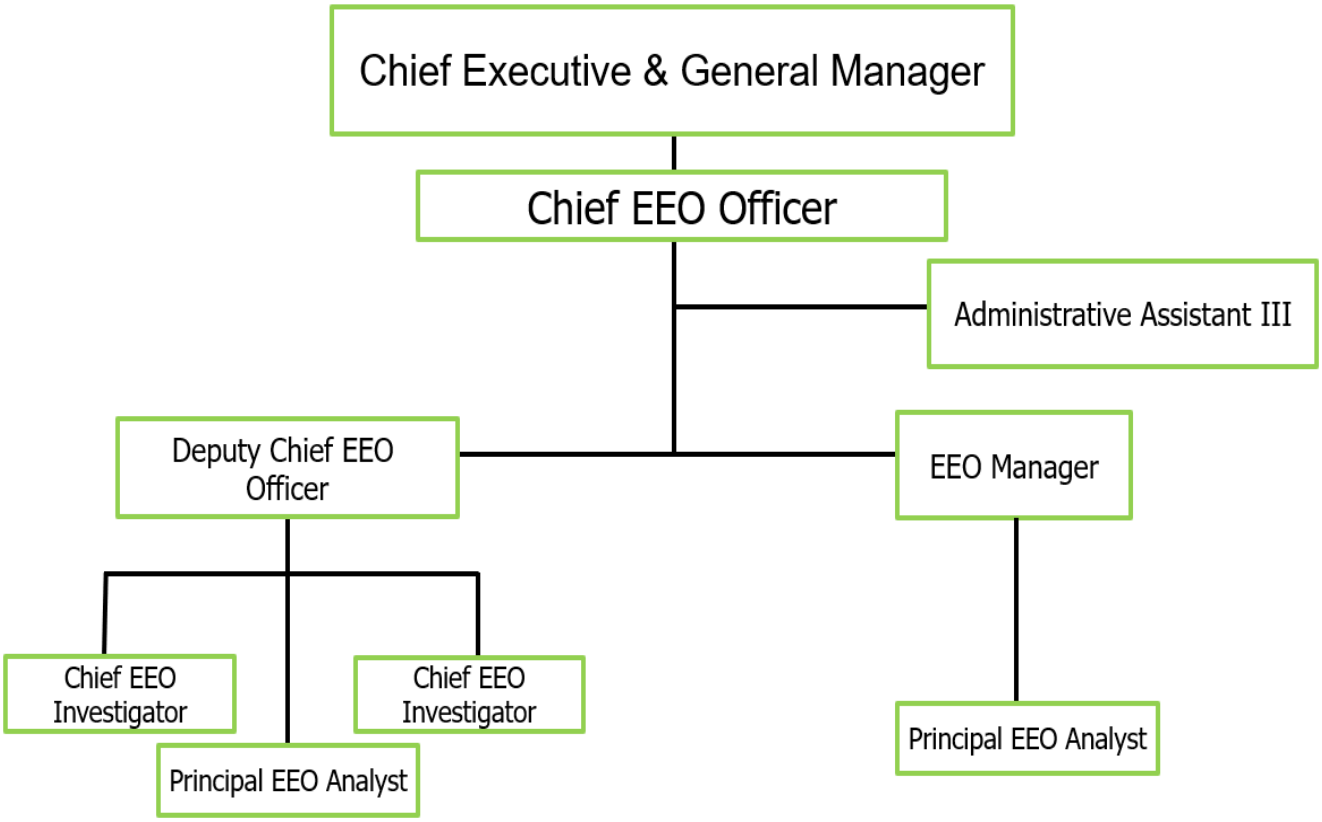
The Equal Employment Opportunity Office is responsible for ensuring a work environment free from discrimination, harassment and retaliation for all Metropolitan employees and job applicants.

PROGRAMS

Metropolitan's Equal Employment Opportunity (EEO) Office was established by the Board in 2021. The EEO Office investigates all EEO complaints and oversees the complaint and investigative procedures to ensure investigations are conducted in a timely, impartial, and thorough fashion and are in alignment with industry best practices and standards.

The EEO Officer also directs staff responsible for Metropolitan's Non-Discrimination Plan and EEOC regulatory compliance. The EEO Office develops mitigation policies and trainings designed to provide awareness regarding employee rights and responsibilities and eliminate the possibility of future violations.

The EEO Office should be noted for balancing transparency and confidentiality, impartiality and accountability. The office should be operated independently and free from influence or interference and noted for protecting the integrity of investigations.



GOALS AND OBJECTIVES

In FY 2026/27 and FY 2027/28, the Equal Employment Opportunity Office will focus on the key priorities listed below.

1. Execute the strategic and organizational plan created for the EEO Office.

2. Maintain the EEO case management system and utilize its reporting tool to provide EEO quarterly statistics to the Board.

3. Maintain newly updated procedures developed for EEO complaints against the board and its direct reports.

4. Enforce EEO policies and practices to ensure a work environment free of discrimination, harassment and retaliation.

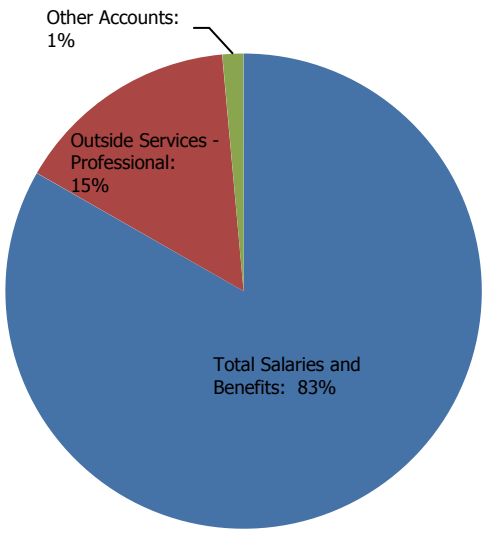
5. Track mandatory EEO training compliance for all employees and board directors of Metropolitan.

O&M FINANCIAL SUMMARY

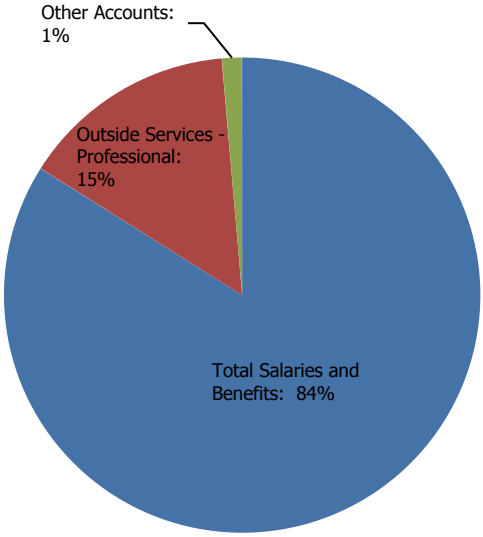
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	2,869,250	3,076,428	3,185,833	109,404	3,343,204	157,372
Direct Charges to Capital	—	—	—	—	—	—
Total Salaries and Benefits	**2,869,250**	**3,076,428**	**3,185,833**	**109,404**	**3,343,204**	**157,372**
% Change		7.2%		3.6%		4.9%
Outside Services - Professional	363,221	587,500	585,000	(2,500)	585,000	—
Other Accounts	34,567	56,300	54,300	(2,000)	54,300	—
Total O&M	**3,267,038**	**3,720,228**	**3,825,133**	**104,904**	**3,982,504**	**157,372**
% Change		13.9%		2.8%		4.1%

Totals may not foot due to rounding.

FY 2026/27 BUDGET BY EXPENDITURE



FY 2027/28 BUDGET BY EXPENDITURE



PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**8**	**8**	**—**	**8**	**—**
	O&M	8	8	—	8	—
	Capital	—	—	—	—	—
Temporary	**Total**	**—**	**—**	**—**	**—**	**—**
	O&M	—	—	—	—	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**8**	**8**	**—**	**8**	**—**
	O&M	8	8	—	8	—
	Capital	—	—	—	—	—

Totals may not foot due to rounding.

BUDGET HIGHLIGHTS

The Equal Employment Opportunity Office's Biennial Budget is $3.8 million in FY 2026/27 and $4.0 million million in FY 2027/28 or an increase of 2.8% and an increase of 4.1% respectively from the prior budget years. The increase is due primarily to the following:

- Salaries and benefits reflect negotiated labor increases and merit increases for qualified employees.

FY 2026/27

Personnel

Regular full-time positions remain flat from FY 2025/26.

Salaries and benefits reflect negotiated labor increases and merit increases for qualified employees.

Professional Services

Professional services was slightly reduced from the FY 2025/26 budget.

Other

Other accounts remains flat with the FY 2025/26 budget.

FY 2027/28

Personnel

Regular full-time positions remain flat from FY 2026/27.

Salaries and benefits reflect negotiated labor increases and merit increases for qualified employees.

Professional Services

Professional services remain flat with the FY 2026/27 budget.

Other

Other accounts remains flat with the FY 2026/27 budget.

ENGINEERING SERVICES

Driven by unwavering commitment to Metropolitan's mission, Engineering Services provides innovative solutions that exceed our partners' expectations as the public-sector's leader for water engineering.

PROGRAMS

Engineering Services performs project management, design, construction management, infrastructure condition assessments, and facility planning; manages Metropolitan's Capital Investment Plan (CIP); and provides on-going operations and maintenance support to other stakeholders and partners within the organization.

Engineering Services accomplishes its mission through the following programs or services to our strategic partners:

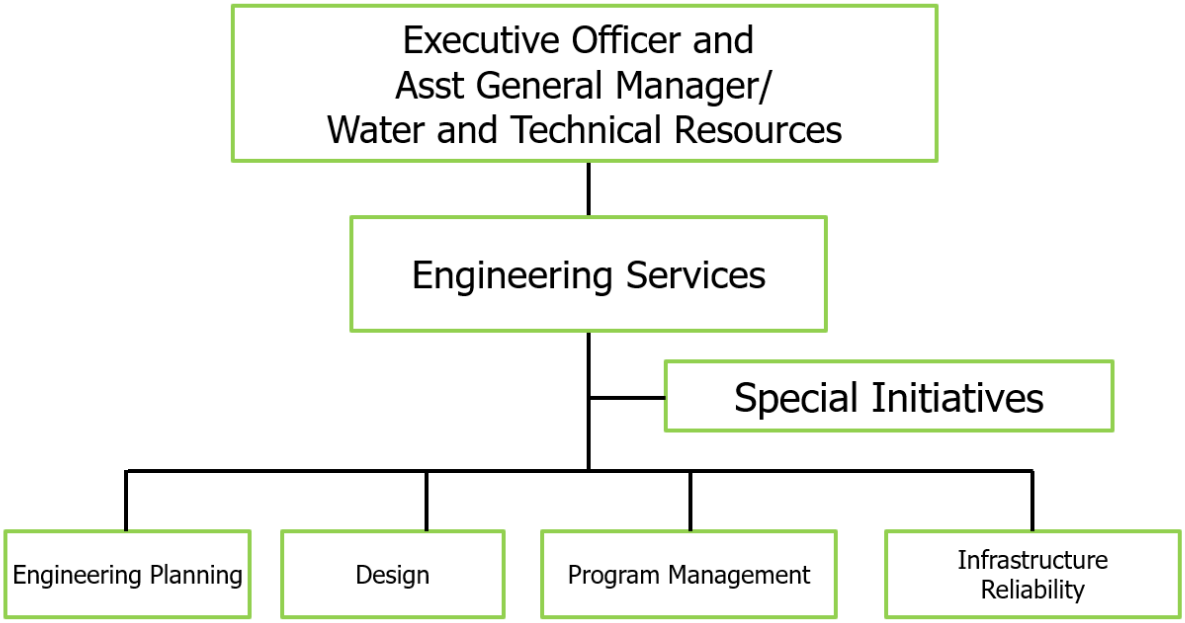
Office of the Group Manager oversees the management of the Engineering Services group by providing strategic leadership on engineering initiatives and core business efforts, to ensure the continued reliability and quality of water deliveries and the program to oversee the safety and integrity of Metropolitan's dams. The office also provides technical support and program management for special initiatives including Metropolitan's Pure Water Southern California (PWSC), and the Delta Conveyance Program.

Engineering Planning is responsible for the functions of facility planning, hydraulic analysis and modeling, protection of Metropolitan's substructures, construction contract administration, safety of dams, technical control, and oversight of engineering standards, group-wide budget support, value engineering and constructability assessments, and management of Metropolitan's Capital Improvements Plan (CIP). The section also provides technical support for the Climate Adaptation Master Plan for Water.

Design conducts technical assessments, conceptual studies and preliminary designs for new facilities and for rehabilitation of existing facilities and infrastructure prepares final design models, calculations, drawings and specifications for construction; and provides technical support during the construction, commissioning, and operation of facilities and systems. Design provides engineering support to Metropolitan's operations including Damage Assessment Teams (DAT) for emergency and incident responses. Design is also responsible for Engineering Services' design standards, technology implementation and Computer Aided Design (CAD) using 3D, digital twins, and Building Information Modeling (BIM) systems.

Program Management is responsible for the overall planning and delivery of both capital and O&M projects for treatment plants, distribution, conveyance and storage systems, PWSC, and planning and acquisition. Program Management guides projects from conception through design, construction, and commissioning; provides schedule and budget support for capital projects; and serves as Metropolitan's Owner's Engineer.

Infrastructure Reliability is responsible for the management of construction and procurement contracts, field inspection, soils and concrete testing, and fabrication inspection; field surveying, survey mapping, and protection of right-of-way and property rights; and infrastructure condition assessments, corrosion engineering, and materials engineering.



GOALS AND OBJECTIVES

In FY 2026/27 and FY 2027/28, Engineering Services will focus on the following key areas:

Infrastructure Reliability

Manage and complete board–authorized projects within the CIP to ensure the reliable delivery of water to Metropolitan's member agencies.

Provide engineering and technical services to support the operation and maintenance of Metropolitan's water conveyance, delivery, treatment, and support facilities.

Protect public safety, minimize future costs of infrastructure maintenance and repairs, and avoid unplanned outages by monitoring Metropolitan's facilities and right–of–way, performing essential technical assessments, and implementing modern asset management methods.

Develop an Integrated Strategy for Infrastructure Reliability (ISIR) through a collaborative process with member agencies, with the intent to identify effective infrastructure improvements that promote supply reliability and enhance regional resilience.

Dam Safety

Ensure the safe and reliable operation of Metropolitan's dams and reservoirs through regular dam inspections, extensive monitoring and surveillance, periodic evaluations of existing dams and appurtenant structures using current industry standards, thorough review and inspection of major repair work, and careful planning and coordination of emergency action plans with local agencies.

Dam safety initiatives include modernizing instrumentation systems and use of technology to obtain and present instrumentation results in real-time, and comprehensive dam safety risk assessments for Metropolitan's major dams.

Drought Resilience

Identify, develop, and implement measures to address the impacts of droughts on Metropolitan's ability to meet its member agencies' demands.

CIP and Asset Management

Execute CIP projects within board-authorized expenditure limits to rehabilitate aging infrastructure, enhance resiliency of key Metropolitan facilities, and maintain system flexibility. High priority programs that will continue during the biennium include the Distribution System Reliability and CRA Rehabilitation Programs.

Manage Metropolitan's overall CIP. Coordinate with stakeholders to prioritize project completion. Provide regular updates on projected expenditures to finance and prepare informative quarterly reports illustrating progress on CIP projects.

Partner with Operations and other stakeholders to prioritize CIP projects to address Metropolitan's short–term needs and long–term objectives, and optimize utilization of internal and external resources.

Continue to identify and implement improvements in project delivery, such as alternative delivery approaches for CIP projects.

Effectively utilize risk-based planning and prioritization tools to provide comprehensive engineering support for the optimal implementation of Metropolitan's Asset Management Strategy.

Distribution System Reliability

Complete construction of the Sepulveda Feeder Reach 2 PCCP Rehabilitation, the Garvey Reservoir Rehabilitation – Stage 1, and the Inland Feeder/ Rialto Pipeline Intertie. Begin Phase 1 of the Lake Mathews Forebay and Electrical Rehabilitation project utilizing alternative project delivery methods.

Treatment Plant Rehabilitation

Complete construction of the Mills Electrical Upgrades Stage 2, the Weymouth Water Treatment Plant Basins 5-8 and Filter Buildings No. 2 Rehabilitation, and the La Verne Shops Building Completion - Stage 4. Complete design for the Jensen Security Improvements, Weymouth Administration Building Seismic Retrofit, and the Diemer Chemical System Upgrades. Continue design of the Michael J. McGuire Water Quality Building Upgrades, the La Verne Field Engineering Building Replacement, and the Jensen Solids Mechanical Dewatering Facility.

CRA Rehabilitation

Complete construction of the Domestic Water Treatment System Replacement and the Desert Microwave Communication Towers Upgrades, and continue fabrication of the 35 CRA transformers. Complete design to upgrade potable water and industrial water and wastewater lines, and award contracts to replace the emergency discharge valve at Copper Basin Reservoir and to improve the CRA sump systems.

Hazard Mitigation Planning and Grant Funding

Develop a comprehensive Hazard Mitigation Plan to assess the overall risk of Metropolitan's infrastructure to damage caused by natural hazards (e.g., seismic, fire, flooding, climate change), and use the plan as the basis to develop mitigation projects and actions. Based on the Hazard Mitigation Plan approved by the state and federal agencies, staff will research, pursue, administer, and manage state and federal grants and loans to implement the identified mitigation projects and actions. Potential projects include the wildfire prevention measures, drought-related improvements, seismic upgrade projects, and measures to improve system flexibility.

Sustainability and Energy Strategy

Advance sustainable energy practices in CIP projects in collaboration with Metropolitan's Sustainability, Resiliency, and Innovation office. Key focus areas include renewable energy, energy storage such as battery storage systems, energy efficiency improvements, optimization of water operations, and greenhouse gas reductions.

Promote a sustainable infrastructure program within Engineering Services and implement sustainable practices in the planning and design phases of projects, while continuing to facilitate optimal project delivery and effective engineering processes.

Lead a cross-functional team to develop strategies for future sustainable energy development, leveraging Metropolitan assets to create long-term energy pricing certainty comprised of partnerships with public and private entities, investing in development of our own energy supply, and maximizing the utility of our CRA power.

System Flexibility

Conduct a system flexibility study to evaluate the impact of potential outages on water delivery to member agencies and identify opportunities for system improvements and interconnections to increase resilience and improve flexibility. The study will also address impacts on the delivery capacity due to potential damage from seismic events and develop mitigation measures.

Pure Water Southern California (PWSC)

Staff will develop PWSC consistent with board direction and anticipated goals. Provide program management and leadership for development of the full-scale PWSC Program in the form of program implementation planning; procurement of design-build teams to start final design on the advanced water treatment facilities and the first two conveyance reaches; preparation of term sheets and agreements with member agencies and program partners; coordination with various permitting agencies; budgeting and collaboration with internal and external program participants and stakeholders; property acquisition for potential groundwater recharge basins; and continued outreach activities to promote the program.

Continue engineering and technical studies to manage modifications and additions to the Grace F. Napolitano Pure Water Southern California Innovation Center to facilitate testing of indirect and direct potable reuse treatment processes.

Employee Development

Empower employees today and develop a workforce for the future with mentoring, and rotational programs to help optimize succession planning and workforce development.

Empower employees to optimize procedures for routine activities and develop innovative solutions to address Metropolitan's challenges.

Strive to motivate staff and uphold respectful, inclusive, and collaborative work practices.

Actively foster open discussions to enhance workplace diversity, equity, and inclusion.

Partnership and Collaboration

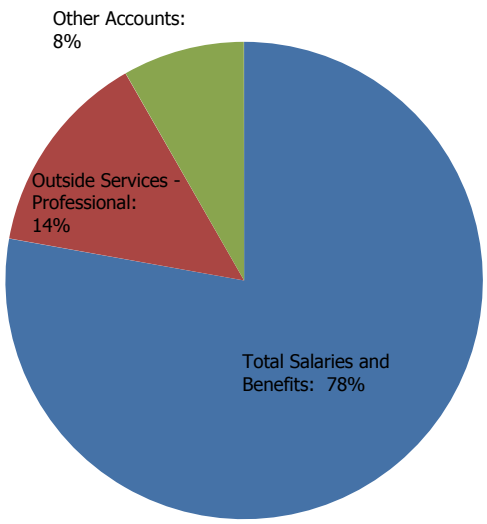
Lead ongoing communications and new initiatives to enhance partnership and collaboration between Engineering Services and Operations, to provide the best practical solutions for Metropolitan.

O&M FINANCIAL SUMMARY

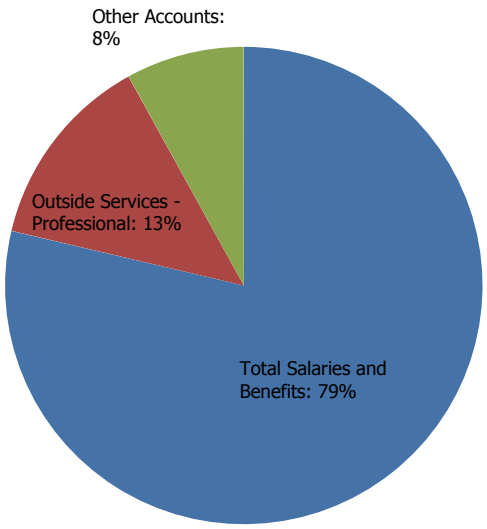
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	76,908,162	111,525,577	117,460,998	5,935,421	125,077,256	7,616,258
Direct Charges to Capital	*(31,123,743)*	*(62,514,607)*	*(66,678,777)*	*(4,164,170)*	*(71,406,378)*	*(4,727,601)*
Total Salaries and Benefits	**45,784,419**	**49,010,969**	**50,782,221**	**1,771,251**	**53,670,878**	**2,888,657**
% Change		7.0%		3.6%		5.7%
Materials & Supplies	1,740,693	2,278,100	2,305,700	27,600	2,387,800	82,100
Outside Services - Professional	20,155,856	24,452,251	9,073,500	(15,378,751)	9,078,300	4,800
Taxes & Permits	912,945	1,222,400	1,263,000	40,600	1,241,000	(22,000)
Other Accounts	5,730,509	1,621,272	1,822,700	201,428	1,849,800	27,100
Total O&M	**74,324,422**	**78,584,992**	**65,247,121**	**(13,337,872)**	**68,227,778**	**2,980,657**
% Change		5.7%		(17.0%)		4.6%
Operating Equipment	478,055	371,868	544,280	172,412	213,448	(330,832)
Total O&M and Operating Equipment	**74,802,477**	**78,956,860**	**65,791,401**	**(13,165,460)**	**68,441,226**	**2,649,825**
% Change		5.6%		(16.7%)		4.0%

Totals may not foot due to rounding.

FY 2026/27 BUDGET BY EXPENDITURE

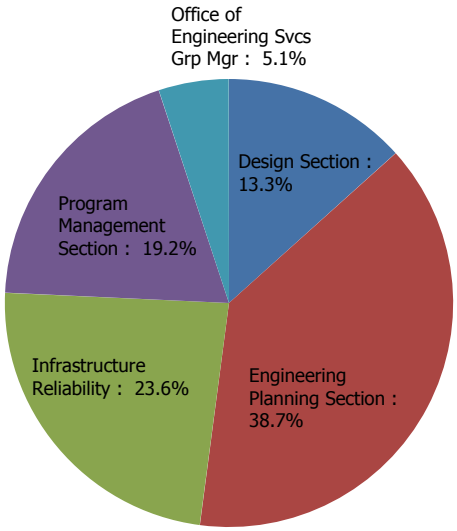


FY 2027/28 BUDGET BY EXPENDITURE

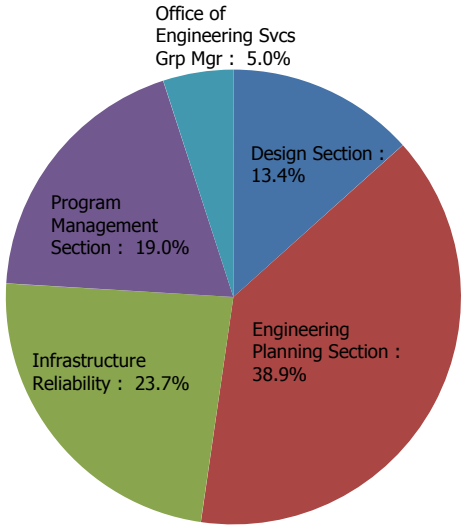


O&M BUDGET BY SECTION

FY 2026/27 BUDGET BY SECTION



FY 2027/28 BUDGET BY SECTION



	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27	Personnel Budget 25/26	26/27	27/28
Design Section	7,759,912	8,706,607	946,695	9,122,418	415,811	23	25	25
Engineering Planning Section	20,503,416	25,281,300	4,777,884	26,559,210	1,277,910	52	54	54
Infrastructure Reliability	14,965,469	15,426,610	461,141	16,149,007	722,397	53	53	53
Program Management Section	32,412,561	12,530,130	(19,882,431)	12,988,797	458,667	39	37	37
Office of Engineering Svcs Grp Mgr	2,943,634	3,302,473	358,839	3,408,346	105,873	4	4	4
Total O&M	**78,584,992**	**65,247,121**	**(13,337,872)**	**68,227,778**	**2,980,657**	**171**	**172**	**172**

Totals may not foot due to rounding.

PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**384**	**398**	**14**	**398**	**—**
	O&M	169	171	3	171	—
	Capital	215	227	11	227	—
Temporary	**Total**	**2**	**1**	**(1)**	**1**	**—**
	O&M	2	1	(1)	1	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**386**	**399**	**13**	**399**	**—**
	O&M	171	172	2	172	—
	Capital	215	227	11	227	—

Totals may not foot due to rounding.

BUDGET HIGHLIGHTS

Engineering Services Group's O&M and Operating Equipment Biennial Budget is $65.8 million in FY 2026/27 and $68.4 million in FY 2027/28 or a decrease of 16.7% and an increase of 4.0%, respectively from the prior year budgets. The main factors affecting these changes include the following:

- The decrease is primarily due to professional services for Pure Water Southern California (PWSC) transitioning to the next phase under the Capital Investment Plan (CIP) upon board adoption and approval.
- Salaries and benefits reflect negotiated increases; and additional positions which are contingent upon board approvals.
- Materials and supplies reflect anticipated increases in software license and maintenance fees.
- Taxes and permits reflect annual dam fees and permits for PWSC projects.
- Other accounts reflect increases mainly in equipment expensed items and increases in related communication expenses.

The following are the significant changes by budget year:

FY 2026/27

Personnel

This biennial budget is dependent on future board decisions regarding the CIP and PWSC efforts.

Overall, regular full-time positions are increasing by 14 positions from the previous biennium (Note: 15 new positions less one FTE that was transferred to another group during the year), thereby enhancing Engineering's O&M and Capital compliment. These additional positions are primarily supporting O&M planning and infrastructure reliability efforts and Capital Investment Plan, including PWSC upon board adoption and approvals.

Planned capital spending for FY 2026/27 is estimated to increase by $190.3 million with a district-wide capital budget estimated to be approximately $544.8 million (see details in the CIP Appendix). Planned spending reflects project budgets and schedules to meet Metropolitan's overall biennial budgetary goals. High priority projects that will continue during the fiscal year include Sepulveda Feeder Pump Stations, Inland Feeder/San Bernardino Valley Municipal Water District Foothill Pump Station Intertie, Near Zero and Zero Emission Fleet Infrastructure, Garvey Reservoir Rehabilitation, CRA Transformer Replacement, and Sepulveda Feeder PCCP Rehabilitation projects. In addition, projects under the following major capital projects programs are also planned: Colorado River Aqueduct (CRA) Program, Dams and Reservoirs Program, Distribution System Program, Information Technology and Control Systems Program; Other Facilities and Systems Program; Prestressed Concrete Cylinder Pipe (PCCP) Program; and Water Treatment Plants Program.

Salaries & Benefits

Salaries and benefits reflect negotiated increases and merit increases for qualified employees.

Professional Services

The budget primarily reflects a decrease in the level of support for PWSC as this program is transitioning to the CIP upon board adoption.

Materials and Supplies

The budget reflects an increase in software license and maintenance fees.

Taxes & Permits

The budget reflects annual dam fees for the State of California Department of Water Resources, and permits for PWSC projects.

Other

Other non-labor budgets reflect increases in equipment expensed items (e.g., specialty computers, replacement monitors, iPad units, etc.) and increases in related communication expenses (e.g., mobile service for iPads).

FY 2027/28

Personnel

Regular full-time positions remain flat from FY 2026/27.

Planned capital spending for FY 2027/28 is estimated to decrease by $139.6 million with a district-wide capital budget estimated to be approximately $405.2 million (see details in the CIP Appendix).

Salaries & Benefits

Salaries and benefits reflect negotiated labor increases and merit increases for qualified employees.

Materials and Supplies

The budget reflects an increase in software license and maintenance fees.

Taxes & Permits

The budget reflects a decrease in PWSC permits as this program is transitioning to CIP upon board adoption.

Operating Equipment – FY 2026/27 and FY 2027/28

The operating equipment budget reflects a combination of new and replacement equipment for survey and infrastructure related work, and specialized computers for engineering efforts. For this biennium, vehicle replacements are being centrally budgeted district-wide under the Fleet Program.

WATER RESOURCE MANAGEMENT

Water Resource Management (WRM) plans, secures, and manages water resources to provide its member agencies with a reliable, cost–effective, and drought and climate-resilient water supply.

PROGRAMS

Water Resource Management manages imported water supplies; develops and implements water resource and storage programs; advances and manages regional water-use efficiency programs; and forecasts water supply and demand and provides long-term resource planning.

Water Resource Management also assists member agencies in building and using local resources for regional benefit. This ensures Metropolitan's leadership and investment in regionally-beneficial local and imported resources.

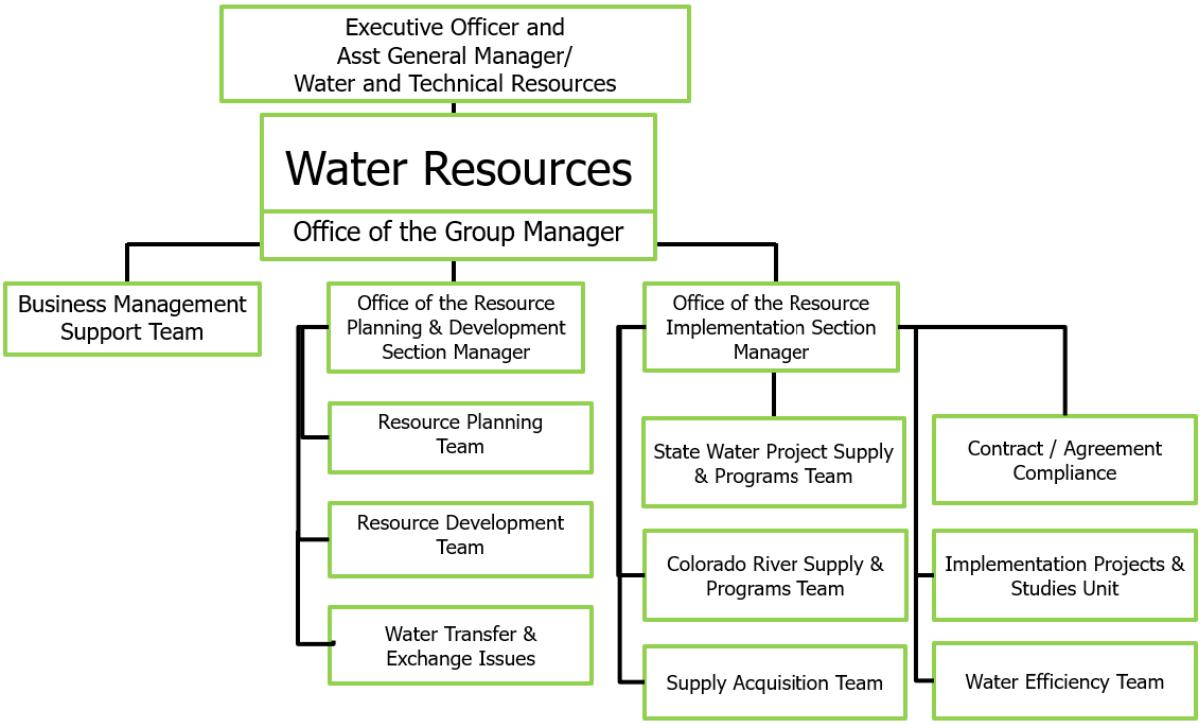
Water Resource Management accomplishes its mission through the following organizational programs or sections:

Office of the Group Manager (1) leads and directs the group's efforts to plan, secure, and manage water resources; (2) monitors and tracks the group's business plan and budget; and provides administrative and business process support.

Resource Planning & Development Section is responsible for providing technical and policy planning to meet member agency needs. An integrated planning approach reflects long-range planning for local supplies and sets the foundation the resource investments and programs needed to meet demands. This section supports the development of resource programs, projects, and infrastructure to meet resource targets; and defines strategies to meet the long-term service area water needs. These efforts include the Integrated Water Resources Plan (IRP), Water Surplus and Drought Management (WSDM) plan, Urban Water Management Plan (UWMP), and Climate Adaptation Master Plan for Water (CAMP4W).

Resource options developed include groundwater conjunctive use, regional recycling, stormwater capture, and seawater desalination. The Resource Planning & Development section works in collaboration with Engineering Services Group and the Water Systems Operations groups to identify and execute short-range planning and implementation.

Resource Implementation Section develops and administers water resource programs and pursues the application of new technologies and innovations. These activities include the administration of Metropolitan's water supply contracts and rights on the Colorado River and State Water Project. Responsibilities also include water transfers, water recycling, groundwater recovery, and water conservation. The Resource Implementation Section monitors and responds to regulatory, legislative, and operational activities that may influence Metropolitan's water rights and benefits related to the quality, reliability, and cost of water.



GOALS AND OBJECTIVES

In FY 2026/27 and FY 2027/28, WRM will focus on the following key issues:

Colorado River

Advance multiple strategies toward sustainable Colorado River supplies and toward broad agreement in long-term compact negotiations.

Provide technical and policy support for negotiations for the U.S. Bureau of Reclamation's (USBR) development of post-2026 Colorado River reservoir operations guidelines and strategies for Lake Powell and Lake Mead.

Participate in the Colorado River Salinity Control Forum and facilitate salinity management projects and other actions that protect and improve source water quality.

Develop strategies and tools for managing agricultural land holdings in the Palo Verde Valley Implement agreements and execute programs funded by the Inflation Reduction Act to provide both short- and long-term conservation savings.

Develop strategies and tools for managing agricultural land holdings in the Palo Verde Valley Implement agreements and execute programs funded by the Inflation Reduction Act to provide both short- and long-term conservation savings.

Administer Imperial Irrigation District (IID), Palo Verde Irrigation District (PVID), and Bard Irrigation District agricultural conservation programs.

Work with representatives of the International Boundary and Water Commission and USBR to continue implementation of Minute 323 and coordinate emergency deliveries for Tijuana.

Administer contracts with Colorado River entities to make full use of Metropolitan's supplies developed from Colorado River resources. Manage intentionally created surplus supplies to ensure maximum benefit to Metropolitan.

Groundwater Storage Program

Develop a new groundwater storage approach and strategy with the member agencies that will build on the expiring Conjunctive Use Programs and capture surplus supplies in wet years and provide dry-year supply benefits. Advance the principle of Metropolitan's willingness-to-pay for water management actions taken by the member agencies that provide regional benefit.

Evaluate, through the completion of the Stormwater Pilot programs, regional water supply benefits attainable through stormwater capture, recharge and recovery and develop stormwater strategies for the Board's consideration.

Legislative Review

Support Metropolitan's legislative priorities and policy principals by review and commenting on proposed state and federal legislation related to Metropolitan's mission and WRM functions.

Regional Resources and Water Conservation

Identify needs and approaches to enhance long-term water supply reliability for the State Water Project dependent areas.

Support member agencies through technical analysis, incentive and partnership approaches, and water conservation programs as the water use objectives and water shortage assessments come into effect through California's Conservation as a Way of Life legislative package.

Pursue grant funding to supplement regional water conservation initiatives, particularly for removal and replacement of non-functional turf.

Implement and promote agricultural water-conservation best practices and healthy soils initiatives.

Participate in local, state, and national activities leading to the effective expanded use of recycled water and increased water-use efficiency.

Manage and administer agreements that provide incentives for conservation, recycled water, recovered groundwater production, and support development of local resource development projects.

Conduct and fund research to advance local supply development and conservation program effectiveness.

Administer the Future Supply Actions Funding program to remove barriers to local supply production.

Monitor Metropolitan-funded stormwater pilot programs with the member agencies to evaluate Metropolitan's participation in stormwater projects.

Explore and develop programs to improve access to water conservation in disadvantaged communities. Implement agreements and execute conservation programs funded by the Inflation Reduction Act to provide both short- and long-term conservation savings.

Seawater Desalination

Complete the study of seawater and brackish groundwater desalination opportunities, and evaluate new off-shore desalination technologies. Support member agency development efforts and actively participate in CalDesal regulatory and legislative initiatives.

State Water Project

Coordinate with the State Water Contractors and the Department of Water Resources to advocate for timely and cost-effective infrastructure improvements that address current and future risks to State Water Project supply reliability.

Coordinate with the State Water Contractors and the Department of Water Resources to advocate and develop tools for timely and accurate water supply projections.

Ensure accurate billings and influence sound financial decisions by DWR, including effective DWR energy management practices regarding renewable energy, emissions reductions, transmission strategies, and energy acquisitions.

Strongly advocate for a resolution and settlement of long-standing disputed charges related to annual SWP billings.

Protect SWP water, power, and financial positions under the Oroville Federal Energy Regulatory Commission (FERC) relicensing process as well as associated litigation and upcoming FERC relicensing and several DWR facilities in Southern California.
Coordinate and influence decisions for major facility rehabilitations and SWP capital projects to ensure cost-effective and reliable water supply, energy generation, and use.

Provide support for studies and actions to address regulatory, water quality and environmental requirements and raise awareness of potential water supply reliability impacts.

Water Supply and System Planning

Identify, develop and implement modeling tools, data management and water resource simulation and forecasting methodologies to effectively capture long-term trends and uncertainty.

Update the IRP Regional Needs Assessment, including major signposts of uncertainty, and engage with the member agencies and stakeholders through the CAMP4W process to improve water supply reliability, resilience, affordability, and financial sustainability.

Continue technical analyses and resource program improvements to inform consideration of options in the CAMP4W framework.

Develop and improve Metropolitan's long-term water resources strategy to respond to the IRP Regional Needs Assessment.

Complete the annual reports on Metropolitan's achievements in conservation, recycling, and groundwater recharge and Annual Water Supply Assessment.

Complete the annual forecast of Metropolitan demands to support revenue requirements and budget process.

Develop a comprehensive long-term overview and analysis of Metropolitan's distribution system. Identify potential spatial constraints and system improvements to reliably deliver water to member agencies during peak demands, drought, and emergency conditions.

Evaluate and potentially update the emergency storage objective for in-basin protection from earthquakes or other outages with information from IRP needs assessment.
Upgrade and enhance planning tools, such as computer models for demand forecasting, resource program evaluation, and distribution system.

Collaborate with agencies and stakeholders in statewide and regional water resources planning efforts, such as the California Water Plan Updates, the Integrated Regional Water Management Plans, and the Los Angeles County Water Plan.
Continue work with the Water Utility Climate Alliance to inform the CAMP4W effort.

Water Transfers, Exchanges, and Storage Programs

Manage existing water transfer, exchange, and storage programs along the California Aqueduct and Colorado River Aqueduct.

Continue to evaluate the need for additional reliability by either developing new programs or modifying existing programs. Pursue additional water transfers, exchanges, and storage programs as needed to increase the resilience of the State Water Project dependent area.

Develop program where member agencies can develop local supplies and exchange the benefit of local supplies with each other even if the member agencies are non-contiguous.

Work with other State Water Contractors on a long-term water transfer permitting process.

Workforce Development & Succession Planning

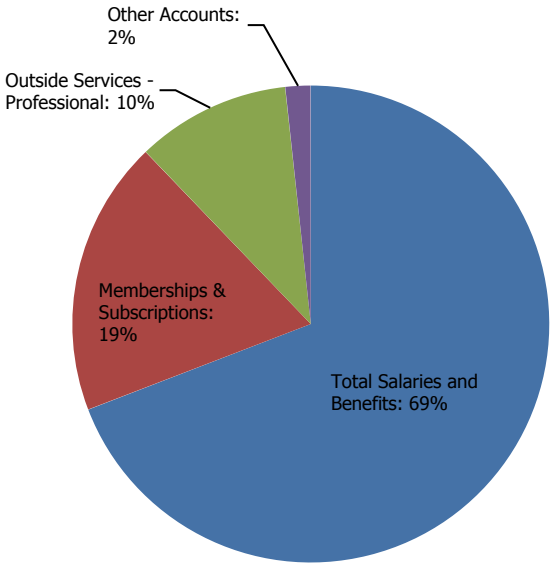
Continue to develop staff expertise in critical areas to prepare for employee retirements or departures.

O&M FINANCIAL SUMMARY

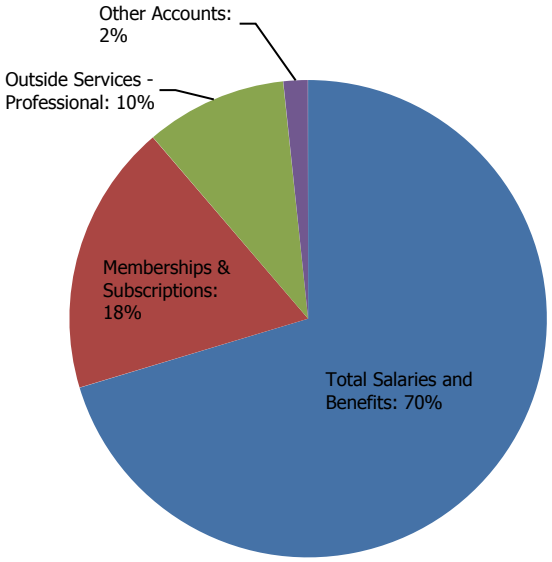
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	17,530,309	19,318,214	20,141,373	823,159	21,411,547	1,270,173
Direct Charges to Capital	—	—	—	—	—	—
Total Salaries and Benefits	**17,530,309**	**19,318,214**	**20,141,373**	**823,159**	**21,411,547**	**1,270,173**
% Change		10.2%		4.3%		6.3%
Memberships & Subscriptions	4,144,365	5,567,051	5,438,875	(128,176)	5,599,768	160,893
Outside Services - Professional	1,327,254	2,547,121	3,045,000	497,879	2,920,879	(124,121)
Other Accounts	306,811	614,126	495,685	(118,441)	506,685	11,000
Total O&M	**23,308,738**	**28,046,512**	**29,120,933**	**1,074,421**	**30,438,879**	**1,317,945**
% Change		20.3%		3.8%		4.5%

Totals may not foot due to rounding.

FY 2026/27 BUDGET BY EXPENDITURE

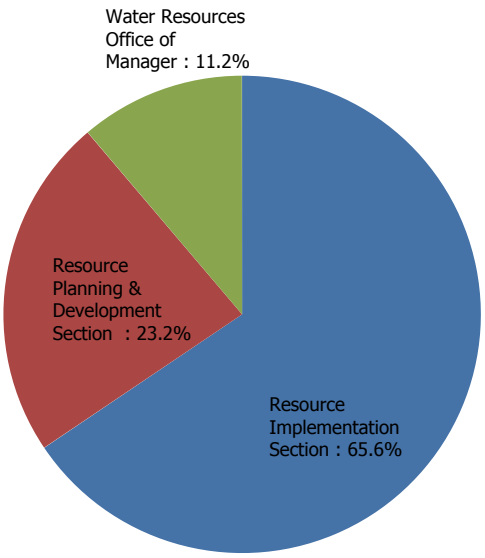


FY 2027/28 BUDGET BY EXPENDITURE

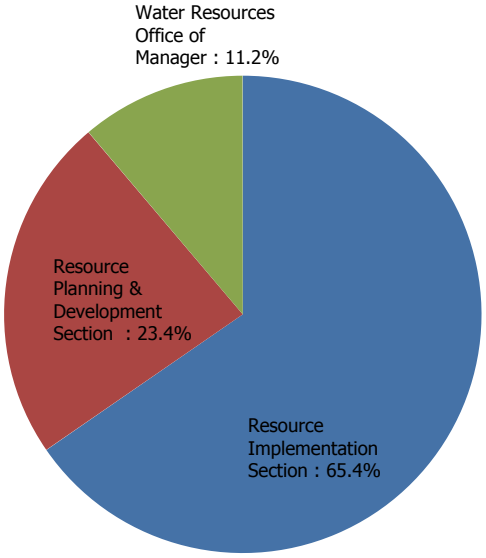


O&M BUDGET BY SECTION

FY 2026/27 BUDGET BY SECTION



FY 2027/28 BUDGET BY SECTION



	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27	Personnel Budget 25/26	26/27	27/28
Resource Implementation Section	19,001,557	19,092,947	91,389	19,904,077	811,130	40	39	39
Resource Planning & Development Section	6,345,209	6,769,004	423,795	7,130,563	361,559	17	18	18
Water Resources Office of Manager	2,699,746	3,258,983	559,237	3,404,239	145,256	10	11	11
Total O&M	**28,046,512**	**29,120,933**	**1,074,421**	**30,438,879**	**1,317,945**	**67**	**68**	**68**

Totals may not foot due to rounding.

PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**67**	**68**	**1**	**68**	**—**
	O&M	67	68	1	68	—
	Capital	—	—	—	—	—
Temporary	**Total**	**—**	**—**	**—**	**—**	**—**
	O&M	—	—	—	—	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**67**	**68**	**1**	**68**	**—**
	O&M	67	68	1	68	—
	Capital	—	—	—	—	—

Totals may not foot due to rounding.

BUDGET HIGHLIGHTS

Water Resource Management's O&M Biennial Budget is $29.1 million in FY 2026/27 and $30.4 million in FY 2027/28 or an increase of 3.8% and an increase of 4.5%, respectively from the prior budget years. The main factors affecting these changes:

- The FY 2026/27, 3.8% increase, is due to salaries and benefits, and professional services.
- The FY 2027/28, 4.5% increase is due to salaries and benefits.

The following are the significant changes by budget year:

FY 2026/27

Personnel

Regular full-time positions are increasing by 1 position from FY 2025/26 due to 1 additional position. The additional position manages Resource Planning and Development or Water Resource Implementation functions within the WRM Group, including water supply and demand forecasting, resource planning and development, water projects and programs, policy analysis, and interagency negotiations. This position leads efforts to protect Metropolitan's water supply, contract rights, and major financial interests related to the State Water Project, Colorado River, Bay Delta, and local resources.

Salaries and benefits reflect negotiated labor increases and merit increases for qualified employees.

Professional Services

The budget reflects an increase in professional services to advance water resource and economic modeling, increase in State Water Project fees, and to complete the evaluation and further investigation of potential storage locations identified during the first phase of the Groundwater Study.

Travel & Training

The budget is slightly increasing due to higher travel industry costs and increased training for new staff.

Other

The budget reflects decreases in memberships and subscriptions, sponsorships, and conferences and meetings.

FY 2027/28

Personnel

Regular full-time positions remain flat from FY 2026/27.

Salaries and benefits reflect negotiated labor increases and merit increases for qualified employees.

Professional Services

Budget reflects a decrease due to the completion of the Groundwater Study Phase 2.

Memberships and Subscriptions

The budget reflects an inflationary increase for State Water Contractors and Six Agency dues.

Other

The budget reflects a minor increase in materials and supplies.

BAY DELTA INITIATIVES

Bay Delta Initiatives advances Delta improvements and the pursuit of the best scientific research to protect and restore fish, wildlife, and the Delta's ecosystem to ensure water supply reliability.

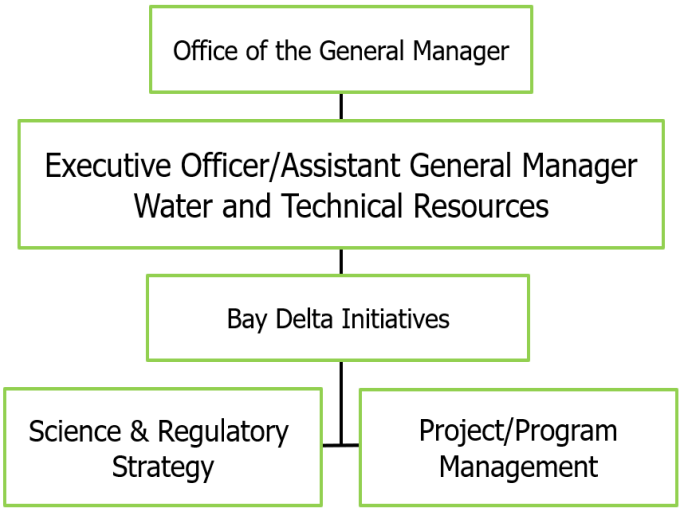
PROGRAMS

Bay Delta Initiatives (BDI) spearheads efforts toward advancement of water quality, supply reliability and system storage as it relates to the Sacramento/San Joaquin Delta and the State Water Project. In addition, BDI works with our partners to pursue scientific research to protect and restore fish and wildlife in the Delta watershed.

Office of the Bay Delta Initiatives Manager includes the Science and Regulatory Strategy Section and Project/Program Management Section. BDI's Manager provides strategic leadership by ensuring the implementation of the organization's core business efforts and strategic objectives.

Science & Regulatory Strategy Section is responsible for management of BDI's science program, support activities within Bay-Delta's watershed, continued engagement with the planning process for the proposed Delta Conveyance Project including the Delta Conveyance Design and Construction Authority (DCA), Finance Joint Powers Authority, Department of Water Resources (DWR), and the State Water Contractors and policy/regulatory support.

Project/Program Management Section leads the implementation of strategic planning on Metropolitan's Delta Islands future land use including the Webb Tract Project, identifying habitat opportunities, sustainable agriculture and ecosystem health and restoration, coordinates with DWR on emergency preparedness measures, participates in the planning process for the proposed Sites reservoir, manages the organization's budget and financial reporting, contract administration and general administration, and provides oversight of business plans, monthly reports, annual report, and board support.



GOALS AND OBJECTIVES

In FY 2026/27 and FY 2027/28, BDI will focus on the following key issues:

Delta Conveyance

Collaborate with the DCA and DWR on public outreach content and education.

Watershed

Over the next two years, work will be focused on developing a business case for ongoing investments in watershed health for consideration by executive management and the Board. Staff will continue to facilitate the involvement of management and the Board in terms of visiting and learning more about the upper watersheds and fostering relationships with local leaders.

Science Development

Advance collaborative science through research and studies addressing the protection of endangered species, management of fish and wildlife species, management of stressors, and the improvement and protection of ecosystem habitat throughout the Delta ecosystem.

Develop manuscripts reporting on scientific research supported by Metropolitan for publication in peer-reviewed publications and conduct presentations at workshops, symposiums and conferences to advance new scientific findings.

Provide input on the review of technical work products, work plan development, and discussion of relevant issues that may influence key Delta regulations and policies.

Collaborate on scientific research for selected pilot projects using Metropolitan's Delta Islands. For the next two years we will focus on improving the production of Delta Smelt by developing methods to improve growth and survival. We will implement studies that help optimize the harvest and moving of Delta Smelt as well as validating the benefits of floating wetlands to improve growth and survival.

BDI will continue working with resource agency partners to meet Structured Decision Making (SDM) requirements in the Long-Term Operations adaptive management plan. This includes decisions on Delta Smelt supplementation, estimating spring-run Chinook salmon abundance to guide project minimization measures, and evaluating flow and non-flow actions to support listed fish species. To advance SDM adoption in the Bay-Delta, we will partner with USGS and Reclamation to provide Decision Analysis training for technical staff from agencies, water contractors, and NGOs.

Regulatory, Planning, and Legislative Support

Provide analysis of key regulations and legislation that may influence water quality, supply reliability, storage, and watershed and environmental health related to the State Water Project (SWP) and Bay Delta estuary.

Review legislation and coordinate with Legal on key topics that intersect with regulations, policies, and operations.

Monitor and analyze Bay Delta and SWP permitting processes including long term Delta operations and proposed conveyance and storage projects.

Provide policy and technical support for processes related to State and Federal Endangered Species Act permitting for the State Water Project.

Sites Reservoir

Continue participation with the Sites Authority in the planning, modeling and permitting for the proposed Sites Reservoir Project including discussions with federal and state regulatory agencies regarding project impacts and benefits.

Continue discussions with federal and state project operators regarding coordinated operation agreements.

Review and comment on the proposed governance structure, benefits and obligations agreement and the proposed financial plan.

The Sites Reservoir Project is expected to obtain necessary permits by mid-year 2026, secure participation by Q3 2026, and begin construction in 2027. BDI will finalize agreements, program baseline report and finance plan with the Sites Project Authority, continue to inform the Board on

project benefits and risks. If the Board elects to participate, coordinate with the Sites Project Authority on all subsequent funding, design, mitigation, and construction activities.

Delta Islands Management

Continue securing grants to enhance Delta levee stability, reduce subsidence, further emergency preparedness and promote climate adaptation and scientific research.

Implement the $20.9 million grant from the Delta Conservancy for the Webb Tract Multi-Benefit, Mosaic Landscape Project, which includes funding to convert up to 1,500 acres on Webb Tract to rice; and design, permitting, and construction of approximately 2,400 acres of wetland.

Activities for the Rice Conversion Project planned for the next two years include land leveling and installation of water control structures in preparation for planting rice, which will be followed by planting and harvesting activities to ensure steady revenue.

Activities for the Webb Tract Wetland Restoration Project include obtaining regulatory permits from the California Department of Fish and Wildlife, the California Regional Water Quality Control Board, the U.S. Army Corps of Engineers, and the U.S. Department of Fish and Wildlife; completion of final design drawings; construction bid, Board award of a contract, and construction of nearly 2,400 acres of wetland. Concurrently, greenhouse gas (GHG) monitoring will continue for both projects to support the generation and sale of carbon credits, providing additional revenue for island maintenance.

Work with the Reclamation Districts (RD) to implement DWR grant-funded levee improvement projects on Bouldin and Bacon Islands, continue to develop a regional emergency flood fight supply depot on Bouldin Island and continue annual maintenance on levees and drainage canals.

Manage the Delta Islands Emergency Response Team for flood and emergency situations.

Levee Monitoring and Freshwater Pathway

Continue scientific field investigations and surveys related to levee monitoring and instrumentation pilot project. Manage the pilot projects related to testing subsurface instruments for levee anomalies.

Collaborate with the Delta RD and consulting engineering firms to develop a levee monitoring and instrumentation report and present the draft to management for direction and implementation.

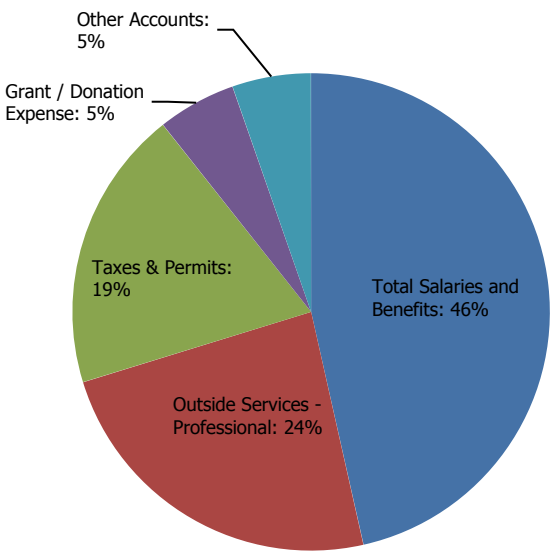
Work with local engineering firms, academia, and state and federal agencies to draft a revised Delta levee standard that incorporates seismic, sea level rise and habitat elements.

O&M FINANCIAL SUMMARY

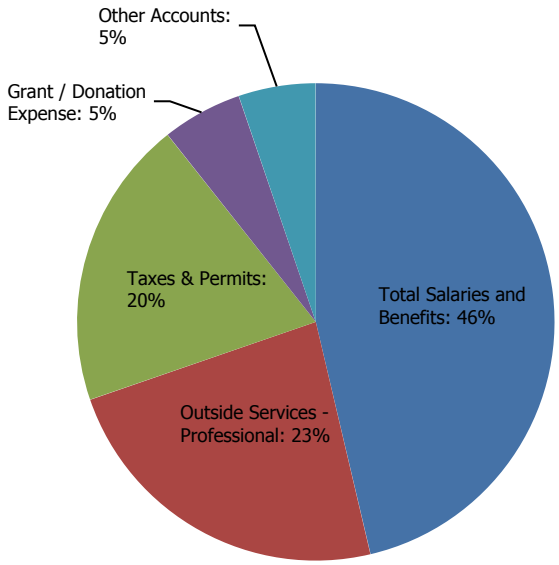
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	5,863,411	6,496,315	6,553,011	56,696	6,828,706	275,695
Direct Charges to Capital	*(143,017)*	*(53,116)*	*0*	*53,116*	—	*0*
Total Salaries and Benefits	**5,720,394**	**6,443,199**	**6,553,011**	**109,812**	**6,828,706**	**275,695**
% Change		12.6%		1.7%		4.2%
Grant / Donation Expense	840,372	744,175	750,000	5,825	800,000	50,000
Outside Services - Professional	2,660,211	3,484,306	3,350,000	(134,306)	3,450,000	100,000
Taxes & Permits	2,646,233	2,537,207	2,690,837	153,630	2,891,956	201,119
Other Accounts	572,928	569,596	752,063	182,467	771,255	19,192
Total O&M	**12,440,139**	**13,778,484**	**14,095,911**	**317,427**	**14,741,917**	**646,005**
% Change		10.8%		2.3%		4.6%

Totals may not foot due to rounding.

FY 2026/27 BUDGET BY EXPENDITURE



FY 2027/28 BUDGET BY EXPENDITURE



PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**17**	**17**	**—**	**17**	**—**
	O&M	17	17	—	17	—
	Capital	—	—	—	—	—
Temporary	**Total**	**3**	**1**	**(2)**	**1**	**—**
	O&M	3	1	(2)	1	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**20**	**18**	**(2)**	**18**	**—**
	O&M	20	18	(2)	18	—
	Capital	—	—	—	—	—

Totals may not foot due to rounding.

BUDGET HIGHLIGHTS

The Bay Delta Initiatives O&M Biennial Budget is $14.1 million in FY 2026/27 and $14.7 million in FY 2027/28 or an increase of 2.3% and an increase of 4.6% respectively from the prior budget years. The main factors affecting these changes:

- Changes to BDI staffing primarily consist of staff promotions and inclusion of one grant-funded 3-year District Temp position. Budgets for FY 2026/27 and FY 2027/28 include allocations for one intern position.
- Professional services cover allocations intended for consultants that will provide professional and technical expertise on Sacramento-San Joaquin Bay Delta (Bay-Delta) issues.
- Grant expense, or cost shares, for studies in collaboration with various agencies and academic institutions allows for continuous advancement of efforts on collaborative science.

The following are the significant changes by budget year.

FY 2026/27

Personnel

Regular full-time positions remain flat from FY 2025/26. One 3-year limited term District Temp is included in the labor budget for this year. The position is grant funded.

Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.

Professional Services

Professional Services budget reflects a 4.0% decrease on par with our current spending levels. This still allows us to maintain the current studies and projects underway including eDNA monitoring, various Delta smelt studies, GIS/mapping data management, water supply and quality modeling, Delta smelt and native species preservation study, regenerative agriculture, floating wetlands research and others. The Professional Services budget also includes allocations for consultants involved in emergency preparedness, water reliability planning, and various other land management alternatives for the Delta Islands.

Grant Expense

The grant-related expense budget is flat and is for Metropolitan's cost share contributions under collaborative partnerships with other agencies and academic institutions that pursue studies of interest to Metropolitan.

Travel Expenses

The budget reflects a slight increase in travel as the start of construction for the Webb Tract Mosaic project is anticipated. BDI staff routinely travel between Los Angeles and Sacramento for meetings including MWD Board, Reclamation District and Sites Authority Board meetings and scientific conferences.

Repairs & Maintenance (Outside Services)

The Repairs and Maintenance fund allows BDI to oversee the operations and maintenance of the Delta Islands. It covers costs related to various structures and infrastructures on the islands to ensure safety and proper operations of facilities.

Taxes & Permits

The taxes and permit budget is increasing. The budget is for mandatory RD assessments that cover the costs of levee and flood control facilities maintenance and abandoned structure removal. The assessment budget also includes additional funds for debt-service reduction payments.

Other

The budget is for funding subsidies and incentives, District validated parking for Bay Delta Sacramento staff, training and conferences, communication expenses and membership and subscriptions. The Materials and Supplies budget will see an increase as Metropolitan staff take a more hands-on role in the scientific experiments taking place on Bouldin island including Delta Smelt culture and floating wetland propagation. Many items that were previously handled by consultants through the Professional Services budget are now being done directly by BDI staff.

FY 2027/28

Personnel

Regular full-time positions remain flat from FY 2026/27. Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.

Professional Services

The budget reflects a minimal increase in funding to reflect typical cost increases for consultants.

Grant Expense

The budget contains a minor increase in funding from the FY 2026/27 budget in anticipation of seeking additional partnering opportunities for projects of interest.

Travel Expenses

The budget remains flat from FY2026/27. We anticipate continued, frequent travel between Los Angeles and Sacramento.

Repairs & Maintenance

The budget remains flat from the FY 2026/27 budget since there is no anticipated change to the repairs and maintenance requirements.

Taxes & Permits

The budget for assessments includes a 3.0% annual increase due to cost of living adjustment but remains relatively flat.

Other

The budget remains relatively flat from the FY 2026/27 budget since there is no anticipated change to the requirements for the various accounts covered under this category.

FINANCE AND ADMINISTRATION

Finance & Administration provides innovative, proactive, and strategic financial direction and various administrative services in support of the mission of Metropolitan, the Board of Directors, management, and employees.

PROGRAMS

Finance & Administration is responsible for maintaining Metropolitan's strong financial position, high grade credit ratings, and deveoping water rates and charges that generate sufficient revenues.

In addition, Finance & Administration assists in the efficient management of Metropolitan's financial resources and ensures that financial controls are in place to accurately record financial transactions, communicate financial results, and protect Metropolitan's assets.

Finance & Administration accomplishes its mission through the following programs or sections:

Office of the Group Manager, Finance & Administration is responsible for the overall administration of finance and accounting functions for Metropolitan, including debt and investment management; financial planning and analysis, including rate setting and budgeting; accounting and control, including financial reporting, payroll, accounts payable, accounts receivable; administrative services; risk management and business continuity; and administration of Metropolitan's Rideshare Program.

Revenue and Budget Section is responsible for Metropolitan's Biennial Budget, Cost-of-Service development and rates and charges recommendations; monitoring budget to actual for revenues and expenses through the year and recommending adjustments as necessary; administration of the fixed charges, and provide short and long-term financial analysis and planning.

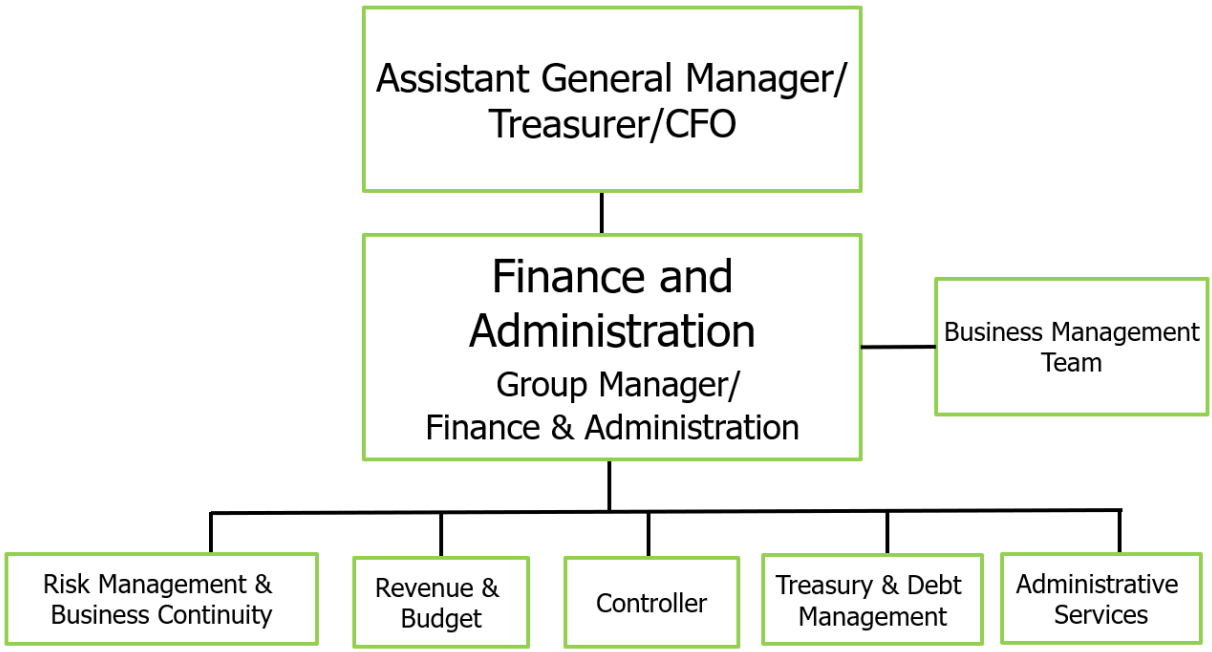
Controller is responsible for maintaining internal controls that safeguard Metropolitan's assets, as well as recording and maintaining its official accounting records via the billing, accounts payable, payroll, and financial reporting functions.

Business Continuity Program ensures that Metropolitan proactively identifies potential business impacts and develops recovery strategies to continue critical operations in the event of an emergency or other business disruption. This is accomplished by conducting Business Impact Analyses and developing business continuity plans along with a life cycle of ongoing plan maintenance, testing, training, and awareness. In addition, emergency communications are spearheaded using the MetAlert emergency notification system.

Risk Management, which reports directly to the Office of the Group Manager, Finance & Administration , is responsible for managing all aspects of Metropolitan's risk management programs to minimize exposure to loss; access risk and recommend strategies to avoid minimize or transfer contract risk on all Metropolitan and agreements, manage the self-insured liability and property program to control risk, and procure excess and specialty insurance policies to supplement that program.

Treasury/Debt Management is responsible for Metropolitan's investment and treasury operations including receipt, safekeeping, and disbursement of Metropolitan's funds; managing the District's liquidity cashflow needs and commercial banking activities, including receipts and payment processing, such as wires, checks, and automatic deposits; administering the District's rebranded credit card program (the P-One Card Program); managing the District's debt obligations including preparation of security sale documents for new issues, administration of outstanding debt obligations, including compliance with all certifications and disclosure notifications; investor and bond rating agency relations; administering the District's property tax programs, including the water standby charge exemption program and the annual ad valorem tax levy program.

Administrative Services provides a range of critical services including procurement, professional services contracting, inventory management, warehousing, reprographics, records management, EForms management, and Enterprise Content Management.



GOALS AND OBJECTIVES

In FY 2026/27 and FY 2027/28, Finance & Administration will focus on the following key issues:

Cost of Service and Budget

Complete the biennial cost–of–service analysis for rates and charges. Complete and implement the Biennial Budget. Integrate outputs from CAMP4W into the COS documentation (FY 2026/27) and implement the Board-approved rate and charge schedule (FY 2027/28).

Financial Forecasts and Analysis

Provide an updated Ten-Year Financial Forecast in the Biennial Budget. Refresh the Ten-Year Financial Forecast mid-biennium (FY 2027/28) and present sensitivities (demand, debt, major capital scenarios) to the Board.

Continue to provide the Board with various analyses to manage financial performance for long–term rate stability, including long-term financial planning.

Analyze the funding of financial initiatives as identified.

Annexation/Tax Levy

Complete the annual annexation calculation and tax levy assessments.

Rates and Charges

Manage and effectively administer rates and charges to recover costs consistent with Board policy and objectives. As part of the CAMP4W process, evaluate rate structures and business model alternatives.

Financial Reporting/Internal Control

Continue to record and report the financial activities of Metropolitan in a timely and transparent manner to the Board and member agencies.

Continue to ensure that internal controls are in place to provide assurance that assets are safeguarded, and financial information is fairly stated.

Continue to improve communications of financial information to the Board, member agencies, management, and the financial community.

Capital Financing

Update capital financing plans and communicate Metropolitan's financial needs and capabilities to ensure cost–effective access to capital markets.

Work with Metropolitan's underwriting team, financial advisors, and swap advisors to identify financing opportunities to prudently manage the overall cost of financing Metropolitan's capital investment program.

Manage investor relations to ensure clear communication, accurate information, and integrity.

Continue to manage debt service to mitigate the volatility of debt service payments over time and reduce debt service costs through refinancing and the prudent use of interest rate swaps, in accordance with Metropolitan's interest rate swap policy.

Maintain relationships with the financial community and bond rating agencies to maintain Metropolitan's high credit ratings and access to various aspects of the financial markets to maximize financial flexibility.

Investment

Prudently invest Metropolitan's funds with the objective of safety of principal, liquidity, and yield. Implement the DebtBook Investment Module (data migration, go-live, and post-go-live reporting) to enhance compliance and transparency.
Manage the District's portfolios to provide the necessary liquidity to fund in excess of $3.0 billion over the biennium in expenditures for Operations and Maintenance, debt service, and construction projects.

Measure the performance of the District's portfolios and manage each to meet or exceed the benchmark consistent within established investment codes and policy.

Manage all outside portfolio managers to ensure compliance with Metropolitan's investment policy, and to monitor investment activity performance..

Risk Management

Continue to effectively manage Metropolitan's casualty insurance and risk management programs to minimize exposure to loss. Review counterparty/ merchant risk as Virtual Card Payables is implemented; update limits and endorsements as needed.

Business Continuity

Conduct regular meetings with the Business Continuity Steering Committee to ensure the Business Continuity program is aligned with Metropolitan's strategic priorities. Confirm finance-critical processes (AP disbursements, payroll, debt service) are prioritized in the program roadmap.

Continue to refine the Business Continuity Plan template and Fusion system to capture better information and produce actionable and easy to follow recovery plans. Map new systems (Payroll Time Entry, ECM Phase II, DebtBook) into Fusion with dependencies and RTO/RPO.

Continue collaboration with the business users to perform annual plan updates and approvals using the Fusion software.

Conduct biannual application recovery exercises with the business users to ensure accessibility and functionality of critical applications at the back up data center in accordance with business requirements.

Conduct tabletop exercises for Metropolitan's business continuity plans to validate recovery strategies and identify areas in need of updating.

Test emergency communications using the MetAlert emergency notification system to ensure effective communications in the event that normal methods are impacted.

Innovative Solutions

Increase efficiency in procurement practices by streamlining acquisition processes. Deploy Virtual Card Payables to reduce check volume and enable rebates; expand vendor onboarding over the biennium. Enhance customer experience and satisfaction by upgrading the warehouse's online ordering system and expanding online training modules to increase customers' knowledge in key areas, such as requisition processing and agreement administration.

Review business processes using data driven strategies to promote higher levels of productivity, optimize routine tasks, and improve efficiency across all Administrative functions. Expand E-Forms usage to streamline approvals and reduce manual touches.

ECM Phase II - Implement a cloud-based Enterprise Content Management (ECM) system to provide anytime, anywhere access to files and information from any device across business information systems. ECM goals include but are not limited to the following: Implement a fully operational cloud-based ECM system; Migrate and consolidate all siloed information repositories; Deploy advanced search capabilities by providing "Google" style querying and leveraging metadata; Integrate with business information systems to provide federated searching capabilities and in-place management functionality; Design and deploy controls to achieve compliance and efficiency with records and information governance policies and procedures; Streamline key informational processes using automated workflows and Business Process Management capabilities (proof of concept).

Implement a comprehensive digital accessibility program to ensure that individuals with disabilities can fully access all external Metropolitan websites and associated online documents. This initiative will position Metropolitan to comply with the Americans with Disability Act (ADA) Section 508 requirements, scheduled to take effect in April 2027.

Utilize Metropolitan's EForm program to improve district-wide business processes, increase productivity, and enhance overall user experience by incorporating mobile technology and facilitating streamlined business workflows.

Sustainability Efforts

Implement a sustainable procurement statement to enhance collaboration with suppliers and internal stakeholders to promote sustainable sourcing practices. Continue efforts to ensure Metropolitan's Rideshare Program remains beneficial for employees and compliant with South Coast Air Quality Management District's regulatory requirements.

Explore opportunities to expand the Rideshare program's Electric Vehicle Charging program (partnership with Sustainability, Engineering, and Operations on a district-wide Capital Investment Project) and create incentives to increase participation in Rideshare's Carpool program.

Workforce Development & Succession Planning

Continue to examine and consider the challenges associated with succession planning and future staffing requirements in light of the composition and age of the workforce.

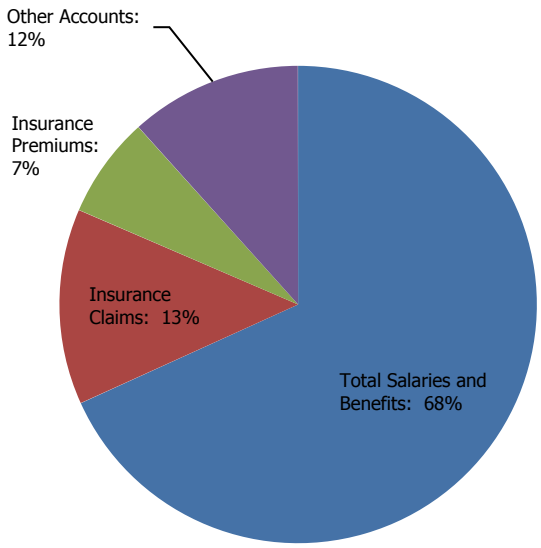
Work with each section within Finance & Administration to establish staff back-up responsibilities for various work processes.

O&M FINANCIAL SUMMARY

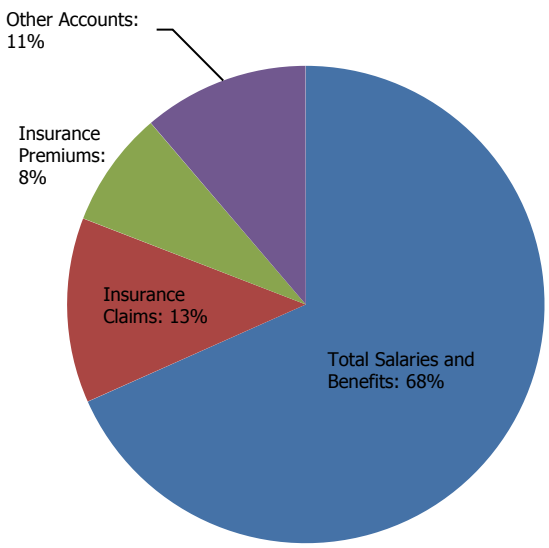
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	28,979,595	31,714,407	33,382,127	1,667,721	35,349,499	1,967,372
Direct Charges to Capital	*(263,845)*	*(730,029)*	*(598,295)*	*131,734*	*(623,121)*	*(24,827)*
Total Salaries and Benefits	**28,715,749**	**30,984,377**	**32,783,833**	**1,799,455**	**34,726,378**	**1,942,545**
% Change		7.9%		5.8%		5.9%
Insurance Claims	3,708,865	7,571,303	6,374,000	(1,197,303)	6,374,000	—
Insurance Premiums	2,336,384	2,736,000	3,300,000	564,000	4,000,000	700,000
Materials & Supplies	396,831	827,750	777,110	(50,640)	769,145	(7,965)
Outside Services - Professional	846,538	2,021,114	2,334,200	313,086	2,403,300	69,100
Rent & Leases	815,107	1,024,100	1,034,600	10,500	1,069,600	35,000
Other Accounts	969,504	1,487,801	1,452,267	(35,534)	1,471,360	19,093
Total O&M	**37,788,979**	**46,652,445**	**48,056,010**	**1,403,564**	**50,813,783**	**2,757,773**
% Change		23.5%		3.0%		5.7%
Operating Equipment	62,048	—	71,074	71,074	56,864	(14,210)
Total O&M and Operating Equipment	**37,851,027**	**46,652,445**	**48,127,084**	**1,474,638**	**50,870,647**	**2,743,563**
% Change		23.3%		3.2%		5.7%

Totals may not foot due to rounding.

FY 2026/27 BUDGET BY EXPENDITURE

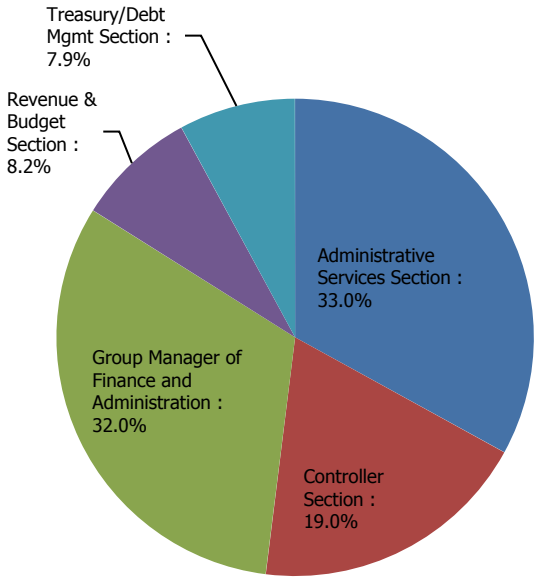


FY 2027/28 BUDGET BY EXPENDITURE

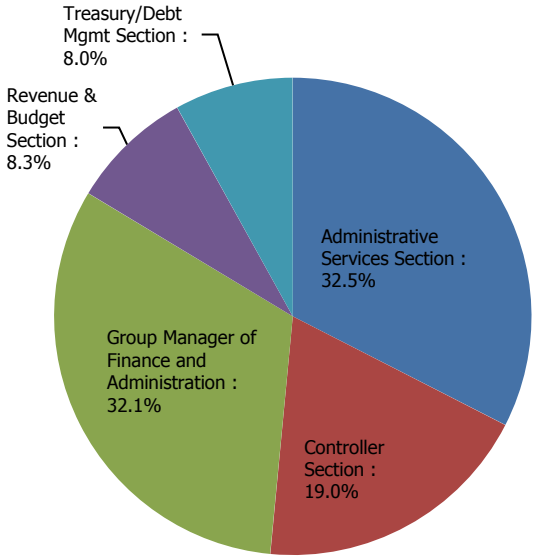


O&M BUDGET BY SECTION

FY 2026/27 BUDGET BY SECTION



FY 2027/28 BUDGET BY SECTION



	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27	Personnel Budget 25/26	26/27	27/28
Administrative Services Section	15,361,428	15,860,645	499,217	16,531,676	671,031	61	60	60
Controller Section	8,191,785	9,114,843	923,058	9,644,473	529,630	31	32	32
Group Manager of Finance and Administration	15,805,961	15,359,472	(446,489)	16,317,414	957,943	16	15	15
Revenue & Budget Section	3,807,233	3,922,776	115,543	4,230,751	307,975	11	11	11
Treasury/Debt Mgmt Section	3,486,038	3,798,274	312,235	4,089,468	291,194	8	9	9
Total O&M	**46,652,445**	**48,056,010**	**1,403,564**	**50,813,783**	**2,757,773**	**127**	**128**	**128**

Totals may not foot due to rounding.

PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**122**	**125**	**3**	**125**	**—**
	O&M	120	123	3	123	—
	Capital	2	2	—	2	—
Temporary	**Total**	**7**	**5**	**(2)**	**4**	**—**
	O&M	7	5	(2)	4	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**129**	**130**	**1**	**129**	**—**
	O&M	127	128	1	128	—
	Capital	2	2	—	2	—

Totals may not foot due to rounding.

BUDGET HIGHLIGHTS

Finance & Administration's O&M and Operating Equipment Biennial Budget is $48.1 million in FY 2026/27 and $50.9 million in FY 2027/28, an increase of 3.2% and an increase of 5.7% respectively from the prior budget years. The change is primarily due to the following factors:

- Changes to Finance & Administration staffing from prior budget years include the addition of 3 positions to support grants accounting for the newly established financial systems and business analytics team, process increasingly complex capital projects, and provide budget systems oversight.
- Professional services costs are increasing to support critical budget systems, required services for investment and debt, for compliance with accounting and financial reporting standards, replacement of a legacy Rideshare database, updating agreement administrator training modules, and services to support the digital accessibility effort in the development of a formalized accessibility program to comply with the ADA Section 508 requirements.
- The insurance premiums budget is increasing as a result of the expected overall pool exposure to catastrophic losses.

The following are the significant changes by budget year.

FY 2026/27

Personnel

Regular full-time positions are increasing by 3 positions from FY 2025/26 due to 3 additional positions. The 3 additional positions were provided to support grants accounting for the Finance Business Systems Team, process increasingly complex capital projects within Treasury & Debt, and provide budget systems oversight. District Temporary labor is remaining at 5 FTEs for both fiscal years.

Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.

Professional Services

Increase in professional services budget includes outside services to support budget system and upgrades, increased cost for services provided by outside financial advisors and firms for investment and debt, for critical services related to accounting, reporting, and business systems, replacement of a legacy Rideshare database that will no longer be supported, and services to support the digital accessibility effort requiring professionals to assist in the development of a formalized accessibility program to comply with the ADA Section 508 requirements, scheduled to take effect in April 2027.

Insurance Premiums

The insurance premiums budget is increasing as a result of several factors and hardening insurance market. Several factors have impacted the insurance market including escalating global inflation due to the continuation of post-pandemic supply chain issues, global instability causing market fluctuations and uncertainty, climate change induced mega-catastrophic weather, and continued global political social unrest.

Other

Increased budget for Government Finance Officers Association (GFOA), Workiva, Arizent, and California Society of Municipal Finance Workers (CSMFO) memberships for the Finance and Administration Group by $0.07 million. These memberships are important to ensure employees are up-to-date on licensing requirements and knowledgeable about ongoing changes to the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principals (GAAP) standards. Administrative Services' memberships cost is increased for Procurement Team's "Green Market Bloomberg subscriptions for chemical market research" which will help to ensure fair and accurate pricing in Metropolitan's procurement of water treatment chemicals and supplies.

FY 2027/28

Personnel

Regular full-time positions remain flat from FY 2026/27. Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.

Professional Services

The professional services budget is increasing for services provided by outside financial advisors, firms for investment and debt, and maintenance of the new Rideshare database.

Insurance Premiums

The insurance premiums budget is increasing as a result of the expected overall pool exposure to catastrophic losses.

OFFICE OF DIVERSITY, EQUITY & INCLUSION

The Office of Diversity, Equity, and Inclusion (DEI) is responsible for the strategic oversight of DEI including planning, developing, and implementing Metropolitan's strategies and initiatives that create an organizational culture of diversity, equity, and inclusion.

PROGRAMS

The Office of Diversity, Equity, and Inclusion (DEI) was established in 2022 and is responsible for the strategic oversight of Metropolitan's diversity, equity and inclusion initiatives, including engaging with community partners, trade associations, and Employee Resource Groups. Initiatives include planning, developing, and implementing strategies and programs to establish and support an internal organizational culture of diversity, equity, and inclusion; supporting Metropolitan's small business and community engagement programs; and cultivating the next generation of talent.

The commitment of the Office of Diversity, Equity and Inclusion (DEI) at Metropolitan Water District of Southern California is to build the most inclusive, equitable, socially and environmentally conscious public institution possible. This vision is achieved in a commitment to equity and inclusion across four (4) key partner groups:

Metropolitan demonstrates this commitment in the following ways:

- to our current employees by creating, fostering and sustaining a culture of belonging and fairness across all people-related programs and processes;
- to our future employees by expanding industry awareness and access to opportunities for a more diverse, qualified talent pipeline for Metropolitan and the water industry;
- to the broader water industry, striving to ensure an equity and inclusion lens is used in the conduct of all facets of business, policy and operations; and
- to communities both within Metropolitan's service area and that neighbor Metropolitan's remote and desert facilities, expanding access and capacity for contracting and employment by engaging with all communities and non-traditional partners.

The group is led by the Office of the DEI Officer, where the group's budget, administration, and employee outreach and engagement programs are managed. The DEI Officer guides program strategy and communication.

The Business Outreach and Community Engagement Section, established in 2002, continues effectively building relationships and sharing opportunities to increase procurement spend with small business to meet the Board-established goal of 25% small business utilization. Through strategic relationships, partnerships with community-based organizations, and regional capacity building initiatives, the Business Outreach and Community Engagement staff engage with the small business community to remove barriers to successfully navigating government contracting and support a thriving local economy.

The Workforce Development Unit, established in 2024, focuses on building a robust, qualified, diverse regional pipeline of talent to meet current and future needs for Metropolitan and the region. Collaboratively with Metropolitan member agencies, other local agencies, educational institutions, and community-based organizations, Workforce Development seeks to develop, establish and implement strategic frameworks and approaches to support the water workforce of the future.

GOALS AND OBJECTIVES

In FY 2026/2027 and FY 2027/2028, the Office of Diversity, Equity & Inclusion will focus on the following key issues & initiatives:

DEI Commitment

- Fostering and sustaining a workplace culture of belonging and fairness through internal-facing initiatives and programs for people-related programs and processes;
- Developing and leveraging strategies to expand outreach and access to achieve superior results in improving workplace culture and employee morale; and
- Enhancing communication, connection, and engagement between people and functions in communities within the service area and which neighbor remote facilities, as well as with other non-traditional partners.

Business Outreach & Community Engagement

- Increasing opportunities to encourage small, diverse and emerging businesses to work with and secure contracts with Metropolitan through training, workshops and partnerships with organizations and other outreach to the business community;
- Identifying and developing strategies to reduce barriers for small, disabled veteran owned, or regional business success and growth; and collaborate with Metropolitan staff to understand, advocate for, and maximize Metropolitan's business outreach impact; and
- Advancing the national conversation through Metropolitan's participation in the Equity in Infrastructure Pledge (EIP) and, locally, in the California Plan – a consortium of California public agency signatories on the EIP.

Workforce Development

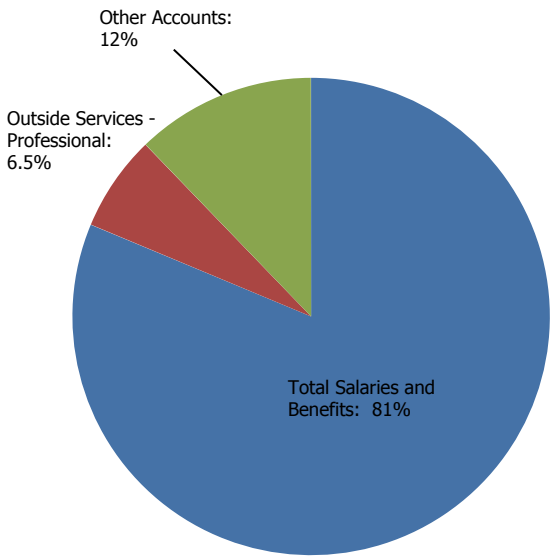
- Developing effective regional and industry strategies for driving ongoing industry awareness, improving access to opportunity through recruitment, skills development programs, advancement and retention of qualified talent; and
- Identifying and developing strategies to reduce barriers to employment and promotion, and collaborating with Metropolitan staff, member agency staff and regional partners to understand, advocate for, and maximize talent acquisition and retention.

O&M FINANCIAL SUMMARY

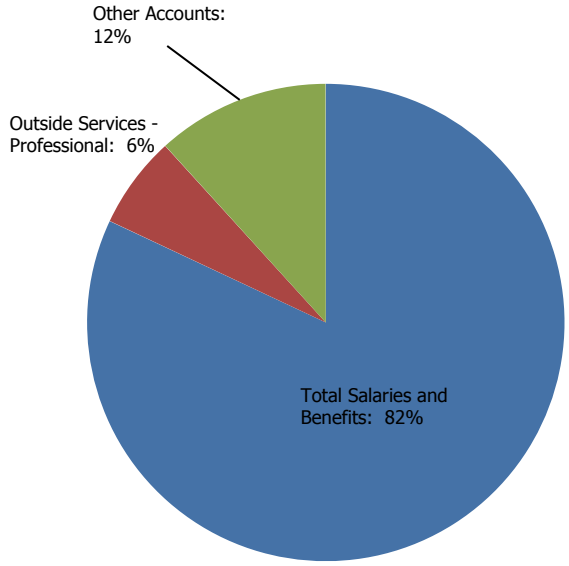
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	4,020,652	4,168,231	4,473,496	305,265	4,688,174	214,678
Direct Charges to Capital	—	*(256,868)*	—	*256,868*	—	—
Total Salaries and Benefits	**4,020,652**	**3,911,363**	**4,473,496**	**562,133**	**4,688,174**	**214,678**
% Change		(2.7%)		14.4%		4.8%
Community Outreach Activities	7,675	100,000	100,000	—	100,000	—
Conferences & Meetings	38,275	25,000	70,000	45,000	70,000	—
Memberships & Subscriptions	58,530	125,180	140,180	15,000	140,180	—
Outside Services - Non Professional / Maintenance	30,300	18,000	78,000	60,000	78,000	—
Outside Services - Professional	165,740	358,242	358,242	—	358,242	—
Sponsorships	95,275	135,000	155,000	20,000	155,000	—
Subsidies & Incentives	18,558	33,310	61,300	27,990	61,300	—
Other Accounts	75,642	43,850	66,755	22,905	67,025	270
Total O&M	**4,510,648**	**4,749,945**	**5,502,973**	**753,028**	**5,717,921**	**214,948**
% Change		5.3%		15.9%		3.9%

Totals may not foot due to rounding.

FY 2026/27 BUDGET BY EXPENDITURE

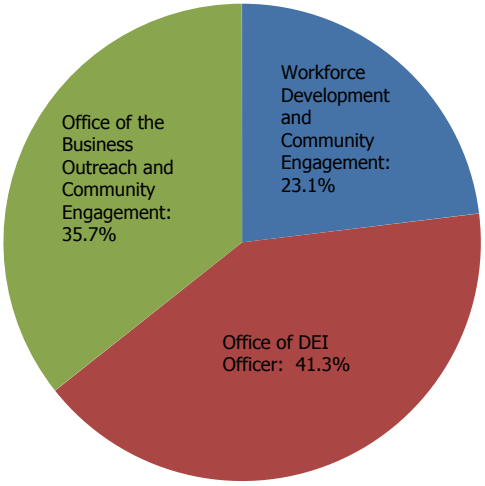


FY 2027/28 BUDGET BY EXPENDITURE

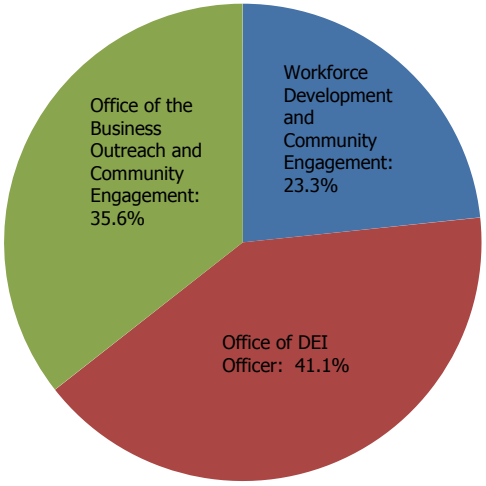


O&M BUDGET BY SECTION

FY 2026/27 BUDGET BY SECTION



FY 2027/28 BUDGET BY SECTION



	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27	Personnel Budget 25/26	26/27	27/28
Workforce Development and Community Engagement	—	1,270,115	1,270,115	1,334,514	64,399	0	3	3
Office of DEI Officer	2,852,481	2,270,963	(581,518)	2,348,984	78,021	6	4	4
Office of the Business Outreach and Community Engagement	1,897,463	1,961,895	64,431	2,034,423	72,529	5	5	5
Total O&M	**4,749,945**	**5,502,973**	**753,028**	**5,717,921**	**214,948**	**11**	**12**	**12**

Totals may not foot due to rounding.

PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**12**	**12**	**—**	**12**	**—**
	O&M	11	12	1	12	—
	Capital	1	—	(1)	—	—
Temporary	**Total**	**—**	**—**	**—**	**—**	**—**
	O&M	—	—	—	—	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**12**	**12**	**—**	**12**	**—**
	O&M	11	12	1	12	—
	Capital	1	—	(1)	—	—

Totals may not foot due to rounding.

BUDGET HIGHLIGHTS

The Diversity, Equity & Inclusion Office's Biennial Budget is $5.5 million in FY 2026/27 and $5.7 million in FY 2027/28 or an increase of 15.9% and an increase of 3.9% respectively from the prior budget years.

The primary driver of the 15.9% increase in FY 2026/2027 is the reallocation of the one position from the Capital Projects budget to the O&M budget, as reflected above. Additionally, a new budget unit was established and funded to support Workforce Development operations, initiatives and programs. This is the first budget cycle that Workforce Development will be funded as a separate operational unit, as it was established between budget cycles. The 2026/2027 and 2027/2028 fiscal years will continue to provide information regarding funding needs for ongoing operations, initiatives and programs and will be used to inform future budget development.

The Salaries and Benefits increase in FY 2026/2027 is due to the reallocation of one position from Capital to O&M budget and to negotiated labor increases and merit increases for qualified employees.

The total number of FTEs remains static across the 2026/2027 and 2027/2028 fiscal years. One Temporary Public Affairs Representative II will be carried over; this temporary position supports Workforce Development key initiatives, including industry awareness events, planning for regional events, youth outreach and programming, mobile app content and customer service. There is a need for enhanced staffing to establish a solid foundation within Workforce Development, a new business unit, to meet the level of need and performance expectations in this function. Additional staff would enable more timely development and implementation of effective strategies to address Metropolitan, regional, and industry future staffing needs.

While the staffing count remains the same, the Labor budget for one FTE was transferred from the Capital Projects budget to the DEI O&M budget in Fiscal Year 2025/2026. This move created zero net change to Metropolitan's total Labor dollars.

FY 2026/27

Personnel

Regular full-time positions remain flat from FY 2025/26. One regular full-time position in DEI was reallocated fully into the DEI O&M budget from the Capital Projects budget, accounting for the percentage increase over the 2025/2026 budget year. Salaries and benefits reflect negotiated labor increases and merit increases for qualified employees.

Professional Services

Professional Services funding remains consistent with the prior budget years.

Memberships & Subscriptions

Memberships & Subscriptions funding is increasing to support the office's new key issues and the initiatives established for Workforce Development.

Community Outreach Activities

Community Outreach Activities funding remains consistent with the prior budget years.

Other

Other accounts including Training & Seminars, Conferences & Meetings, Travel and other O&M expenses necessary to support the Office of DEI and Workforce Development are increasing slightly to account for the new business unit's key issues and initiatives.

FY 2027/28

Personnel

Regular full-time positions remain flat from FY 2026/27. Salaries and benefits reflect negotiated labor increases and merit increases for qualified employees.

HUMAN RESOURCES

Human Resources (HR) strategically, and cost effectively, recruits, retains, motivates, rewards, and develops Metropolitan's employees.

PROGRAMS

The focus of Human Resources is to work closely with management to foster effective management; prepare to meet future workforce challenges; partner with customers on solutions; and provide excellent HR services that ensure compliance with numerous HR laws, regulations, and responsibilities.

The Human Resources Group partners with others across the organization to provide custom services and solutions that address current and future gaps in skills, knowledge, and abilities.

HR provides expertise to guide the District in matters related to employee and labor relations, recruitment and selection, HR Strategic Partnering, HR Information Systems, benefits, retirement, leave administration, classification and compensation administration, medical screening, workers' compensation, training, organizational development, workforce and career development, and HR business support services.

HR accomplishes its mission through the following programs and sections:

Office of Human Resource Group Manager

provides strategic leadership and direction for Metropolitan's Human Resources functions. Organizations reporting directly to the Office of the Human Resource Group Manager include Employee Relations, Human Resources Services, Benefits, and Classification/Compensation & Recruitment.

Employee Relations

is responsible for fostering harmonious labor relations between Metropolitan and its four certified bargaining units, and plays a key role in contract negotiations. The staff also serves as a resource to managers and supervisors on such matters as grievances, disciplinary actions, and workplace conflicts. The section also provides ongoing training to managers on all facets of employer-employee relations.

Human Resources Benefits and Workers' Compensation

is responsible for the strategic design and implementation of Metropolitan's benefits. The section leads and participates in continuous process improvement and cost optimization studies for all plans, active employee and retiree benefit program administration, partnering with management on new initiatives, compliance, Workers Compensation, medical screening and implementing new programs and agreements.

Human Resources Services

is responsible for the development and training of Metropolitan employees. The Organizational Development & Training Unit assists both individual employees and collective work groups by identifying specific training needs, and developing strategic plans tailored to achieve those needs. OD&T develops Metropolitan's leaders and offers succession planning in its Leadership Academy and Management University programs. OD&T also continuously evaluates course curricula, measures training effectiveness through a dashboard of metrics, and offers one-on-one management coaching.

Staff under Human Resources Information Systems administer Metropolitan's MyHR system, and serve as a critical liaison between HR and the Information Technology Group.

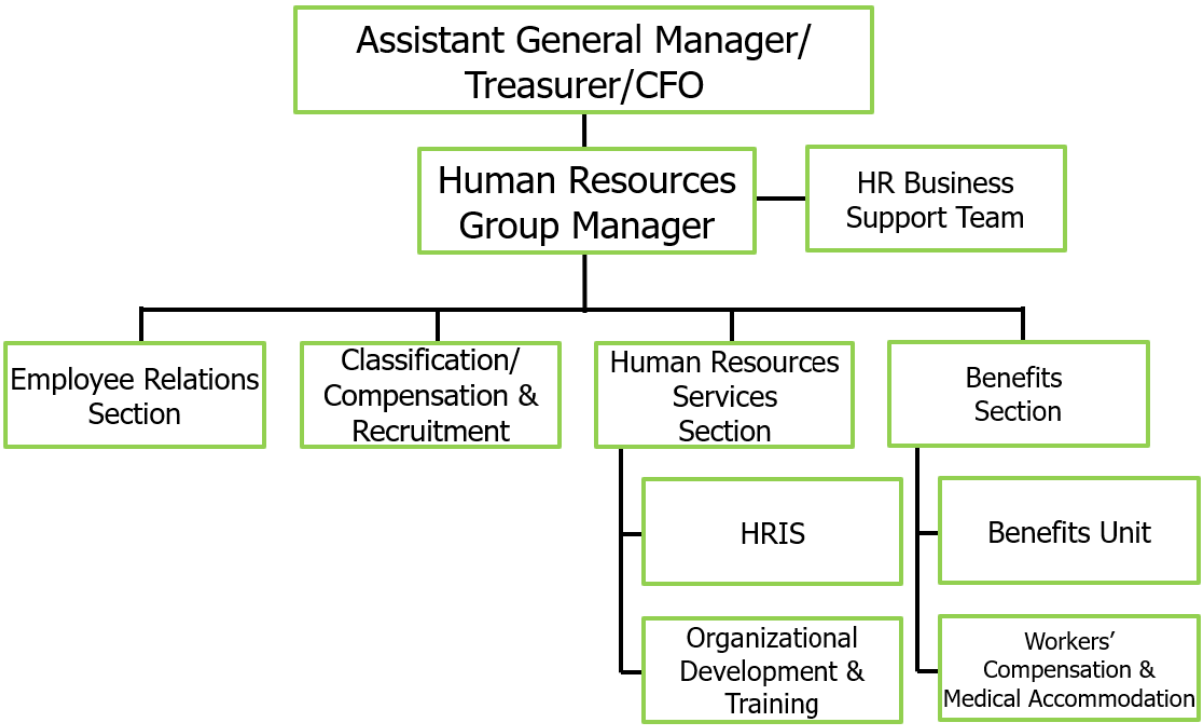
Classification/Compensation & Recruitment

is responsible for administering and ensuring compliance with policies, procedures, regulations, and laws related to areas of responsibilities.

Classification and Compensation is responsible for providing and monitoring a competitive and fair compensation system and maintaining a standardized and equitable classification system which defines the scope and nature of job assignments. The Unit provides consultation on compensation and job structure issues. This is accomplished through job analyses and market assessments.

The Recruitment Unit is responsible for developing and managing recruitment strategies and processes.

Recruitment is responsible for the recruitment and selection to attract and select the best qualified candidate for a vacant position from a highly qualified and diverse pool of applicants based on the selection criteria. Recruitment ensures equitable and fair selection methods that are consistent with legal requirements and procedures. Recruitment also administers and oversees supplemental labor staffing needs.



GOALS AND OBJECTIVES

In FY 2026/27 and FY 2027/28, HR will focus on the following key issues that support the General Manager's objective of Employee Development and additional HR priorities:

Ensure Effective People Management

Strong people management skills are essential to meeting Metropolitan's future challenges and successes. HR will ensure that the role of management is defined and that current managers have the tools and training needed to provide effective management.

A formal, multi-tiered Management and Leadership Development program will help managers better understand their roles and responsibilities as they progress through management.
Learning opportunities will be provided to employees to prepare for future management positions from the entry-level manager all the way to the executive level.

Ongoing events, workshops and forums will provide opportunities to deliver consistent expectations and tools for management, including motivating and valuing employee contributions.

Strengthen Partnerships with HR Customers

Effective people solutions require that HR partners with its customers, including management, unions, employees, retirees and others. HR must understand the customer's business needs and build working relationships that develop effective solutions to people-related challenges. This working partnership will minimize misdirected efforts, speed decision-making, reduce rework and, ultimately, produce a better workplace at a reduced cost.

Strengthen HR/customer partnerships and communications will identify areas for improvement in HR products, services, support and messaging.

Ensure that Risk Management, Employee Relations, EEO and the Legal Department coordinate to effectively defend against litigation of liability claims and to cost-effectively resolve claims.

Prepare to Meet Challenges of Future Workforce Changes

On average, about 100 employees per year are retiring and this trend is expected to continue over the next several years. As experienced and knowledgeable employees retire, HR will continue to support and expand upon on-going succession planning efforts underway.

Efforts will include a focus on learning, development, knowledge capture, cross-training opportunities, and building pipelines for future vacancies.

HR will develop new strategies, support existing efforts and ensure Metropolitan remains competitive when compared to other organizations.

HR will support career development activity undertaken by employees to enhance knowledge, skills, and abilities for future work and promotional opportunities, including support of internship and mentoring initiatives.

HR will enhance new employee training and support.

Provide Excellent Human Resources Services

HR provides a wide range of services and support from pre–hire to retirement, impacting almost every aspect of the organization. To make the maximum contribution, all HR functions must serve as trusted advisors that speak with one voice, listen well and provide consistent guidance on people–related matters.

HR's organization is designed to improve customer service, provide stronger support to employees, and is aimed at developing the next generation of leaders through training, Management Academy, and recruitment.

HR will continue to simplify policies, processes, and procedures to reduce the costs of HR administration by utilizing technology, reducing redundancies and implementing new approaches to existing services.

HR will develop standard reports to enhance management access to employee data and assist with decision–making.

HR will administer a full-range of benefit services for health, leave, deferred compensation and retirement programs.

HR will continue to review the recruitment process and procedures to improve quality of hire and time–to–fill.

Ensure Compliance with Laws and Regulations

HR manages compliance to four MOUs and the Administrative Code, and addresses many sensitive and confidential personnel issues.

HR will continue to monitor a wide array of changing legal and regulatory requirements while adapting HR processes and systems to conform to these changing requirements.

HR will ensure Metropolitan meets Equal Employment Opportunity requirements and numerous Federal, State, and Local laws and regulations and Public Sector codes and rulings.

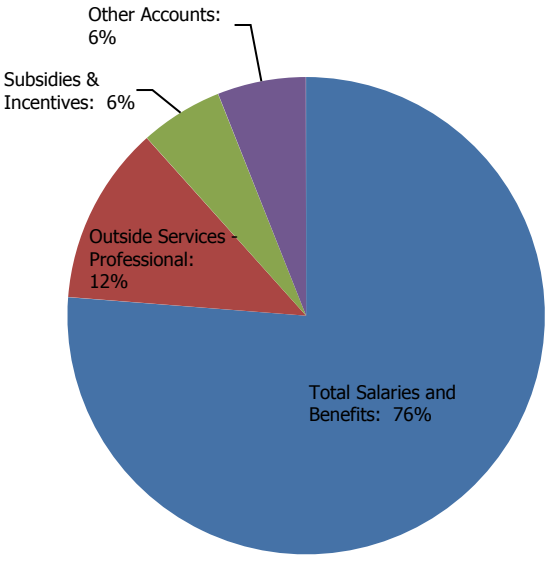
HR will maintain fiduciary responsibilities in the management of financial and retirement programs and comply with the Affordable Care Act and with all privacy and data security requirements.

O&M FINANCIAL SUMMARY

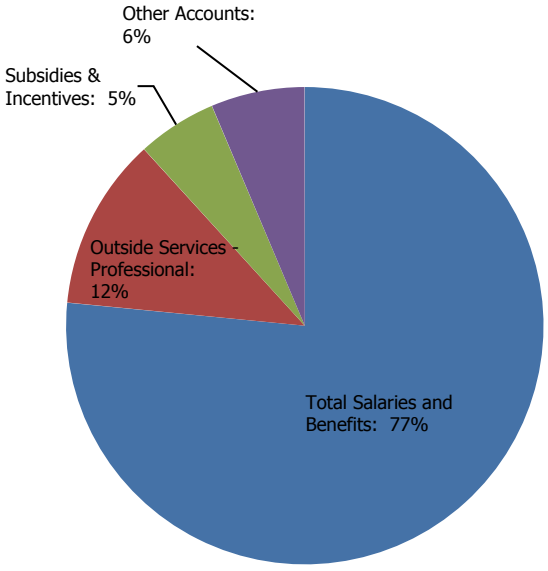
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	13,883,042	14,668,749	18,201,319	3,532,570	19,026,926	825,607
Direct Charges to Capital	*(41,469)*	—	—	—	—	—
Total Salaries and Benefits	**13,841,573**	**14,668,749**	**18,201,319**	**3,532,570**	**19,026,926**	**825,607**
% Change		6.0%		24.1%		4.5%
Advertising	276,246	200,000	300,000	100,000	360,000	60,000
Outside Services - Non Professional / Maintenance	388,005	425,355	534,555	109,200	512,555	(22,000)
Outside Services - Professional	1,693,415	2,291,324	2,891,600	600,276	2,907,100	15,500
Subsidies & Incentives	1,041,799	1,194,200	1,342,810	148,610	1,342,810	—
Other Accounts	377,566	535,422	598,535	63,113	707,635	109,100
Total O&M	**17,618,604**	**19,315,050**	**23,868,819**	**4,553,769**	**24,857,026**	**988,207**
% Change		9.6%		23.6%		4.1%

Totals may not foot due to rounding.

FY 2026/27 BUDGET BY EXPENDITURE

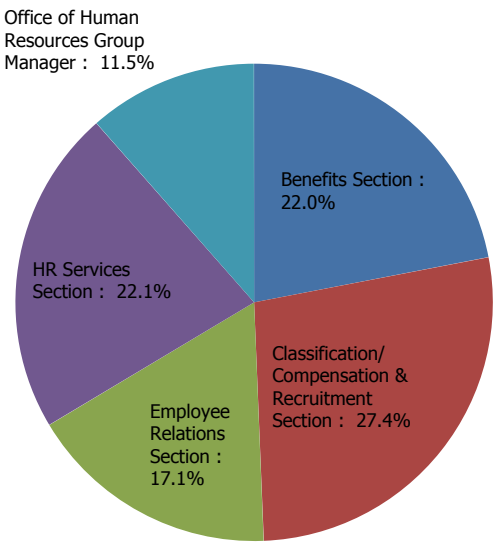


FY 2027/28 BUDGET BY EXPENDITURE

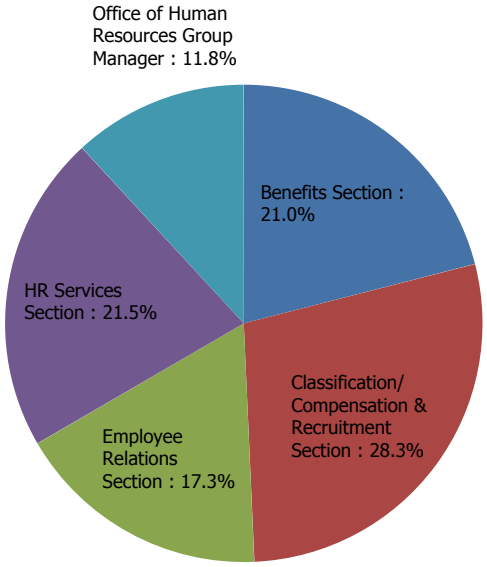


O&M BUDGET BY SECTION

FY 2026/27 BUDGET BY SECTION



FY 2027/28 BUDGET BY SECTION



	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27	Personnel Budget 25/26	26/27	27/28
Benefits Section	4,126,682	5,245,122	1,118,440	5,220,867	(24,255)	10	15	14
Classification/Compensation & Recruitment Section	4,290,192	6,536,290	2,246,097	7,033,087	496,798	15	27	27
Employee Relations Section	3,081,142	4,074,307	993,165	4,304,610	230,303	8	9	9
HR Services Section	4,707,019	5,272,261	565,241	5,353,399	81,138	11	11	10
Office of Human Resources Group Manager	3,110,014	2,740,840	(369,174)	2,945,063	204,224	9	7	7
Total O&M	**19,315,050**	**23,868,819**	**4,553,769**	**24,857,026**	**988,207**	**53**	**69**	**67**

Totals may not foot due to rounding.

PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**47**	**51**	**4**	**51**	**—**
	O&M	47	51	4	51	—
	Capital	—	—	—	—	—
Temporary	**Total**	**6**	**18**	**12**	**16**	(2)
	O&M	6	18	12	16	(2)
	Capital	—	—	—	—	—
Total Personnel	**Total**	**53**	**69**	**16**	**67**	(2)
	O&M	53	69	16	67	(2)
	Capital	—	—	—	—	—

Totals may not foot due to rounding.

BUDGET HIGHLIGHTS

Human Resource's O&M Biennial Budget is $23.9 million in FY 2026/27 and $24.9 million in FY 2027/28 or an increase of 23.6% and an increase of 4.1% respectively from the prior budget years. The changes are due primarily to the following factors:

- Four additional regular positions to support Human Resources efforts.
- Salaries and benefits reflect negotiated labor increases from the prior budget cycle.
- Twelve additional District Temporary labor positions to support Human Resources efforts, including increased recruitment support.
- Materials and Supplies reflect an increase in software licensing purchases and support.
- Professional services increase in both years due to increased organizational and employee development training programs.
- Advertising reflects an increase to accurately reflect the usage trend.

The following are the significant changes by budget year:

FY 2026/27

Personnel

Regular full-time positions are increasing by 4 positions from FY 2025/26 due to 4 additional positions. The 4 additional positions include 2 Human Resources Assistant III's to support the Recruitment Unit; a Human Resources Assistant III to support the Employee Relations Section; and a Human Resources Analyst II to support the HRIS Unit.

District Temporary positions increased from six in the FY 2025/26 budget to 18 positions. The District Temporary positions are to support Classification/ Compensation & Recruitment efforts to reduce the time-to-fill and decrease the District's vacancy rate. Two District Temporary positions are to support the medical accommodations unit and bring to compliance with the legally required ADA/FEHA accommodations, workers' compensation, DOT requirements, and new employee medical testing. One District Temporary position is to support HRIS in the implementation of PeopleSoft functionalities until automation can be achieved. One District Temporary position is to support the Benefits Unit to respond to new legal requirements, identify and assist in implementing IT system improvements, process improvements, and back-up support for single incumbent positions.

Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.

Materials & Supplies

The budget reflects an increase in software licensing in Organizational Development & Training (e.g., O.C. Tanner) for the revamped employee recognition program.

Professional Services

The budget reflects an increase in Professional Services as a result of the utilization of outside professional services for recruitment support, labor negotiations in Employee Relations, and medical services for Workers' Compensation & Medical Accommodations.

Subsidies & Incentives

The budget reflects an increase in Subsidies & Incentives as a result of a new MOU negotiated MAPA Training Program.

FY 2027/28

Personnel

Regular full-time positions remain flat from FY 2026/27.

District Temporary positions decrease from 18 in the FY 2026/27 budget to 16 positions.

Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.

INFORMATION TECHNOLOGY

Information Technology partners with customers to provide innovative, reliable, and high-value technical services and enterprise solutions that enable business success.

PROGRAMS

Information Technology delivers innovation and value through a diverse portfolio of technical services and enterprise business solutions. Working in partnership with customers, the group provides technology options and tailored solutions across enterprise and business applications, engineering and water system operations, data analytics, mobile and wireless computing, telecommunications, network and cybersecurity services, project management, and personal computing.

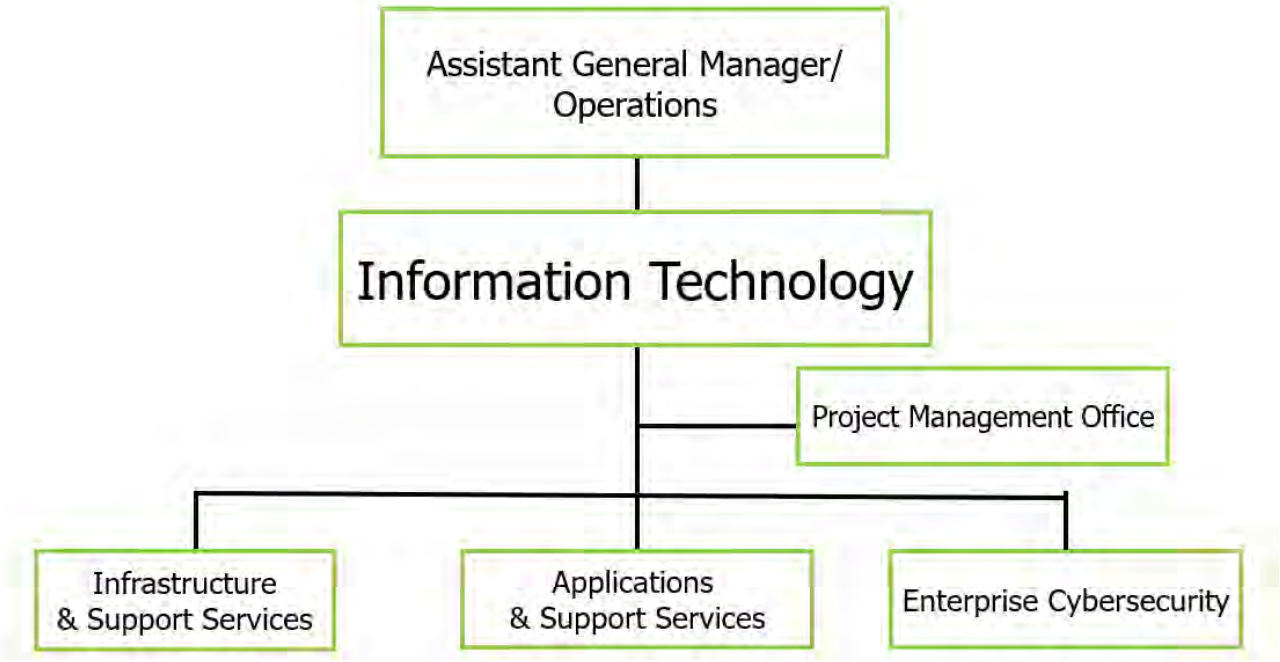
Office of Group Manager provides strategic leadership and oversight of the Information Technology (IT) group, guiding initiatives and capital investments that drive operational efficiency, strengthen reliability, resiliency, and cybersecurity, and advancing innovative technology solutions.

Cybersecurity focuses on implementing security standards and policies that strengthen Metropolitan's cybersecurity posture and ensure protection against evolving and increasing cyber threats.

Project Management Office oversees the governance, coordination, and management of the IT program and project portfolio to ensure alignment with organizational goals and priorities.

Office of IT Section Manager (IT Infrastructure & Support Services) provides management and support for IT infrastructure services and ensures the reliability of Metropolitan's enterprise-wide systems, including telecommunications, networks, servers, data center operations, and client support services.

Office of IT Section Manager (Enterprise Applications & Support Services) oversees the development and support of enterprise and business software applications, business intelligence systems, and technology solutions that enable and enhance business functions across Finance, Human Resources, Engineering Services, and Water System Operations.



GOALS AND OBJECTIVES

In FY 2026/27 and FY 2027/28, IT will prioritize initiatives that enhance reliability and resiliency, improve workplace efficiency, and expand the adoption of secure and scalable cloud services.

Key projects in support of strategic priorities include:

- Continue to develop our Cybersecurity program
- Implement a world-class Enterprise Content Management (ECM) system
- Leverage artificial intelligence (AI) and automation to drive innovation, streamline workflows, and deliver smarter, data-driven solutions across the organization

Business Technology & Process Enhancement

During the FY 2026/27 and FY 2027/28 biennium, IT will continue to implement projects that support Metropolitan's strategic initiatives, including strengthening cybersecurity capabilities, expanding the use of AI, and advancing efforts to enhance resiliency and safeguard Metropolitan's mission.

These efforts will focus on improving system reliability, modernizing infrastructure, and leveraging emerging technologies to increase efficiency and adaptability across the organization. Through these initiatives, IT will continue to deliver secure, innovative, and sustainable technology solutions that align with Metropolitan's long-term goals and service commitments.

Information Systems Upgrades and Projects

IT partners with business areas to strengthen system capabilities that advance Metropolitan's operational goals and objectives. The following key projects demonstrate IT's role in delivering enterprise value and innovative solutions.

Water Information Systems (WINS)

The WINS upgrade will result in a new application and reports built with modern technologies and hosted in a cloud platform to enhance resiliency and availability. The upgrade will include much-needed enhancements to Metropolitan's water billing system, allowing for automation, better accommodating a variety of new water programs, and increased mobile functionality.

The Enterprise Data Analytics Project

The Enterprise Data Analytics Project will develop a data and analytics strategy, implement best practices, and engage Metropolitan stakeholders on a technology blueprint to serve the data analytics needs of Metropolitan business groups. Use cases from various groups in the Metropolitan area will be addressed, and new reports and dashboards will be developed to enable authenticated users to access them from anywhere.

Metropolitan Control System Upgrade (METCON)

The Metropolitan control system upgrade provides a road map to fully coordinate and further protect the operational and business investments of Metropolitan's SCADA systems. The master plan defines a multi-phased approach for replacing/ upgrading the control system critical to Metropolitan's operations, water delivery, water quality, and infrastructure monitoring. Phases covering preliminary investigations, conceptual design, and demonstrations are nearly completed, with activities currently underway at Mills, Skinner, Diemer, Jensen, and Weymouth control system areas.

Desert Fiber

In partnership with Engineering, this project will evaluate our 230kV transmission static lines that will provide a design path that will deliver fiber optic cabling into our needed desert facilities at Hinds, Eagle Mountain, and Iron Mountain. This new technology will provide reliable data transmission that will support our staff's business applications, video conferencing, voice calls, Wi-Fi, security cameras, and teleprotection in our desert region.

Enterprise Content Management (ECM)

Continue to partner with Administrative Services on the ECM project for the implementation of an ECM application and for the optimization of digital assets on Metropolitan's network storage devices. Once fully implemented, the ECM system will provide a framework for collaboration, automation, and enhancements of core business processes for all digital assets.

Intramet Redesign Project

Metropolitan's 20+ year old intranet will be redesigned and reimplemented on a modern cloud platform. The redesigned IntraMet will establish a central landing site to communicate relevant information to all Metropolitan staff and feature links to various Metropolitan Groups. Groups will be able to update their own content. The new platform will offer a superior experience for Metropolitan staff, enabling authenticated access from anywhere and featuring seamless integration with Microsoft SharePoint and Microsoft Teams.

Telephone System (VOIP) Upgrade Project

Metropolitan's 10+ year-old telephone (VOIP) System will be redesigned and implemented on a modern hybrid cloud platform. The new Telephone (VOIP) System will replace all existing telephones with the new soft or traditional phones for all Metropolitan users. The new system will provide a better experience featuring integration with Microsoft Teams.

Network Upgrade Project

Metropolitan's Enterprise Network spans all Metropolitan's facilities, including pump plants, treatment plants, and data centers. The network hardware consists of firewalls, load balancers, and routers/switches. This hardware supports all Metropolitan's applications, including Physical Security, VoIP/911, Emergency 2-way radio, internet, SCADA, public applications such as mwdh2o.com/bewaterwise/myHR, internal applications such as IntraMet and Worktech, and Enterprise VPN. This Network Upgrade Project System will replace all network hardware that reaches end of life during FY 26-28.

Oracle e-Business Suite (EBS) Upgrade

The purpose of this project is to upgrade Metropolitan's Oracle EBS, a mission-critical integrated set of business applications that automate Metropolitan's financial, procurement, project management, and grants management activities. This project will upgrade EBS from near-end-of-life on-premises servers to a cloud platform, bringing the EBS application up to date with the latest features.

Maximo Preparation for Version 8

This project will prepare Maximo to move from its existing end-of-life application version and near-end-of-life hardware to the newer version of the Maximo Application Suite (MAS). In preparation for the move, Maximo integrations with other applications will need to be recreated using the Maximo integration framework, and all related business processes documented.

Cybersecurity Upgrade

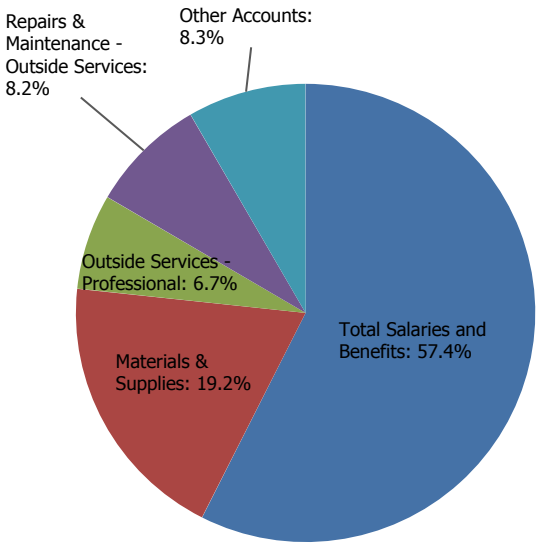
The Office of Enterprise Cybersecurity will pursue two strategic initiatives to harden Metropolitan's cyber defense posture, unify IT/OT defenses, and provide enterprise-level risk management. Together, these initiatives will formalize responsibility, reduce operational and regulatory exposure, and enable data-driven decisions to protect Metropolitan's mission of delivering reliable water.

O&M FINANCIAL SUMMARY

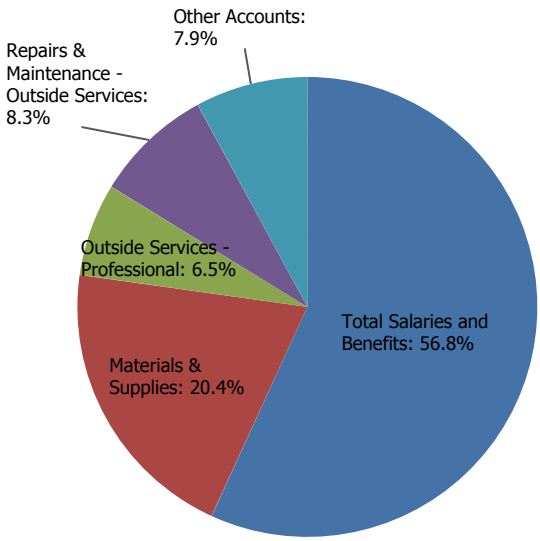
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	36,406,087	38,193,068	39,529,106	1,336,038	41,695,721	2,166,616
Direct Charges to Capital	*(775,045)*	*(1,399,204)*	*(1,435,919)*	*(36,715)*	*(1,499,468)*	*(63,549)*
Total Salaries and Benefits	**35,631,042**	**36,793,864**	**38,093,187**	**1,299,323**	**40,196,254**	**2,103,067**
% Change		3.3%		3.5%		5.5%
Communication Expenses	2,473,300	3,292,500	3,290,000	(2,500)	3,290,000	0
Materials & Supplies	10,659,708	11,785,750	12,762,650	976,900	14,422,250	1,659,600
Outside Services - Professional	3,925,108	5,184,750	4,473,950	(710,800)	4,613,000	139,050
Repairs & Maintenance - Outside Services	3,298,463	3,965,560	5,445,500	1,479,940	5,889,000	443,500
Other Accounts	1,501,427	2,130,325	2,241,950	111,625	2,301,950	60,000
Total O&M	**57,489,047**	**63,152,749**	**66,307,237**	**3,154,488**	**70,712,454**	**4,405,217**
% Change		9.9%		5.0%		6.6%
Operating Equipment	190,921	492,236	550,266	58,030	458,297	(91,968)
Total O&M and Operating Equipment	**57,679,968**	**63,644,985**	**66,857,502**	**3,212,517**	**71,170,751**	**4,313,248**
% Change		10.3%		5.0%		6.5%

Totals may not foot due to rounding.

FY 2026/27 BUDGET BY EXPENDITURE

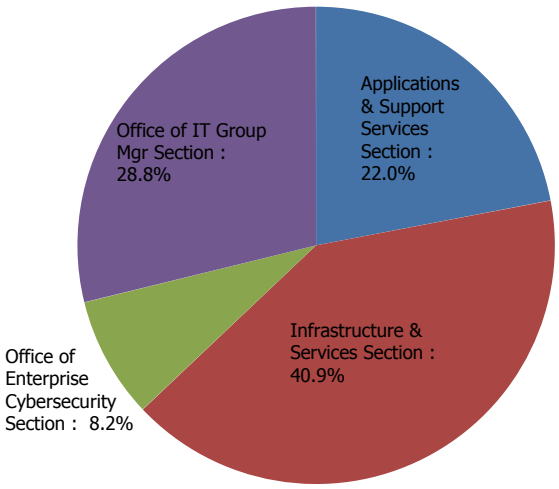


FY 2027/28 BUDGET BY EXPENDITURE

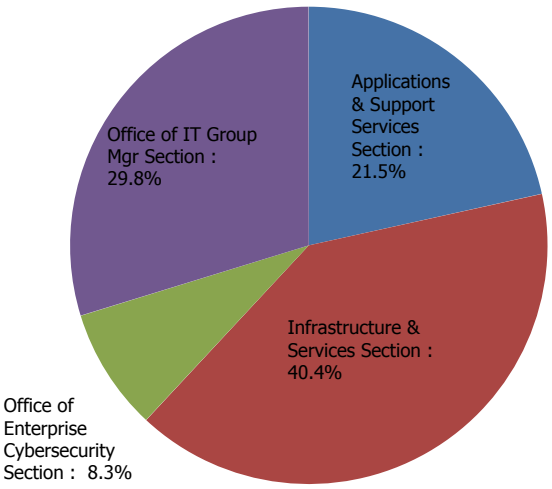


O&M BUDGET BY SECTION

FY 2026/27 BUDGET BY SECTION



FY 2027/28 BUDGET BY SECTION



	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27	Personnel Budget 25/26	26/27	27/28
Applications & Support Services Section	14,039,036	14,587,257	548,222	15,232,789	645,531	47	47	47
Infrastructure & Services Section	24,913,885	27,152,456	2,238,571	28,562,557	1,410,101	51	54	54
Office of Enterprise Cybersecurity Section	6,248,892	5,451,580	(797,312)	5,876,375	424,795	10	11	11
Office of IT Group Mgr Section	17,950,937	19,115,944	1,165,007	21,040,733	1,924,789	21	20	20
Total O&M	**63,152,749**	**66,307,237**	**3,154,488**	**70,712,454**	**4,405,217**	**129**	**132**	**132**

Totals may not foot due to rounding.

PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**132**	**135**	**3**	**135**	**—**
	O&M	128	131	3	131	—
	Capital	4	4	—	4	—
Temporary	**Total**	**2**	**1**	**—**	**1**	**—**
	O&M	2	1	—	1	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**134**	**136**	**3**	**136**	**—**
	O&M	129	132	3	132	—
	Capital	4	4	—	4	—

Totals may not foot due to rounding.

BUDGET HIGHLIGHTS

Information Technology's biennial O&M and Operating Equipment budget is $66.9 million in FY 2026/27 and $71.2 million in FY 2027/28 or an increase of 5.0% and an increase of 6.5% respectively from the prior budget years. The changes are due primarily to the following key factors:

- Salaries and Benefits reflect negotiated labor increases and the increase of three positions in FY 2026/27 to support key cybersecurity and infrastructure initiatives.
- Services within this biennial budget include services necessary to manage the growing complexity of Metropolitan's systems and infrastructure, ensuring adequate resources are available for ongoing maintenance and support.
- Building on significant progress made under the Cloud First strategy, this biennial budget funds ongoing cloud services and consulting to optimize existing cloud workloads and advance the transition of remaining IT services.
- Increases in the material and supplies category are largely driven by industry-wide cost escalations for hardware and software, as well as the additional resources required to support systems transitioning from capital projects into ongoing operational maintenance.
- Continue strengthening Metropolitan's cybersecurity capabilities by implementing two new initiatives that will harden Metropolitan's cybersecurity posture and enhance Metropolitan's cybersecurity countermeasures capabilities.
- Continue to upgrade end-of-life equipment of the control system critical to Metropolitan's operations, water delivery, water quality, and infrastructure monitoring.

The Information Technology O&M biennial budget provides the foundation for Metropolitan to maintain a secure, modern, and adaptable technology environment. Key investments include strengthening cybersecurity defenses, enhancing infrastructure resiliency, modernizing systems through cloud-based platforms, and expanding the organization's use of AI and data analytics to drive efficiency and improve business operations.

The following are significant changes by budget year:

FY 2026/27

Personnel

Regular full-time positions are increasing by 3 positions from FY 2025/26 due to 3 additional positions. The additional positions are to support key cybersecurity and infrastructure initiatives.

Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.

Materials and Supplies

This budget reflects inflationary increases for software licensing/support agreements, and continued transformation to cloud computing and increased consumption of cloud services.

Repairs and Maintenance

Increases to the budget for repairs and maintenance are attributed to hardware equipment coming off warranty, the addition of new hardware, and the continued expansion of Metropolitan's network infrastructure.

FY 2027/28

Personnel

Regular full-time positions remain flat from FY 2026/27. Salaries and Benefits reflect negotiated labor increases.

Professional Services

Increases in professional services for FY 2027/28 reflects IT support for critical on-call services for key IT strategic priorities.

Materials and Supplies

The budget reflects inflationary increases for software licensing/support agreements, as well as new software costs from CIP projects transferring over to O&M.

Repairs and Maintenance

Increases to the budget for repairs and maintenance are associated with hardware maintenance for servers, networking equipment, routers and switches supporting the business and SCADA networks.

Operating Equipment - FY 2026/27 and FY 2027/28

The operating equipment budget reflects a need for the critical replacement of IT equipment that has reached end-of-life, including hardware (servers, and storage devices), work trucks, drones, and 3D printers to support Metropolitan operations. No significant change in operating equipment for FY 2027/28.

EXTERNAL AFFAIRS

External Affairs builds awareness and support for Metropolitan's mission and programs by directing media and partner communications, public outreach and education projects, legislative activities, and member agency support services. We also support a positive culture and workplace environment through internal communications.

PROGRAMS

External Affairs is responsible for advancing Metropolitan's policy objectives and communicating with large and diverse audiences on behalf of the District. A strong portfolio of communication tools, media services, public outreach and sponsorship programs, education and legislative activities is used to build positive working relationships and increase awareness of Metropolitan's programs and initiatives with the public, news media, legislators, regulators, educators, environmental and community groups, businesses, labor organizations, Metropolitan's public member agencies and other interested parties.

External Affairs manages strategic activities and regional outreach from Metropolitan's Union Station headquarters and offices in Sacramento and Washington, D.C.

External Affairs also supports internal communications, collaborating with groups across the district to support their projects and initiatives and to share information that supports Metropolitan's START values (Safety, Trust, Accountability, Respect, Teamwork).

Office of the Group Manager directs the activities of the Legislative Services, Media Services and Member Services and Public Outreach sections; one Community Relations Manager serving the Palo Verde Valley, and the Business Management Team. The Group Manager leads policy objectives and program initiatives in coordination with the board, executive management and other groups within the organization.

Legislative Services promotes, protects, and advances the interests of Metropolitan and its member agencies at the state and federal levels by engaging on bills and administrative matters, sponsoring legislation or pursuing state and federal funding. The section engages with federal and state legislators, water policymakers, local government leaders, member agencies and diverse community partners to mobilize and sustain support for Metropolitan's key initiatives.

Media Services develops, coordinates, produces, and communicates messages, information and achievements to support Metropolitan's key objectives and programs. The section comprises Media Services, the Press Office, Graphic Design and Creative Design teams. Media Services manages and administers the District's public-facing advertising and outreach campaigns and materials, including media placement buys. Media Services also develops and produces informational resources and materials, including fact sheets, brochures and reports, presentations, and the monthly e-newsletter. In addition, Media Services maintains Metropolitan's websites and oversees the District's growing presence on social media platforms, providing engaging content and visuals to keep pace with the District's changing messaging and achievements. Media Services also leads the development of internal communications through general and focused newsletters, recognition of holidays and special events, and other communication tools to affirm START values.

The Press Office manages media inquiries, issues press releases, hosts press conferences and other Metropolitan events; oversees the placement of opinion pieces; and facilitates media interviews.

The Graphic Design Team provides Metropolitan's centralized, in-house graphic communication services. Areas of responsibility include all phases of desktop publishing and design and press-ready artwork using traditional and/or digital media, commercial art and technical illustration. The team creates and directs the fabrication of special signage to commemorate special events such as facility dedications.

The Creative Design Team supports teams across the district in the creation of presentations, reports, and a wide range of printed and digital materials along with photography and production of film and video. The team maintains the photography archive and serves as the District's production team for assets related to Metropolitan's conservation advertising and outreach campaigns. The team creates assets for the media, Metropolitan's social media platforms and websites, and directs translations in multiple languages to reach diverse audiences.

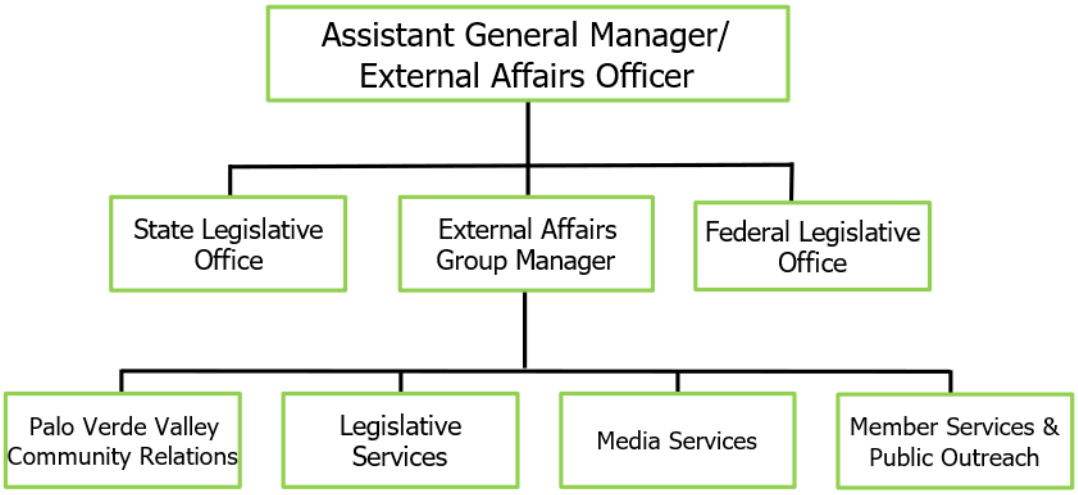
Member Services and Public Outreach

provides support services to Metropolitan's member agencies and manages outreach and engagement efforts for Metropolitan's major resource initiatives, facility operations, and construction activities. The section supports education and community outreach, and engages environmental and community organizations through the Community Partnering Program. Member Services and Public Outreach works with local government and businesses to advance Metropolitan programs and directs research efforts to inform Metropolitan's messaging and goal setting.

The Education Team supports standards-based water education programs and works with member and retail agencies, educational associations, institutions and teachers to provide supplemental materials, resources, workshops, field trips, in-services and classroom presentations for Pre-K, elementary and secondary schools, colleges and universities. Their work focuses on water education, water conservation, and career awareness.

The Inspection Trips Team conducts board-sponsored and other special inspection trips that offer firsthand knowledge of Metropolitan's operations, introduce current water issues, and communicate Metropolitan's role in responding to those issues through its facilities, infrastructure, policies, and programs.

The Community Relations Team manages communications, outreach and engagement to support Metropolitan's initiatives for new and existing in-region water infrastructure projects. Working in cooperation with Engineering Services, Conveyance and Distribution, and Environmental Planning, the team plans and conducts external outreach for Metropolitan's capital and O&M projects, including Pure Water Southern California. The Community Relations Team serves as a liaison between Metropolitan and the community. The team works with residents, businesses, and communities to inform them of upcoming activities and resolve issues. The team helps gain support for projects, manages expectations, and develops trusted relationships to ensure that Metropolitan projects move forward.



GOALS AND OBJECTIVES

In FY 2026/2027 and FY 2027/2028, External Affairs will focus on the following key issues and objectives:

Communications and Outreach Efforts

Use strategic, impactful and creative communication plans and programs to inform the public, businesses, environmental and other community groups about Metropolitan' s initiatives and leadership to ensure safe, reliable and sustainable water supplies now and into the future.

Promote transparency for board decision-making, budget adoption, Climate Adaptation Master Plan for Water, and other key initiatives.

Provide relevant, engaging content on the mwdh2o.com website, microsites and social media as key communication channels to reach diverse audiences.

Leverage in-house creative design efforts for content development, advertising, reports and documents, videos and internal communications. Continue in-house management of social media outreach and marketing activities, search engine optimization and marketing functions to meet business and outreach goals.
Deliver effective, equitable sponsorship and partnership programs, including the Community Partnering Program, legislative sponsorships and memberships; support information sharing on water issues and stewardship; and maintain strong relationships with non-governmental organizations, businesses, local elected officials, community organizations and other groups throughout Southern California.

Engage in research and related activities that provide accurate and timely information on public opinions, consumer attitudes and awareness to inform future outreach activities with member agencies, interested organizations and the public.

Launch an internal communications effort that supports START values and promotes a positive culture and workplace environment.

Commemorate Metropolitan's centennial to recognize the role of the District in Southern California's history and future.

Water Supply Reliability, Conservation and Sustainability

Develop and implement an effective and well-managed multimedia, multilingual advertising and outreach campaign to increase public awareness of water supply conditions, Metropolitan and member agency rebate programs, and support for long-term conservation strategies.

Provide communication support for Metropolitan programs, planning activities and projects that ensure water supply reliability, including existing water operations, imported supplies from the Colorado River and State Water Project, and local resource programs that diversify the region's water portfolio, along with conservation actions and innovative water technologies.

Increase awareness of Metropolitan's long-standing efforts to promote environmental stewardship through actions and investments for projects, programs, research and collaborative activities that promote the use of native plants, protect and enhance habitat and ecosystems, watersheds, and water quality.

Advance effective outreach and engagement for the Climate Adaptation Master Plan for Water that promotes public awareness of climate change impacts to Southern California's water resources and maintains support for adaptation strategies including policies, programs, and investments in reliability and resiliency.

Provide communication and community outreach to build public awareness and support for projects to advance local supply development, including Pure Water Southern California.

Imported Supply Initiatives

Provide information and secure support of interested parties, the public and legislators for Metropolitan's positions on policies that promote water supply reliability and an environmentally sustainable Bay Delta and Colorado River. This includes programs and policies related to Metropolitan-owned properties and science investments in the Delta and Palo Verde Valley.

Ensure strong coordination and consistent messaging with state and federal agencies, State Water Contractors, JPA-participating agencies, Colorado River Board and member agencies on activities related to water operations and activities in the Delta and for the Colorado River.

Legislative Policy Objectives

Work with the board, member agencies and executive management to secure support for and/or sponsorship of federal and state legislation and regulatory policies that advance Metropolitan's policy objectives, including strategic water quality and supply initiatives, conservation, Colorado River operations and Delta issues, regional water resource projects, and sustainable water and energy management.

Conduct briefings, presentations and tours for elected officials, government leaders, and community-based environmental and business organizations to increase understanding of Metropolitan's priorities, key water infrastructure systems, investments, and legislative and regulatory policies.

Board and Member Agency Support

Facilitate ongoing communication and coordination between Metropolitan and its member agencies through regular meetings with general managers, legislative and education coordinators, and public information officers.

Effectively manage the inspection trip program in coordination with the Board to educate the public, business and community leaders, elected officials, and the news media about Metropolitan and encourage a dialogue about the state's water supply and infrastructure, environmental issues and climate change impacts, agriculture and urban water interface and future challenges.

Provide primary support to the Board's Legislation and Communications Committee and the ad hoc Committee on Communications and Facilities Naming, ensuring that committee presentations, Board letters and associated activities provide timely, accurate and relevant information on programs, trends and activities to help inform Board actions and ensure transparency.

Education Programs

In coordination with member agencies and the educational community, explore opportunities to expand educational services through the use of new technologies and strategic partnerships to reach more students, teachers and classrooms, including underserved and culturally diverse populations.

Deliver effective educational programs, including online workshops, field trips, water education sponsorship opportunities, in-service trainings and the annual Student Art Contest.

Collaborate with the Office of Diversity, Equity, and Inclusion to build career awareness among students of opportunities in the water industry and related sustainability fields.

Emergency Management and Crisis Communication

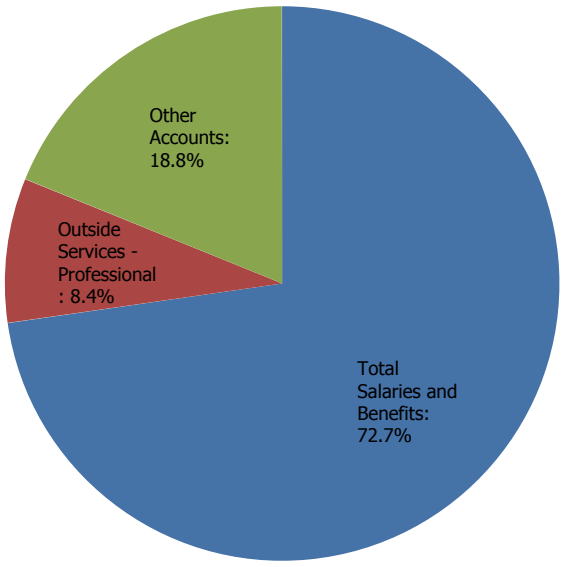
Support Metropolitan's emergency preparedness with a responsive crisis communications plan, well-trained staff, and the use of social media and other communications technologies to provide essential services during times of emergency and in response to disasters.

O&M FINANCIAL SUMMARY

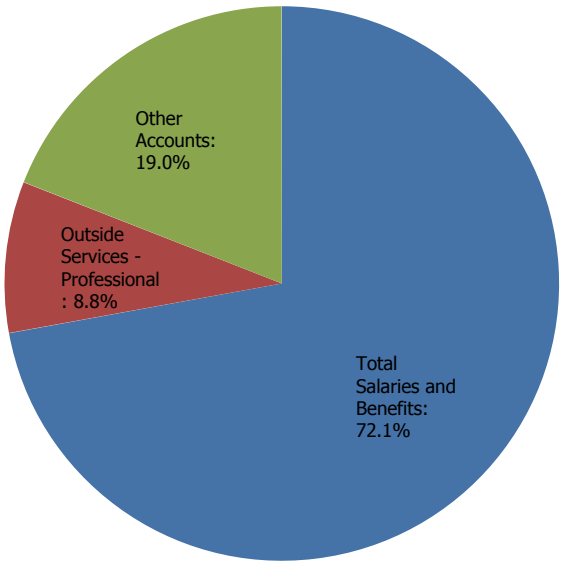
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	18,130,970	18,944,512	19,687,325	742,813	20,704,131	1,016,806
Direct Charges to Capital	—	—	—	—	—	—
Total Salaries and Benefits	**18,130,970**	**18,944,512**	**19,687,325**	**742,813**	**20,704,131**	**1,016,806**
% Change		4.5%		3.9%		5.2%
Advertising	247,791	820,000	525,000	(295,000)	525,000	—
Materials & Supplies	184,139	412,300	432,300	20,000	637,300	205,000
Memberships & Subscriptions	634,291	868,229	871,936	3,707	860,884	(11,052)
Outside Services - Non Professional / Maintenance	121,750	562,000	530,699	(31,301)	600,699	70,000
Outside Services - Professional	1,347,341	2,379,749	2,280,499	(99,250)	2,530,499	250,000
Sponsorships	333,975	726,000	895,000	169,000	895,000	—
Travel Expenses	751,675	1,234,740	1,200,500	(34,240)	1,200,500	—
Other Accounts	455,873	976,179	645,042	(331,137)	744,292	99,250
Total O&M	**22,207,805**	**26,923,709**	**27,068,301**	**144,592**	**28,698,305**	**1,630,004**
% Change		21.2%		0.5%		6.0%
Operating Equipment	—	—	—	—	—	—
Total O&M and Operating Equipment	**22,207,805**	**26,923,709**	**27,068,301**	**144,592**	**28,698,305**	**1,630,004**
% Change		21.2 %		0.5 %		6.0 %

Totals may not foot due to rounding.

FY 2026/27 BUDGET BY EXPENDITURE

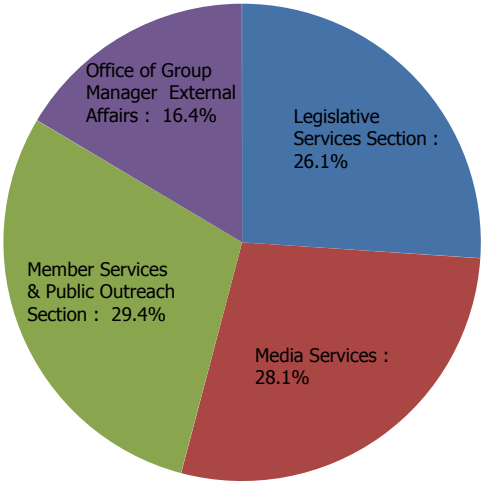


FY 2027/28 BUDGET BY EXPENDITURE

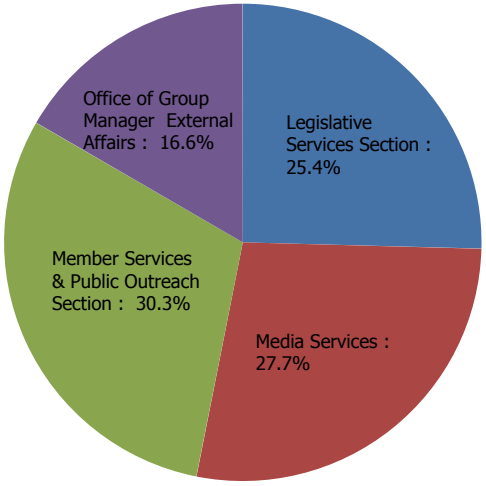


O&M BUDGET BY SECTION

FY 2026/27 BUDGET BY SECTION



FY 2027/28 BUDGET BY SECTION



	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27	Personnel Budget 25/26	26/27	27/28
Conservation & Community Services	1,757,380	0	(1,757,380)	0	0	3	0	0
Legislative Services Section	6,831,398	7,053,757	222,359	7,299,750	245,993	13	14	14
Media Services	6,646,777	7,595,202	948,426	7,943,495	348,293	20	21	21
Member Services & Public Outreach Section	7,472,094	7,966,722	494,628	8,681,860	715,138	15	16	16
Office of Group Manager External Affairs	4,216,060	4,452,620	236,559	4,773,200	320,581	11	11	11
Total O&M	**26,923,709**	**27,068,301**	**144,592**	**28,698,305**	**1,630,004**	**62**	**62**	**62**

Totals may not foot due to rounding.

PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**62**	**62**	**0**	**62**	**—**
	O&M	62	62	0	62	—
	Capital	—	—	—	—	—
Temporary	**Total**	**—**	**—**	**—**	**—**	**—**
	O&M	—	—	—	—	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**62**	**62**	**0**	**62**	**—**
	O&M	62	62	0	62	—
	Capital	—	—	—	—	—

Totals may not foot due to rounding.

BUDGET HIGHLIGHTS

External Affairs' O&M Biennial Budget is $27.1 million in FY 2026/27 and $28.7 million in FY 2027/28, an increase of 0.5% and an increase of 6.0% respectively from the prior budget years. This reflects a concerted effort by the group to maintain a flat O&M budget while delivering the core programs to support communication, outreach and engagement through a wide range of programs, business and community partnerships, education initiatives, legislative activities and media presence.

To achieve savings for non-labor activities, the External Affairs budget incorporates efficiencies gained through the use of in-house resources and leveraging opportunities with member agencies and other organizations.

- Advertising: By using in-house resources for content creation, video services, design, social media marketing and advertising trafficking, External Affairs is able to realize significant cost savings for delivering outreach and marketing efforts to promote rebates, native plants and water-use efficiency. In FY 2025/2026, an increased focus on replacement of nonfunctional turf began that will continue as a new state law goes into effect in January 2027. External Affairs' long-standing partnership with Water Resource Management affords a consistent media presence during peak seasons to educate the service area on water and cost-saving tips, as well as available rebates. A three-year $10.5 million contract for media placement, approved in June 2024 and funded through Water Resource Management's budget, generates significant media impressions that translate to millions of Southern Californians reached with the district's water saving message. Multilingual multimedia advertising creates additional opportunities, funded through External Affairs budget, for online outreach and social media boosting and partnerships for greater exposure throughout the service area. This is further leveraged through collaboration with member agencies and other organizations. Over the next biennium, External Affairs will continue partnering with Water Resource Management on conservation messaging, advertising and outreach. As the current media placement contract expires in FY 2026/2027, staff plans to seek Board input and direction on future conservation messaging and multimedia advertising to diverse audiences.

- Community Outreach: Using in-house resources, External Affairs will continue to provide a full range of communications and public outreach support for local supply development, capital projects and other major initiatives to promote water supply reliability, climate adaptation, conservation and sustainability. Outreach priorities are directed by management and Metropolitan's board, and include building trust in tap water and water quality, Metropolitan's infrastructure and rehabilitation projects as well as initiatives for local and imported water supplies. Inspection trips will continue to provide a high level of engagement with community and business leaders. External Affairs also continues to budget for partnerships with community and environmental organizations and social research to gauge public attitudes and awareness of water issues, conservation, messaging and other topics.

- Pure Water Southern California: External Affairs will continue using in-house resources for outreach and communications, working with member agencies and organizations to educate the public about the program and engage impacted communities. This work will be supported by consultants as needed.

- Board Outreach Support: External Affairs will continue to provide support and resources to Metropolitan's Board and the general manager, including participation at conferences and community events; media support and training; coordination with member agencies for education, communication, and legislative services; and logistical support. External Affairs will manage and monitor expenditures for professional services and for partnerships, sponsorships and memberships to support and communicate Metropolitan's mission, enhance collaboration with organizations, and to partner on projects that reach diverse audiences throughout the region.

The following are the significant changes by budget year:

FY 2026/27

Personnel

Regular full-time positions remain the same from FY 2025/2026.

Salary and Benefit dollar increases reflect negotiated labor increases and merit increases for qualified employees.

Funding for temporary agency labor is budgeted at the same level as FY 2025/2026. This will be used as needed to support community outreach efforts for construction, Pure Water Southern California, and other initiatives.

Other

The External Affairs Group's FY 2026/2027 total O&M budget of $27.06 million reflects a nominal increase of 0.5% over FY 2025/2026. The 3.93% increase in labor costs is offset by cost savings in non-labor expenses.

Advertising funding has decreased from the FY 2025/2026 level of $820,000 to $525,000 in FY 2026/2027, a 35.98% reduction. The cost savings is due to use of External Affairs in-house resources for advertising trafficking and other campaign-related activities that are covered by External Affairs budget. External Affairs will continue to partner with Water Resource Management for media placement of conservation advertising.

Sponsorship funding has increased from the FY 2025/2026 level of $726,000 to $895,000 in FY 2026/2027, a 23.28% increase. This is fully offset by a $395,000 reduction (71.82%) in Community Outreach Activities while still achieving the same objectives.

Outside Services - Professional decreased by 4.17% from FY 2025/2026 as a cost control measure. Funding is maintained for lobbying, government relations and advocacy, use of social media influencers, social research, and support for Pure Water Southern California.

Outside Services - Non-Professional/Maintenance has been reduced 5.57% from FY 2025/2026 as a cost control measure while still allowing for support for translation, video production, maintenance needs and special events.

Memberships and Subscriptions funding has minimally increased from FY 2025/2026 level of $868,229 to $871,936 in FY 2026/2027. This 0.43% increase accounts for inflationary pressures and allows for continued partnerships that align with the priorities of the Board and executive management and will advance Metropolitan's programs and initiatives.

The FY 2026/2027 budget proposes an increase of $850,000 for the Board of Directors inspection trip program. This allows for increased costs due to inflation while maintaining the same level of service as FY 2025/2026, including strategic trips. The budget also includes one annual media inspection trip and two annual legislative inspection trips for state and federal elected officials and their staff. Overall, the group's travel budget has been reduced by 2.77% over FY 2025/2026 as a cost control measure.

To accomplish outreach across the service area, External Affairs has budgeted necessary funding to cover various expenditures directed by the General Manager including promotional items and special events that will sustain Metropolitan's presence at community events across the service area. This includes funding for several community leader briefings and a budget of $100,000 to initiate exhibit and documentary work for Metropolitan's centennial commemoration in 2028.

FY 2027/28

Personnel

Regular full-time positions remain flat from FY 2026/2027.

Salary and Benefit dollar increases reflect negotiated labor increases and merit increases for qualified employees.

Funding for temporary agency labor is budgeted at the same level as FY 2026/2027. This will be used as needed to support community outreach efforts for construction, Pure Water Southern California, or other initiatives.

Other

The External Affairs Group's FY 2027/2028 O&M budget of $28.69 million reflects an increase of 6.0% over FY 2026/2027. This includes a 5.18% increase in labor costs that is offset by cost savings in non-labor expenses.

Funding to commemorate Metropolitan's centennial represents the largest component of the non-labor expense increase from FY 2026/2027. Planned expenses of $500,000 include special events and new exhibits to recognize the importance of Metropolitan's history and future for Southern California. External Affairs budget will be augmented by funding budgeted through the Board Office, Human Resources, and Engineering Services.

Advertising funding continues at $525,000 in FY 2027/2028 with no change from FY 2026/2027. Cost savings will be achieved through use of in-house resources for content creation, advertising trafficking, and other campaign-related activities. Based on Board direction and authorization, External Affairs plans to continue to partner with Water Resource Management for media placement.

Memberships and Subscriptions funding has decreased from the FY 2026/2027 level of $871,936 to $860,884 in FY 2027/2028. This decrease is due to the transfer of some memberships to the Office of Diversity, Equity and Inclusion to better align with Metropolitan's interests and engagement with the organizations.

Outside Services - Professional is increased by $250,000 over FY 2026/2027 to support increased outreach, education, and engagement with local communities for Pure Water Southern California.

Other non-labor planning and budgeting for External Affairs includes one annual media inspection trip, two annual legislative inspection trips and several community leader briefings throughout the service area for FY 2027/2028. This budget proposes no change to the FY 2026/2027 budget for the Board of Directors inspection trip program. Overall, the group's travel budget remains flat over FY 2026/2027 as a cost control measure.

OFFICE OF GENERAL COUNSEL

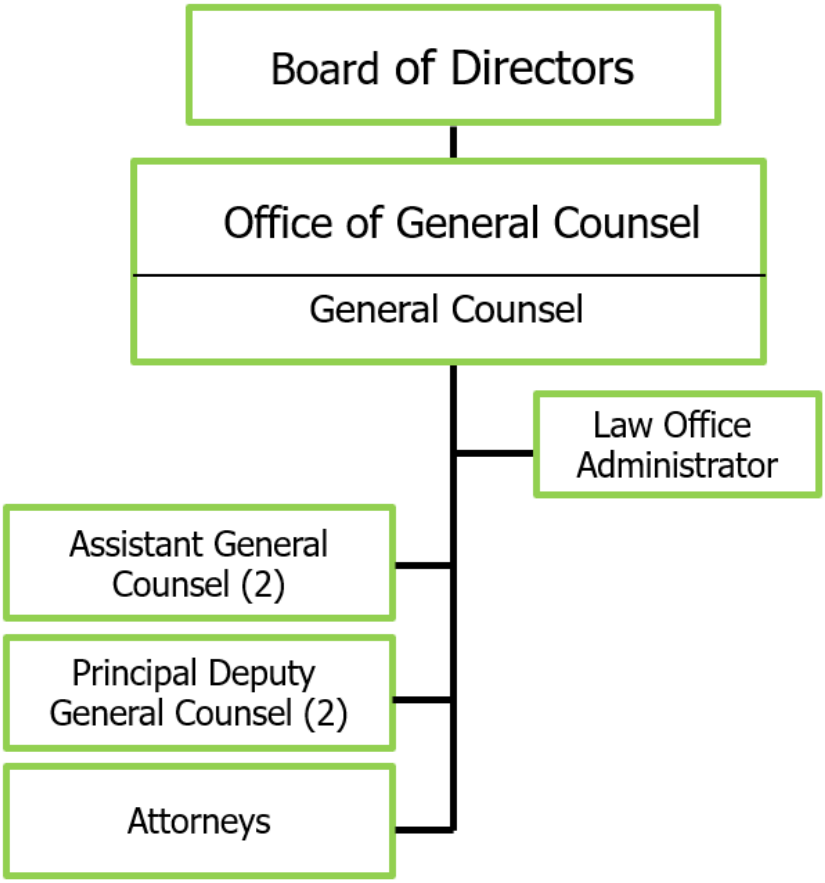
The Office of the General Counsel provides a full range of legal services in a professional, timely, cost–effective, and creative manner.

PROGRAMS

The General Counsel is the chief legal spokesperson for Metropolitan and the Board of Directors and oversees the Office of the General Counsel's administrative functions.

The Office of the General Counsel represents Metropolitan in litigation and other proceedings to which Metropolitan is a party; provides legal advice to the Board, its committees, and staff on matters of Board governance; drafts, reviews, and negotiates contracts, documents, and other agreements; consults with representatives of other public and private entities on matters of mutual concern; monitors and analyzes pending and enacted legislation; and provides legal services to Metropolitan staff with regard to the full range of substantive matters addressed by staff.

- Provides support and legal assistance supporting Metropolitan's water supply programs in accordance with the actions of the Metropolitan Board including both local resource development and imported supplies from the Colorado River and Bay Delta; groundwater and surface storage programs and preliminary work on Pure Water Southern California
- Provide water quality support including the impacts of and response to invasive species, existing and emerging contaminants and regulatory compliance.
- Represents Metropolitan's interests with regards to claims and litigation by or against Metropolitan.
- Provides legal advice with respect to the acquisition, management, and disposal of Metropolitan property.
- Provides legal assistance in Metropolitan's procurement and construction contract programs.
- Provides legal advice with respect to Metropolitan's financial activities, including Metropolitan's rates and charges, taxation, disclosure and issuance of bonds and other debt; legality of investments, and fiscal administration.
- Provides legal advice and assistance related to labor and personnel matters.
- Reviews, analyzes, and monitors pending state and federal legislation and drafts legislative recommendations.



GOALS AND OBJECTIVES

The role of the Office of the General Counsel is to support the priorities established by the Board of Directors and the General Manager. The goal of the Office of the General Counsel is to provide a full range of legal services in a professional, timely, cost-effective and creative manner that minimizes risk to Metropolitan.

In FY 2026/27 and FY 2027/28, the Office of the General Counsel will focus on the following key issues:

Water Supply Reliability

State Water Project

Pursue a comprehensive legal strategy that pro-actively addresses legal issues associated with the operation of the State Water Project (SWP) and the related permits and environmental matters while vigorously asserting and defending Metropolitan's interest in litigation and administrative proceedings regarding Metropolitan's participation rights in the SWP.

Provide legal advice in support of the development and implementation of the anticipated Department of Water Resources' (DWR) proposal to improve the Delta conveyance facilities, including the associated environmental documentation, implementing agreements and litigation in a manner supportive of Metropolitan's goals and objectives.

Provide legal advice regarding permitting, implementation, and financing, of any proposed improvements to the Delta conveyance facilities, including agreements with DWR and other state water contractors.

Colorado River

Provide legal advice and support in the negotiations with other California Colorado River Contractors and the other Basin States regarding proposals and requests necessary to comply with required reductions in use of Colorado River supplies due to climate change and long-term drought. Collaborate with policy staff and other agencies to develop and implement programs to protect Lake Mead.

Provide legal advice regarding potential regulatory actions of the Bureau of Reclamation regarding the allocation of Colorado River supplies and the requirements for enforceable agreements among stakeholders and contractors. Assist with drafting and documentation of proposed agreements and applications for funding.

Continue to defend and enforce the terms of the Quantification Settlement Agreement and related agreements among the participating agencies and other agencies with Colorado River contracts.

Water Resilience Portfolio

Develop and implement a legislative and regulatory strategy addressing the Governor's Water Resilience Portfolio.

Assist with the preparation of the SB 60 Report to the California State Legislature regarding Metropolitan's achievements in conservation, recycling and groundwater recharge.

Provide legal advice and support for water transfers and exchanges, development of local resources, desalination, and conservation projects and programs.

Provide legal support for capital projects required to upgrade, repair, and provide additional flexibility in the operation of Metropolitan's distribution system.

Provide legal advice and support for update and implementation of Metropolitan's Integrated Water Resources Plan Update and Urban Water Management Plan, including development of the Long–Term Conservation Plan and implementation of Board decisions through the CAMP4Water process.

Provide legal advice and support for continued use of existing groundwater storage programs and development of new storage facilities and options.

Pure Water Southern California

To the extent authorized by the Board, provide legal advice and support for the environmental review and development of agreements to implement the Pure Water Southern California Recycled Water Project.

Finance

Provide legal advice regarding adoption of rates and charges in balance with other revenue sources.

Provide legal advice and assist with issuance of bonds and other debt instruments.

Provide legal advice and assistance with the review and consideration of new financing mechanisms and potential modifications to Metropolitan's current business model.

Operations

As requested, negotiate and prepare new and amended service connection agreements for new or modified member agency connections. Provide legal assistance on regulatory and real estate issues, including CEQA issues arising from requests related to service connections.

District Governance

Continue to provide timely advice to the Board and committees on governance and legal compliance matters.

Serve as the point of contact and coordinate Metropolitan's responses to Public Records Act requests.

Corporate Resources/District Infrastructure

Provide legal support for capital investment projects and repair and replacement plans, including professional services and procurement contracts.

Provide legal support for environmental analysis under CEQA of Metropolitan's capital projects and other discretionary actions, in addition to analyzing potential environmental impacts of other agencies' projects on Metropolitan properties and facilities.

Workforce/Human Resources

Provide proactive counsel, assistance and advice on workforce issues. Continue to defend Metropolitan in Equal Employment Opportunity and California Public Employment Relations Board matters, as well as grievance and disciplinary matters. Assist with investigations or engage third-party investigators.

Represent Metropolitan in claims and litigation.

Real Property Acquisitions and Dispositions

Assist the Planning and Disposition and Land Management Units in the negotiation and documentation of real property acquisitions and the surplusing of real property. Negotiate and provide legal support for the lease and licensing of Metropolitan property. Provide legal support for the grant and acceptance of easements and entry permits.

Represent Metropolitan in real property disputes, including landlord tenant issues, condemnation and inverse condemnation issues, and other matters.

Technology

Collaborate with Information Technology, External Affairs, and Human Resources groups on Information Governance Policies and the implementation of new technologies and protocols. Assist in educating staff and the Board in matters relating to new technology and the changing legal requirements relating to the use of social media by public officials and the use of AI by Metropolitan staff.

Assist with implementation of policies and procedures to enhance cyber-security required to upgrade physical systems, including SCADA.

Energy Costs and Management

Assist with implementation of the Energy Management Plan, including providing advice on wholesale energy transactions contracts relating to energy facilities and Hoover Power, renewable energy projects and energy-related contracts, and legislation. Protect Metropolitan's interests in its Colorado River Aqueduct Transmission System (CRATS).

Provide assistance with energy resource adequacy requirements and compliance with North American Electric Reliability Corporation standards.

Provide legal support to ensure that SWP energy needs are met in a cost-effective and sustainable manner.

Legal Department Administration

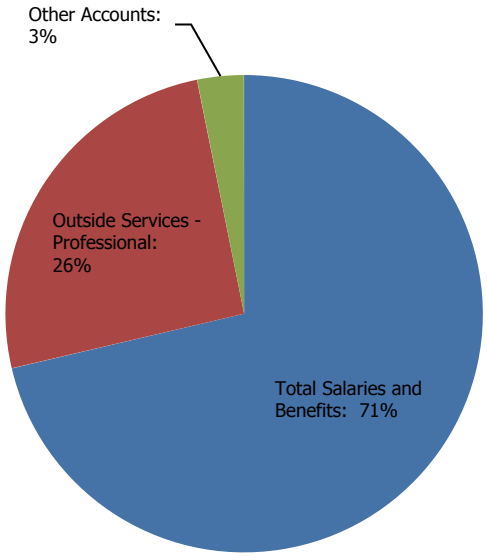
Continue to aggressively manage outside counsel costs, while obtaining effective representation to protect Metropolitan's interests. Provide ongoing training opportunities; develop and implement succession planning.

O&M FINANCIAL SUMMARY

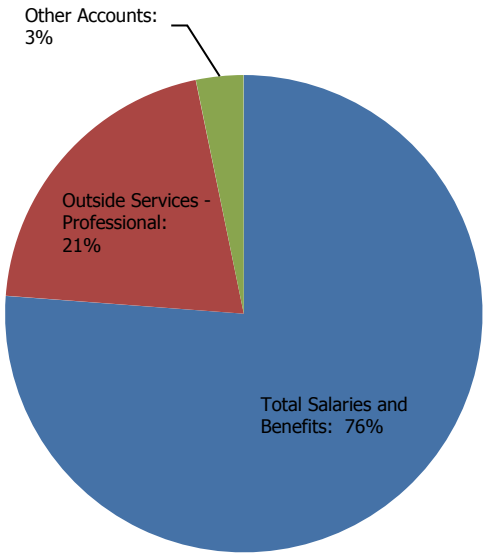
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	14,101,310	15,397,378	15,960,970	563,592	16,684,563	723,593
Direct Charges to Capital	—	—	—	—	—	—
Total Salaries and Benefits	**14,101,310**	**15,397,378**	**15,960,970**	**563,592**	**16,684,563**	**723,593**
% Change		9.2%		3.7%		4.5%
Outside Services - Professional	2,794,765	3,030,000	5,712,500	2,682,500	4,507,500	(1,205,000)
Other Accounts	343,990	640,000	705,000	65,000	705,000	—
Total O&M	**17,240,064**	**19,067,378**	**22,378,470**	**3,311,092**	**21,897,063**	**(481,407)**
% Change		10.6%		17.4%		(2.2%)

Totals may not foot due to rounding.

FY 2026/27 BUDGET BY EXPENDITURE



FY 2027/28 BUDGET BY EXPENDITURE



PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**38**	**38**	**—**	**38**	**—**
	O&M	38	38	—	38	—
	Capital	—	—	—	—	—
Temporary	**Total**	**2**	**2**	**—**	**2**	**—**
	O&M	2	**2**	—	**2**	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**40**	**40**	**—**	**40**	**—**
	O&M	40	40	—	40	—
	Capital	—	—	—	—	—

Totals may not foot due to rounding.

BUDGET HIGHLIGHTS

The Office of the General Counsel's Biennial Budget is $22.4 million in FY 2026/27 and $21.9 million in FY 2027/28 or an increase of 17.4% and a decrease of 2.2% respectively from the prior budget years. The change is primarily due to the following factors:

- Professional services costs increase reflects anticipated expenses for water quality litigation, labor and employment claims/litigation, general litigation and other legal costs.
- Salaries and Benefits costs increase reflects negotiated labor increases, merit increases for qualified employees and COLA assumptions.

OFFICE OF THE GENERAL AUDITOR

The Office of the General Auditor provides independent, professional, and objective assurance and advisory services designed to add value to and improve Metropolitan's operations.

PROGRAMS

The Office of the General Auditor assists the organization in accomplishing its objectives by using a proactive, systematic approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

The General Auditor conforms to professional internal auditing standards issued by the Institute of Internal Auditors, works collaboratively with all Metropolitan departments, and accomplishes its mission through the following programs:

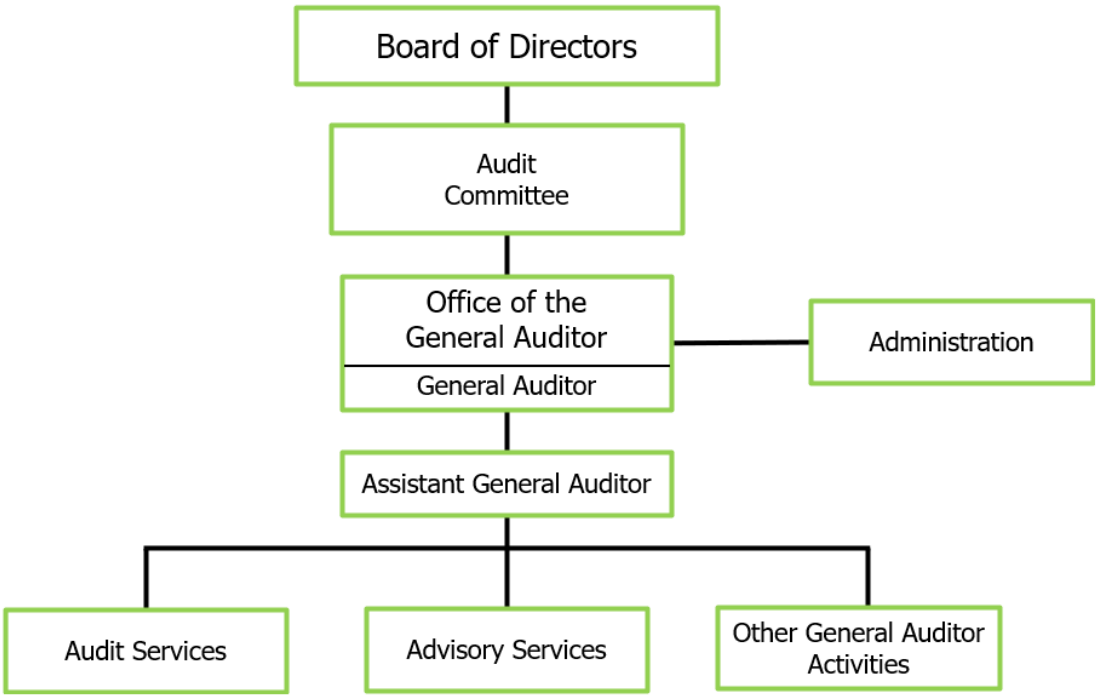
General Auditor serves as the chief audit executive for Metropolitan and is responsible for ensuring the mission and scope of work of the district's internal audit function is executed, maintaining accountability to the Board of Directors (Board), conforming to professional internal auditing standards, carrying out specified internal audit responsibilities, and exercising the authority to effect independent, objective, and professional audit activities.

Audit Services performs core activities, including operational, compliance, and information technology audits. Operational audits provide assurance, focusing on internal control design, implementation, and/or maintenance. Projects can also assess policy, contractual, and/or regulatory compliance. Information technology audits focus on general information technology controls or specialized cybersecurity controls. Follow-up reviews are also performed to monitor the implementation status of recommendations issued by our office.

Advisory Services provides services to Metropolitan functions primarily in support of major business changes, strategic initiatives or application implementation but may also provide informal on-demand advice.

Administration supports all department functions and performs various tasks, including committee coordination, Board support liaison, budget management, purchasing, scheduling, facilities management, office management, training coordination, records management, and directed research.

Other General Auditor Activities include preparing and presenting the annual audit risk assessment and audit plan to the Board for approval, providing TeamMate+ project management system support, administering the external auditor contract, providing resources for the external auditor engagement, executing the internal quality assurance and improvement program, and managing the contracted professional or technical consultants who advise or assist in the performance of assigned duties.



GOALS AND OBJECTIVES

In FY 2026/27 and FY 2027/28, the Office of the General Auditor will focus on the following key issues:

District Service

One of the Office of the General Auditor's goals is to issue innovative recommendations and solutions to mitigate risk, increase efficiency, and reduce costs. To help in this regard, we will supplement in-house resource risk coverage by utilizing contracted audit services. Our targeted Rapid Reviews will continue to provide swift analysis to the Board and management. In addition, we will continue to support and facilitate enterprise risk management initiatives and internal control frameworks.

Promote Change

The General Auditor will act on the results of the department head collaboration workshop series, including the department head operating agreement and Direct Report Team vision scorecard. The Office of the General Auditor will facilitate the combined assurance model by working with other district assurance functions and the external auditor. We will enable Board education on internal audit topics through Board information items, internal audit publications, and internal audit orientations for new Board members. To provide outreach, we will complete site visits and participate in available management forums. Lastly, we will provide district training opportunities through management meetings and forums.

Continuous Improvement

Key performance indicators will be monitored and reported to the Board. We will explore implementing artificial intelligence tools and techniques to improve project effectiveness and efficiency. The use of our data analytics tool will be expanded upon, and its capabilities will be shared with other departments. Enhanced functionality in our audit project management system, TeamMate+, will be implemented, and networking with other internal audit functions and professionals will be leveraged.

Quality Service Delivery

The Office of the General Auditor will deliver quality audit and advisory services aligned with our vision statement, purpose statement, and the district's objectives. Remaining corrective actions will be implemented to ensure conformance with the Global Internal Audit Standards. Additionally, we will continue to conduct internal quality assessments and report the results to the Board. Finally, customer service surveys will be issued to respective stakeholders, the results analyzed, and action plans developed to address the themes identified.

Capability Expansion

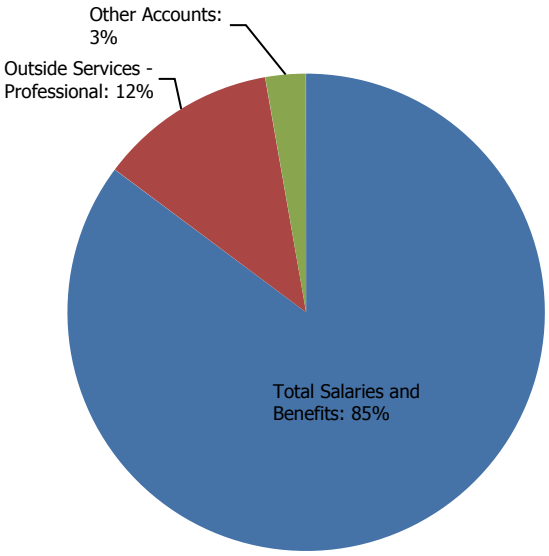
The Office of the General Auditor will embody Metropolitan's START (Safety, Trust, Accountability, Respect, Teamwork) values. To upskill in-house resources, customized training plans will be set to include a minimum number of hours per fiscal year. Staff will be encouraged to specialize in district risk areas and earn audit-related professional certifications. Lastly, a complete internal career ladder will facilitate succession planning.

O&M FINANCIAL SUMMARY

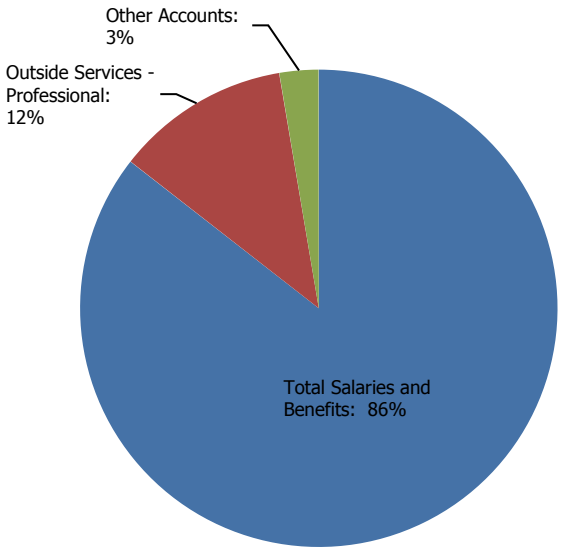
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	3,558,219	4,760,304	5,073,190	312,886	5,345,267	272,077
Direct Charges to Capital	—	—	—	—	—	—
Total Salaries and Benefits	**3,558,219**	**4,760,304**	**5,073,190**	**312,886**	**5,345,267**	**272,077**
% Change		33.8%		6.6%		5.4%
Materials & Supplies	51,880	58,500	60,750	2,250	62,750	2,000
Outside Services - Professional	307,145	510,000	717,940	207,940	738,900	20,960
Other Accounts	42,990	92,796	102,220	9,424	102,295	75
Total O&M	**3,960,234**	**5,421,600**	**5,954,100**	**532,500**	**6,249,212**	**295,112**
% Change		36.9%		9.8%		5.0%

Totals may not foot due to rounding.

FY 2026/27 BUDGET BY EXPENDITURE



FY 2027/28 BUDGET BY EXPENDITURE



PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**14**	**14**	**—**	**14**	**—**
	O&M	14	14	—	14	—
	Capital	—	—	—	—	—
Temporary	**Total**	**—**	**—**	**—**	**—**	**—**
	O&M	—	—	—	—	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**14**	**14**	**—**	**14**	**—**
	O&M	14	14	—	14	—
	Capital	—	—	—	—	—

Totals may not foot due to rounding.

BUDGET HIGHLIGHTS

The Office of the General Auditor's Biennial Budget is $6.0 million in FY 2026/27 and $6.2 million in FY 2027/28, or an increase of 9.8% and an increase of 5.0% respectively from the prior budget years. The main factors affecting these changes:

- Increases in Other Outside Services amount for hiring consultants for specialty audit services now that qualified vendors have been selected.
- Salaries and benefits costs reflect negotiated labor increases and merit increases for qualified employees.

ETHICS OFFICE

The Ethics Office promotes the highest standards of ethics and integrity by administering, advising on, educating about, and investigating potential violations of Metropolitan's governmental ethics policies.

PROGRAMS

Metropolitan's Ethics Office was established by special legislation enacted in 1999. In doing so, it was with a conviction that a strong ethical culture is the foundation of good governance. Moreover, it was based on the belief that an ethical culture is created through a robust ethics program that sets clear expectations for conducting business within the organization and with external parties. This ensures that Metropolitan is transparent, operates with integrity, and upholds the high ethical standards expected of a governmental entity.

An ethical culture is based on the following: effective board oversight, trustworthy and honest tone-at-the-top, senior management engagement, fair and effective policies and interventions, organization-wide commitment, codes of conduct, dynamic ethical programs, open communication, and an ongoing monitoring system. It also involves the administration of financial disclosure reports, providing advice to Metropolitan officials, an anonymous complaint reporting system, timely investigation of reported incidents, publication of summary investigation findings, and, where appropriate, referrals for potential disciplinary or other action.

These processes promote transparency and accountability, allowing the public insight into how Metropolitan conducts business and holding its officials accountable for meeting internal and state ethics standards. The Ethics Office accomplishes its mission through the following programs and services, each of which is critical to achieving the Ethics Office mission and mandates:

Ethics Education

Ethics education is provided through consultations, training programs, and reference materials. The Ethics Office matches the training method that is best suited for the topic or issue. Training may include in-person presentations, virtual training sessions, and written materials. The education and training program informs Metropolitan officials about the specific ethics rules and principles that guide their actions as public officials. Key ethics policies cover the misuse of official position for private gain, conflicts of interest, retaliation, gifts, outside employment, and political activities. The office also provides mandatory state AB 1234 ethics training for Form 700 filers every two years.

Ethics Compliance

The Ethics Office serves as the filing officer for state-mandated financial interest disclosure reports for employees. These filings are required for individuals who make or participate in making decisions in their official capacity that could affect their outside financial interests. To date, over 800 employees have been identified as mandatory filers.

The Ethics Office also maintains and updates Metropolitan's Conflict of Interest Code, designating employee reporting positions and disclosure categories. These requirements are tailored to the unique responsibilities of each designated position and are reviewed periodically for compliance with evolving standards.

The Ethics Office's compliance program also manages external lobbying of Metropolitan officials by administering registration and quarterly reporting requirements.

Advice

The Ethics Office advises directors, employees, and contractors on Metropolitan's ethics policies including conflicts of interest, gifts, outside employment, political activities. Advice is provided through individual consultations. The Advice program is also responsible for developing conflicts bulletins prior to Committee and Board meetings to help directors and senior leadership identify potential conflicts of interest in agenda items. Staff also helps screen for potential conflicts of interest and drafts scripts for officials to identify and disclose their conflicts on the public record pursuant to state law.

Policy Development and Program Development

The Ethics Office performs risk assessment and analyzes existing policies and procedures. It

proposes new policies and amendments to achieve compliance and best practices in the field.

Investigations

The Ethics Office conducts objective, independent investigations to promote accountability, identify systemic issues, and propose recommendations. Comprehensive investigations include investigation planning, evidence gathering, document review, witness interviews, comparative analysis of facts, drafting reports, and organization and indexing of evidence.

The Ethics Officer reviews investigation findings, determines whether ethics violations occurred, issues reports, makes recommendations to management, and reports investigation data and findings to the Board.

GOALS AND OBJECTIVES

In FY 2026/27 and FY 2027/28, the Ethics Office will focus on the following key initiatives:

Education and Outreach

Education and Outreach is a top priority and a cornerstone of the ethics program. The Ethics Office will develop more tailored and focused training for groups of employees like managers or functional areas within Metropolitan and for directors. Outreach efforts will include visiting field facilities to provide ethics-related information. Extensive ethics-related training materials will be updated to reflect administrative code amendments approved by the Board, including updates to new employee orientation materials, website content, and online training programs on common ethics topics at Metropolitan.

Ethics Advice

Provide ethics advisory services to directors, officers, and employees needing input on ethics-related issues. In specific requests for assistance, provide thorough analysis and prompt responses. Continue to review board agendas and prepare a memorandum for directors to help identify potential conflicts of interest in matters coming before them. Review conflict of interest disclosures from potential contractors for the professional services contracting team and make recommendations for resolving potential conflicts.

Policy Management and Program Development

Continue to critically evaluate existing ethics policies, procedures, and the role of the Ethics Office. Determine whether current approaches are as effective as alternatives for promoting a culture of ethics, integrity, and transparency among Metropolitan officials at all levels. Propose any recommended changes requiring amendments to the Administrative Code to the Board of Directors.

Investigations

Evaluate opportunities to streamline the investigation process. These efforts include establishing reasonable guidelines to ensure complaints proceed efficiently and responsibly. Improve the effectiveness and timeliness of communication to interested parties on the progress of investigations. Survey best practices in the field and recommend improvements to investigation procedures.

Management and Leadership

Expand the range of capabilities and capacities of Ethics Office staffing resources. Evaluate all options for obtaining additional human resources necessary to keep up with growing caseloads and policy initiatives.

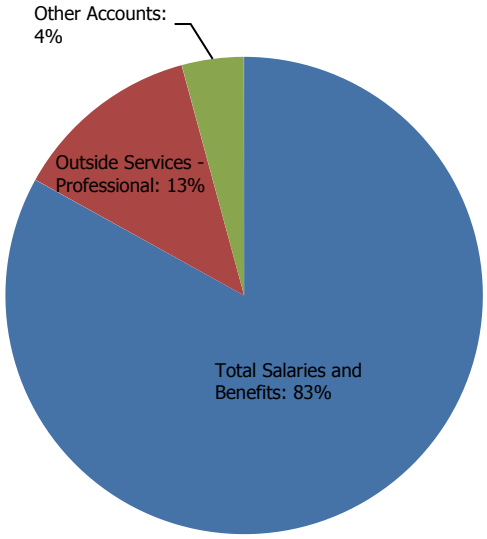
Provide training and development opportunities to enable professional staff to expand their knowledge base and ability to respond to changing conditions.

O&M FINANCIAL SUMMARY

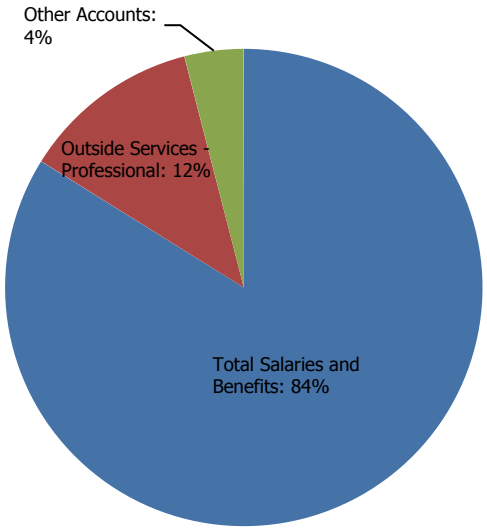
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	2,454,764	2,976,571	3,262,693	286,122	3,460,405	197,712
Direct Charges to Capital	—	—	—	—	—	—
Total Salaries and Benefits	**2,454,764**	**2,976,571**	**3,262,693**	**286,122**	**3,460,405**	**197,712**
% Change		21.3%		9.6%		6.1%
Outside Services - Non Professional / Maintenance	58,815	—	62,340	62,340	62,340	—
Outside Services - Professional	227,739	575,000	500,000	(75,000)	500,000	—
Other Accounts	36,842	167,840	103,000	(64,840)	103,000	—
Total O&M	**2,778,160**	**3,719,411**	**3,928,033**	**208,622**	**4,125,745**	**197,712**
% Change		33.9%		5.6%		5.0%

Totals may not foot due to rounding.

FY 2026/27 BUDGET BY EXPENDITURE



FY 2027/28 BUDGET BY EXPENDITURE



PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**8**	**8**	**—**	**8**	**—**
	O&M	8	8	—	8	—
	Capital	**—**	**—**	**—**	**—**	**—**
Temporary	**Total**	**—**	**—**	**—**	**—**	**—**
	O&M	—	—	—	—	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**8**	**8**	**—**	**8**	**—**
	O&M	8	8	—	8	—
	Capital	**—**	**—**	**—**	**—**	**—**

Totals may not foot due to rounding.

BUDGET HIGHLIGHTS

The Ethics Office's Biennial Budget is $3.9 million in FY 2026/27 and $4.1 million in FY 2027/28 or an increase of 5.6% and an increase of 5.0% respectively from the prior budget years. The increase is due primarily to the following:

- Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.
- Professional Services and non-labor budgets are increasing to support ethics program development, including case management and software solutions and investigative services.

CONVEYANCE AND DISTRIBUTION

Conveyance and Distribution oversees the reliable, resilient operation and maintenance of Metropolitan's conveyance and distribution system, including the Colorado River Aqueduct.

PROGRAMS

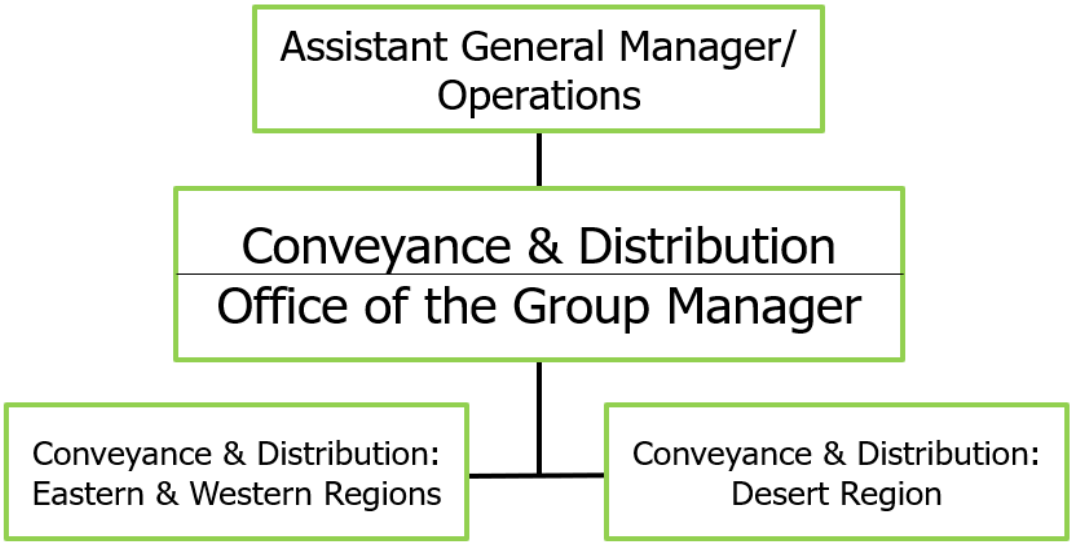
Conveyance & Distribution (C&D) meets delivery requirements of member agencies by moving water from the Colorado River and the State Water Project (SWP) through a raw water conveyance system, into and through Metropolitan's treated water distribution network. C&D is responsible for system maintenance and assists operators as needed to ensure resilience and reliability.

C&D accomplishes its mission through the following programs or sections:

Office of the Group Manager provides day-to-day operational management as well as strategic and organizational leadership, directing all initiatives and core business efforts of C&D. The office also provides support functions such as business administration.

Desert Region meets conveyance requirements of Metropolitan and member agencies by moving water through the Colorado River Aqueduct system and its five pumping plants and four regulating reservoirs to Metropolitan's storage and distribution system, performing a wide range of operations and maintenance activities to ensure system resilience and reliability.

Eastern and Western Regions meet delivery requirements of member agencies by moving water into and throughout Metropolitan's 5,200 square mile service area and performing a wide range of operations and maintenance activities to ensure system resilience and reliability. This work encompasses a distribution system of about 830 miles of pipelines, approximately 350 service connections to member agencies, 15 hydroelectric plants, and five storage and regulatory reservoirs that help Metropolitan meet peak flow periods and provide dry year and emergency supply reliability.



GOALS AND OBJECTIVES

In FY 2026/27 and FY 2027/28, C&D will focus on the following key issues:

System Resilience and Reliability

Manage and maintain the water system to ensure long-term system resilience and operational reliability for all reasonably expected demands. Metropolitan enters the biennium amid rapidly changing climate conditions that has led to efforts to further expand system flexibility and resilience by developing and implementing new projects and envisioning future projects, that add new features to the conveyance and distribution system. These efforts will expand the movement of supplies and storage throughout the service area, with an emphasis on addressing the SWP dependent areas of the system.

In collaboration with our Operations partners, plan and execute the Annual Shutdown Plan. Ensure long-term system resilience and reliable operation of the water delivery system by implementing an increasing number of rehabilitation and replacement projects and performing necessary maintenance.

Maintain eight-pump flow readiness on the CRA and manage storage accounts to capture all available Colorado River supplies in concert with water supplies from other sources.

Support the Colorado River Aqueduct Main Pump Reliability Program, including detailed inspections of pumps, components, and support systems.

Participate with the California Department of Water Resources (DWR) on efforts to ensure cost-effective rehabilitation of SWP conveyance, pumping, and generation facilities.

Conduct emergency response exercises involving internal operational groups, member agencies, and other emergency response partners.

Workforce Development & Succession Planning

Partner with Human Resources on programs to improve recruitment and retention for Desert positions. Coordinate with HR to develop and implement targeted training courses for new field managers. Provide training for apprenticeship classes for the mechanical and electrical trades.

Support additional workforce development opportunities and continuing education that are tailored to Conveyance & Distribution's management, procedures, and facilities. Encourage staff career development through participation in training courses and acquisition of distribution operator certifications.

Asset & Maintenance Management

Partner with Integrated Operations Planning and Support Services on programs to strengthen maintenance management and asset management in the distribution system. Provide training for maintenance staff to further engage staff on the principles of asset management.

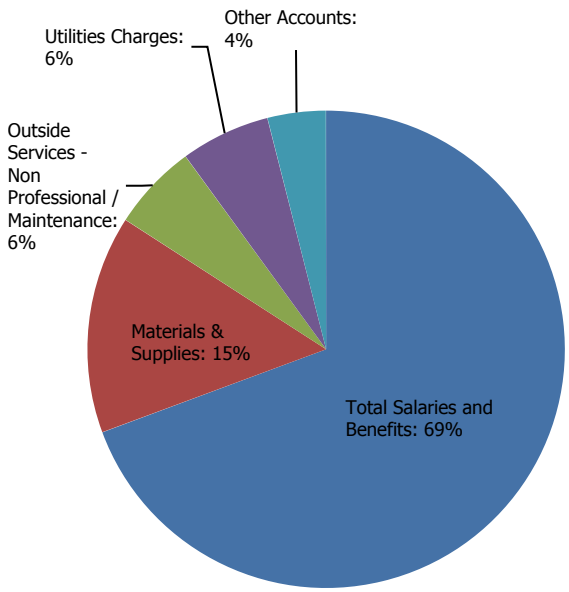
Support staff engagement in the maintenance management planning and execution process to improve data collection necessary to develop robust maintenance and asset management programs.

O&M FINANCIAL SUMMARY

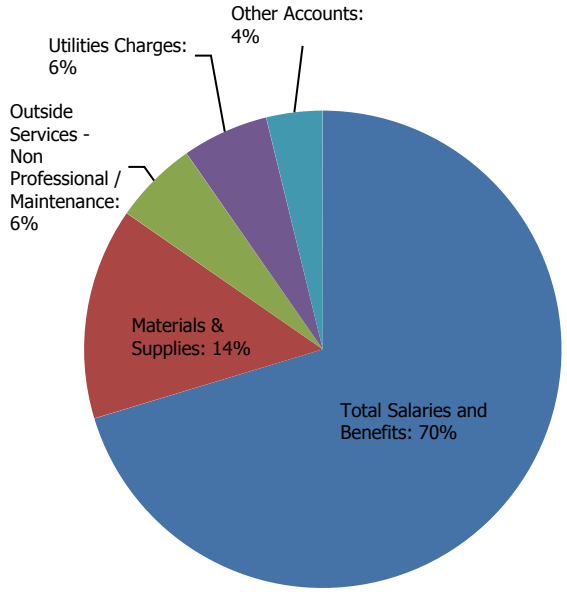
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	67,347,789	68,592,168	78,490,055	9,897,887	85,189,648	6,699,593
Direct Charges to Capital	*(3,806,920)*	*(7,240,073)*	*(4,126,399)*	*3,113,674*	*(4,361,866)*	*(235,467)*
Total Salaries and Benefits	**63,540,869**	**61,352,095**	**74,363,656**	**13,011,561**	**80,827,782**	**6,464,126**
% Change		(3.4%)		21.2%		8.7%
Materials & Supplies	16,649,602	15,223,508	15,832,448	608,940	16,472,987	640,539
Outside Services - Non Professional / Maintenance	7,221,371	4,927,300	6,280,572	1,353,272	6,514,605	234,033
Subsidies & Incentives	1,658,475	724,105	1,742,540	1,018,435	1,802,930	60,390
Utilities Charges	4,096,910	5,430,123	6,491,785	1,061,662	6,733,357	241,571
Other Accounts	2,184,811	1,616,464	2,500,873	884,409	2,569,948	69,075
Total O&M	**95,352,037**	**89,273,595**	**107,211,874**	**17,938,279**	**114,921,609**	**7,709,735**
% Change		(6.4%)		20.1%		7.2%
Operating Equipment	4,984,054	4,940,804	718,520	(4,222,284)	185,698	(532,822)
Total O&M and Operating Equipment	**100,336,091**	**94,214,399**	**107,930,394**	**13,715,995**	**115,107,308**	**7,176,913**
% Change		(6.1%)		14.6%		6.6%

Totals may not foot due to rounding.

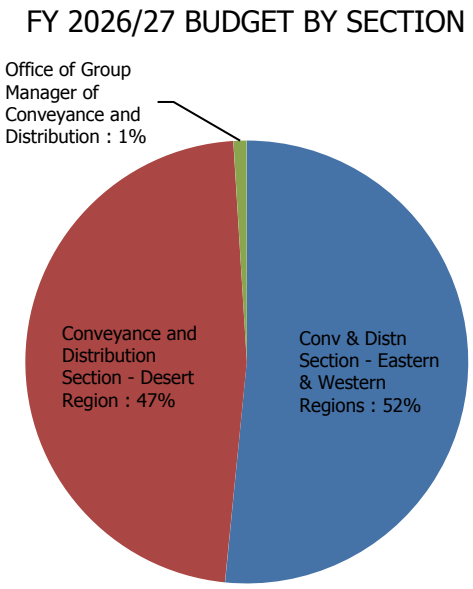
FY 2026/27 BUDGET BY EXPENDITURE

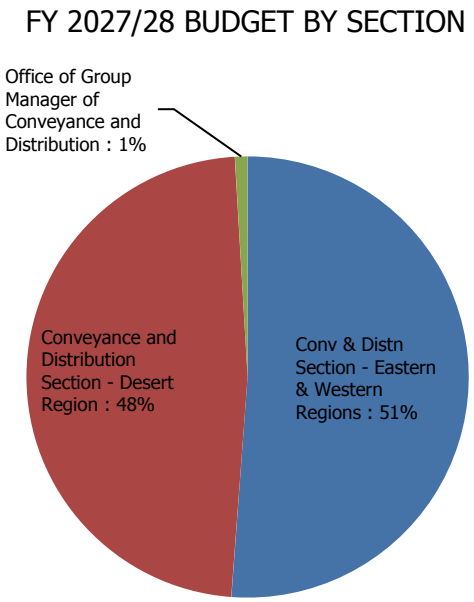


FY 2027/28 BUDGET BY EXPENDITURE



O&M BUDGET BY SECTION





	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27	Personnel Budget 25/26	26/27	27/28
Conv & Distn Section - Eastern & Western Regions	45,835,957	55,301,672	9,465,715	58,825,493	3,523,821	119	141	141
Conveyance and Distribution Section - Desert Region	43,437,638	50,880,036	7,442,398	55,044,402	4,164,366	138	150	150
Office of Group Manager of Conveyance and Distribution	0	1,030,166	1,030,166	1,051,714	21,548	0	1	1
Total O&M	**89,273,595**	**107,211,874**	**17,938,279**	**114,921,609**	**7,709,735**	**257**	**292**	**292**

Totals may not foot due to rounding.

PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**271**	**294**	**23**	**294**	**—**
	O&M	240	283	44	283	—
	Capital	31	11	(21)	11	—
Temporary	**Total**	**17**	**9**	**(8)**	**9**	**—**
	O&M	17	9	(8)	9	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**288**	**303**	**15**	**303**	**—**
	O&M	257	292	35	292	—
	Capital	31	11	(21)	11	—

Totals may not foot due to rounding.

BUDGET HIGHLIGHTS

C&D's O&M and Operating Equipment Biennial Budget is $107.9 million in FY 2026/27 and $115.1 million in FY 2027/28 or an increase of 14.6% and an increase of 6.6%, respectively from the prior year budgets. The main factors affecting these changes:

Maintenance
- Increased corrective and emergency maintenance driven by aging infrastructure and reliability needs.

Operations
- Scheduled shutdowns to support major capital and system work.
- Continued invasive mussel mitigation.
- Sustained operational support for CRA facilities.
- Expanded staff training to meet regulatory needs and prepare for retirements.
- Realignment of the apprentice program budget from SRT to C&D.

Refurbishments
- Advancement of CRA Main Pump Refurbishment (CRAMPR).
- Ongoing DVL pump refurbishment.
- Systemwide valve and vault refurbishment to enhance reliability.

The following are the significant changes by budget year.

FY 2026/27

Personnel

Water System Operations has been reorganized into three Operations Groups: Conveyance and Distribution, Treatment and Water Quality, and Integrated Operations, Planning and Support Services. It should be noted that positions can fluctuate between these groups based on operational priorities.

The FY26/27 budget includes additional staffing to reliably operate and maintain the system—including the CRA—support preventative and corrective maintenance, deliver key initiatives, and advance resilience and reliability projects districtwide. The budget also reflects the realignment of the apprentice program previously budgeted under SRT.

Agency Temp Labor is expected to remain consistent to FY26 adopted budget.

Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.

Materials and Supplies

The budget reflects anticipated inflationary pressures for chemicals, fuels and other materials and supplies.

Non-Professional Services

The budget reflects inflationary increases in labor and fuel costs for services, including janitorial, pest control, inspection services, fire prevention management, and debris dump cleanup, as well as on-call agreements for outside machine shop support (for both planned and emergent work).

Utilities

The budget reflects an increase in electrical rates associated with changing energy markets and climatic conditions, as well as pumping at the Greg Avenue facility and OC-88 pumping under low SWP allocation conditions, and increased waste disposal costs in the Desert.

FY 2027/28

Personnel

Regular full-time positions remain flat from FY 2026/27. This contrasts with the need for additional staff in C&D to reliably operate and maintain the system including the CRA, accomplish key initiatives, contribute to advancing system and drought resiliency programs, and support numerous reliability projects and programs.

The apprentice program budget also anticipates an additional class this fiscal year.

Temporary labor may be needed to meet project goals, including usage for trades positions which are challenging to hire in the Desert locations, and student interns which help to support certain desert facility tasks, such as weed abatement and general maintenance.

Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.

Materials & Supplies

The budget reflects continued inflationary pressures for chemicals, fuels, and other materials and supplies.

Non-Professional Services

The budget reflects inflationary increases in labor and fuel costs for services provided in this category such as janitorial, pest control, and inspection services.

Utilities

The budget reflects an increase in expected electrical rates due to continuing rapidly changing energy market and climatic conditions, as well as pumping at the Greg Avenue facility under low SWP allocation conditions.

Operating Equipment

The Operating Equipment (OE) budget supports the replacement of aging fleet units, construction equipment, laboratory instruments, and other specialized equipment required for safe and reliable water delivery.

The budgeted amounts reflect both inflationary cost pressures and the need to replace equipment nearing or at the end of its useful life. Requests were prioritized based on operational need, and numerous deferrals were made to meet budgetary targets.

As of FY 2026/27, Fleet Operating Equipment is managed by the Facilities & Fleet Section.

TREATMENT AND WATER QUALITY

Treatment and Water Quality supports Metropolitan's mission by protecting public health and delivering safe, high-quality drinking water through robust treatment, rigorous testing, and environmental stewardship.

PROGRAMS

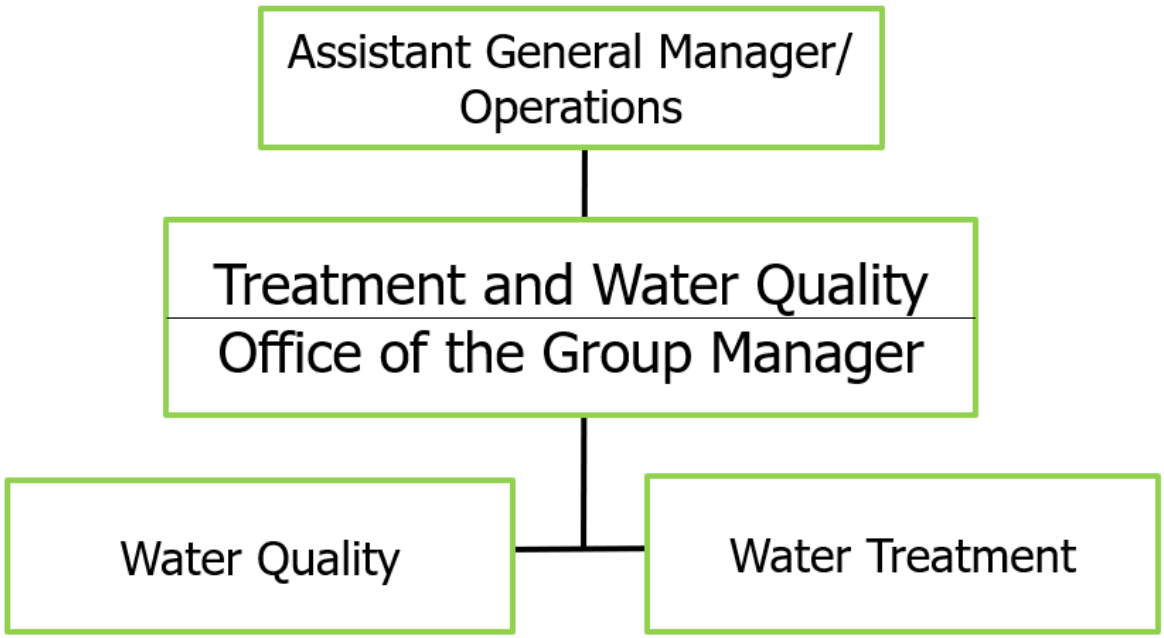
Treatment and Water Quality provides core functions of Metropolitan's water system operation through the reliable treatment of water and ensuring water quality objectives are met. Water from the Colorado River and the State Water Project (SWP) is conveyed and treated through five treatment plants and delivered through an extensive distribution network to member agencies. This flexible system provides reliable deliveries to the member agencies and moves available supplies and storage reserves to meet Metropolitan's mission. Water quality is paramount, and all functions focus on meeting or surpassing drinking water standards in a safe and economical way.

Treatment and Water Quality accomplishes its mission through the following organizational sections:

Office of the Group Manager provides day-to-day operational management as well as strategic and organizational leadership and administration, directing all initiatives and core business efforts of Treatment and Water Quality. The office also coordinates and engages in regulatory and legislative activities through the Operational Regulatory Services Team.

Water Treatment operates and maintains five water treatment plants with a combined capacity of over 2.3 billion gallons per day. The section oversees treatment processes to ensure high quality water is reliably produced that complies with drinking water regulations and meets member agency demands. All treatment plants are staffed and operated 24 hours a day, seven days a week, to meet about half of Metropolitan's annual deliveries. All five of the treatment plants (Jensen, Mills, Skinner, Weymouth, and Diemer) have been retrofitted to use ozone as the primary disinfectant. Water Treatment also operates and maintains the Chemical Unloading Facility to ensure reliable chlorine supply to the water treatment plants for backup disinfection and to provide distribution system disinfectant residual. In addition to operating and maintaining the treatment plants, Water Treatment also maintains responsibility for electrical and control systems throughout the distribution system.

Water Quality ensures that Metropolitan provides safe and aesthetically pleasing water through the following activities: conducting chemical and biological analyses; optimizing existing treatment processes; testing new technologies to assure compliance with current and future regulations; and providing technical expertise, laboratory services, and troubleshooting of water quality issues for Metropolitan and its member agencies. Water Quality also works to preserve and improve source water quality through rigorous watershed surveys, advocacy for measures to reduce the risk of point and non-point source pollution, and reservoir management strategies. The section is also advancing water reuse opportunities through demonstration-scale operations and testing at the Grace F. Napolitano Pure Water Southern California Innovation Center.



GOALS AND OBJECTIVES

In FY 2026/27 and FY 2027/28, Treatment and Water Quality will focus on the following key issues:

System Resilience and Reliability

Manage and maintain the water treatment plants, water quality laboratory, and supporting facilities to ensure operational reliability for all reasonably expected demands. Integrate climate adaptation strategies into operational planning and practices to increase preparedness and improve response to climate hazards. Refine low-flow management and continue to strengthen nitrification control efforts to maintain system water quality.

Ensure a robust treatment process that is optimized to adapt to extreme changes in source water quality. Implement process improvements that strengthen safety, reliability, and cost-effectiveness. Maintain robust chemical storage and feed systems and strive to ensure reliable supply availability of treatment chemicals. Meet regulatory compliance and Metropolitan's internal water quality goals.

Support advancement of Pure Water Southern California to ultimately achieve regulatory acceptance of the advanced water treatment process. Conduct demonstration testing and treatment optimization studies. Develop a research strategy, procure and install equipment, and initiate testing of direct potable reuse technologies.

Collaborate with partners on asset management efforts, including engaging on updates to the Strategic Asset Management Plan, development of tactical plans, and criticality analyses to optimize maintenance. Partner with other groups to update and implement the Energy Sustainability Plan which includes strategies to increase resilience and operational flexibility at the treatment plants while reducing energy costs and greenhouse gas emissions.

Support the multi-year upgrade of the SCADA system to maintain and improve the ability to remotely operate the conveyance, distribution, and treatment systems.

Conduct emergency response exercises involving internal operational groups, member agencies, and other emergency response partners. Maintain Emergency Response and Business Continuity Plans for preparedness and response to emergency events.

Workforce Development & Succession Planning

Partner with Human Resources to expand internal recruitment pools, implement staffing plan recommendations and effectively onboard new employees, and develop leadership training programs that strengthen management capabilities and prepare for future workforce transitions.

Provide on-the-job training for apprenticeship classes for the mechanical and electrical trades. Support additional workforce development opportunities for the water sector. Strengthen treatment operator development and training programs to support higher certification levels and succession planning.

Water Quality, Safety, and Environmental Protection

Meet or surpass all drinking water standards and ensure delivery of aesthetically pleasing water.

Advance safety culture through implementing National Safety Council initiatives and ongoing safety performance improvements.

Engage in regulatory processes to ensure that drinking water and environmental regulations fully account for technical and economic feasibility. Implement expanded laboratory functions to meet new, stringent laboratory accreditation requirements. Enhance analytical capabilities and continue monitoring constituents of emerging concern, including PFAS and microplastics. Collaborate with partners to complete the design of capital upgrades to the Water Quality Laboratory and develop an interim laboratory operations plan for use during construction.

Engage watershed stakeholders and regulators to ensure effective control of source water constituents such as PFAS, uranium, perchlorate, hexavalent chromium, salinity, nutrients, and cyanotoxins. Protect and enhance source water quality through advancement of remote monitoring technologies and completion of the 2025 Colorado River Sanitary Survey.

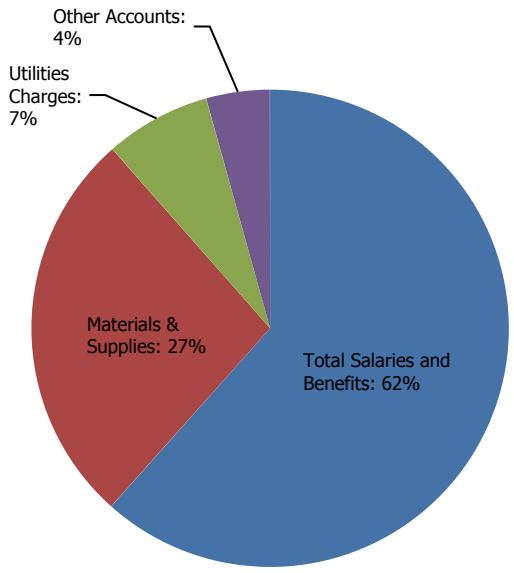
Continue effective monitoring of invasive quagga and/or golden mussels in the Colorado River, SWP, and Metropolitan's water system. Develop control plans and mitigation measures for invasive mussels in the SWP system. Partner with DWR, member agencies, and other external agencies on invasive mussel management strategies.

O&M FINANCIAL SUMMARY

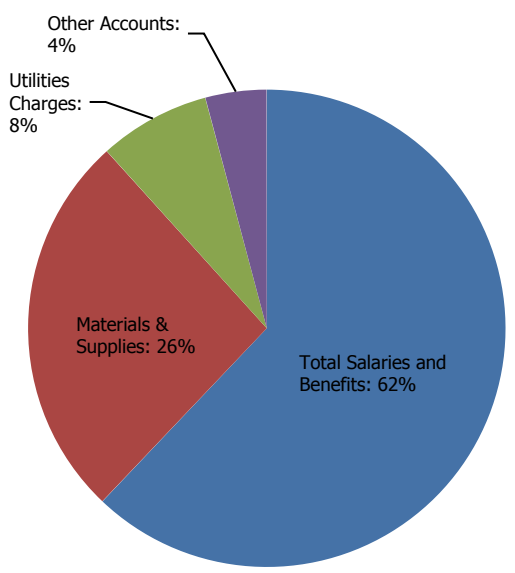
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	90,248,705	93,704,184	103,083,509	9,379,324	110,894,200	7,810,691
Direct Charges to Capital	*(2,313,190)*	*(1,561,318)*	*(1,554,356)*	*6,961*	*(2,024,286)*	*(469,929)*
Total Salaries and Benefits	**87,935,515**	**92,142,867**	**101,529,152**	**9,386,286**	**108,869,914**	**7,340,762**
% Change		4.8%		10.2%		7.2%
Materials & Supplies	41,022,152	43,535,826	44,361,139	825,313	45,964,269	1,603,130
Utilities Charges	8,693,838	10,463,084	11,792,833	1,329,749	13,218,526	1,425,693
Other Accounts	6,342,331	7,280,761	7,116,721	(164,040)	7,269,965	153,244
Total O&M	**143,993,836**	**153,422,538**	**164,799,845**	**11,377,308**	**175,322,674**	**10,522,829**
% Change		6.5%		7.4%		6.4%
Operating Equipment	1,726,235	890,531	517,587	(372,945)	941,970	424,383
Total O&M and Operating Equipment	**145,720,071**	**154,313,069**	**165,317,432**	**11,004,363**	**176,264,645**	**10,947,213**
% Change		5.9%		7.1%		6.6%

Totals may not foot due to rounding.

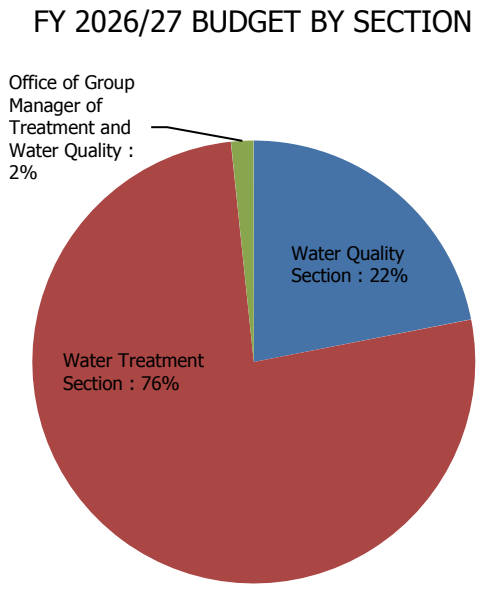
FY 2026/27 BUDGET BY EXPENDITURE

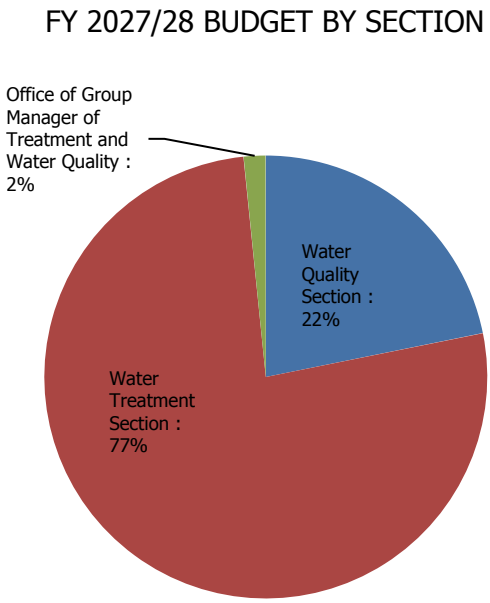


FY 2027/28 BUDGET BY EXPENDITURE



O&M BUDGET BY SECTION





	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27	Personnel Budget 25/26	26/27	27/28
Water Quality Section	34,101,762	36,150,617	2,048,855	38,276,786	2,126,169	109	114	114
Water Treatment Section	119,320,776	125,942,718	6,621,942	134,239,783	8,297,065	270	277	277
Office of Group Manager of Treatment and Water Quality	0	2,706,510	2,706,510	2,806,106	99,595	0	5	5
Total O&M	**153,422,538**	**164,799,845**	**11,377,308**	**175,322,674**	**10,522,829**	**379**	**396**	**396**

Totals may not foot due to rounding.

PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**384**	**403**	**19**	**403**	**—**
	O&M	378	395	17	395	—
	Capital	6	8	2	8	—
Temporary	**Total**	**1**	**1**	**0**	**1**	**—**
	O&M	1	1	0	1	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**385**	**404**	**19**	**404**	**—**
	O&M	379	396	17	396	—
	Capital	6	8	2	8	—

Totals may not foot due to rounding

BUDGET HIGHLIGHTS

Treatment and Water Quality's O&M and Operating Equipment Biennial Budget is $165.3 million in FY 2026/27 and $176.3 million in FY 2027/28, or an increase of 7.2% and an increase of 6.6%, respectively, from the prior year budgets. The main factors affecting these changes:

- Increase in labor costs associated with 17 new positions that will help ensure Metropolitan is prepared for new regulations, maintains reliable and resilient operations, and advances key strategic initiatives.
- As part of the Water System Operations reorganization, the Office of the Group Manager FY 2025/26 budget was temporarily allocated to another Operations group and now has fully transitioned to Treatment and Water Quality for the upcoming biennium.
- Forecasted increases in chemical commodity prices raised the anticipated costs for water treatment chemicals.
- Increase in vendor pricing in all areas driven by inflationary pressures, including increasing fuel and labor costs.
- Increased costs for electricity and solids disposal for water treatment, and hazardous waste abatement for R&R projects at the water treatment plants.
- Increase in chemical costs to support the next phase of testing at the Grace F. Napolitano Pure Water Southern California Innovation Center.
- Apprentice travel costs supporting up to four Apprenticeship Program classes; these expenses have been transferred from another group and are now included in the Treatment and Water Quality budget.
- Critical operating equipment to replace end-of-life assets, including laboratory equipment needed to meet new regulatory requirements.

The following are the significant changes by budget year.

FY 2026/27

Personnel

Regular full-time positions are increasing by 19 positions from FY 2025/26 due to 2 positions transferred from other departmental Groups and 17 additional positions. The additional positions include 15 O&M positions, and 2 Capital positions for the Pure Water Southern California project pending Board approval. The additional 17 positions help ensure continued compliance with new and more stringent regulations, as well as management and control of invasive mussels. In addition, new positions help ensure reliability, resilience, and emergency preparedness under more complex operations and aging infrastructure. Lastly, select positions support Pure Water Southern California demonstration testing and program development. Temporary positions remain flat from FY 2025/26.

Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.

Materials and Supplies

The budget reflects anticipated inflationary pressures on water treatment chemicals, laboratory supplies, and electrical and electronic supplies. Also included are additional chemical costs for planned testing at the Napolitano Innovation Center.

Professional Services

The budget reflects an overall decrease in consultant services. Professional services are required to support demonstration testing and technical studies for the Pure Water Southern California program, as well as assessments for laboratory accreditation and source water protection.

Non-Professional Services

The budget reflects increasing costs for services provided in this category such as janitorial, pest control, equipment rental and maintenance, and inspection services. The cooperative education program for the Water Quality Laboratory is also included in this category.

Utilities

The budget reflects an increase in expected electrical rates due to continuing rapidly changing energy market and climatic conditions. In addition, hazardous waste abatement costs for facility R&R projects are included in this category.

FY 2027/28

Personnel

Regular full-time and temporary positions remain flat from FY 2026/27.

Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.

Materials & Supplies

The budget reflects increased costs for water treatment chemicals due to anticipated inflationary pressures and market volatility, offset by minor reductions in other materials and supplies within this category.

Non-Professional Services

The budget reflects inflationary increases for services provided in this category such as janitorial, pest control, and equipment rental and maintenance, and inspection services.

Professional Services

The budget remained relatively flat in this category from the prior year.

Utilities

The budget reflects continued increases in anticipated electrical rates due to a rapidly changing energy market and climatic conditions. Hazardous waste abatement costs for facility R&R projects remain unchanged.

Operating Equipment – FY 2026/27 and FY 2027/28

The operating equipment budget for the Operations groups is maintained to replace aging fleet, construction equipment, laboratory instruments, and other equipment to support the safe and reliable delivery of water. The budgeted amount reflects inflationary pressures in pricing and significantly aging and worn equipment that is at the end of its useful life. Operating equipment in Treatment and Water Quality is primarily focused on laboratory equipment and analytical instruments to ensure ongoing compliance with current and emerging regulations. Numerous equipment deferrals were made to meet budgetary targets.

INTEGRATED OPERATIONS, PLANNING AND SUPPORT SERVICES

Integrated Operations, Planning and Support Services plans for and operates Metropolitan's system and provides service and support to ensure Metropolitan's operational objectives are met.

PROGRAMS

Integrated Operations, Planning and Support Services (IOPSS) plans for and operates Metropolitan's water system, power system, and storage reserves to ensure reliable water deliveries to the member agencies. The group also supports Metropolitan's operational objectives through a variety of services including manufacturing, construction, power equipment reliability, facility management, and fleet management. All these efforts help meet Metropolitan's mission.

The mission of IOPSS is to ensure continuous and reliable water and power operation by operating, automating, and optimizing Metropolitan's water system; ensuring a reliable, economic, and sustainable supply of energy to power the system; safely maintaining, repairing, improving, and managing system, fleet, and facility assets to support all involved in the mission of Metropolitan.

IOPSS accomplishes its mission through the dedicated efforts and seamless coordination of the following sections:

Office of the Group Manager provides day-to-day operational management as well as strategic and organizational leadership, directing all initiatives and core business efforts of IOPSS. The office also provides support functions, such as budgeting and administration, and coordinates and engages in regulatory and legislative activities.

Operations Support Services (OSS) ensures the continuous and reliable operation, emergency readiness, and long-term integrity of Metropolitan's facilities and critical infrastructure through high-quality maintenance, timely repairs, continuous improvement, and proactive asset management. OSS provides a diverse range of support to Metropolitan's core operational reliability functions and, on a reimbursable basis, to public entities such as the California Department of Water Resources (DWR) and member agencies.

The Manufacturing Services unit performs fabrication, machining, coating, valve and pump refurbishment, underwater maintenance, and crane safety and certification. The Construction Services unit performs general construction, large equipment transportation, equipment installation, and emergency response. The Power & Equipment Reliability unit provides maintenance services which include predictive, preventive, and corrective maintenance analysis for critical equipment, including all treatment plants, pumping plants, hydroelectric power plants, pressure control structures, high-voltage equipment, and heating, ventilation, and air conditioning (HVAC) systems. The Operations Projects & Asset Management unit provides oversight for the Operations Groups on capital and operational project delivery, asset management, and member agency service connection requests.

Facility and Fleet Management (FFM) strategically manages Metropolitan's non-water facilities, fleet, and operating equipment to ensure safe, efficient, and reliable operations and provides well-maintained, functional, and comfortable work and living environments across all Metropolitan sites.

The Facility Asset Management unit oversees the management and maintenance of Metropolitan's headquarters, Diamond Valley Lake recreation facilities, and in-town employee housing. The Desert Services unit manages maintenance and repairs for employee housing and recreational facilities

throughout the Desert region. The Fleet Services unit is responsible for acquiring, maintaining, and managing vehicles, construction equipment, aircraft, and emergency generators.

Power Operations and Planning (POP)

manages Metropolitan's high-voltage transmission system, the allocation of Bureau of Reclamation hydro generation on the Colorado River, and supplemental power purchases and oversees Metropolitan's electric reliability compliance program to ensure a reliable, economic, and sustainable supply of energy for Metropolitan's pumping, conveyance and distribution, and treatment operations.

POP plans, acquires and accounts for the energy required to operate the Colorado River Aqueduct (CRA). This activity includes energy transactions with electric utilities and marketers. The section also negotiates and manages the contracts and energy accounting of renewable energy credits and greenhouse gas allowances for 15 small hydroelectric power plants and the CRA system.

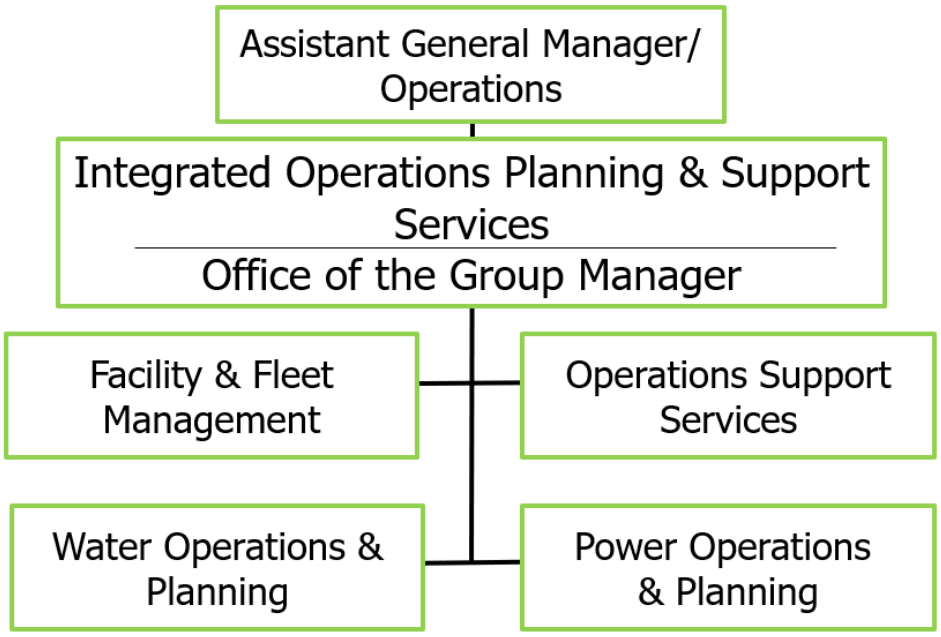
In addition, the section is responsible for wholesale energy activities including evaluation of proposed energy-related regulations and legislation; analysis of state and regional transmission plans and impacts to the CRA transmission system; and reporting on compliance with regional and national electric reliability standards. Finally, the section works closely with energy staff at DWR on energy and transmission issues for the SWP.

Water Operations and Planning (WOP)

ensures efficient, reliable, and optimal water availability and quality, both now and in the future, by managing water operations in real time, automating operations when feasible, planning system operations, coordinating system shutdowns, co-developing and implementing water programs, and preparing for future droughts.

WOP plans and implements the movement and use of water resources. These plans incorporate infrastructure and supply limitations, hydrologic variations, agency demands, changing water quality requirements, and storage program economics. Operational scenarios that encompass a broad range of potential supplies and demands are developed and continually refined. This prepares Metropolitan for a wide variety of possible outcomes as the year develops while maintaining reliable deliveries and balancing management of water storage reserves at a reasonable cost.

In addition, the section programs and maintains Metropolitan's automated control system, known as the Supervisory Control and Data Acquisition (SCADA) system.



GOALS AND OBJECTIVES

In FY 2026/27 and FY 2027/28, IOPSS will focus on the following key issues:

System Resilience and Reliability

Manage and maintain the water system, in coordination with other groups, to ensure operational reliability for all reasonably expected demands. Continue efforts to further expand system flexibility and resilience by participating in the Climate Adaptation Master Plan for Water (CAMP4W) and other similar efforts to develop and implement new projects and envision future projects that add features to the conveyance and distribution system. These efforts will expand the movement of supplies and storage throughout the service area, with an emphasis on addressing the SWP-dependent areas of the system.

Develop and distribute the Annual Operating Plan and manage water storage to provide the greatest delivery flexibility, reliability, and cost-effectiveness. Build on strategies such as employing new operational flexibility tools to mitigate future changing climate conditions and their impacts on water availability.

Plan, schedule, and execute the Annual Shutdown Plan, in coordination with other groups, to ensure reliable operation of the water delivery system.

Develop and implement a standard procedure to prepare and initiate water deliveries at service connections that have been unused for lengthy periods, in coordination with the member agency, to ensure safe and reliable deliveries.

With member agencies, regulatory agencies, and regional partners, support the evaluation of new water supplies potentially introduced into Metropolitan's distribution system including groundwater recovery, recycled water, and seawater desalination.

Participate with the DWR on efforts to ensure cost-effective asset management of SWP conveyance, pumping, and generation facilities.
Fully utilize the manufacturing shops in La Verne to maintain Metropolitan's infrastructure reliability and support projects for DWR and the member agencies.

Partner with Engineering Services, Information Technology Groups, and the Office of the Chief Financial Officer to implement the Strategic Asset Management Plan. This work will expand the use of asset data for improved planning that will maximize the value of infrastructure assets and better inform optimal investment levels for the Capital Investment Plan.

Partner with other groups to implement the Energy Sustainability Plan and the Climate Action Plan to increase operational flexibility, reduce energy costs, reduce greenhouse gas emissions, and integrate renewable energy and energy storage as appropriate.

Identify and assess through Affected System Study the impact of and mitigation for increasing renewable generation development near the Colorado River Aqueduct Transmission System (CRATS).

Partner with Engineering Services Group, California Independent System Operator (CAISO), and other external entities on the long-term planning effort to upgrade or replace Metropolitan's 230KV transmission system.

Manage Metropolitan's fleet assets including replacing aging vehicles and equipment while meeting all applicable regulations, including compliance with the California Air Resources Board (CARB) Zero-emission Vehicle (ZEV) requirement.

Continue the multi-year upgrade of the SCADA system to maintain and improve the ability to remotely operate the conveyance, distribution, and treatment systems.

Workforce Development and Growth

Partner with HR and Workforce Development to enhance new hire onboarding processes and conduct leadership training to maintain managerial capacity and prepare for workforce turnover.

Increase employee knowledge of operations, maintenance, and water quality through technical and management training.

Establish and implement a certification program where feasible to prepare employees for future advancement opportunities, such as welder, water distribution operator, and water treatment operator certification programs.

Rotate and temporarily transfer staff and managers between work organizations to cross-train, enhance productivity, and share resources.

Solution-Oriented Operations and Processes

Develop and implement a Comprehensive Workspace Strategy using a modern workspace design concept for the Headquarters Building that serves as the foundation for a long-term space utilization master plan. The plan will assess existing conditions, incorporate evolving workplace trends, and define new standards for offices, collaboration areas, meeting rooms, and communal spaces.

Implement a comprehensive Fleet Management Plan to guide the efficient operation and lifecycle management of all fleet assets, addressing key processes including vehicle assignment and usage policies, driver accountability and safety compliance, predictive and preventive maintenance, routine vehicle condition inspections, replacement and procurement planning, and surplus and disposal procedures.

Promote an internal culture of innovation by providing forums for exchange of ideas, inspired thinking, and problem solving. Develop an approach to routinely tap into the knowledge, skills, and creativity of the IOPSS workforce.

Apply new technology and processes, where economical and feasible, to enhance and optimize operation and planning of the CRA power system and participation in regional energy markets (e.g., market optimization software, variable speed drives).

Modernize internal tools and streamline business processes to increase efficiency and accessibility, and initiate a business process review to identify and implement workflow efficiencies.

Desert Housing Improvements and Support

Partner with Engineering Services Group and desert facility staff to continue design and implementation of new desert housing and recreation facilities under the District Housing and Property Improvements Program.

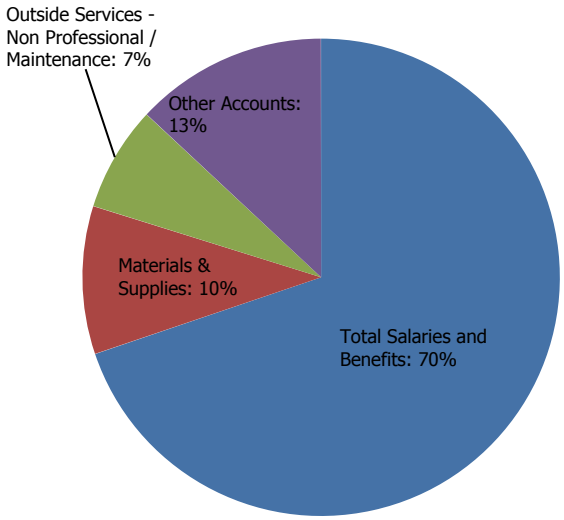
Continue improving customer service and support for desert facility staff through quick transitions of vacant housing units for use, timely response to facility maintenance requests, and active communication through meetings, newsletters, and presentations.

O&M FINANCIAL SUMMARY

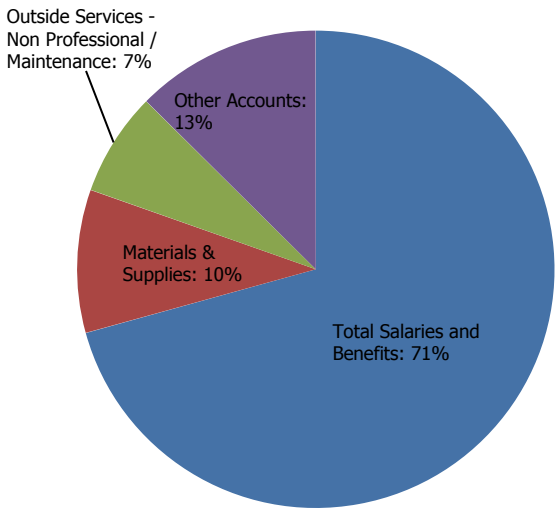
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	65,217,205	76,501,208	75,069,586	(1,431,623)	82,477,460	7,407,874
Direct Charges to Capital	*(3,138,042)*	*(5,168,068)*	*(3,968,893)*	*1,199,175*	*(4,849,515)*	*(880,622)*
Total Salaries and Benefits	**62,079,163**	**71,333,140**	**71,100,692**	**(232,448)**	**77,627,944**	**6,527,252**
% Change		14.9%		(0.3%)		9.2%
Communication Expenses	1,215,799	1,105,600	1,575,440	469,840	1,470,540	(104,900)
Materials & Supplies	9,753,255	9,811,555	10,213,837	402,282	10,647,484	433,647
Outside Services - Non Professional / Maintenance	6,429,343	5,328,500	7,266,898	1,938,398	7,719,548	452,650
Outside Services - Professional	267,804	1,023,500	1,880,000	856,500	1,846,500	(33,500)
Repairs & Maintenance - Outside Services	3,156,451	7,048,500	4,375,100	(2,673,400)	4,714,750	339,650
Utilities Charges	2,026,836	2,326,100	2,876,900	550,800	3,000,650	123,750
Other Accounts	2,060,927	1,909,265	2,577,824	668,559	2,765,325	187,501
Total O&M	**86,989,577**	**99,886,160**	**101,866,692**	**1,980,531**	**109,792,742**	**7,926,050**
% Change		14.8%		2.0%		7.8%
Operating Equipment	4,248,999	35,202,507	14,499,927	(20,702,579)	16,213,396	1,713,469
Total O&M and Operating Equipment	**91,238,576**	**135,088,667**	**116,366,619**	**(18,722,048)**	**126,006,138**	**9,639,519**
% Change		48.1%		(13.9%)		8.3%

Totals may not foot due to rounding.

FY 2026/27 BUDGET BY EXPENDITURE

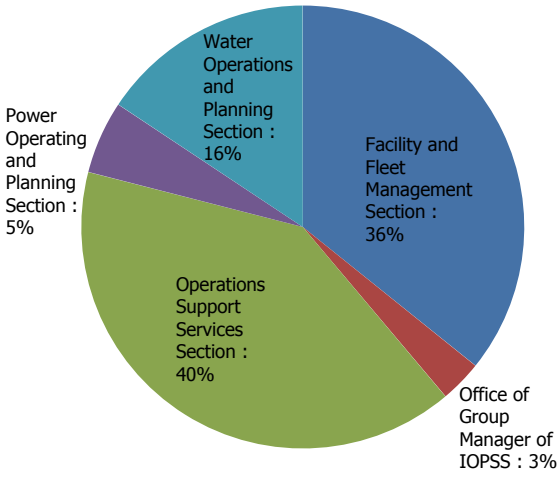


FY 2027/28 BUDGET BY EXPENDITURE

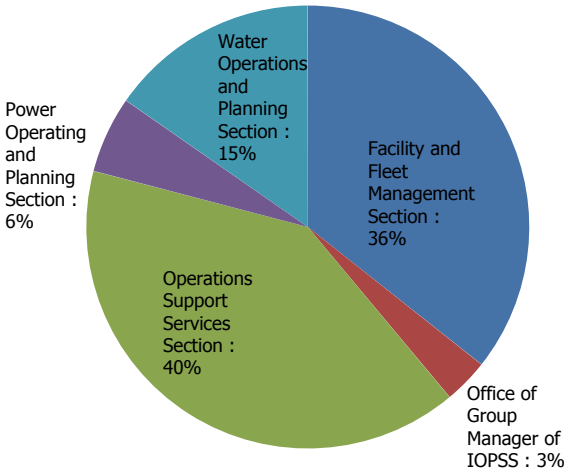


O&M BUDGET BY SECTION

FY 2026/27 BUDGET BY SECTION



FY 2027/28 BUDGET BY SECTION



	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27	Personnel Budget 25/26	26/27	27/28
Facility and Fleet Management Section	34,776,673	36,438,317	1,661,643	39,152,486	2,714,169	72	80	80
Office of Group Manager of IOPSS	11,932,258	3,151,669	(8,780,589)	3,608,874	457,205	14	9	9
Operations Support Services Section	37,507,252	40,881,406	3,374,153	44,062,639	3,181,233	134	136	136
Power Operating and Planning Section	4,540,034	5,443,096	903,062	6,150,737	707,641	11	14	14
Water Operations and Planning Section	11,129,942	15,952,204	4,822,262	16,818,006	865,802	28	43	43
Total O&M	**99,886,160**	**101,866,692**	**1,980,531**	**109,792,742**	**7,926,050**	**259**	**282**	**282**

Totals may not foot due to rounding.

PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**266**	**290**	**24**	**290**	**—**
	O&M	248	272	24	272	—
	Capital	17	18	0	18	—
Temporary	**Total**	**10**	**10**	**0**	**10**	**—**
	O&M	10	10	0	10	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**276**	**300**	**24**	**300**	**—**
	O&M	259	282	24	282	—
	Capital	17	18	0	18	—

Totals may not foot due to rounding

BUDGET HIGHLIGHTS

IOPSS' O&M and Operating Equipment Biennial Budget is $116.4 million in FY 2026/27 and $126.0 million in FY 2027/28 or a decrease of 13.9% and an increase of 8.3%, respectively from the prior year budgets. The main factors affecting these changes:

- Funding for the Operations Groups' Apprentice Program is moved out of IOPSS and captured in the apprentice's assigned Org, resulting in a reduction compared to the previous fiscal year.
- An increase in labor driven by the addition of new regular O&M positions critical to supporting key strategic and operational priorities. These new positions are budgeted at partial cost (six months) in FY 2026/27 and at full-year cost in FY 2027/28.
- Temporary Labor, Travel Expenses, Conferences & Meetings, and Materials & Supplies budget categories remain unchanged from the previous fiscal year, adjusted only for expected inflationary increases, to meet budgetary goals.
- A decrease in Repair & Maintenance costs by utilizing in-house labor to perform services that are typically outsourced to external vendors.
- A decrease in Operating Equipment primarily driven by a lower need to transition fleet vehicles to meet zero-emission vehicle regulations compared to the previous fiscal year.

The following are the significant changes by budget year.

FY 2026/27

Personnel

Regular full-time positions are increasing by 24 positions from FY 2025/26 due to 6 positions transferred to other departmental Groups and 30 additional positions, including the addition of Board-approved recurrent positions for the Desert Services Unit within the Facilities and Fleet Management Section. The additional positions include 25 O&M positions, 3 Capital positions pending Board approval for CIP R&R projects, and 2 Capital positions for the Pure Water Southern California project pending Board approval. The additional staff will support several key initiatives, such as regulatory compliance programs, system and drought resiliency programs, and numerous reliability projects and programs.

District Temp and Agency Temp labor were reduced to remain flat from the FY2025/26 budget to meet budgetary goals. This contrasts with the overall need for approximately 60 more full-time staff to support operating reliably under climate change, maintaining, refurbishing, and replacing aging assets, and complying with new policies and regulations.

Funding for the Operations Groups' Apprentice Program has been moved out of IOPSS and the cost is now captured in the apprentice's assigned Org.

Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.

Materials and Supplies

The budget reflects inflationary increases on building and construction materials, safety, electrical, mechanical, and fleet parts and supplies, as well as various software licensing renewals in support of aging equipment and critical software updates.

Outside Services

The budget reflects inflationary increases in costs for services provided in this category such as repairs and maintenance, consulting and analysis, janitorial, pest control, security, and inspection services.

Utilities

The budget reflects an increase in O&M utility expenditures such as disposal costs from IOPSS capital projects. The remainder represents an increase in expected electrical rates due to the continuing rapidly changing energy market and climatic conditions.

Other

The budget reflects an increase in communication expenses driven by provider rate increases, services for Automatic Meter Reading (AMR) devices, Fleet telematics, and satellite internet subscriptions. The remainder represents an expected inflationary increase in the cost of rental and lease equipment.

FY 2027/28

Personnel

The total regular personnel count remains unchanged from the FY 2026/27 budget. Temporary labor also remains unchanged to meet budgetary goals. This contrasts with the overall need for approximately 60 more full-time staff to support operating reliably under climate change, maintaining, refurbishing, and replacing aging assets, and complying with new policies and regulations.

An increase in the regular O&M labor budget is driven by the new positions recruited in FY 2026/27 now budgeted at their full-year cost instead of partial-cost.

Salaries and Benefits reflect negotiated labor increases and merit increases for qualified employees.

Materials & Supplies

The budget reflects inflationary pressure anticipated on building and construction materials, safety, electrical, mechanical, fleet parts and supplies, as well as various software licensing renewals in support of aging equipment and critical software updates.

Outside Services

The budget reflects inflationary increases in costs for services provided in this category such as repairs and maintenance, consulting and analysis services, janitorial, pest control, security, and inspection services.

Utilities

The budget reflects an expected continued increase in electrical rates due to continuing rapidly changing energy market and climatic conditions.

Other

The budget remains relatively flat and includes anticipated inflationary increases.

Operating Equipment – FY 2026/27 and FY 2027/28

The operating equipment budget is maintained to replace the aging fleet, construction equipment, and other equipment to support the safe and reliable delivery of water. The budgeted amount reflects a decrease from the previous fiscal year due to a lessening need to replace fleet equipment as part of the zero-emission vehicle regulations.

During this period, Fleet operating equipment was budgeted across all groups and prioritized based on the condition and criticality of the equipment. Non-fleet operating equipment was budgeted for IOPSS and prioritized based on operational needs. Numerous equipment deferrals were made to meet both Fleet and Non-fleet budgetary targets.

OFFICE OF SAFETY, SECURITY AND PROTECTION

The Office of Safety, Security and Protection, the mission is to protect human health and the drinking water infrastructure by identifying and addressing risks to create a safe and secure environment.

PROGRAMS

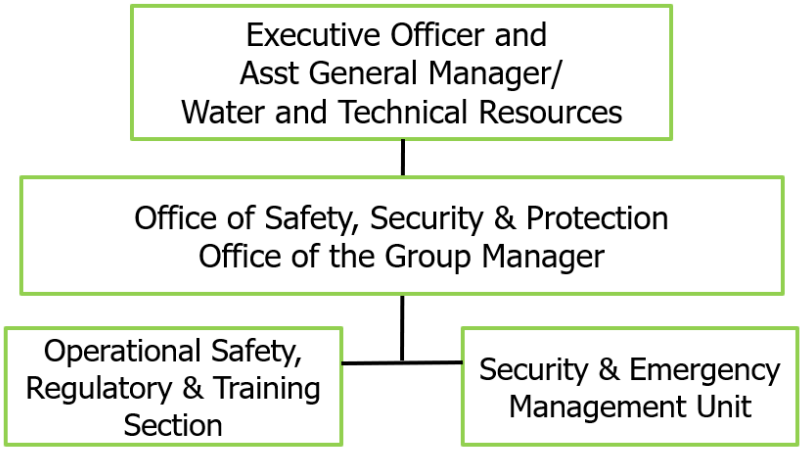
The Office of Safety Security and Protection group accomplishes its mission through the following sections, units, and team:

Safety, Regulatory and Training Section is responsible for ensuring a safe working environment for employees through programs and training, ensuring business practices are conducted in an environmentally responsible way, and complying with all regulatory and occupational health and safety regulations and requirements. The section integrates environmental, health and safety practices into Metropolitan's practices and culture with the goal of maintaining an injury-free safe workplace while eliminating regulatory incidents. Additionally, the section oversees safety and technical skills training for Metropolitan employees and sponsors an accredited apprenticeship program. The program involves training industrial mechanics and electricians over four years, combining classroom instruction with on-the-job training.

Security & Emergency Management Unit provides cost-effective and innovative protection of Metropolitan's employees, patrons, infrastructure, and maintain a secure environment.

The Security Management Team provides security management services that protect Metropolitan's Board of Directors, executive management, employees, and physical assets while maintaining Metropolitan's critical infrastructure secure.

Emergency Management team supports employee safety and operations by providing guiding district emergency response planning, hazard mitigation, response, and recovery efforts. Acts as the liaison between Metropolitan and external emergency management agencies. Conducts emergency response exercises involving internal operational groups, member agencies, and other emergency response agencies.



GOALS AND OBJECTIVES

In FY 2026/27 and FY 2027/28, the Office of Safety Security and Protection will focus on the following key issues and initiatives:

Safety, Regulatory and Training

Provide safety and regulatory technical services to promote safe work practices and adhere to environmental and workplace health and safety regulations.

Continue to partner with the National Safety Council to identify to improve safety culture and internal communication.

Partner with Human Resources to provide health and safety orientation training for all newly hired employees and managers and establish the Safety Recognition Program.

Develop and deliver environmental, health, and safety training and guidance to the surge of new employees and managers.

Partner with internal stakeholders on planning and permitting effort to replace Metropolitan's aging Underground Storage Tank (UST) infrastructure that is near end of its useful life. Provide increase support and oversight for CIP and rehabilitation projects involving lead, asbestos, PCBs, and other hazardous materials.

Emergency Management

Provide professional emergency management support to support District goals including maintaining employee safety and operational continuity.

Update the District emergency response plan and coordinate with other Metropolitan Groups to ensure various District response plans complement each other.

Provide real-time emergency coordination through the EOC Duty Officer program, to monitor potential threats to Metropolitan employees and operations from external emergencies.

Recruit and begin training a new apprentice class for the mechanical and electrical trades.

Partner with management to develop a new continuing education program for mechanical and electrical journeymen.

Provide continuing education classes for licensed water treatment and distribution operators are tailored to Metropolitan's procedures and facilities.

Security & Emergency Management Unit

Security Management

Implement a Security Strategic plan that is aligned with District goals and objectives and provides for an incremental and phased approach to obtaining resources, including staff, equipment, and technology.

Enhance staff training and capabilities to address evolving and emerging threats.

Formalize conceptual approval on capital project plans and specifications to ensure security opportunities and considerations are incorporated.

Upgrade surveillance system to best practices.

Send emergency alerts and warnings to employees when a serious emergency incident occurs in their vicinity or at their facilities.

Conduct emergency response exercises involving internal operational groups, member agencies, and other emergency response agencies.

Business Support Team

Provide various administrative support and tasks for OSSP staff, including those in Safety, Regulatory, Training Section, as well as the Security, and Emergency Management Unit.

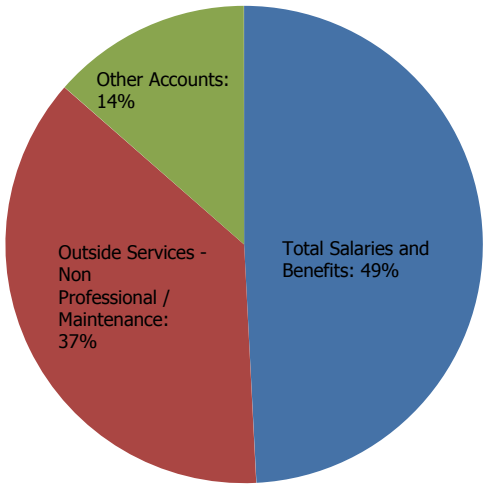
Develop and coordinate business processes including GM, board reports, presentations, help streamline processes, and enhance efficiency.

O&M FINANCIAL SUMMARY

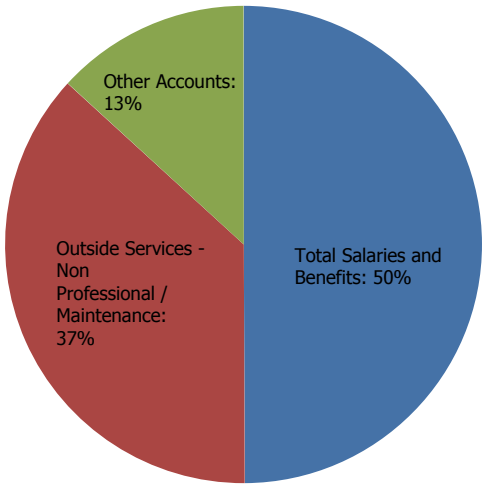
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	18,846,631	20,239,736	22,504,856	2,265,121	24,454,748	1,949,892
Direct Charges to Capital	*(271,398)*	*(2,349,732)*	*(149,419)*	*2,200,313*	*(154,225)*	*(4,805)*
Total Salaries and Benefits	**18,575,234**	**17,890,004**	**22,355,437**	**4,465,433**	**24,300,523**	**1,945,086**
% Change		(3.7%)		25.0%		8.7%
Outside Services - Non Professional / Maintenance	12,674,454	13,433,100	16,926,500	3,493,400	17,931,500	1,005,000
Outside Services - Professional	534,153	1,146,086	1,225,000	78,914	1,310,000	85,000
Utilities Charges	1,773,566	1,900,000	1,995,000	95,000	2,095,000	100,000
Other Accounts	2,035,146	2,672,005	2,936,895	264,890	3,015,145	78,250
Total O&M	**35,592,554**	**37,041,195**	**45,438,832**	**8,397,637**	**48,652,168**	**3,213,336**
% Change		4.1%		22.7%		7.1%
Operating Equipment	7,387	—	198,333	198,333	30,170	(168,163)
Total O&M and Operating Equipment	**35,599,941**	**37,041,195**	**45,637,164**	**8,595,970**	**48,682,338**	**3,045,174**
% Change		4.0%		23.2%		6.7%

Totals may not foot due to rounding.

FY 2026/27 BUDGET BY EXPENDITURE

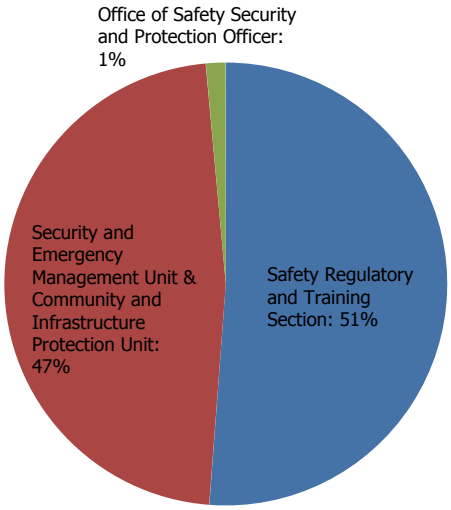


FY 2027/28 BUDGET BY EXPENDITURE

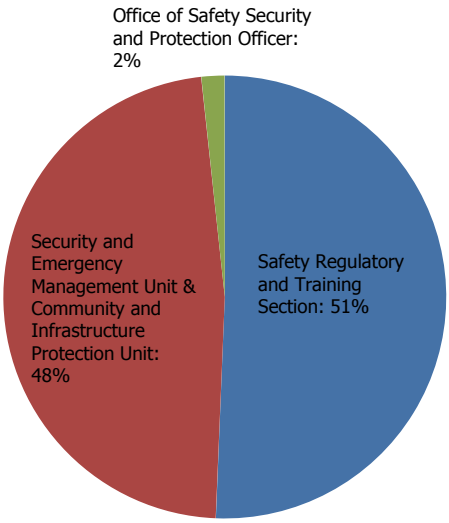


O&M BUDGET BY SECTION

FY 2026/27 BUDGET BY SECTION



FY 2027/28 BUDGET BY SECTION



	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27	Personnel Budget 25/26	26/27	27/28
Safety Regulatory and Training Section	18,803,957	23,263,937	4,459,981	24,647,244	1,383,307	45	58	58
Security and Emergency Management Unit & Community and Infrastructure Protection Unit	17,753,188	21,522,565	3,769,377	23,180,800	1,658,234	14	15	15
Office of Safety Security and Protection Officer	484,050	652,329	168,279	824,124	171,795	1	2	2
Total O&M	**37,041,195**	**45,438,832**	**8,397,637**	**48,652,168**	**3,213,336**	**60**	**75**	**75**

Totals may not foot due to rounding.

PERSONNEL SUMMARY

		2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Regular	**Total**	**68**	**75**	**7**	**75**	**—**
	O&M	59	74	15	74	—
	Capital	**9**	**1**	**(8)**	**1**	**—**
Temporary	**Total**	**1**	**1**	**—**	**1**	**—**
	O&M	1	1	—	1	—
	Capital	—	—	—	—	—
Total Personnel	**Total**	**69**	**76**	**7**	**76**	**—**
	O&M	60	75	15	75	—
	Capital	**9**	**1**	**(8)**	**1**	**—**

Totals may not foot due to rounding.

BUDGET HIGHLIGHTS

The Office of Safety Security and Protection group's Biennial Budget is $45.6 million in FY 2026/27 and $48.7 million in FY 2027/28 or an increase of 23.2% and an increase of 6.7% respectively from the prior budget years. The increase is due primarily to the following:

- Regular full-time positions increased by (7) full-time positions.
- Reallocated 8 personnel from Capital to O&M.
- Increased standby and overtime (OT) for shutdown and CIP support.
- Increased Non-Professional Services. This is due to an increase in the security service agreement. Costs have risen due to several factors, including higher wages, enhanced security guard benefits, a greater number of security guards, the use of armed guards, increased demand for security guards during shutdowns in urban areas, and heightened security requirements for major upcoming events.
- Increased Professional Services. This is due to an increase in emergency management service agreement to develop and facilitate additional tabletop exercise(s) to comply with the CALOES Dam Emergency Action Plan and a new vulnerability assessment service contract to conduct vulnerability assessments.
- Increased in Utilities, due to increased costs for hazardous waste disposal.
- Increased in Training and Seminars, due to new Met Tech Academy, NFPA 70E Train the Trainer and increased cost of training vendors.

The following are the significant changes by budget year:

FY 2026/27

Personnel

Regular full-time positions are increasing by 7 positions from FY 2025/26 due to 2 positions transferred from other departmental Groups and 5 additional positions. The additional positions are necessary to provide support newly formed teams, provide enterprise-wide site support, manage increasing workloads, implement group initiatives, develop, administer, and manage technical training programs and skills development for journeys. They will also manage Workplace Violence Prevention (WVP) and enhance security coverage, response times, and operational resilience for these mission-critical facilities in the Desert Region.

Reallocated 8 personnel from capital to O&M.

Increased standby and overtime for shutdown and CIP support.

Salaries and benefits reflect negotiated labor increases and merit increases for qualified employees.

Non-Professional Services

The budget increase from FY 2025/26 is due to an increase in security service agreement. Costs have risen as a result of several factors: higher wages, enhanced security guard benefits, increase a greater number of security guards, armed guards, increased demand for security guards during shutdowns in urban areas, and enhanced security requirements for major upcoming events such as the FIFA World Cup, Super Bowl, and the Olympics.

Professional Services

The budget increase from FY 2025/26 is due to the increase in emergency management service agreement to develop and facilitate additional tabletop exercise(s) to comply with CALOES Dam Emergency Action Plan and a new vulnerability assessment service contract to conduct vulnerability assessments due to the Federal Cybersecurity & Infrastructure Security Agency (CISA) discontinuation of the assessment services.

Utilities

The budget increase from FY 2025/26 is due to an increase in the cost for hazardous waste disposal.

Training & Seminars

The budget increase from FY 2025/26 is due to new MET Technical Academy training vendors and NFPA 70E Train the Trainer, as well as an increase in the cost of Mobile Crane Certification Training and First Responder Training.

Operating Equipment

Budget increase from FY 2025/26 is due to the need for the following operating equipment:

Cabinet X-ray Machine for Headquarters - This is essential for screening incoming items to protect employees and maintain site security.
PortaCount Respirator Fit Tester - The current PortaCount Model 8030 has been discontinued, with limited or no manufacturer support, which risks non-compliance with regulatory standards and compromises the health and safety of its workforce.

Radiation Survey Meters – Old and/or discontinued meters (>20 years old). These meters are mandatory to maintain our California Radiation License.

FY 2027/28

Personnel

Regular full-time positions remain flat from FY 2026/27.

Salaries and benefits reflect negotiated labor increases and merit increases for qualified employees.

Non-Professional Services

The budget increase from FY 2025/26 is due to an increase in the security service agreement. Costs have risen as a result of several factors: due to rising higher wages, enhanced security guard benefits, increase a greater number # of security guards, armed guards, increased request of security guards during shutdowns in urban areas, and enhanced security requirements for major upcoming events such as requests for security guards during shutdowns in urban areas, and enhanced security requirements for major upcoming events such as the FIFA World Cup, Super Bowl, and Olympics.

Professional Services

The budget increase from FY 2026/27 is due to an increase in the emergency management service agreement to develop and facilitate additional tabletop and functional exercises, in compliance with the CALOES Dam Emergency Action Plan.

Operating Equipment

Budget decrease from FY 2026/27 is due to the only one operating equipment needed.

STAFFING SUMMARY

Group/Department	2025/26 Budget	2026/27 Budget	2027/28 Budget	Change from 2025/26	Change from 2026/27
Regular Employees					
Water Resource Management	67.0	68.0	68.0	1.0	—
Treatment and Water Quality	384.0	403.0	403.0	19.0	—
Office of Sustainability Resilience & Innovation	44.0	47.0	47.0	3.0	—
Office of Safety Security and Protection	68.0	75.0	75.0	7.0	—
Office of Diversity Equity & Inclusion	12.0	12.0	12.0	—	—
Integrated Operations Planning and Support Services	265.5	289.5	289.5	24.0	—
Information Technology	132.0	135.0	135.0	3.0	—
Human Resources	47.0	51.0	51.0	4.0	—
General Manager's Office	24.0	25.0	25.0	1.0	—
Finance and Administration	122.0	125.0	125.0	3.0	—
External Affairs	62.0	62.0	62.0	—	—
Equal Employment Opportunity Office	8.0	8.0	8.0	—	—
Engineering Services	384.0	398.0	398.0	14.0	—
Conveyance and Distribution	271.0	294.0	294.0	23.0	—
Board of Directors	7.0	10.0	10.0	3.0	—
Bay Delta Initiatives	17.0	17.0	17.0	—	—
Subtotal - General Manager's Department	**1,914.5**	**2,019.5**	**2,019.5**	**105.0**	**—**
Office of the General Auditor	14.0	14.0	14.0	—	—
Office of Ethics	8.0	8.0	8.0	—	—
General Counsel	38.0	38.0	38.0	—	—
Total - Departmental Regular Employees	**1,974.5**	**2,079.5**	**2,079.5**	**105.0**	**—**
Temporary Employees				—	—
District Temporary	56.2	49.6	47.1	(6.6)	(2.5)
				—	—
Total Authorized Positions	**2,030.7**	**2,129.1**	**2,126.6**	**98.4**	**(2.5)**

Totals may not foot due to rounding.

* General Counsel - FY 2025/26 Budget includes 1.0 FTE position that was approved by the Board in October 2025
* Integrated Operations Planning and Support Services - FY 2025/26 Budget includes 8.5 FTE recurrent positions that was approved by the Board in August 2025

OPERATING EQUIPMENT SUMMARY

Classification	2026/27 Quantity	2026/27 Proposed	2027/28 Quantity	2027/28 Proposed
Aircraft	1	980,688	—	—
Audio Visual	—	—	2	18,658
Boats	—	—	1	53,875
Communication Equipment	2	93,938	—	—
Computer Peripherals	1	40,815	1	40,815
Construction Equipment	13	219,416	19	3,601,093
CPU's, Laptops & Servers	8	585,838	7	526,135
Heavy Equipment	4	413,270	13	3,914,573
Lab Equipment	13	737,575	5	756,603
Monitoring Equipment	1	131,700	—	—
Other Equipment	8	130,698	5	156,153
Printers	2	93,462	1	56,864
Pumps	18	302,129	3	32,522
Shop Maintenance Equipment	17	459,111	2	48,439
Survey Equipment	9	170,223	2	104,795
Trailers	—	—	32	4,611,313
Trucks	46	9,359,826	2	745,875
ZEV - Automobiles(Passenger Car)	—	—	25	1,381,250
ZEV - Construction Equipment	—	—	5	851,955
ZEV - Heavy Equipment	—	—	—	—
ZEV - Shop Maintenance Equipment	—	—	19	1,198,925
ZEV - Trucks	45	3,381,300	—	—
Grand Total	**188**	**17,099,986**	**144**	**18,099,843**

Operating Cost Components				
Total Operating Equipment Purchases		17,099,986		18,099,843
Debt Service - $35M Credit Facility		5,085,210		5,133,457
Total Operating Equipment plus Debt Service		**22,185,196**		**23,233,301**

Totals may not foot due to rounding.

STATE WATER PROJECT

OVERVIEW

Metropolitan participates in the State Water Project (SWP), which is managed, owned and operated by the California Department of Water Resources (DWR) and is an integral part of Metropolitan's conveyance system. The SWP is the largest state-built, multipurpose, user-financed water project in the country. It was designed and built primarily to deliver water, but also provides flood control, generates power for pumping, is used for recreation, and enhances habitat for fish and wildlife. The SWP provides irrigation water to 750,000 acres of farmland, mostly in the San Joaquin Valley, and provides municipal and industrial water to approximately 27 million of California's estimated 39.5 million residents.

The SWP consists of a complex system of dams, reservoirs, power plants, pumping plants, canals and aqueducts to deliver water. SWP water consists of water from rainfall and snowmelt runoff that is captured and stored in SWP conservation facilities and then delivered through SWP transportation facilities to water agencies and districts located throughout the Upper Feather River, Bay Area, Central Valley, Central Coast, and Southern California. Metropolitan receives water from the SWP through the California Aqueduct, which is 444 miles long, and at four delivery points near the northern and eastern boundaries of Metropolitan's service area. The budgeted expenses for the SWP are as follows:

SWP Cost Summary, $ millions[1]

	2024/25 Actuals	2025/26 Revised Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Delta Water Charge: Capital	$72.0	$75.1	$83.0	$7.9	$90.1	$7.1
Delta Water Charge: OMP&R	106.2	105.3	105.9	0.6	114.3	8.4
Transportation Capital	125.1	99.8	131.6	31.9	158.9	27.3
Transportation OMP&R	224.9	239.5	227.9	(11.6)	250.1	22.3
Power, Variable	116.1	256.6	238.9	(17.7)	239.8	0.9
Power, OAPF	0.7	4.1	1.2	(2.8)	1.2	0.0
Credits	(68.2)	(102.0)	(70.1)	31.9	(73.8)	(3.6)
SWP Total	**$576.8**	**$678.2**	**$718.4**	**$40.2**	**$780.8**	**$62.4**
Delta Conveyance Project planning costs	11.6	25.7	74.7	49.0	41.3	(33.4)
SWP Total with Delta Conveyance	**$588.4**	**$703.9**	**$793.1**	**$89.2**	**$822.0**	**$29.0**
Thousand Acre-Feet Delivered	714	795	1,008	1,007	988	(20)

[1] Does not include Departmental costs reflected elsewhere in this Budget.

Annually, the DWR reviews and redetermines the water supply aspects of the SWP as required by the SWP contract, and the financial aspects attributable to the water supply function of the SWP.[1] This results in the annual Statement of Charges to the SWP contractors for each calendar year. The information that supports the Statement of Charges is published by the DWR as Appendix B to the appropriate Bulletin 132 (i.e., the Statement of Charges for Calendar Year 2026 is supported by Appendix B to Bulletin 132-25). DWR does not charge rates for water service. It does not develop a revenue requirement and then develop rates based on projected billing determinants for a calendar year. Rather, DWR apportions its costs to the SWP contractors based on their proportionate share of estimated supply costs (Delta Water Charge) and transportation costs (Transportation Charge). All SWP contractors are obligated to pay all costs incurred by DWR to operate the SWP for water supply delivery, as part of their contractual participation in the project. Therefore, DWR reconciles actual costs for each year and either collects more funds from the SWP contractors if actual costs exceeded estimated costs, or provides a credit/refund if actual costs were lower than estimated costs.

Metropolitan's budgeted SWP costs are based on the 2026 Statement of Charges and supporting Appendix B. Power costs are estimated by Metropolitan assuming a 49 percent allocation in 2026, 48 percent allocation in 2027, and 47 percent allocation in 2028 and use of the Central Valley storage programs.

STATE WATER PROJECT CONTRACT

The SWP contractors have long–term contracts with DWR for participation in the SWP, through which they receive delivery of SWP water and use of the SWP transportation facilities. Metropolitan signed the first SWP contract on November 4, 1960, and received its first delivery of SWP water in 1972. Metropolitan has a contractual right to a proportionate share of the project water that DWR determines is available for allocation to the SWP contractors. This determination is made each year based on existing supplies in storage, forecasted hydrology, and other factors. Available project water is then allocated to the SWP contractors in proportion to the amounts set forth in Table A of their SWP contracts (Table A Allocation). Under its SWP contract, Metropolitan is entitled to roughly 46% of the annual Table A Allocation.

All water supply–related capital expenditures and operations, maintenance, power and replacement (OMP&R) costs associated with the SWP conservation and transportation facilities are paid for by the 29 SWP contractors. Through Calendar Year 2024, Metropolitan has paid about 51 percent of the total payments to DWR by all SWP contractors. Metropolitan's financial records show that total accumulated amounts paid under the SWP contract are $16.7 billion through fiscal year 2024/25. Metropolitan's SWP contract was originally a 75-year contract through December 31, 2035. Although the SWP contract had been amended for other provisions before, the term of the contract was extended and approved in December 2018. Among other amendments, the contractors and DWR agreed to an extension to December 31, 2085.

Since inception, the SWP contracts provided contractors the ability to use the SWP to convey non–SWP water under certain circumstances. Specifically, Article 18(c)(2) of the original SWP contract addresses situations where there is a shortage in the supply of water made available under the contract and states "[T]he District, at its option, shall have the right to use any of the project transportation facilities which by reason of such permanent shortage in the supply of project water to be made available to the District are not required for delivery of project water to the District, to transport water procured by it from any other source: [p]rovided, [t]hat such use shall be within the limits of the capacities provided in the project transportation facilities for service to the District under this contract ….". However, Article 18(c)(2) only applied in the event a permanent shortage was declared by DWR and it was unclear on how costs would be charged for using SWP facilities to transport nonproject water. In 1994, the contractors and DWR negotiated the Monterey Amendment to the SWP contract, including Article 55, which made explicit that the contractors' rights to use the portion of the SWP conveyance system necessary to deliver water to them (their "Reaches") also include the right to convey non–SWP water at no additional cost as long as capacity exists. Power for the conveyance of non-SWP water is

[1] The term "supply" is used to distinguish between other functions of the SWP such as recreation and flood control. The term is not used to distinguish between the conservation (supply) and transportation (conveyance) functions of the SWP under the State Water Contracts for participation in the SWP.

charged at the SWP melded power rate. The Monterey Amendment also expanded the ability to carryover SWP water in SWP storage facilities, and allowed participating contractors to store water in groundwater storage facilities outside a contractor's service area for later use. These amendments, approved by Metropolitan's Board in 1995, secured the means for individual Contractors to increase supply reliability through water transfers and storage outside their service areas.

The charges to the contractors include a SWP supply charge (Delta Water Charge) and a SWP transportation charge (Transportation Charge). The Delta Water Charge recovers both Capital and OMP&R costs for those facilities that conserve and create the actual water supply of the SWP. The Delta Water Charge is based on contractors' cumulative Table A Allocations, and is paid regardless of whether contractors receive any Table A Allocations in a given year.

The Transportation Charge recovers the costs associated with the various aqueduct reaches that deliver project water to the contractors. The Capital and fixed OMP&R portions of the SWP Transportation Charge recover costs from the contractors based on their proportionate use of facilities. Unlike the Delta Water Charge, which is uniform for a unit of Table A water, the allocation of these portions of the Transportation Charge will vary based on the aqueduct segments needed to deliver water to a specific contractor. The further a contractor is from the Delta and the greater its capacity in the transportation facilities, the greater its allocation of the Capital and fixed OMP&R Transportation Charges. The capacity of the SWP to deliver water decreases with distance from the Banks Pumping Plant, located in the Sacramento–San Joaquin Delta, as water is delivered to contractors through the South Bay Aqueduct and the Coastal Branch Aqueduct, and to turnouts in the San Joaquin Valley and Southern California. Payment of the Transportation Charge entitles Contractors to the right to use their capacity in the SWP facilities for transportation of SWP or non–SWP water, on a space available basis, under the SWP contract. A contractor that participates in the repayment of a particular reach, or segment of the SWP, has already paid the costs of using that reach for the conveyance of water supplies through the Transportation Charge.

In addition to the charges for supply (the Delta Water Charge capital and OMP&R) and Transportation (Transportation Capital and OMP&R), DWR also charges for the power needed to deliver project water throughout the system. Two charges recover these power costs: the variable OMP&R portion of the Transportation Charge (Variable Charge) and the Off-Aqueduct Power Facilities (OAPF) charge. Because the SWP contracts are cost recovery contracts, DWR invoices contractors on an estimated basis for any calendar year, and then provides adjusting credits or debits in later years once actual costs are reconciled with the estimated costs.

The Variable Charge includes the annually estimated cost of purchased power including capacity and energy, cost of SWP power generation facilities, program costs to offset annual fish losses at the Banks Pumping Plant, purchased transmission services, and credits for sales of ancillary services and excess SWP system power sales. The Variable Charge is calculated on the basis of the energy required to pump an acre–foot of water to its take–out point multiplied by the system energy rate, less energy from the recovery generation plants. The system energy rate is a system–wide average rate calculated as the net cost of energy––total costs less revenues––divided by the net energy required to pump all water. That melded rate is applied to each acre–foot of water delivered to SWP customers based on the power required to pump the water to designated delivery points on the system. DWR can adjust the system energy rate as the calendar year progresses in order to reflect actual costs.

The OAPF charge recovers environmental remediation costs of power generation facilities not on the aqueduct, namely Reid Gardner Unit 4, and is negligible at this time.

The SWP uses low–cost hydroelectric and recovery generation resources, but they only provide about 50 percent of the SWP energy needs in an average water year. The SWP relies on the wholesale market and contractual resources with exposure to market price volatility for as much as 30 to 35 percent of its needs, using other contractual resources to fill in the difference.

The SWP energy required to move water to Metropolitan is related to the transportation on the East Branch through Devil Canyon Powerplant and on the West Branch through Castaic Powerplant.

Cost of SWP Power for Metropolitan Terminal Delivery Points, $ per Acre–Foot

	CY 2021 DWR	CY 2022 DWR	CY 2023 DWR	CY 2024 DWR	CY 2025 Estimated	CY 2026 Estimated	CY 2027 Estimated
East Branch	$293	$266	$215	$160	$243	$205	$213
West Branch	$272	$251	$215	$171	$243	$221	$228

The SWP energy costs are impacted by two factors. First, the annual hydrology, and second, the energy policies of the state of California. The SWP has invested heavily in hydroelectric power generation facilities. The unit cost of operating the power facilities declines as the amount of available water increases. The SWP is acquiring renewable resources, primarily solar to date, to meet its obligation to reduce greenhouse gas emissions. The SWP energy costs are also impacted by the increasing cost of using the California Independent System Operator's (CAISO) grid to deliver power from its generating sources and the wholesale power market to its pumping loads. The SWP does not own high voltage transmission facilities and must use the CAISO grid to move power. Finally, the SWP has an obligation to acquire and surrender emissions allowances for the generating facilities the SWP owns, primarily the Lodi Energy Center.

BUDGET HIGHLIGHTS

The proposed budget for the SWP is decreasing in FY 2026/27 compared to the FY 2025/26 budget due to the decrease in the projected power rates, which is partially offset by an increase for additional bond issuances.

The Biennial Budget includes Metropolitan's planned contribution of $115.9 million approved by the Board in December 2024 for Delta Conveyance Project (DCP) planning activities through December 2027. Additional details on DCP can be found on Developments section of this document. The planned activities through 2027 will provide new information needed to refine benefits, risks, and costs prior to the Board making a final decision on project participation beyond the current planning phase. The main focus over the next biennium will be supporting the DWR as it seeks final permits for the DCP and participating in the Delta Conveyance Design and Construction Authority to advance project design. Additionally, at a later date staff will recommend that the Board separately consider Metropolitan's participation in a new DCP, after project planning has progressed further.

COLORADO RIVER AQUEDUCT

OVERVIEW

Metropolitan was established to obtain an allotment of Colorado River water, and its first mission was to construct and operate the Colorado River Aqueduct (CRA). The CRA consists of 5 pumping plants, 450 miles of high voltage power lines, 1 electric switching station, 4 regulating reservoirs, and 242 miles of aqueducts, siphons, canals, conduits and pipelines terminating at Lake Mathews in Riverside County. Metropolitan first delivered CRA water in 1941 to its member agencies.

Metropolitan owns, operates, and manages the CRA. Metropolitan is responsible for operating, maintaining, rehabilitating, and repairing the CRA, and is responsible for obtaining and scheduling energy resources adequate to power pumps at the CRA's five pumping stations.

Under its contracts with the federal government, Metropolitan has a fourth priority to 550,000 acre-feet per year of Colorado River water, less certain use by higher priority holders and Indian tribes. Metropolitan also holds a fifth priority for an additional 662,000 acre-feet per year that exceeds California's 4.4 million acre-foot per year basic apportionment, 38,000 acre-feet under the sixth priority during the term of the Colorado River Water Delivery Agreement, and another 180,000 acre-feet per year when surplus flows are available. Metropolitan can obtain water under the fourth, fifth, and sixth priorities from:

- Water unused by the California holders of priorities 1 through 3;
- Water saved by extraordinary conservation programs, crop rotation, and water supply program; or,
- When the U.S. Secretary of the Interior makes available:
    - Surplus water, Intentionally Created Surplus water, and/or
    - Water apportioned to, but unused by, Arizona and Nevada.

Metropolitan also receives water from the Colorado River pursuant to CRA supply programs and water exchanges.

CRA Cost Summary[1], $ millions

	2024/25 Actuals	2025/26 Revised Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
CRA Power Costs (Net)	$64.4	$83.5	$62.7	-$20.8	$51.2	-$11.5
CRA Dues[2]	$1.0	$1.0	$1.0	$0.0	$1.1	0.1
CRA TAF	811	760	654	(106)	558	(96)

[1]Does not include Departmental costs reflected elsewhere in this Budget
[2]Six Agency and Colorado River Authority of California

Budgeted net CRA power costs represent the net of expenditures for the Hoover and Parker power contracts and market power purchases to support budgeted CRA water deliveries, and revenues generated by the sale of Hoover and Parker power to the CAISO market.

CRA COSTS FOR TRANSPORTATION AND SUPPLY

Metropolitan incurs capital and operations and maintenance expenditures to support the CRA activities. The costs of the CRA activities include labor, materials and supplies, outside services to provide repair and maintenance, and professional services. The CRA activities benefit from Water System Operations support services and management supervision, as well as Administrative and General activities of Metropolitan. Metropolitan finances past, current and future capital improvements on the CRA, and capitalizes those improvements as assets. The costs of Metropolitan's capital financing activities are apportioned to service functions, such as the CRA.

The costs of the CRA supply portfolio developed by Metropolitan are paid by Metropolitan. The CRA supply portfolio is supported by Water Resource Management labor, materials and supplies. The CRA supply portfolio activities benefit from Water Resource Management support services and management supervision, as well as Administrative and General activities of Metropolitan. Metropolitan finances past, current and future capital improvements associated with the CRA supply portfolio capital assets and has capitalized these investments as Participation Rights.

Accordingly, the CRA costs for transportation and supply are reflected in the Departmental and General District Requirements budgets.

CRA COST FOR POWER

Metropolitan utilizes California Independent System Operator (CAISO) markets to supply power for CRA pumping. In addition, some of the total power costs are offset by the sale of imports from federal hydropower allocations from Hoover Dam and Parker Dam and bilateral imports at the Mead intertie into the CAISO market. CAISO purchases at the CRA pumps and any import sales are priced at the hourly CAISO Day-Ahead Market (DAM) Locational Marginal Price (LMP) for their specific location (Gene/Intake, Iron Mtn, Eagle Mtn, Hinds, Mead, Parker). Bilateral purchases are typically executed with a one-day term and at a fixed price which varies depending on current market conditions. Due to the scheduling flexibility of the Hoover and Parker allocations, Metropolitan is able to sell these imports into the CAISO in the highest priced hours, resulting in a higher average sale price.

Metropolitan's power portfolio supply resource mix, which is comprised of generation from Hoover and Parker dams, is not sufficient to fully offset the pumping load at Metropolitan's Colorado River Aqueduct in most years. As a result, Metropolitan requires that any party seeking to transport non-Metropolitan water through its Colorado River Aqueduct to purchase, or arrange for Metropolitan to purchase, the offsetting power supplies required to pump that water.

Market price indexes for electric energy prices are generated for various regions in California by electric industry publications like MegaWatt Daily, Intercontinental Exchange, and through the CAISO's Day-Ahead Market . . The regional index price applicable to energy sold for use on the CRA is designated as "South-of-Path 15", or SP15, and is reflective of Southern California monthly average energy market prices. Metropolitan's actual price paid for energy varies from these indexes due to the hourly shaping of Metropolitan's scheduled energy.

South-of-Path 15 Energy Price Index, $/MWh

	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025
January	$31.73	$50.69	$138.72	$65.58	$41.35
February	$64.76	$43.17	$69.33	$32.70	$30.88
March	$30.48	$41.57	$67.94	$16.38	$24.42
April	$30.30	$56.09	$50.56	$10.05	$17.79
May	$28.13	$59.06	$18.40	$10.06	$22.32
June	$49.85	$68.10	$27.36	$23.25	$27.53
July	$67.94	$74.37	$69.58	$46.73	$35.63
August	$59.05	$102.82	$74.97	$38.47	$39.15
September	$66.09	$117.77	$37.67	$36.35	$39.04
October	$56.90	$63.44	$53.88	$37.39	$31.08
November	$56.37	$82.27	$52.75	$34.27	$40.56
December	$53.17	$253.78	$45.62	$40.00	$36.55

MWh = megawatt-hour, or 1,000 kilowatt-hours
Financial forecast for the budget assumes all energy purchased at SP 15 index price.

RESOURCE ADEQUACY (RA) OBLIGATIONS

RA is the mechanism the California ISO uses to ensure adequate generation capacity is available during the peak demand period each month. Each load-serving entity that is responsible for serving load is required to show that they either own, or have contracted with sufficient qualified generation capacity to meet their forecasted demand, plus an additional operating reserve margin as determined by the CAISO. If an entity does not own sufficient qualifying capacity, they can contract for capacity from other market participants that have surplus RA to sell. Currently, market participants can count some load reduction programs, as an RA credit to reduce their monthly RA obligation.

Metropolitan uses a combination of contracted Hoover and Parker Dam capacity, load reduction capability, Metropolitan-owned small hydroelectric generator capacity, and purchased capacity to meet it's RA obligation related to serving CRA load. Metropolitan may not be able to claim load reduction as an RA credit in the future and would need to purchase RA from other market participants, to replace this RA capacity. The budget includes estimated financial impacts from potential changes to Metropolitan's RA supply.

BUDGET HIGHLIGHTS

The budget for the CRA power is decreasing in FY 2026/27 compared to FY 2025/26 due to reduced water flows through the CRA.

SUPPLY PROGRAMS

OVERVIEW

Metropolitan's principal sources of water supplies are the State Water Project (SWP) and the Colorado River. Metropolitan receives water delivered from the SWP under SWP contract provisions, including contracted supplies, use of carry-over storage in San Luis Reservoir, and surplus supplies. Metropolitan also holds rights to a basic apportionment of Colorado River water and has priority rights to an additional amount from the Colorado River depending on availability of surplus supplies. The Supply Programs supplement these SWP and Colorado River supplies. The budgeted costs for the Supply Programs are as follows:

Supply Programs Cost Summary, $ millions

	2024/25 Actuals	2025/26 Revised Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
AVEK High Desert Water Bank1	$13.8	$51.1	$52.4	$1.3	$53.8	$1.3
IID/MWD Conservation	12.7	13.3	13.8	0.5	14.4	0.6
In Basin	0.6	10.7	13.2	2.4	13.4	0.3
Multi Species Conservation Program	5.1	2.6	1.7	(0.9)	1.7	0.0
Other CRA	18.0	18.6	55.4	36.8	63.8	8.5
Other SWP Programs	3.1	5.3	14.9	9.6	15.3	0.4
PVID Program	41.4	33.4	24.7	(8.6)	13.3	(11.5)
Total Supply Programs	**$94.7**	**$135.0**	**$176.1**	**$41.1**	**$175.7**	**($0.4)**

Totals may not foot due to rounding.
[1] The capital expenditures for AVEK High Desert Water Bank program are proposed to be bond funded.

Budgeted Supply Programs costs represent opportunities and actions associated with assumed SWP allocations of 49 percent in 2026, 48 percent in 2027, and 47 percent in 2028, and diversions on the CRA of 654 to 558 TAF. On the SWP, Supply Program expenditures support maximizing storage capabilities of the Central Valley storage programs, utilizing transfer and exchange programs recently executed, and bringing the balance into the region. On the CRA, the expenditures support the Palo Verde Irrigation District (PVID) land fallowing program and the Imperial Irrigation District/Metropolitan Conservation Program, as well as other programs to conserve and develop supplies. In addition, the proposed budget includes Metropolitan's purchase of Colorado River water from SDCWA. It represents a portfolio/demand-management assumption in which Metropolitan acquires 50.7 TAF of conserved supply (the amount currently offered by SDCWA) if water resource conditions support such acquisition, meaning demands or other water management needs support the acquisition.

Total expenditures paid from current year revenues are budgeted at $125.6 million for FY 2026/27 and $127.8 million in FY 2027/28.

In July 2025, Metropolitan and AVEK entered into the amended and restated AVEK Water Banking Agreement to provide for the financing (and re-financing) of certain costs of construction of the program facilities to be funded by Metropolitan. Under the AVEK Water Banking Agreement, in exchange for its rights to use the program facilities, Metropolitan agreed to pay the costs of the High Desert Water Bank Program, including certain installment payments in amounts sufficient to pay the principal of and interest on bonds issued by the Antelope Valley East Kern Financing Authority (AVEKFA), a joint exercise of powers authority, to provide for program

financing. In FY 2026/27 and FY 2027/28, the Biennial Budget include capital expenditures related to the development of the AVEK High Desert Water Bank program. These capital expenditures will be recorded as participation rights and funded by proceeds from previously issued bonds. The bonds were issued in 2025 by the AVEKFA on behalf of Metropolitan as obligor. Remaining project costs are currently estimated at total $156.7 million.

SUPPLY PROGRAMS DEVELOPED ALONG THE STATE WATER PROJECT

Since adoption of the 1996 Integrated Resources Plan (1996 IRP) and subsequent updates, Metropolitan has developed and actively managed a portfolio of supplies to convey through the California Aqueduct, as shown in Figure 10. The geographical locations of the projects are indicated by the green dots; Metropolitan's service area is designated by the yellow highlighted area. Metropolitan submits delivery schedules to DWR for these supplies, and alters these schedules throughout the year based on changes in the availability of SWP and Colorado River water. The portfolio of supplies that Metropolitan has developed to be conveyed through the SWP since adoption of the Monterey Amendments and the 1996 IRP extend from north of the Delta to Southern California.

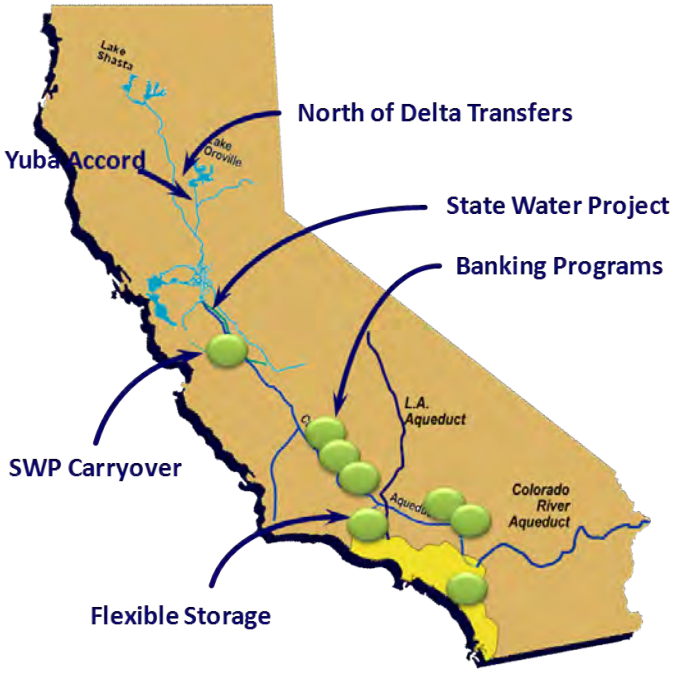
Since the Monterey Amendments, Metropolitan has secured one-year water transfer supplies through Metropolitan-only purchases, buyer coalition-purchases, and Governor Drought Water Banks. The most recent years that Metropolitan secured these one-year transactions were 2008 through 2010, 2015, 2021, and 2022. Metropolitan opted not to pursue these transactions in 2012 through 2014, 2018, or 2020. Most of the sellers were Sacramento Valley water users who are not SWP contractors. Other SWP contractors obtained one-year water transfers during this time frame as well. There were no single-year transfer programs in 2011, 2016-2017, 2019, or 2023-2025 because of favorable water supply conditions and lack of capacity to move transfer supplies through the Delta.

In addition to the above one-year water transfers, Metropolitan purchases long-term water transfer supplies through the Yuba Accord. The Yuba Accord has provided water to enhance SWP and CVP water supply reliability by offsetting Delta export reductions and providing dry year water supplies for participating SWP and CVP contractors. Acting as the intermediary for Yuba Accord transactions, DWR purchases water made available by the Yuba County Water Agency and sells a portion of such water to Metropolitan. Water purchased under the Yuba Accord is not SWP water.

Since the approval in 2021 of the Water Management Amendment to the SWP contract, SWP contractors have been able to pursue one-year and multi-year SWP transfers between SWP contractors. Metropolitan transferred SWP supply to other contractors for the first time in 2025 in order to help meet Board-identified revenue goals.

Metropolitan continues to pursue opportunities with other water agencies, such as Westlands Water District (Westlands). Resulting from the 2024 MOU between Metropolitan, Friant Water Authority, and Westlands, Metropolitan and Westlands are negotiating a pilot exchange program that would provide mutual benefits to both agencies. As of December 2025, Westlands and Metropolitan are working on draft terms for an unbalanced exchange pilot program.

Figure 10: California Aqueduct Portfolio of Supplies



In addition to one-year transfers, and the Yuba Accord water, Metropolitan has developed groundwater storage agreements that allow Metropolitan to store available supplies in the Central Valley for return later. Metropolitan enters into point of delivery and banking agreements with DWR to deliver water supplies from the SWP facilities to these storage programs and to return these water supplies to the SWP system for delivery to Metropolitan's service area. Metropolitan's storage activities are shown in Figure 11. The figure shows how the programs function to store supplies during surplus conditions and return supplies during a drought. The storage programs have demonstrated that they can provide a significant amount of water when needed.

SWP Groundwater Storage Programs year–end balance, acre–feet

- Arvin-Edison Storage Program: under the agreement, Arvin-Edison Water Storage District stores water on behalf of Metropolitan. Up to 350,000 acre-feet can be stored; Arvin-Edison is obligated to return up to 75,000 acre-feet of stored water in any year to Metropolitan, upon request. The water is returned by direct groundwater pump-in and exchange of SWP supplies. A 2017 State Water Resources Control Board (SWRCB) regulation setting a Maximum Contaminant Level (MCL) for trichloropropane (TCP) has temporarily suspended use of this program due to the levels detected in the program groundwater wells. In November 2021, a change in point-of-delivery was initiated to allow Metropolitan access to its stored water through an operational exchange of Friant Division CVP water supplies with SWP supplies in San Luis Reservoir.

- Semitropic Storage Program: under the agreement, Metropolitan stores water in the groundwater basin underlying land within the Semitropic Water Storage District. The maximum storage capacity is 350,000 acre-feet. Currently, the minimum annual yield to Metropolitan is 38,200 acre-feet, and the maximum annual yield is 229,700 acre-feet depending on the available unused capacity and the SWP allocation. The water is returned by direct groundwater pump-in and exchange of SWP supplies.

- Kern Delta Storage Program: under the agreement, Kern Delta Water District provides groundwater banking and exchange transfer to allow Metropolitan to store up to 250,000 acre-feet of SWP water in wet years and take up to 50,000 acre-feet annually during droughts. The water is returned by direct groundwater pump-in or by exchange of surface water supplies.

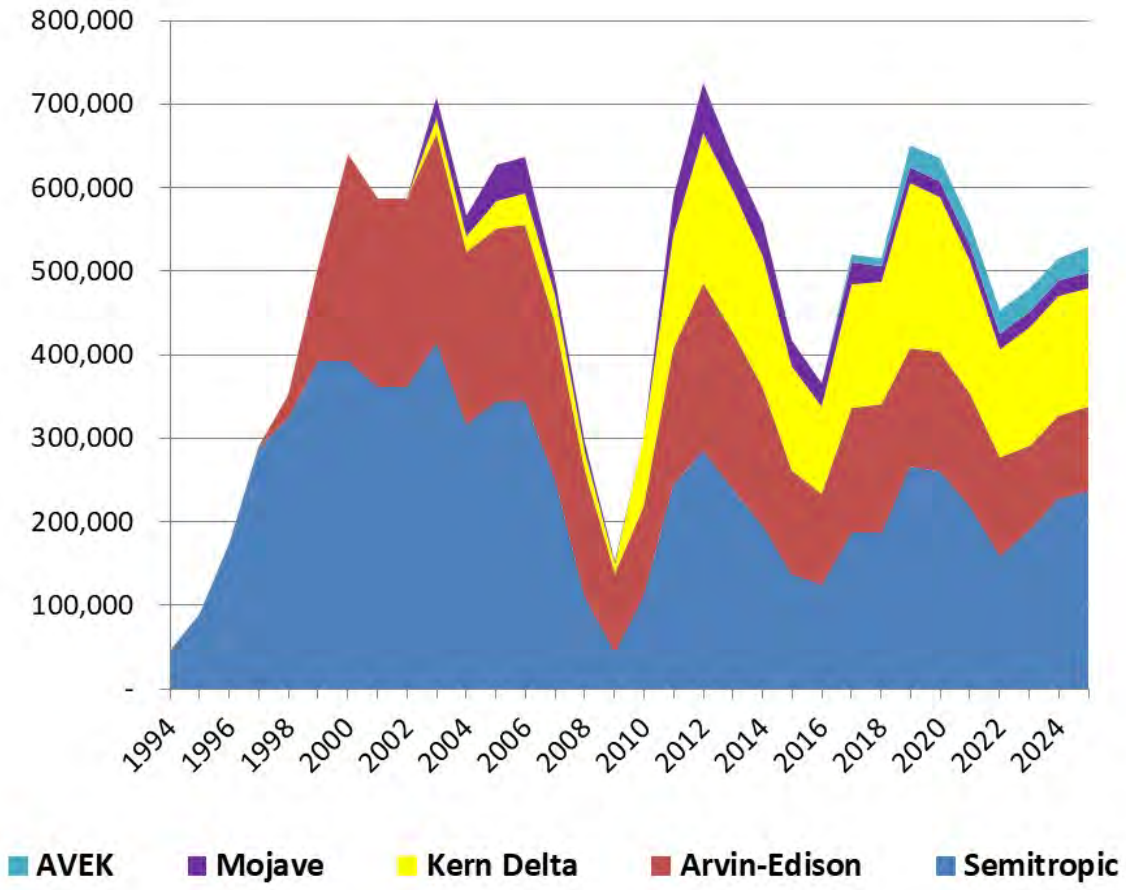
- Mojave Storage Program: under the agreement, Mojave Water Agency provides groundwater banking and exchange transfers to allow Metropolitan to store up to 390,000 acre-feet for later return. The agreement allows Metropolitan to annually withdraw Mojave Water Agency's SWP contractual amounts, after accounting for local needs. The Mojave storage program returns water only by exchange of surface water supplies.

- Antelope Valley-East Kern (AVEK) Storage Program: under the storage agreement, Metropolitan, at its discretion, would return half of the exchange water to AVEK at the Banks pumping plant. Under the Storage Program, Metropolitan, at its discretion, could store up to 30,000 acre-feet of its SWP Table A amount or other supplies in the Antelope Valley Groundwater Basin in an account designated for Metropolitan. The water is returned by exchange of SWP supplies or direct groundwater pump-in. The AVEK Program was set to expire in 2025, however the it has been extended until the High Desert Water bank Program is able to return water to Metropolitan. Please see below for details.

- Antelope Valley-East Kern (AVEK) High Desert Water Bank Program: under this agreement, AVEK provides storage for up to 70,000 acre-feet per year of its unused SWP Table A amount to Metropolitan or other supplies for later return. The maximum storage capacity for Metropolitan supplies would be 280,000 acre-feet. The program is designed to return up to 70,000 acre-feet per year by direct pump-in to the East Branch of the California Aqueduct. Water can also be returned by exchange of SWP supplies when available.

- Sites Reservoir: under a participation agreement, Metropolitan is contributing to planning activities for a proposed reservoir project of approximately 1.3 to 1.5 million acre-feet being analyzed by the Sites Reservoir Authority, to be located in Colusa County. Water stored for the proposed project would be diverted from the Sacramento River. The maximum storage capacity for Metropolitan supplies would be 311,700 acre-feet. As proposed, the program would be designed to return up to 50,000 acre-feet per year on average to Metropolitan by direct pump-in to the Sacramento River. Metropolitan's agreement to participate in funding of this phase of project development activities does not commit Metropolitan to participate in any actual reservoir project that may be undertaken in the future.

Figure 11: SWP Groundwater Storage Programs, acre-feet



Metropolitan has developed exchanges and transfers with other Contractors to enhance supply flexibility. Some of these agencies have extensive groundwater supplies and are willing to exchange their SWP supplies.

- San Gabriel Valley Water District: under this agreement, Metropolitan delivers treated water to a San Gabriel Valley Water District (SGVMWD) sub-agency in exchange for twice as much untreated SWP supplies delivered into the Main San Gabriel groundwater basin. The groundwater basin supplies water to both Metropolitan and SGVMWD sub-agencies. Each year Metropolitan purchases 5,000 acre-feet minus the unbalanced exchange amount. By mutual agreement Metropolitan may purchase more than the 5,000 acre-feet per year should SGVMWD have additional supplies available. This program has the potential to increase Metropolitan's reliability by providing 115,000 acre-feet through 2035.

- Desert Water Agency/Coachella Valley Water District Advance Delivery Program: under this program, Metropolitan delivers Colorado River water to the Desert Water Agency (DWA) and Coachella Valley Water District (CVWD) in advance of the exchange for their SWP Contract Table A allocations. In addition to their Table A supplies, the agencies can take delivery of SWP supplies available under Article 21 and non-SWP supplies separately acquired by each agency. These non-SWP supplies have included Yuba Accord water, Drought Water Bank water, and San Joaquin Valley water. By delivering enough water in advance to cover Metropolitan's exchange obligations, Metropolitan is able to receive DWA and CVWD's available SWP supplies in years in which Metropolitan's supplies are insufficient without having to deliver an equivalent amount of Colorado River water. In December 2019, the exchange agreements were amended to provide more flexibility and operational certainty for the parties involved. Additionally, under the amended agreement, CVWD and DWA in wet years pay a portion of Metropolitan's water storage management costs, up to a combined total of $4 million per year.

SUPPLY PROGRAMS DEVELOPED ALONG THE COLORADO RIVER AQUEDUCT

Since adoption of the 1996 IRP and subsequent updates, Metropolitan has developed and actively manages a portfolio of supplies to convey through the CRA. Metropolitan determines the delivery schedule of those resources throughout the year based on changes in the availability of SWP and of Colorado River water. Figure 12 shows the geographic location of the portfolio of additional CRA supplies, designated by the red dots, which Metropolitan has developed for diversion into the CRA since adoption of the 1996 IRP. These resources extend from Lake Mead to Southern California and provide supply to Metropolitan's service area, which is shown in the yellow highlighted area.

Figure 12: Colorado River Aqueduct Portfolio of Supplies

- Bard Fallowing: Approved by the MWD Board in December 2019, the Bard Water District (Bard) Seasonal Fallowing Program (Program) incentivizes farmers to fallow up to 3,000 acres irrigated with Colorado River water for the spring and summer months in order to reduce water consumption in Bard and augment Metropolitan's Colorado River supplies. Metropolitan estimates a water savings of 1.9 acre-feet per irrigable acre. Metropolitan, USBR, and Bard Water District entered into a System Conservation Implementation Agreement where water conserved under this program will be left in Lake Mead in 2024, 2025, and 2026 in exchange for Federal funding under Reclamation's Lower Colorado Conservation Programs.

- Crop Substitution Pilot Program: Metropolitan is currently assessing the water savings benefits of growing low-water use crops instead of high-water use crops, such as alfalfa, in PVID. Metropolitan will also evaluate

the economic impacts and feasibility of crop substitution. If the evaluation suggests that crop substitution can achieve water savings benefits for Metropolitan, Metropolitan would initiate a Crop Substitution Pilot Program to incentivize farmers to grow low-water use crops.

- Imperial Irrigation District/Metropolitan Conservation Program: Under a 1988 Conservation Agreement, Metropolitan has funded water efficiency improvements within the Imperial Irrigation District's (IID) service area in return for the right to divert the water conserved by those investments. Metropolitan provided funding for IID to construct and operate a number of conservation projects. In a 2014 IID-Metropolitan letter agreement, the amount of water conserved by IID was quantified at 105,000 acre-feet per year beginning in 2016. Metropolitan is guaranteed at least 85,000 acre-feet per year, with the remainder of the conserved water being made available to the Coachella Valley Water District (CVWD), if needed under the 1989 Approval Agreement as amended. However, in a recent clarifying agreement, CVWD has agreed to limit its call to 15,000 acre-feet per year through 2026, yielding 90,000 acre-feet annually from the program for Metropolitan, with Metropolitan delivering the remaining 15,000 AF to CVWD at Whitewater.

- Palo Verde Land Management, Crop Rotation, and Water Supply Program: Under this program, participating landowners in the PVID's valley service area are paid to reduce water use by not irrigating a portion of their land. A maximum of 35 percent of the participating lands within the Palo Verde Valley can be fallowed in any given year. This program saves up to 133,000 acre-feet of water in certain years, and a minimum of up to 33,000 acre-feet per year. The term of the program is 35 years. Fallowing began in 2005. In March 2009, Metropolitan and PVID entered into a supplemental emergency fallowing program within PVID that provided for the fallowing of additional acreage in 2009 and 2010. Since 2005, over 1.3 million acre-feet total of Colorado River water has been conserved. The volume of water that becomes available to Metropolitan is governed by the QSA and the Colorado River Water Delivery Agreement. Under these agreements:

  - Metropolitan must reduce its consumptive use of Colorado River water by that volume of consumptive use by PVID and holders of Priority 2 that is greater than 420,000 acre-feet in a calendar year, or

  - Metropolitan may increase its consumptive use of Colorado River water by that volume of consumptive use by PVID and holders of Priority 2 that is less than 420,000 acre-feet in a calendar year.

  In both cases, each acre-foot of reduced consumptive use by PVID is an additional acre-foot that becomes available to Metropolitan.

  Metropolitan, USBR, and PVID have entered into a System Conservation Implementation Agreement where water conserved under this program from August 1, 2023 to December 31, 2026 will be left in Lake Mead in exchange for Federal Funding under Reclamation's Lower Colorado Conservation Program under IRA Bucket 1 funding.

- Palo Verde Land Management Program. This program pays Metropolitan's PVID farm lessees for quantified consumptive water savings produced through additional conservation actions taken by the lessees, beyond the crop shifts already incentivized by the lease rates. Such actions may include the purchase of irrigation meters, on-farm irrigation efficiency upgrades, experimental crops or crop rotations, and any other actions that generate quantified consumptive use savings as determined by MWD. In the future, the program may be used to fund payments to other landowners in PVID for taking on-farm conservation actions (other than fallowing).

- Quechan Tribe Diversion Forbearance: In 2005, Metropolitan entered into a settlement agreement in Arizona v. California with the Quechan Indian Tribe and other parties. The Tribe uses Colorado River water on the Fort Yuma Indian Reservation. In addition to the amounts of water decreed for the benefit of the Reservation in the 1964 Arizona v. California decree, under the 2005 settlement agreement the Tribe is entitled to (a) 20,000 acre-feet of diversions from the Colorado River, or (b) the amount necessary to supply the

consumptive use required for irrigation of a specified number of acres, and for the satisfaction of related uses, whichever is less. Of the additional diversions, 13,000 acre-feet became available to the Tribe in 2006. An additional 7,000 acre-feet will become available to the Tribe in 2035. Metropolitan agreed to provide annual incentive payments to the Tribe if the Tribe forbore diversion of the additional water, thereby allowing Metropolitan to divert it. The U.S. Bureau of Reclamation (USBR) will make incentive payments to the Tribe instead of Metropolitan for the forbearance years 2023 through 2026 under Bucket 1 of USBR's Lower Colorado River Basin System Conservation and Efficiency Program. As a result, forborne water will remain in Lake Mead as system water and will not be diverted by Metropolitan during those years.

- Quechan Fallowing: Approved by the MWD Board in December 2021, the Metropolitan/Quechan Tribe Seasonal Fallowing Pilot Program (Pilot) incentivizes farmers to fallow land irrigated with Colorado River water for the spring and summer months in order to reduce water consumption in the Quechan tribal land and augment Metropolitan's Colorado River supplies. Since the Quechan Tribe's water supplies have a higher priority than Metropolitan's on the Colorado River, Metropolitan benefits from the reduced water consumption as the saved water will remain in the Colorado River and be made available for diversion.

- Southern Nevada Water Authority and Metropolitan Storage and Interstate Release Agreement: Under this 2004 agreement and a related Operational Agreement, the Southern Nevada Water Authority (SNWA) may offer a portion of its Colorado River water supplies to Metropolitan when there is space available in the CRA to receive the water. SNWA may call for return of the water in a future year, in which Metropolitan would reduce its Colorado River water order to return this water. In 2009, 2012, and 2015, Metropolitan, the Colorado River Commission of Nevada, and SNWA amended the related Operational Agreement dealing with volumes of water that may be stored or called at various times. The agreements can be terminated upon 90 days' notice following the return of the water stored by Metropolitan.

- Lower Colorado Water Supply Project: This project develops additional water supplies by pumping groundwater into the All-American Canal for delivery to IID. An equal volume of Colorado River water is then made available for other water users along the river. Under a contract among Metropolitan, the City of Needles, and the United States Bureau of Reclamation, Metropolitan receives any excess unused water developed by the project. Metropolitan makes payments to a trust fund to develop a replacement project or to desalt the groundwater should the groundwater become too saline for discharge into the All-American Canal.

- Exchange with the United States (San Luis Rey): 16,000 acre-feet from the All-American and Coachella Canal lining projects is allocated to the San Luis Rey Settlement Parties. The United States furnishes this water at Metropolitan's Colorado River Intake on Lake Havasu. Metropolitan takes possession of the water and by exchange delivers an equal volume of Metropolitan's blended supplies to SDCWA. By separate agreement, SDCWA conveys the water to the San Luis Rey Settlement Parties.

- SDCWA Colorado River Conserved Water: Under the Second Amended and Restated Exchange Agreement with SDCWA, Metropolitan has the second right of refusal to purchase conserved water from SDCWA at Lake Havasu where it receives the water from SDCWA. The overall provisions of the Second Amended and Restated Exchange Agreement are described below under the exchange with SDCWA.

- Post-2026 Supply Programs: Metropolitan's Colorado River supplies are likely facing reductions after 2026. This item covers future programs developed to manage or increase supplies in the face of those likely reductions.

- California ICS Agreement: Under a 2007 agreement and its amendment, Metropolitan may store a portion of IID's excess conservation in Metropolitan's service area, subject to both annual creation and total accumulation limits. IID may call for return of the water in a future year, in which Metropolitan would reduce its Colorado River water order to return the water. The total accumulation limit for this program has been reached.

- Lake Mead Storage Program: In December 2007, Metropolitan entered into agreements to set forth the guidelines under which Intentionally Created Surplus (ICS) water is developed, stored in, and delivered from Lake Mead. The amount of water stored in Lake Mead must be created through extraordinary conservation, system efficiency, or tributary conservation methods. ICS is available for delivery in a subsequent year, with Extraordinary Conservation ICS subject to a one-time deduction to benefit the river system and annual evaporation losses. Extraordinary conservation methods used by Metropolitan to date are water saved by fallowing in the Palo Verde Valley, projects implemented with IID in its service area, the Lower Colorado Water Supply Project, All American and Coachella Canal water received under the San Luis Rey Indian Water Rights Settlement Agreement prior to the settlement parties receiving the water, groundwater desalination, groundwater recovery, water conserved from Metropolitan's Landscape Transformation Program, water conserved from implementation of indoor water conservation devices, and water recycling. "System Efficiency ICS" can be created through the development and funding of system efficiency projects that save water that would otherwise be lost from the Colorado River. Metropolitan has participated in two projects to create System Efficiency ICS, and two projects to create ICS by conservation in Mexico:

    - Yuma Desalting Pilot Project: Metropolitan contributed funds toward the 2010-2011 pilot run of the Yuma Desalting Plant in exchange for a portion of the desalinated water produced by the project. The Yuma Desalting Plant treated brackish agricultural drainage that flows into Mexico to the Ciénega de Santa Clara at the terminus of the Colorado River but does not count as deliveries to Mexico under the Mexican Water Treaty. Metropolitan's portion of the desalinated water was 24,397 acre-feet and this water was stored in Lake Mead. Metropolitan can take delivery of up to the entire amount in any single year.

    - Drop 2 (Warren H. Brock) Reservoir: Metropolitan contributed funds toward the Bureau of Reclamation's construction of an 8,000 acre-foot off-stream regulating reservoir near Drop 2 of the All-American Canal in Imperial County. This reservoir conserves about 50,000 acre-feet of water per year by capturing and storing otherwise non-storable flow. In return for its funding, Metropolitan received 100,000 acre-feet of water that was stored in Lake Mead, and has the ability to take delivery of up to 25,000 acre-feet of water in any single year. Besides the additional water supply, the new reservoir adds to the flexibility of Colorado River operations.

    - In November 2012, Metropolitan executed agreements in support of a program to augment Metropolitan's Colorado River supply between 2013 and 2017 through an international pilot project in Mexico. Metropolitan's total share of costs was $5 million for 47,500 acre-feet of project supplies. The costs were paid, and the conserved water was credited to Metropolitan's intentionally-created surplus water account. In December 2013, Metropolitan and IID executed an agreement under which IID paid half of Metropolitan's program costs, or $2.5 million, in return for half of the project supplies, 23,750 acre-feet.

    - In September 2017, Metropolitan executed agreements in support and continuation of a program to augment Metropolitan's Colorado River supply through international pilot projects in Mexico. Under the new set of agreements, Metropolitan's total share of costs are expected to be $3.75 million for 27,275 acre-feet of project supplies. The costs will be paid in three parts, 2020, 2023, and 2026. Water was to be received in the year of payment, however the installment of water associated with the 2023 payment was delayed to 2026 due to the Lower Basin reaching the ICS accumulation limit. .

    - In May 2019, Upper and Lower Basin Drought Contingency Plans (DCP) were executed and became effective. The Lower Basin DCP Agreement requires California, Arizona, and Nevada to store defined volumes of water in Lake Mead at specified lake levels. Pursuant to intrastate implementation agreements, and the September 16, 2021 Settlement Agreement with IID, Metropolitan will be responsible for 93 percent of California's DCP Contributions under the Lower Basin DCP. Implementation of the Lower Basin DCP enhances Metropolitan's ability to store water in Lake Mead, changes the one-time deduction and annual evaporation rates, and ensures that water in storage can be delivered at lower elevation levels. The Lower Basin DCP increases the total volume of water California

may store in Lake Mead by 200,000 acre-feet, which Metropolitan has the right to use. The Lower Basin DCP will be effective though 2026.

In September 2021, Metropolitan and IID executed a settlement agreement. Provisions included Metropolitan's creation of an IID ICS-Sub Account. IID can store water in this sub account, subject to both annual creation and accumulation limits. Terms of IID's ICS Sub-Account mirror those of the Drought Contingency Plan with respect to one-time deductions, annual evaporation rates, and accessibility at various Lake Mead elevations. IID may call for return of the water in a future year, in which Metropolitan would reduce its Colorado River water order to return this water.

In addition to programs that add water to Lake Mead in an ICS account in Metropolitan's name, Metropolitan has entered into various agreements to create system water. System water does not accrue to the benefit of a user, but does increase the elevation of Lake Mead, thereby increasing the reliability of Metropolitan's base and transfer supplies. Active programs or agreements that generate system water include:

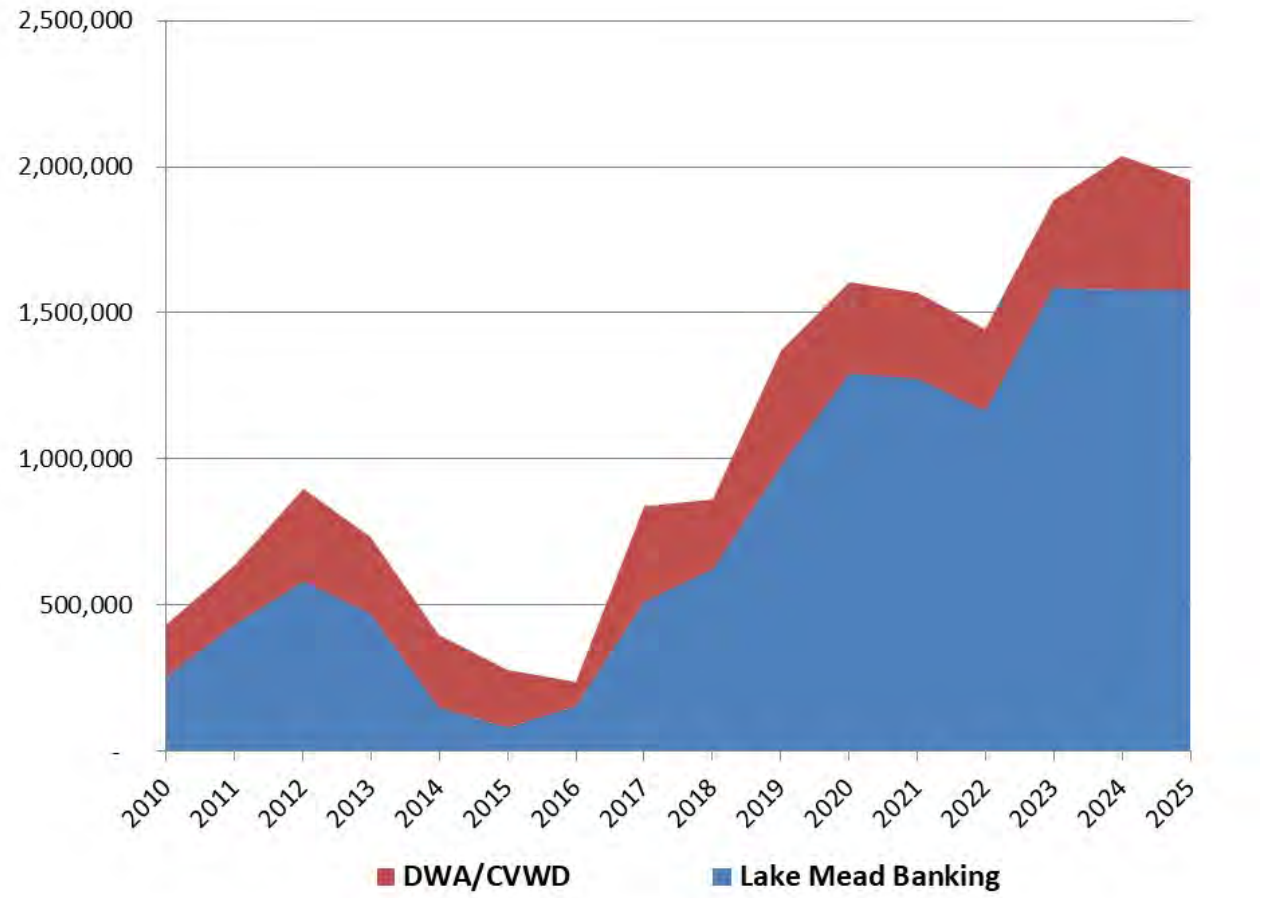
- Reclamation's Lower Colorado River Basin System Conservation and Efficiency Program (LC Conservation Program) - This program was funded with an initial allocation from the 2022 Inflation Reduction Act. The funding is used for the creation of Colorado River system water through voluntary water conservation and reduction in use. Metropolitan has signed multiple system conservation implementation agreements with Reclamation and our agricultural partners to create system water from Metropolitan supply programs in exchange for Federal funding. While this and the other system conservation generated under this program does not directly generate supplies for Metropolitan, it does increase the elevation of Lake Mead, thereby increasing the reliability of Metropolitan's base and transfer supplies.

- System Conservation Pilot Program – On July 30, 2014, Metropolitan entered into an agreement with USBR, CAWCD, SNWA, and DW for a Pilot Program for funding the creation of Colorado River system water through voluntary water conservation and reduction in use. While the pilot has ended, it was successful, and Metropolitan expects that a similar structure may be used to fund additional voluntary water conservation and reductions in use in response to the 24 Month Study's minimum probable projection of Lake Mead falling below elevation 1,030 feet within the next two years. While system conservation does not directly generate supplies for Metropolitan, it does increase the elevation of Lake Mead, thereby increasing the reliability of Metropolitan's base and transfer supplies .While this program is no longer funding new projects, there are still a few projects that are being implemented.

◦ Desert Water Agency/Coachella Valley Water District/Metropolitan Water Exchange and Advance Delivery Programs: Under these programs, Metropolitan delivers Colorado River water to the DWA and CVWD, in exchange for future deliveries by DWA and CVWD of an equal volume of their SWP supplies. By delivering enough water in advance to cover Metropolitan's exchange obligations, Metropolitan is able to receive DWA and CVWD's available SWP supplies in years in which Metropolitan's supplies are insufficient to deliver an equivalent amount of Colorado River water. In December 2019, the exchange agreements were amended to provide more flexibility and operational certainty for the parties involved. Additionally, under the amended agreement, Coachella and Desert in wet years pay a portion of Metropolitan's water storage management costs, up to a combined total of $4 million per year[1].

Figure 13 shows the year-end balance in Metropolitan's Colorado River storage programs. The combined capacity of the Lake Mead Storage program and the DWA/CVWD advance delivery program is 2,300,000 acre-feet. This is inclusive of the amount of water in storage in Lake Mead as a result of the Drop 2 Reservoir and Yuma Desalting Plant system efficiency projects.

Figure 13: Colorado River Storage Programs, acre-feet



[1] DWA has a SWP Table A contract right of 55,750 acre-feet per year and CVWD has a SWP Table A contract right of 138,350 acre-feet per year, for a total of 194,100 acre-feet per year. In addition to their Table A supplies, DWA and CVWD, subject to Metropolitan's written consent may by exchange take delivery of SWP supplies available under Article 21 of their SWP Contracts, the Turn-back Pool Program, and non-SWP supplies they may acquire and convey through SWP facilities. Under the Metropolitan-CVWD Delivery and Exchange Agreement for 35,000 Acre-feet, up to 35,000 acre-feet of Metropolitan's SWP Table A supply can be requested annually by CVWD for delivery by exchange. Through the Second Amendment to this agreement, CVWD can request an additional 15,000 acre-feet annually from 2020 through 2026, for an additional transfer amount of 105,000 acre-feet.

In addition to the supply programs developed by Metropolitan, Metropolitan entered into an exchange agreement with the San Diego County Water Authority (SDCWA) in 1998, which was amended in 2003, and was recently amended in 2025. The entire agreement, consideration exchanged between the parties, and obligations are found in the Second Amended and Restated Exchange Agreement and the related QSA Agreements. SDCWA acquires Colorado River water from two sources and exchanges up to 277,700 acre-feet with Metropolitan for Metropolitan water deliveries. SDCWA makes available to Metropolitan Colorado River water it purchases from IID that is conserved within IID and conserved water from the lining of the All-American and Coachella canals. In exchange, Metropolitan delivers its own blended water to SDCWA. The Second Amended and Restated Exchange Agreement introduced some new provisions to the exchange agreement. SDCWA may sell water under the Agreement. The Agreement provides a first right of refusal to other Metropolitan member agencies to purchase SDCWA's Exchange Water deliveries. Additionally, if SDCWA does not sell Exchange Water Deliveries to other agencies, then Metropolitan has the second right of refusal to purchase the conserved water from SDCWA at Lake Havasu where it receives the water from SDCWA. Finally, under the Second Amended and Restated Exchange Agreement, SDCWA has a minimum payment equal to the price of 227,000 acre-feet of exchange deliveries in 12 equal monthly installments. Additional payments for exchange deliveries are made after cumulative deliveries have exceeded 227,000 acre-feet.

SUPPLY PROGRAMS DEVELOPED IN SERVICE AREA

Metropolitan has developed a number of local programs to work with its member agencies to increase storage in groundwater basins. Metropolitan has encouraged storage through its cyclic and conjunctive use storage programs. These programs allow Metropolitan to deliver water into a groundwater basin in advance of agency demands. Metropolitan has drawn on dry-year supply from contractual conjunctive use storage programs to address shortages from the State Water Project and the CRA.

- Cyclic Storage Agreements: Under these agreements, the pre-delivery of imported water is used for recharge into groundwater basins in excess of an agency's planned and budgeted deliveries making best use of available capacity in conveyance pipelines, use of storm channels for delivery to spreading basins, and use of spreading basins. This water is then purchased at a later time when the agency has a need for groundwater replenishment deliveries. Total program capacity is 525,000 AF.

- Conjunctive Use Agreements: Under these agreements, excess imported water can be stored, and then called for use by Metropolitan during dry, drought, or emergency conditions. During a dry period, Metropolitan has the option to call water stored in the groundwater basins pursuant to its contractual conjunctive use agreements. At the time of the call, the member agency pays Metropolitan the prevailing rate for that water. The three active conjunctive use projects provide 115,000 acre-feet of groundwater storage and have a combined take capacity of about 38,000 acre-feet per year. These programs are nearing the term's end-of-life, with the last program agreement expiring in CY 2031. Metropolitan is contemplating making calls to utilize the existing account balances consistent with the expiration dates.

- Surplus Water Management Program: This program has not yet been approved by Metropolitan's Board. If approved, Metropolitan would execute agreements with member agencies, in which they would store surplus supplies, and Metropolitan would provide payments when such water is produced at Metropolitan's request. This program leverages in-region storage to manage surplus supplies that otherwise would be lost, while providing payments to member agencies for taking water management actions that have regional benefits.

BUDGET HIGHLIGHTS

The budget for the Supply Programs increases over the budget period compared to FY 2025/26, primarily due to additional programs added along the Colorado River and the assumption that Metropolitan would purchase 50,700 AF of Colorado River water offered by SDCWA pursuant to Metropolitan's second right of refusal under the 2025 Second Amended and Restated Exchange Agreement. The potential purchase opportunity provides a water supply option if demands or other water management needs support the acquisition.

DEMAND MANAGEMENT

OVERVIEW

Demand Management costs are Metropolitan's expenditures for funding local water resource development programs, water conservation programs and the Future Supply Actions Program. These demand management programs incentivize the development of local water supplies, the conservation of water to reduce the reliance on imported water, and funding of programs focused on removing barriers to the development of local water supplies. These programs are implemented after the service connection between Metropolitan and its member agencies and, as such, do not add any water to the quantity Metropolitan obtains from other sources or to Metropolitan's own supply. Rather, the effect of these downstream programs is to produce a local supply of water for the local agencies, and as a result, Metropolitan avoids and defers the need to deliver more water to its agencies, and accordingly, also avoids and defers additional costs associated with the development and delivery of that additional water. Local supplies also afford Metropolitan the opportunity to store more imported water during normal and wet-years, and also provide supplies during drought.

The budgeted costs for Demand Management are as follows:

Demand Management Cost Summary, $ millions

	2024/25 Actuals	2025/26 Revised Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Conservation Program*	$25.5	$44.2	$30.5	($13.7)	$30.5	$0.0
Local Resources Program	$14.8	$32.6	$24.2	($8.4)	$31.6	$7.4
Future Supply Actions / Stormwater Pilot	$0.7	$3.5	$3.5	$0.0	$3.4	($0.1)

*Part of the expenditures for the Conservation Program were bond funded for FY2024/25 and FY2025/26.

Budgeted Demand Management costs reflect the financial commitment for the Conservation Program, conservation messaging, and maintaining the financial incentives for existing contracts under the Local Resources Program (LRP).

The Conservation Program is budgeted at $61 million over the biennium, reduced from $98.2 million from prior biennium FY 2024/25 and FY 2025/26 (50 million PAYGO and 48.2 million debt funded) . Some of the conservation funds for the FY 2026/27 and FY 2027/28 budget are committed funds from prior years. This includes incentive programs for residential, commercial, industrial, and institutional sectors where applicants can reserve in one fiscal year and not complete their project until the following year, and the Member Agency Administered Program (MAAP) which can span across multiple fiscal years.

Metropolitan has been awarded over $95 million from the United States Bureau of Reclamation for conservation activities, the majority of which support the turf replacement program. The funding being made available will provide $3 per square foot of CII turf replaced with California friendly, drought tolerant landscaping, allowing Metropolitan to decrease the baseline incentive from $2 to $1 per square foot offering a total $4 per square foot for the duration of the FY2027 and FY2028 biennial budget cycle and through FY2031. Metropolitan anticipates a continued consistent increase in activity due to both the higher incentive amount and upcoming implementation of Assembly Bill 1572 (2023) which bans the use of potable water for irrigation of non-functional turf in California.

An additional $3 million in grant funds awarded through the WaterSMART program require 50 percent matching funds. Reductions to the conservation budget could disqualify some of the grant awards received. Together with commitments to fund MAAP for local projects and municipal leak detection and repair, the conservation budget is set beyond $25 million per year.

Activity in Metropolitan water efficiency programs is highly dependent on drought conditions as the consumer demand for water saving options increases with awareness of the drought conditions ; supply challenges coupled with consistent regional and state messaging to take action to conserve water. The proposed budget is aligned with average activity in the conservation program; however, it is important to note that drought conditions can bring significant increases in activity and may result in expenditures that exceed the budgeted amount. As drought conditions cannot be predicted as to their timing and duration, the ability to seek authorization to spend funds above the budgeted amounts will be important to avoid programmatic disruptions and meet the consumer demands. Program activity is closely monitored and should provide ample time to evaluate and authorize the expenditures.

In addition, in October 2018, the Board approved an interim LRP target of up to 170 TAF, so in the LRP budget, staff assume the funding to meet the Board-approved LRP target with new projects and staff will seek Board approval as projects are ready for Board review. The LRP expenditures during that period is a result of ramping up of existing agreements. .

In addition to Metropolitan's own objectives, Metropolitan also pursues local water resource development because it has uniquely been directed to do so by the state Legislature. In 1999, then Governor Davis signed Senate Bill (SB) 60 (Hayden) into law. SB 60 amended the Metropolitan Water District Act to direct Metropolitan to increase conservation and local resource development. No other water utility in California, public or private, has been specifically identified by the state Legislature and directed to pursue water conservation and local water resource development.

Metropolitan's Demand Management programs also support the region's compliance with the requirements of AB 1668 and SB 606. These bills build on Governor Brown's efforts to make water conservation a way of life in California and create a new foundation for long-term improvements in water conservation and drought planning. They establish guidelines for efficient water use and a framework for the implementation and oversight of the new standards. Agencies will begin reporting to the State Water Resources Control Board in 2024 to start tracking progress toward meeting the standards. The two bills strengthen the state's water resiliency in the face of future droughts with provisions that include:

- Establishing water use objectives and long-term standards for efficient water use that apply to urban retail water suppliers; comprised of indoor residential water use, outdoor residential water use, commercial, industrial and institutional (CII) irrigation with dedicated meters, water loss, and other unique local uses.

- Providing incentives for water suppliers to recycle water.

- Identifying small water suppliers and rural communities that may be at risk of drought and water shortage vulnerability and provide recommendations for drought planning.

- Requiring both urban and agricultural water suppliers to set annual water budgets and prepare for drought.

Metropolitan coordinates closely with its member agencies to achieve these provisions both at a retail agency level in compliance with legislative requirements and as a region.

Metropolitan co-sponsored Assembly Bill 1572, which was signed into law on October 14, 2023. This legislation will phase out the use of potable water to irrigate non-functional turf - defined as turf grass that is not used for recreation or other purposes on commercial, industrial, municipal and institutional properties - beginning in 2027.

Demand Management costs also support the Strategic Plan Policy Principles approved by Metropolitan's Board on December 14, 1999. These principles embody the Board's vision that Metropolitan is a regional provider of wholesale water services. In this capacity, Metropolitan is the steward of regional infrastructure and the regional planner responsible for coordinated drought management and the collaborative development of additional supply reliability and necessary capacity expansion. Through these regional services, Metropolitan ensures a baseline level of reliability and quality for service in its service area.

SB 60 DIRECTED METROPOLITAN TO EXPAND DEMAND MANAGEMENT PROGRAMS

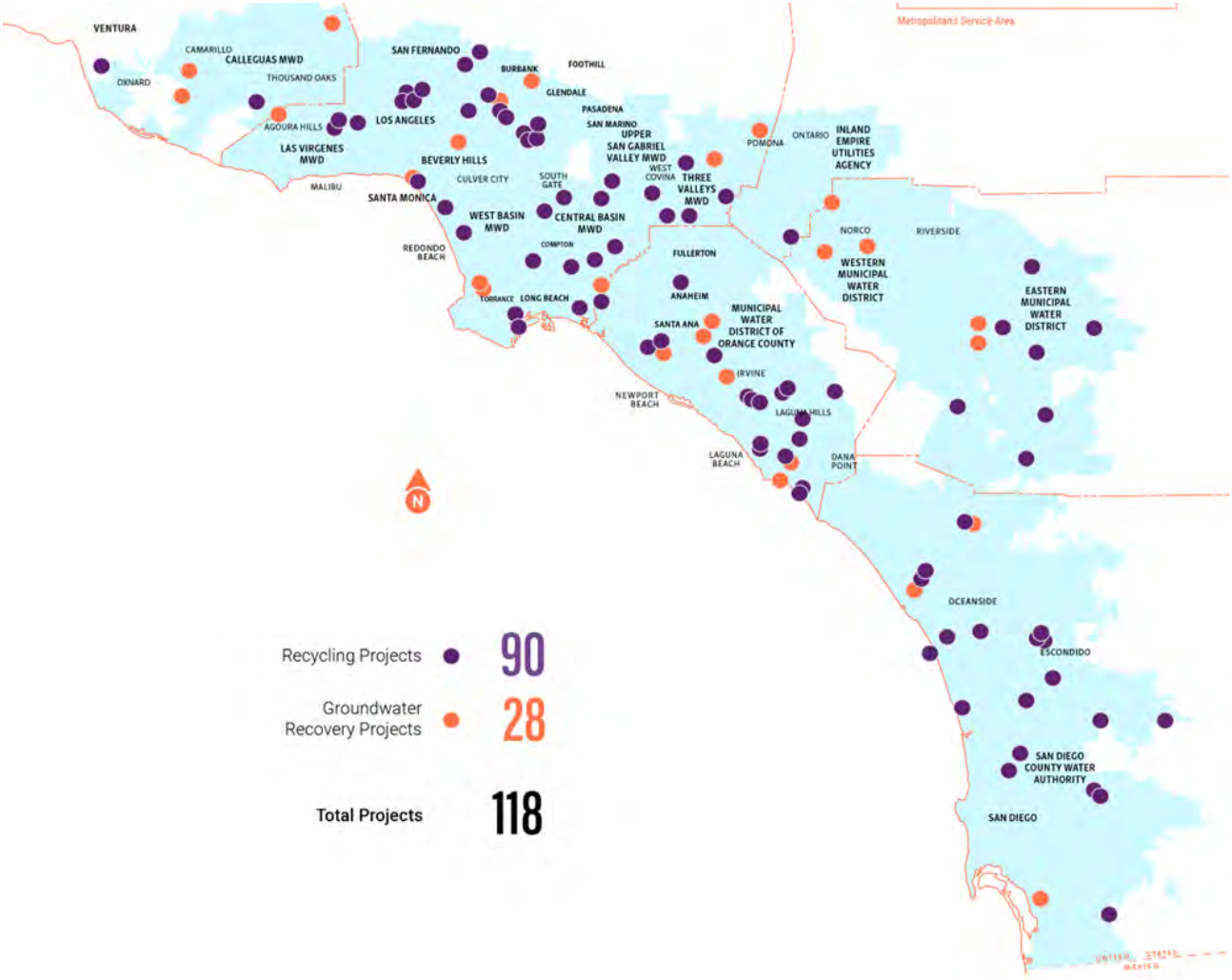
In September 1999, Governor Gray Davis signed SB 60 (Hayden) into law. SB 60 amended the Metropolitan Water District Act to direct Metropolitan to increase "sustainable, environmentally sound, and cost–effective water conservation, recycling, and groundwater storage and replenishment measures." SB 60 also requires Metropolitan to hold an annual public hearing to review its urban water management plan for adequacy in achieving an increased emphasis on cost–effective conservation and local water resource development, and to invite knowledgeable persons from the water conservation and sustainability fields to these hearings. Finally, Metropolitan is required to annually prepare and submit to the Legislature a report on its progress in achieving the goals of SB 60. SB 60 specifically indicated that no reimbursement was required by legislation because Metropolitan, as a local agency, has the authority to levy service charges, fees or assessments sufficient to pay for the program or level of service mandated by SB 60. No other water utility in California, public or private, has been specifically identified by the state Legislature and directed to pursue water conservation and local water resource development.

In FY 2024/25 alone, Metropolitan's service area achieved 301 thousand acre–feet of water savings from conservation, recycled water and groundwater recovery programs. These savings derived from programs for which Metropolitan paid incentives, as well as code–based conservation achieved through legislation, building and plumbing codes and ordinances, and reduced consumption resulting from changes in water pricing. Cumulatively, since 1982 Metropolitan has invested more than $1.7 billion and Metropolitan's service area has achieved 8.9 million acre-feet of water savings.

Metropolitan's Conservation Program provides incentives to residents and businesses for use of water–efficient products and qualified water–saving activities. Rebates have been provided to residential customers for turf removal and purchasing of high–efficiency clothes washers and toilets. Rebates are also provided to businesses and institutions for water–saving devices. In fiscal year 2024/25, the Conservation Program achieved 1,210 acre–feet of saved water through new and existing conservation initiatives funded with incentives and maintained through plumbing codes. Cumulatively, through fiscal year 2024/25 the Conservation Program has achieved 4.3 million acre–feet of water savings.

Metropolitan provides financial incentives through its Local Resources Program for the development and use of recycled water, recovered groundwater, and desalinated seawater. The Local Resources Program consists of 90 recycling projects and 28 groundwater recovery projects located throughout Metropolitan's service area. A total of 118 projects have participated in the program. Since inception in 1982 through FY 2024/25, Metropolitan has provided about $558 million in incentives to produce about 3.2 million acre–feet of recycled water and approximately $213 million to recover 1.3 million acre–feet of degraded groundwater for municipal use.

Local Resources Program Projects



BUDGET HIGHLIGHTS

The budget for Demand Management decreases when comparing the Biennial Budget to FY 2025/26.

The Demand Management is budgeted at $58.2 million for FY 2026/27 and $65.5 million in FY 2027/28.

The adopted rates and charges for CYs 2027 and 2028 exclude a separate rate or charge to recover demand management costs, as a result of Metropolitan's Board action on November 23, 2021, directing staff to recover 100 percent of demand management costs from Metropolitan's supply rate elements. Accordingly, all demand management costs (regardless of funding source, such as bond financing or current revenues) are functionalized as supply and collected on the supply rate.

DEVELOPMENTS

OVERVIEW

Today, Metropolitan finds that its challenges and goals are evolving. The Board of Directors in the 1990s was deeply concerned with member agencies relying too much on importing supplies from Northern California and the Colorado River. Programs to regionalize conservation efforts and to incentivize new local supplies such as the LRP were developed. This approach was developed through regional long-term planning via Metropolitan's Integrated Water Resources Plan (IRP) initiated in 1996.

Today, there is a shifting water landscape. Population growth and water demands, in large part due to tremendous strides in water use efficiency, are far less impactful than once predicted. Metropolitan's water transactions, which include sales, exchanges, and wheeling, in fiscal year 2019 were the lowest in nearly 40 years, and a new generation of larger local supply projects are in the planning stages.

Delivery of imported supplies will always be a foundation to meet ongoing regional demands, even with climate change, and importantly so will storage of imported water for droughts and emergencies. Given the fluctuations in the availability of water resources, maintaining and enhancing system flexibility is a priority for Metropolitan. The evolving mix of Southern California's future water portfolio is still to be determined and will be impacted by future policies and decisions made by Metropolitan's Board.

Delta Conveyance

Within the region's water portfolio, supplies from the SWP remain an essential baseline water source for Southern California. Water from Northern California delivered through the SWP has provided key supplies in wet years to manage against dry years, and it is the only imported supply that can physically reach significant portions of Metropolitan's service area. This water source faces uncertainties due to climate change and the Delta's badly outdated delivery system; these problems are compounded by a declining ecosystem and 1,100-mile levee systems that are increasingly vulnerable.

On April 29, 2019, Governor Newsom issued an executive order directing State agencies to develop a comprehensive statewide strategy to build a climate-resilient water system that included consideration of a single-tunnel Delta conveyance facility instead of the approved two-tunnel California WaterFix project. Consistent with the Governor's direction, the formal environmental review process for a proposed single-tunnel Delta Conveyance Project commenced with the issuance by DWR of a Notice of Preparation under CEQA on January 15, 2020. On December 21, 2023, DWR certified the Final EIR and approved the Delta Conveyance Project (DCP).

On December 10, 2024, the Board authorized the General Manager to enter into an amended agreement for preconstruction work on the DCP planned for 2026-2027. Metropolitan's share of the planning costs is anticipated to be $141.7 million spent over the three fiscal years, FY 2025/26 through FY 2027/28. An amended DCP funding agreement was finalized in June 2025 to support continued planning and pre-construction activities through 2027. The Biennial Budget includes Metropolitan's planned contribution of $115.9 million. The amended agreement also included off-ramp provisions for Metropolitan to pause or terminate payments if DWR does not obtain all major permits or if there are material adverse changes in the benefits or costs of the DCP relative to the updated 2024 cost estimate of $20.1 billion in real 2023 dollars. The planned activities through 2027 will provide new information needed to refine benefits, risks, and costs prior to the Board making a final decision on project participation beyond the current planning phase. The main focus over the next biennium will be supporting the DWR as it seeks final permits for the DCP and participating in the Delta Conveyance Design and

Construction Authority to advance project design. Information regarding the Delta conveyance project is located on Metropolitan's website at https://www.mwdh2o.com/planning-for-tomorrow/securing-our-imported-supplies/delta-conveyance/.

Pure Water Southern California Program

Pure Water Southern California (PWSC), is a partnership between Metropolitan and the Sanitation Districts of Los Angeles County (Sanitation Districts). Construction of the 0.5 million gallons per day (mgd) advanced water treatment demonstration plant was completed in August 2019. Testing and operation of the plant began in October 2019 to confirm treatment costs and provide the basis for regulatory approval of the proposed treatment process for indirect potable reuse (IPR) and technical recommendations concerning design, operation, and optimization of the PWSC. It will continue to be operated to generate information needed for regulatory approval and to increase the efficiency of the treatment processes that may be used in a potential full-scale recycled water facility. Additional facilities are currently being planned to allow evaluation of potential direct potable reuse (DPR) treatment trains for PWSC consideration.

The potential full-scale project, viewed as a potential third source of water for Metropolitan, would provide a reliable, drought-proof, climate-resilient, local supply for IPR through groundwater basin recharge, industrial use, and DPR through raw water augmentation (RWA) at Metropolitan's treatment plants and/or potentially treated water augmentation (TWA) via Metropolitan's potable water system. If approved, the full-scale project will produce 150 mgd, or up to 155,000[2] acre feet (AF) per year (AFY), of purified water.

In November 2020, Metropolitan's Board voted to proceed with the Environmental Planning Phase of the Program. The draft Environmental Impact Report (EIR) was prepared in 2025. All comments received were incorporated in the final EIR that was released in January 2026 and scheduled for Board certification in February 2026. Testing for tertiary membrane bioreactor (tMBR), secondary membrane bioreactor (sMBR), and tMBR optimization were completed in 2022 and 2023, and 2025, respectively. The results will form the basis for design, operation and optimization of, and will inform Metropolitan's Board decision whether to move forward with, a full-scaled advanced water treatment facility. With the certification of the final EIR, the Board with also make decision on the full-scale project.

Metropolitan has secured partners in the Southern Nevada Water Authority (SNWA) and Central Arizona Project who have each committed to pay a portion of the planning costs of the project and executed Memorandum of Understandings with Metropolitan to document their commitment to the program's success. Information regarding the PWSC is located on Metropolitan's website at https://www.mwdh2o.com/planning-for-tomorrow/building-local-supplies/regional-recycled-water-program/.

The FY 2026/27 and FY 2027/28 budget of $150 million includes funding for continued planning for Pure Water Southern California, and procurement of Progressive Design Build (PDB) and Construction Management/General Contractor (CMGC) teams to perform final design for the advance water treatment and conveyance facilities, respectively. The budget is based on delivering a smaller initial program capacity at 45 MGD. A large portion of the initial PWSC work, up to $92 million, will be funded through three sources: (1) remaining of the $80 million State Water Resource Control Board (SWRCB) fund received in 2023, (2) reimbursement of the entire $5 million from U.S. Bureau of Reclamation (USBR) WaterSmart grant awarded in 2024, and (3) up to $55 million from the $125 million USBR Large-Scale Water Recycling Program (LSWRP) grant awarded in 2025. The Board will be fully informed and ready to make a decision on whether to proceed with further investments in PWSC

[2] Assuming 92 percent operational

CAPITAL FINANCING

OVERVIEW

Capital financing costs are Metropolitan's expenditures for revenue bond debt service, General Obligation bond debt service, debt administration costs, and the funding of capital expenditures from current operating revenues or Pay–As–You–Go (PAYGO).

The budgeted costs for capital financing are as follows:

Capital Financing Cost Summary, $ millions

	2024/25 Actuals	2025/26 Revised Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Base CIP Debt Service	$339.0	$330.8	$337.6	$6.9	$354.8	$17.2
PWSC Debt Service	0.0	0.0	0.0	0.0	0.6	0.6
Conservation Debt Service	0.0	9.9	5.2	(4.7)	5.2	0.0
Supply Programs Debt Service	0.0	8.0	9.8	1.8	9.8	0.0
Operating Equipment Financing	0.0	0.0	5.1	5.1	5.1	0.0
GO Bond Debt Service	2.0	2.0	2.0	0.0	2.0	0.0
Debt Administration	3.5	2.9	3.5	0.6	3.2	(0.3)
PAYGO	175.0	205.0	185.0	(20.0)	210.0	25.0
Total	**$519.5**	**$558.5**	**$548.2**	**($10.4)**	**$590.7**	**$42.5**

Budgeted amounts for Capital Financing represent the expenditures for existing and future debt service, anticipated debt administration costs to support the debt portfolio, and PAYGO amounts to support the Capital Investment Plan. Metropolitan generally incurs long–term debt to finance projects or purchase assets that will have useful lives equal to or greater than the related debt. Revenue supported debt can be authorized by Metropolitan's Board of Directors.

CAPITAL INVESTMENT PLAN

The Capital Investment Plan (CIP) expenditures for FY 2026/27 and FY 2027/28 are estimated to be $1.1 billion, which includes $150 million for the 45MGD PWSC Project to be considered for approval together with the biennial budget. $150 million for PWSC project are funded by current operating revenues (PAYGO), current awarded grants and revenue bond proceeds The base CIP for the current system is funded by current operating revenues (PAYGO) and revenue bond proceeds. The FY 2026/27 base CIP expenditures are 27 percent (or $96 million) higher than the FY 2025/26 revised budget, and similarly, the FY 2027/28 is increased by 11 percent from the FY 2026/27 budget. The largest areas of expenditures in the Biennial Budget are infrastructure refurbishment and replacement and infrastructure upgrades.

PAYGO Percentage of Funding, $ millions

	2025/26 Revised Budget	2026/27 Proposed	2027/28 Proposed
Base CIP	$354.5	$450.0	$500.0
PWSC	0.0	42.4	107.6
Total CIP	354.5	492.4	607.6
Project Funding:			
Bond Proceeds	149.5	265.0	348.2
Grants	0.0	42.4	49.4
Operating Revenues (PAYGO)	205.0	185.0	210.0
PAYGO Percentage of Funding	57.8 %	37.6 %	34.6 %

In FY 2026/27 and FY 2027/28, the percentage of capital that is funded by operating revenues is approximately 35 percent to 38 percent. The projected percentage of CIP funded from operating revenues will range from 29 percent to 76 percent over the ten years of the long-range forecast, which is described in detail in the Ten-Year Financial Forecast section.

SUPPLY PROGRAMS

In July 2025, Metropolitan and AVEK entered into the Amended and Restated AVEK Water Banking Agreement to provide for the financing (and re-financing) of certain costs of construction of the program facilities to be funded by Metropolitan. Under the AVEK Water Banking Agreement, in exchange for its rights to use the program facilities, Metropolitan agreed to pay the costs of the High Desert Water Bank Program, including certain installment payments in amounts sufficient to pay the principal of and interest on bonds issued by the Antelope Valley East Kern Financing Authority (AVEKFA), a joint exercise of powers authority, to provide for program financing. In FY 2026/27 and FY 2027/28, the Supply Programs include capital expenditures related to the development of the AVEK High Desert Water Bank program. These capital expenditures will be recorded as participation rights and funded by proceeds from previously issued bonds by AVEKFA. The bonds were issued by the AVEKFA on behalf of Metropolitan as obligor. Remaining project costs are currently estimated at $156.7 million. The ten-year forecast, which is described in detail later in this report, does not assume additional debt issuances to fund Supply Programs nor expansion of the AVEK program beyond the currently approved program by the Board.

OUTSTANDING DEBT

Metropolitan has total direct debt outstanding of $4.0 billion as of December 31, 2025. Metropolitan's debt issues are summarized below and discussed in detail thereafter.

Outstanding Debt, $'s, as of December 31, 2025

Issue	Debt Outstanding
2011 Series C, Water Revenue Refunding Bonds	29,315,000
2015 Series A, Authorization Water Revenue Bonds	21,505,000
2016 Series A, Water Revenue Refunding Bonds	112,415,000
2016 Series B-2, Special Variable Rate Water Revenue Refunding Bonds (1)	25,325,000
2017 Series A, Authorization Water Revenue Bonds (1)	24,275,000
2017 Series A, Subordinate Water Revenue Refunding Bonds	95,430,000
2018 Series B, Subordinate Water Revenue Bonds	57,740,000
2018 Series B, Water Revenue Refunding Bonds	109,285,000
2019 Series A, Water Revenue Refunding Bonds	218,090,000
2019 Series A, Subordinate Water Revenue Refunding Bonds	106,445,000
2020 Series A, Water Revenue Bonds	207,355,000
2020 Series A, Subordinate Water Revenue Refunding Bonds	102,455,000
2020 Series C, Water Revenue Refunding Bonds	240,810,000
2021 Series A, Water Revenue Bonds	188,890,000
2021 Series A, Subordinate Variable Rate Water Revenue Refunding Bonds (1)	222,160,000
2021 Series B, Water Revenue Refunding Bonds	54,530,000
2022 Series A, Water Revenue Refunding Bonds	247,755,000
2022 Series B, Water Revenue Refunding Bonds	253,365,000
2022 Series C2, Special Variable Rate Water Revenue Refunding Bonds (1)	134,625,000
2023 Series A, Water Revenue Refunding Bonds	249,025,000
2024 Series A, Water Revenue Refunding Bonds	363,575,000
2024 Series B-1, Subordinate Water Revenue Refunding Bonds (1)	80,390,000
2024 Series B-2, Subordinate Water Revenue Refunding Bonds	89,445,000
2024 Series B-3, Subordinate Water Revenue Refunding Bonds	86,940,000
2024 Series C, Water Revenue Bonds	208,270,000
2024 Series D, Subordinate Water Revenue Refunding Bonds	150,000,000
2025 Series A, Water Revenue Refunding Bonds	131,930,000
2025 Series B, Water Revenue Refunding Bonds (1)	184,225,000
Total Revenue Bonds	**3,995,570,000**
2019 Series A, WaterWorks General Obligation Refunding Bonds	3,490,000
2020 Series A, WaterWorks General Obligation Refunding Bonds	13,665,000
Total General Obligation Bonds	**17,155,000**
Total Revolving Note Program	0
Total Direct Debt:	**4,012,725,000**
AVEKFA Debt Issued on Behalf of Metropolitan	
2025 Series A and B Bonds	**170,045,000**
Total Indebtedness	**4,182,770,000**

(1) Outstanding variable rate obligation.

DEBT SERVICE

Debt Service payments in FY 2026/27 are budgeted at $363.2 million and include $5.2 million in Conservation bond debt service, $9.8 million in Supply Programs debt service, $5.1 million in Operating Equipment Financing, and $2.0 million in General Obligation bond debt service, $337.6 million in base CIP bond debt service, and $3.5 million for debt administration costs.

Debt Service payments in FY 2027/28 are budgeted at $380.7 million and include $0.6 million in PWSC debt service, $5.2 million in Conservation bond debt service, $9.8 million in Supply Programs debt service, $5.1 million in Operating Equipment Financing, and include $2.0 million in General Obligation bond debt service, $354.8 million in revenue bond debt service, and $3.2 million for debt administration costs. Total debt service costs in FY 2027/28 are expected to be $17.5 million greater than the FY 2026/27 payments. Interest payments on synthetic fixed rate debt were calculated at their associated swap rates. Interest rates on variable rate debt were calculated at 4.0 percent for FY 2026/27 and 3.75 percent for FY 2027/28.

Outstanding variable rate debt on December 31, 2025, was approximately $1.0 billion, including bonds bearing interest in the Index Mode, variable rate demand obligations, and revolving note programs. Of the $1.0 billion, $338.1 is treated by Metropolitan as fixed rate debt by virtue of interest rate swap agreements. The remaining $663.6 million of variable rate obligations represent approximately 17.0 percent of total outstanding water revenue bonds and revolving notes.

Summarized in the table below is the projected debt service payment schedule, grouped by fiscal year and bond type, for existing long-term debt.

Fiscal Year Ending June 30	Revenue Bonds		AVEK Bonds		General Obligation Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	Total Debt Service
2026	156,075,000	169,162,969	975,000	6,164,131	1,110,000	857,750	334,344,850
2027	181,570,000	165,121,795	1,390,000	8,453,500	1,160,000	802,250	358,497,545
2028	151,150,000	155,747,449	119,080,000	8,384,000	1,220,000	744,250	436,325,699
2029	238,820,000	150,702,133	1,530,000	2,430,000	1,245,000	683,250	395,410,383
2030	168,290,000	141,035,005	1,610,000	2,353,500	1,300,000	621,000	315,209,505
2031	164,585,000	131,997,270	1,690,000	2,273,000	1,365,000	556,000	302,466,270
2032	178,885,000	123,423,485	1,775,000	2,188,500	1,435,000	487,750	308,194,735
2033	185,970,000	114,889,713	1,865,000	2,099,750	1,510,000	416,000	306,750,463
2034	223,655,000	111,146,773	1,955,000	2,006,500	1,580,000	340,500	340,683,773
2035	207,220,000	101,035,318	2,055,000	1,908,750	1,660,000	261,500	314,140,568
2036	235,705,000	88,069,203	2,155,000	1,806,000	1,740,000	178,500	329,653,703
2037	215,560,000	75,468,216	2,265,000	1,698,250	1,830,000	91,500	296,912,966
2038	216,065,000	65,901,644	2,380,000	1,585,000	—	—	285,931,644
2039	185,685,000	55,652,819	2,495,000	1,466,000	—	—	245,298,819
2040	183,090,000	60,341,882	2,620,000	1,341,250	—	—	247,393,132
2041	91,010,000	39,675,660	2,750,000	1,210,250	—	—	134,645,910
2042	94,265,000	34,733,769	2,890,000	1,072,750	—	—	132,961,519
2043	60,155,000	30,671,754	3,035,000	928,250	—	—	94,790,004
2044	62,830,000	27,684,645	3,185,000	776,500	—	—	94,476,145
2045	85,210,000	33,171,879	3,345,000	617,250	—	—	122,344,129
2046	87,860,000	22,669,158	1,625,000	450,000	—	—	112,604,158
2047	90,945,000	17,802,685	1,710,000	368,750	—	—	110,826,435
2048	50,745,000	13,490,149	1,790,000	283,250	—	—	66,308,399
2049	53,320,000	10,911,227	1,880,000	193,750	—	—	66,304,977
2050	69,605,000	8,054,867	1,995,000	99,750	—	—	79,754,617
2051	55,510,000	5,574,321	—	—	—	—	61,084,321
2052	57,500,000	3,928,997	—	—	—	—	61,428,997
2053	45,705,000	2,029,063	—	—	—	—	47,734,063
2054	32,460,000	585,014	—	—	—	—	33,045,014
Total	**$3,829,445,000**	**$1,960,678,862**	**$170,045,000**	**$52,158,631**	**$17,155,000**	**$6,040,250**	**$6,035,522,743**

Metropolitan will finance a portion of its capital investment program through the issuance of debt. Metropolitan intends to issue approximately $620 million of new debt over the biennium.

DEBT RATINGS

Credit risk is the risk that a financial loss will be incurred if a counterparty to a transaction does not fulfill its financial obligations in a timely manner. This is measured by the assignment of a rating by a nationally recognized credit rating organization. Strong credit ratings provide tangible benefits to ratepayers in the form of reduced debt service costs. A strong credit rating provides better access to capital markets, lower interest rates, better terms on debt, and access to a greater variety of debt products. Prudent financial management policies have resulted in Metropolitan's senior lien bond ratings of AAA from Standard & Poor's, Aa1 from Moody's, and AA+ from Fitch.

DEBT POLICY AND COVERAGE

Metropolitan is subject to limitations on additional revenue bonds. Resolution 8329 (the "Master Revenue Bond Resolution"), adopted by Metropolitan's Board in 1991 and subsequently supplemented and amended, provides for the issuance of Metropolitan's revenue bonds. The Master Revenue Bond Resolution limits the issuance of additional obligations payable from Net Operating Revenues, among other things, through the requirement that Metropolitan must meet an Additional Bonds Test, as defined in the Master Revenue Bond Resolution. Metropolitan's Master Subordinate Bond Resolution, Resolution 9199, adopted by the Board in March 2016, and subsequently supplemented and amended, also incorporates limitations on additional revenue bonds.

The Metropolitan Act also provides two additional limitations on indebtedness. The Act provides for a limit on general obligation bonds, water revenue bonds and other indebtedness at 15 percent of the assessed value of all taxable property within Metropolitan's service area. As of December 31, 2025, outstanding general obligation bonds, water revenue bonds and other evidences of indebtedness in the amount of $4.2 billion represented approximately 0.10 percent of the FY 2025/26 taxable assessed valuation of $4,250 billion. The second limitation under the Act specifies that no revenue bonds may be issued, except for the purpose of refunding, unless the amount of net assets of Metropolitan as shown on its balance sheet as of the end of the last fiscal year prior to the issuance of the bonds equals at least 100 percent of the aggregate amount of revenue bonds outstanding following the issuance of the bonds. The net position of Metropolitan at June 30, 2025 was $7.7 billion. The aggregate amount of revenue bonds outstanding as of December 31, 2025 was $4.0 billion.

Metropolitan has also established its own policy regarding debt management. The purpose is to maintain a balance between current funding sources and debt financing to retain Metropolitan's financing flexibility. Flexibility allows Metropolitan to use a variety of revenue or debt–financing alternatives, including issuing low–cost variable rate and other revenue supported obligations.

Metropolitan's debt management policy is to:

- Maintain an annual senior/subordinate lien revenue bond debt coverage ratio of at least 2.0 times coverage;
- Maintain an annual fixed charge coverage ratio of at least 1.2 times coverage;
- Limit debt–funded capital to no more than 40 percent of the total capital program over the ten–year planning period; and
- Limit variable rate debt such that the net interest cost increase due to interest rate changes is no more than $5 million, and limit the maximum amount of variable rate bonds to 40 percent of outstanding revenue bond debt (excluding variable rate bonds associated with interest rate swap agreements).

In order to comply with the debt management policy, Metropolitan has taken the following measures:

Revenue Bond Debt Coverage Ratio

This policy ensures that Metropolitan has sufficient annual operating revenues to pay its operating expenses and meet its debt service obligations on its revenue bonds and other senior debt. The revenue bond debt coverage ratio is defined as Metropolitan's net operating revenue (current year's operating revenue less the current year's operating expenses) divided by the current year's senior/subordinated lien debt service on all revenue bonds and other senior debt. While the budget reflects debt service coverage based on net operating revenue, actual revenue bond coverage may differ based on actual revenue receipts and/or the application of reserves. Metropolitan's revenue bond debt service coverage ratio target is 2.0 times. In FY 2026/27 and FY 2027/28, the projected debt coverage ratio is 1.7 and 1.9 times, respectively.

Fixed Charge Coverage Ratio

In addition to revenue bond debt service coverage, Metropolitan also measures total coverage of all fixed obligations after payment of operating expenditures. This additional measure is used to account for Metropolitan's recurring capital costs for the State Water Contract, which are funded after debt service on revenue bonds and other parity obligations. Rating agencies expect that a financially sound utility will consistently demonstrate an ability to fund all recurring costs, whether they are operating expenditures, debt service payments or other contractual payments. Metropolitan's fixed charge coverage ratio target is 1.2 times. In FY 2026/27 and FY 2027/28, the projected fixed charge coverage ratio is 1.7 and 1.8, respectively. These levels help maintain favorable credit ratings and access to the capital markets at low cost.

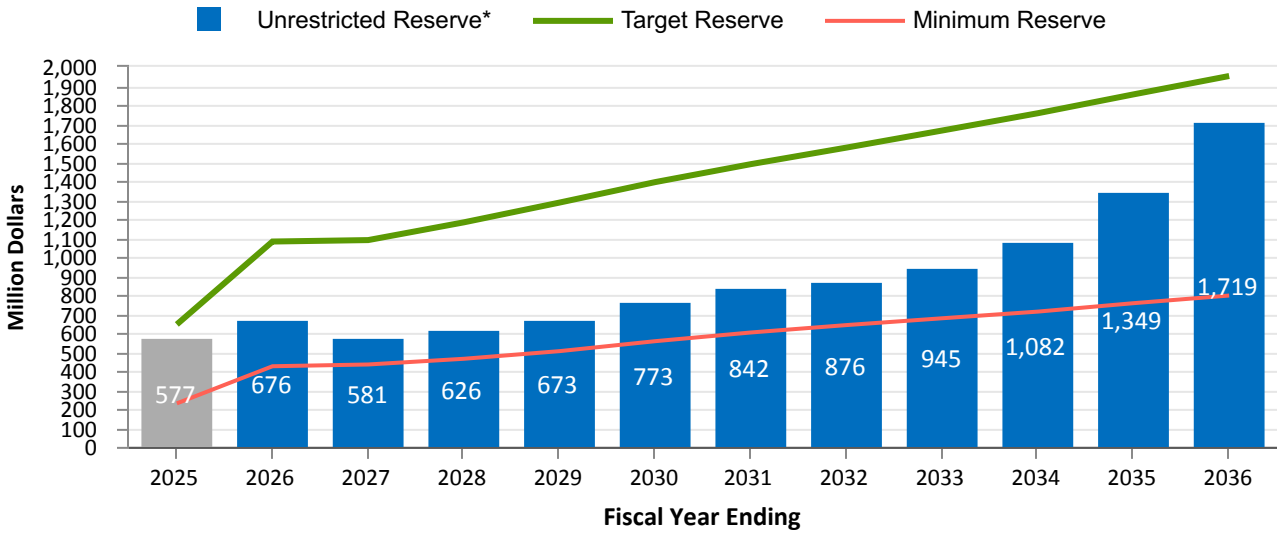
BUDGET HIGHLIGHTS

The FY 2026/27 and FY 2027/28 Capital Financing budget is increasing from the FY 2025/26 budget due to higher debt service expenditures. Debt service costs increase over the biennium compared to the FY 2025/26 budget due to increased capital costs.

TEN–YEAR FINANCIAL FORECAST

The ability to ensure a reliable supply of high quality water for Metropolitan's 26 member agencies depends on Metropolitan's ongoing ability to fund operations and maintenance, maintain and augment local and imported water supplies, fund replacements and refurbishment of existing infrastructure, and invest in system improvements. This Ten-Year Financial Forecast builds on the biennial budget to support long range resource, capital investment and operational planning. As such, it includes a forecast of future costs and the revenues necessary to support operations and investments in infrastructure and resources that are derived from Metropolitan's planning processes while conforming to Metropolitan's financial policies. These financial policies, which address reserve levels, financial indicators, and capital funding strategies, ensure sound financial management and fiscal stability for Metropolitan. The Ten-Year Financial Forecast is updated with every budget to reflect the most up-to-date planning assumptions and projections.

Projected Financial Indicators



Overall Rate Inc.	8.5%	8.5%	9.5%	9.5%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Water Transactions (MAF)	1.33	1.23	1.21	1.29	1.29	1.29	1.29	1.29	1.29	1.30	1.31	1.32
Rev. Bond Cvg	2.5	2.1	1.7	1.9	1.9	2.1	2.2	2.1	2.3	2.3	2.4	2.5
Fixed Chg Cvg	2.5	2.1	1.7	1.8	1.9	2.0	2.2	2.1	2.3	2.3	2.4	2.5
PAYGO, $M	175	205	185	210	245	300	360	455	480	493	506	520

* includes Revenue Remainder and Water Rate Stabilization Fund
** includes water sales, exchanges, and wheeling

The figure above summarizes the financial metrics of the Ten-Year Financial Forecast. Fixed charge coverage is projected to remain at or above approximately 1.7 times throughout the ten-year period, exceeding the board policy target of 1.2 times. Revenue bond debt service coverage is projected to improve over time and reach the Board's 2.0 times policy target by FY 2030. Consistent with Board financial policies, the forecast maintains reserve balances above minimum levels and avoids reliance on ongoing reserve drawdowns to support routine operations. PAYGO funding is projected to fund between 29 percent and 76 percent of the Capital Investment Plan (CIP) expenditures, including the funding for the 45-MGD PWSC project.

Overall rate increases for the Ten-Year Financial Forecast are a result of lower projected water transactions, higher projected costs over the forecast period and inclusion of the PWSC implementation costs beginning in FY 2026/27. Near-term PWSC costs in the biennium are modest and substantially offset by grant funding, with larger financial impacts increasing over time as the project advances through peak construction. Annual expenditures are expected to increase from $2.4 billion in FY 2026/27 to $4.2 billion by FY 2035/36, or an annual average increase of about 6 percent. During this same period, capital investments are expected to be about $9.2 billion. To finance these capital investments, the ten–year forecast anticipates funding $4.3 billion of the CIP from water revenues or PAYGO and grants. The balance of the CIP, or $4.9 billion, will be financed by issuing revenue bond debt, assumed to be fixed rate bonds.

Planning is necessary for Metropolitan to successfully fund the investments needed to meet the challenges facing the region over the next ten years while managing affordability and rate stability. Among the more significant challenges are:

- Demand uncertainty and revenue volatility are ongoing challenges for Metropolitan, because sales volumes directly affect revenue stability and the recovery of fixed costs. To reduce the downside risk, the Ten-Year Forecast apply Board-adopted conservative sales forecasting of 70 percent exceedance level for the biennium.

- Imported-supply uncertainty and reliability risk are increasing challenges, including anticipated constraints on Colorado River diversions under post-2026 operating conditions. These conditions increase the need to actively manage storage tools (including ICS), demand management, and supplemental supply actions to sustain reliability through hydrologic variability.

- Post-2026 conditions increase the likelihood of higher reliance on purchased and managed supplies that supplement SWP and Colorado River resources.

- Large fixed-cost exposure and SWP cost escalation remain significant challenges, because SWP fixed charges and power costs represent a major share of Metropolitan's expense base. SWP charges (including power) are projected to increase from $718.4 million in FY 2026/27 to $1.2 billion in FY 2035/36. Transportation Capital assumptions also reflect DWR's subsidence remediation outlook (approximately $2.6 billion in "fix-in-place" costs over FY 2026/27–FY 2037/38); while subsidence-related charges are minimal in the biennium (about $1 million), they are projected to rise to approximately $44 million by FY 2034/35 and $56 million by FY 2035/36, with additional cost recovery extending beyond the ten-year forecast horizon.

- Metropolitan continues to face significant reinvestment and delivery-capacity constraints as it advances critical upgrades to aging infrastructure; the Biennial Budget provides $950 million in net CIP funding (excluding PWSC), $450 million in FY 2026/27 and $500 million in FY 2027/28, increasing near-term delivery demands and longer-term financing obligations. In total, Metropolitan is planning for an estimated $9.2 billion capital program (including PWSC) to deliver priority projects that support water quality, system reliability, resource stewardship, and information technology modernization.

- Workforce capacity and compliance-driven operating modernization are material challenges, given the need to maintain day-to-day operations, support expanded capital delivery, and meet evolving compliance requirements. This includes implementation of the multi-year staffing plan and modernization of the operating fleet to meet zero-emission requirements.

- Major long-term reliability initiatives and sequencing risk are critical challenges, as Metropolitan advances large programs while managing affordability, delivery risk, and schedule interdependencies, a key challenge is establishing a sustainable funding approach for the potential PWSC program. PWSC is reflected in the ten-year CIP forecast, with total capital expenditures for the 45-MGD project estimated at approximately $3.6 billion ($2.9 billion in 2025 dollars) before grants and other funding. In parallel, the budget also reflects DCP planning and preconstruction cashflow within previously authorized funding

(including $141.6 million), while long-term participation decisions remain subject to future Board consideration.

ASSUMPTIONS FOR THE TEN–YEAR FORECAST

The following table summarizes key assumptions that underlie the Ten–Year Forecast.

Fiscal Year Ending	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Water Transactions, MAF	1.21	1.29	1.29	1.29	1.29	1.29	1.29	1.30	1.31	1.32
CRA Diversions, TAF	654	558	581	583	595	600	604	626	644	645
SWP allocation, %	49%	48%	47%	46%	45%	44%	43%	42%	41%	40%
CIP, $M	492	608	768	900	1,226	1,503	1,303	933	816	684
PAYGO, $M	185	210	245	300	360	455	480	493	506	520
Interest on investments, %	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%
Interest rate, fixed bonds, %	4.75%	4.75%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Interest rate, variable bonds, %	2.09%	2.56%	2.66%	2.81%	3.09%	3.36%	3.57%	3.71%	3.76%	3.76%

* includes member agency water sales and exchanges presented on a Cash Year basis

Metropolitan's principal sources of water supplies are the SWP and the Colorado River. Metropolitan receives water delivered from the SWP pursuant to its participation in that project, including Table A allocation, use of carryover storage in San Luis Reservoir, and surplus supplies. Metropolitan holds rights to a basic apportionment of Colorado River water and has priority rights to an additional amount depending on availability of surplus supplies. The Supply Programs and other contractual arrangements supplement these SWP and Colorado River supplies. The SWP and Colorado River sources derive from two different hydrologic regions, which have helped buffer shortages. The Ten–Year Forecast assumes an average hydrology on the Colorado River and hydrology on the SWP with a 49 percent allocation in 2026, 48 percent allocation in 2027, and 47 percent allocation in 2028. Additionally, it assumes the use of the Central Valley storage programs and a gradual reduction to a 40% SWP allocation in CY 2036. Together with Metropolitan's Supply Programs, dry periods in either region can be managed.

The CIP has been revised to provide additional funding for reinvestment in Metropolitan's existing regional system. Over the ten-year period, annual CIP spending is assumed to be higher than the prior forecast by approximately $110 million to $200 million per year by 2036, increasing from $450 million in FY 2027 and ramping to approximately $680 million by the end of the forecast period. CIP projects have been carefully reviewed, scored and ranked to continue the ability to deliver water reliably and safely while meeting all regulatory requirements. The ten-year CIP also includes the design and construction costs of the 45-MGD PWSC program. The PWSC program is anticipated to be presented to the Board for consideration in Spring 2026 concurrent with the biennial budget process.

Unless specific forecast information is available, the general inflation factor of 4 percent is used for O&M and capital expenses. Assumed escalators for labor and benefits in the forecast period are based on the Memoranda of Understanding for the represented employees.

The interest rate applicable to Metropolitan's investment portfolio is based on an analysis of the current forward curve for investments over a ten-year period. This interest rate forecast informs the interest rate applicable to variable rate bonds. The interest rate for new fixed rate bonds is also based on forecasts.

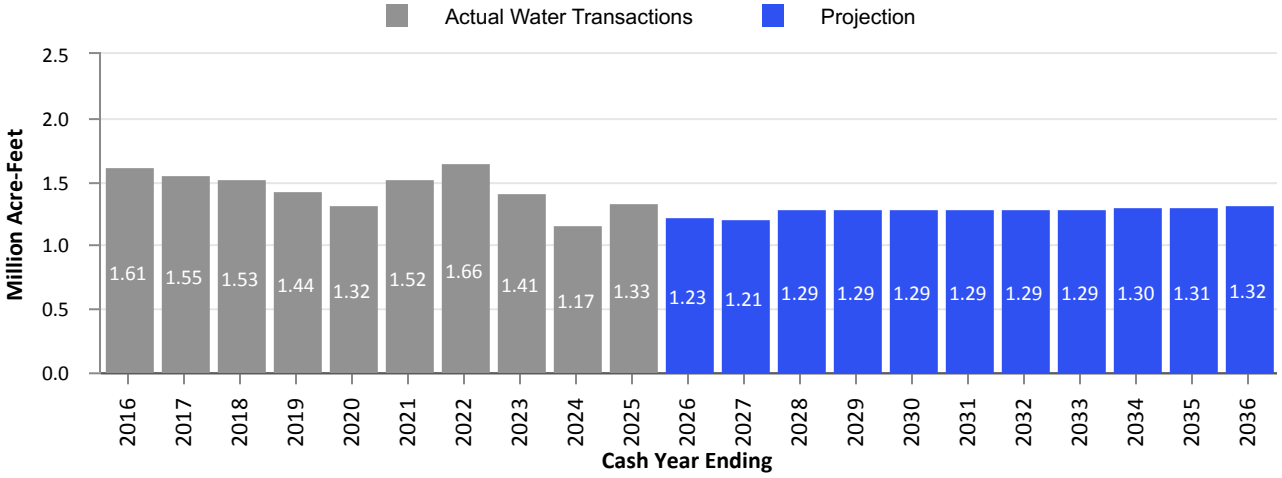
FORECAST OF WATER TRANSACTIONS

Water transactions include water sales and exchange. Water transactions for this budget cycle incorporate updated demographic information, including population and housing projections, from the SCAG and the SANDAG. These updated assumptions reflect the revised growth estimates resulting in a lower water sales forecast compared to the prior budget forecast. Total water transactions are projected to range from approximately 1.21 MAF in Cash Year 2026/27 to approximately 1.32 MAF by Cash Year 2035/36.

The forecast includes water delivered to the SDCWA pursuant to the Second Amended and Restated Agreement between Metropolitan and SDCWA for the Exchange of Water (2025 Exchange Agreement), as well as delivery of 100 TAF under the Reverse Cyclic Program (RCP) in calendar year 2026. The assumption of full delivery of the RCP obligation in CY 2026 reflects Metropolitan's current storage conditions, system availability, and near-term financial position, and reduces exposure to future hydrologic and operational uncertainty associated with deferring delivery of the prepaid obligation.

The figure below shows historic and forecasted water transactions, including the exchange transactions and wheeling.

Water Transactions, MAF



SOURCES OF FUNDS

Revenues

Through FY 2035/36, revenues from water transactions, which include the Readiness-to-Serve (RTS) Charge, Capacity Charge,Treatment Peaking Capacity Charge, Treatment Used Standby Capacity Charge and Treatment Remaining Standby Capacity Charge, water sales revenues, and contractual transactions, collected from the member agencies will account for approximately 74 percent of total revenues. Total revenues are projected to increase from about $2.3 billion in FY 2026/27 to $4.7 billion in FY 2035/36. This increase is mostly attributed to increases in water rates and charges.

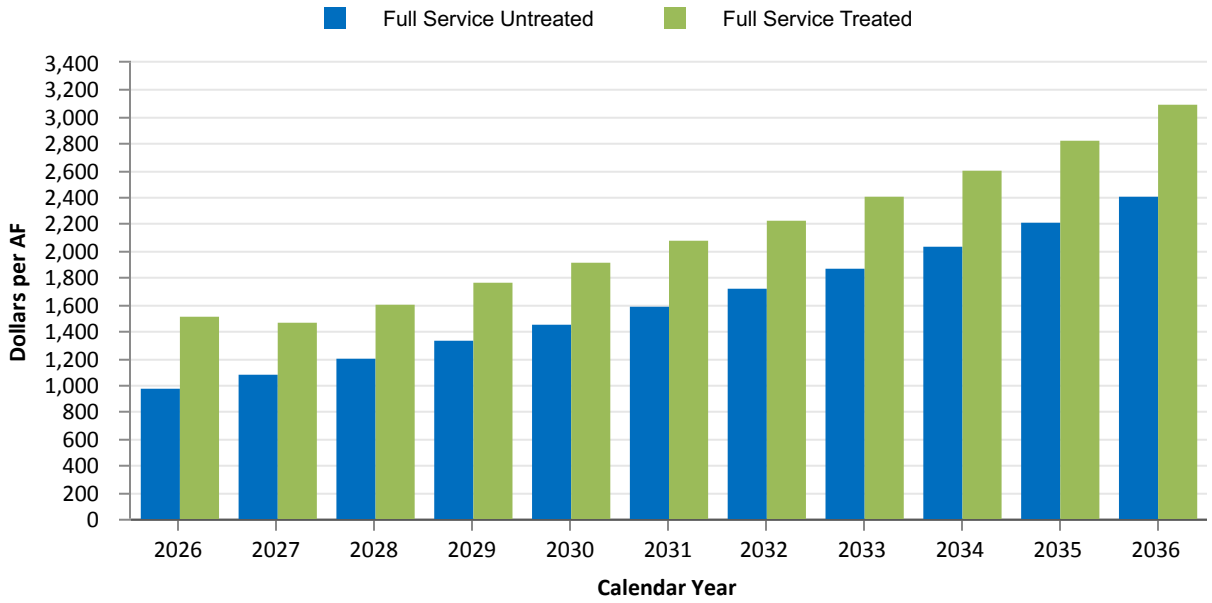
Revenues from Water Transactions

The table below shows the estimated unbundled water rates and charges under the current rate structure. The rate structure components may experience different increases, on a percentage basis, depending on the costs recovered. The full–service treated water rate is estimated to be $3,098 per acre–foot by January 1, 2036, compared to $1,528 per acre–foot on January 1, 2026, reflecting an average increase of 7.3 percent per year over the ten-year period.

Rates & Charges Effective January 1st	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Supply Rate ($/AF)	$313	$440	$488	$582	$655	$723	$795	$864	$943	$1,028	$1,062
System Access Rate ($/AF)	$492	$493	$560	$598	$646	$701	$755	$834	$911	$1,004	$1,168
System Power Rate ($/AF)	$179	$155	$154	$157	$157	$170	$177	$182	$183	$183	$183
Full Service Untreated Volumetric Cost ($/AF)	**$984**	**$1,088**	**$1,202**	**$1,337**	**$1,458**	**$1,594**	**$1,727**	**$1,880**	**$2,037**	**$2,215**	**$2,413**
Treatment Surcharge ($/AF)	$544	$382	$411	$436	$469	$488	$508	$541	$580	$621	$685
Full Service Treated Volumetric Cost ($/AF)	**$1,528**	**$1,470**	**$1,613**	**$1,773**	**$1,927**	**$2,082**	**$2,235**	**$2,421**	**$2,617**	**$2,836**	**$3,098**
Readiness-to-Serve Charge ($M)	$188	$237	$254	$254	$274	$307	$353	$398	$452	$513	$560
Capacity Charge ($/cfs)	$14,500	$17,900	$21,400	$25,800	$31,000	$37,700	$46,200	$51,700	$57,300	$61,700	$61,700
Treatment Peaking Capacity Charge ($/cfs)	n/a	$33,100	$21,800	$23,000	$24,700	$25,600	$26,600	$28,400	$30,700	$33,000	$37,200
Treatment Used Standby Capacity Charge ($/AF)	n/a	$16	$148	$131	$132	$130	$132	$131	$141	$143	$166
Treatment Remaining Standby Capacity Charge ($/AF)	n/a	$75	$68	$69	$73	$73	$84	$87	$94	$98	$117

The long-term rate projection reflects the implementation of the 45-MGD PWSC project, with construction activities beginning in FY 2026/27 and rate impacts increasing over time as the project advances through peak construction in the early 2030s and operations to be started in FY 2035/36. Near-term PWSC costs are modest and limited to final design, permitting, and early construction activities, with larger rate and financial impacts occurring in subsequent years. The allocation of the PWSC costs to the rates and charges is based on the current Cost of Service methodology and approved rates structure assumptions and will continue to be refined as the project progresses. This rate projection does not assume the implementation of any other phases of the PWSC project or any additional major resource planning projects such as Sites Reservoir, East-West Conveyance, or the Delta Conveyance Project. Any future expansion of PWSC or participation in other large-scale supply or conveyance projects will be evaluated through the Climate Adaptation Master Plan for Water process.

Volumetric Cost, $ / AF



SDCWA–Metropolitan Exchange Agreement revenues are non-rate revenues that offset costs otherwise recovered through rates and charges. For the biennium, SDCWA Exchange revenues are projected to be $152.3 million in FY 2026/27 and $154.7 million in FY 2027/28. Under the agreement, Metropolitan receives a fixed baseline exchange payment calculated using 227 TAF at the Exchange Unit Price, paid in equal monthly installments and due regardless of whether SDCWA takes the full baseline quantity in a given year. The Exchange Unit Price is $671 per acre-foot in CYs 2026 and 2027 and increases to $703 per acre-foot beginning January 1, 2028, with additional fixed annual amounts specified through 2034 and escalation thereafter based on the Consumer Price Index for All Urban Consumers (CPI-U) for water and sewerage. The budget assumes exchange-related revenues at the baseline quantity, consistent with Metropolitan's expected use of its second right of refusal.

Property tax revenue is expected to increase from $407.7 million in FY 2026/27 to $564.5 million in FY 2035/36. The Ten-Year Financial Forecast assumes the ad valorem property tax rate remains unchanged at 0.007 percent of assessed valuation, consistent with Board policy, with revenue growth driven by assessed valuation changes over the planning period. Over the ten-year forecast, assessed value is assumed to increase by 4.0 percent per year. Property tax revenues continue to support repayment of Metropolitan's general obligation bonds and a portion of SWP costs.

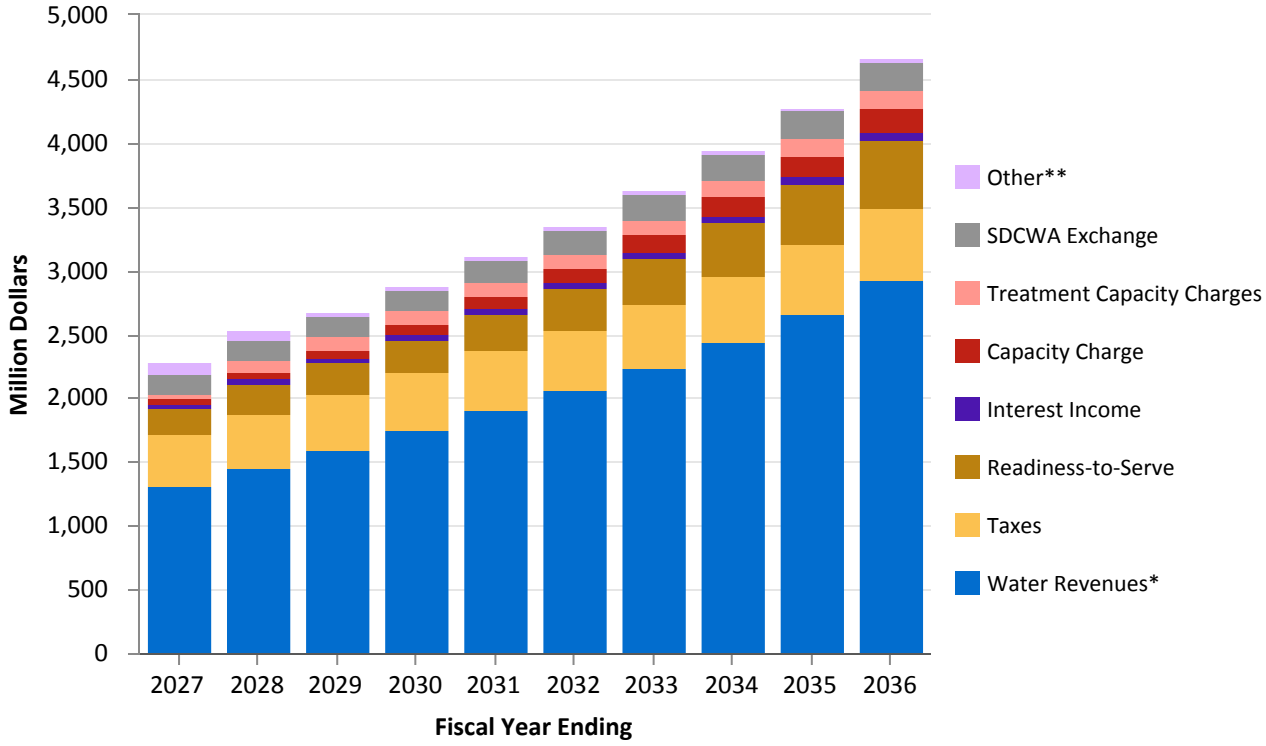
Power sales from Metropolitan's hydroelectric power recovery plants are projected to average about $4.5 million per year over this ten–year period. Metropolitan has 15 small hydroelectric plants on its distribution system. These revenues are dependent on the amount of water that flows through Metropolitan's distribution system and the price paid. Power from some of the plants is sold under existing contracts that are priced higher compared to the prices currently being offered for renewable power.

Interest income is projected to increase from $38.3 million in FY 2026/27 to $67.4 million in FY 2035/36 as a result of increased balances. Returns are projected to remain at a stabilize at 4.15 percent annually in FY 2026/27 through FY 2035/36. Metropolitan earns interest on invested fund balances and uses this income to reduce the costs that must be recovered through rates and charges. These invested funds also act as a partial hedge against changes in interest rates on Metropolitan's variable rate debt obligations. Interest income will vary over the ten–year forecast period as interest rates and cash balances available for investments will fluctuate.

Miscellaneous revenue is forecasted to average $38.8 million over the ten-year forecast period. Miscellaneous revenue includes items such as leases, late fees, and water transactions with non-member agencies including Coachella Valley Water District and United States Bureau of Reclamation. In addition, the biennial budget assumes approximately $25 million per year in revenues from stored water sales to outside agencies, reflecting current storage conditions and providing supplemental non-rate revenues while maintaining overall system reliability.

Forecasted revenues by major category are shown in the figure below.

Revenue Forecast, $ millions



* Water Revenues includes revenues from treated and untreated water sales to member agencies
**Other includes revenues from power sales, stored water sales and miscellaneous revenues

Other Funding Sources

Other sources of funds include withdrawals from bond construction funds, Refurbishment and Replacement (R&R) Fund, General Fund, Water Rate Stabilization Fund (WRSF), and the Revenue Remainder Fund.

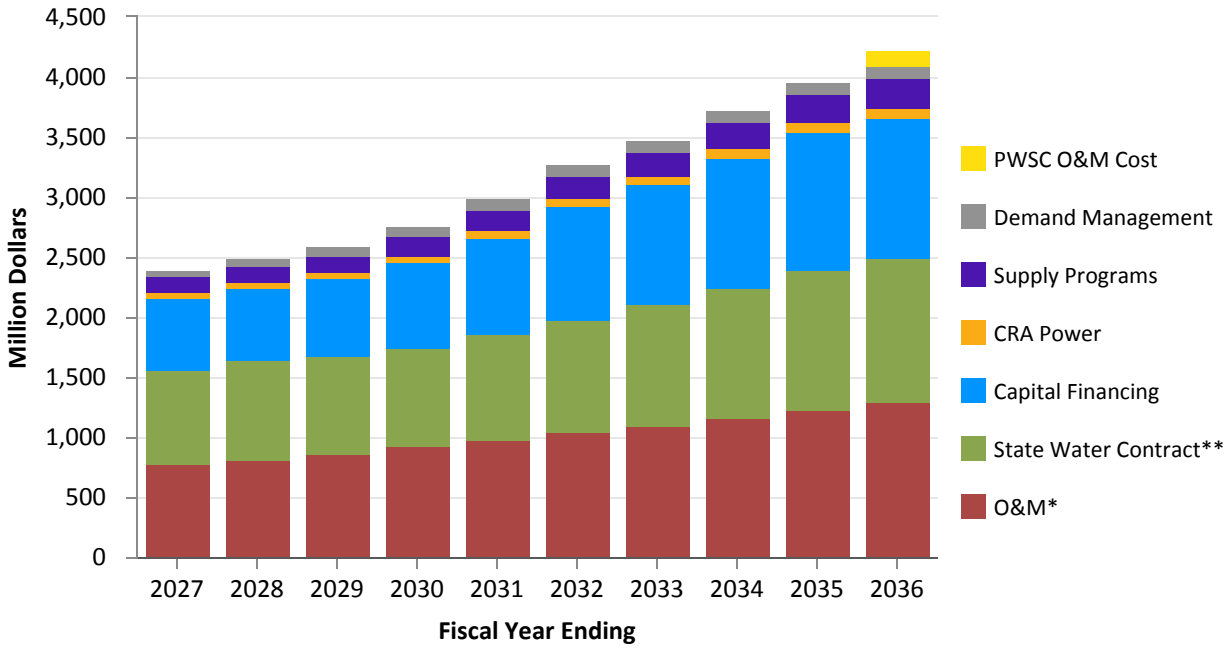
USES OF FUNDS

Over the next ten years, total annual expenditures are projected to range from $2.41 billion in FY 2026/27 to $4.24 billion in FY 2035/36.

Expenditures

Expenditures are grouped into seven major categories: SWP, O&M, Delta Conveyance (included in the SWP expenditures in the chart below), demand management programs, CRA net power costs, supply programs, and capital financing. The first figure below illustrates the general trends in expenditures over the ten–year period from FY 2026/27 to FY 2035/36. The second figure following shows the comparison of FY 2026/27 to FY 2035/36 in terms of the contribution of expenditures to the total.

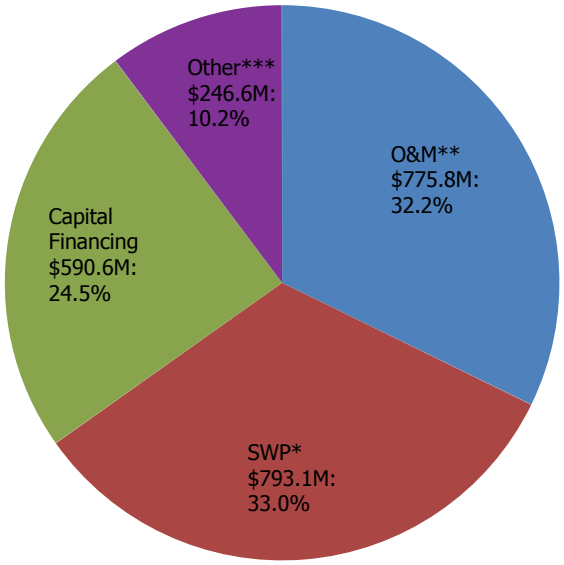
Expenditure Forecast, $ millions



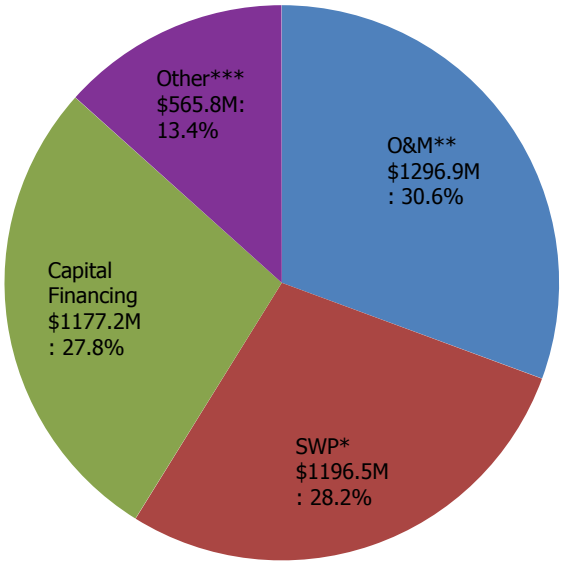
*Includes portion funded from $80M SWRCB Fund for PWSC in FY 2026/27 and FY 2027/28
** includes Delta Conveyance Project planning costs

Expenditure Forecast, Contribution by Major Area

FY 2026/27 : $2.45B



FY 2035/36 : $4.31B



* includes Delta conveyance planning costs
** includes portion funded from $80M SWRCB Fund for PWSC
*** includes CRA Power, Demand Management, and Supply Programs

Pure Water Southern California

The Ten-Year Forecast reflects the assumed implementation of the 45-MGD PWSC project, with early work focused on continued planning and procurement of Progressive Design Build (PDB) and Construction Management/General Contractor (CMGC) teams to advance final design for the advanced water treatment and conveyance facilities. Over the biennium, PWSC capital expenditures total $150.0 million, comprised of $42.4 million in FY 2026/27 and $107.5 million in FY 2027/28, with grants offsetting eligible costs based on award terms and reimbursement timing.

For FY 2026/27, PWSC capital is assumed to be fully grant-funded ($42.4 million), resulting in no capital funded from rates. For FY 2027/28, the plan assumes $49.4 million of grant-funded PWSC capital (including the assumed LSWRP reimbursement aligned with eligible expenditures) and $58.2 million net PWSC capital. PWSC-related departmental O&M support costs are assumed at $4.8 million in FY 2026/27 and $4.9 million in FY 2027/28, and are assumed to be fully offset by SWRCB state funding. Beyond the biennium, PWSC capital is assumed to be funded by PAYGO and revenue bonds. Debt financing may include revenue bonds issued by Metropolitan or alternative financing approaches, such as issuance of debt through a separate joint powers authority or loan financing programs like WIFIA by the federal government or Clean and Drinking Water State Revolving Funds (SRFs). The current budget assumes the use of Metropolitan's revenue bond program as the instrument for debt financing PWSC, although this strategy may be refined or changed in the future based on the comparative merits of alternative financing approaches.

State Water Project

Metropolitan is one of 29 agencies that contract with the State of California for participation in the SWP's water supply function[1]. Metropolitan is obligated to pay its share of the capital and minimum operations, maintenance, power, and replacement charges of the SWP regardless of the amount of water actually received. In addition, Metropolitan pays the power costs to convey the water. The Ten–Year Forecast assumes that SWP annual charges, including power, will increase from $718.4 million in FY 2026/27 to $1,196.5 million in FY 2035/36, as shown in the figure below. SWP charges account for 30 percent of Metropolitan's expenses in FY 2026/27, and 28 percent in FY 2035/36.

The fixed charges are based upon information provided by the DWR, and are associated with Transportation Capital and Minimum Operations & Maintenance, and the Delta Water Supply Capital and Minimum Operations & Maintenance. The Transportation Capital assumptions include updated projections for California Aqueduct subsidence remediation. The current biennial budget and ten-year forecast assumed $118 million in near-term subsidence costs. DWR's updated outlook assumes approximately $2.6 billion in "fix-in-place" remediation costs through FY 2037/38. For planning purposes, staff assumes 50 percent of DWR's annual subsidence costs are allocated to Metropolitan through SWP charges and financed over time consistent with SWP capital financing practices. Under these assumptions, subsidence-related charges are minimal in the biennium (approximately $1 million total), but are projected to ramp materially within the ten-year planning horizon, reaching approximately $56 million by FY 2035/36, with a significant share of the program's cost recovery occurring beyond the ten-year forecast period.

Power costs will vary depending on the price of electricity, total system deliveries, storage operations, and the amount of water pumped on the SWP. SWP variable power costs are projected to change about (1) percent per year over the ten–year forecast period. The SWP energy costs are impacted by two factors. First, the annual hydrology, secondly the energy policies of the state of California. The SWP has invested heavily in hydroelectric power generation facilities. The unit cost of operating the power facilities declines as the amount of available water increases. The SWP is acquiring renewable resources, primarily solar to date, to meet its obligation to reduce greenhouse gas emissions. The SWP energy costs are also impacted by the increasing cost of using the California Independent System Operator's (CAISO) grid to deliver power from its generating sources and the wholesale power market to its pumping loads. The SWP does not own high voltage transmission facilities and must use the CAISO grid to move power. Finally, the SWP has an obligation to acquire and surrender emissions allowances for the generating facilities the SWP owns,

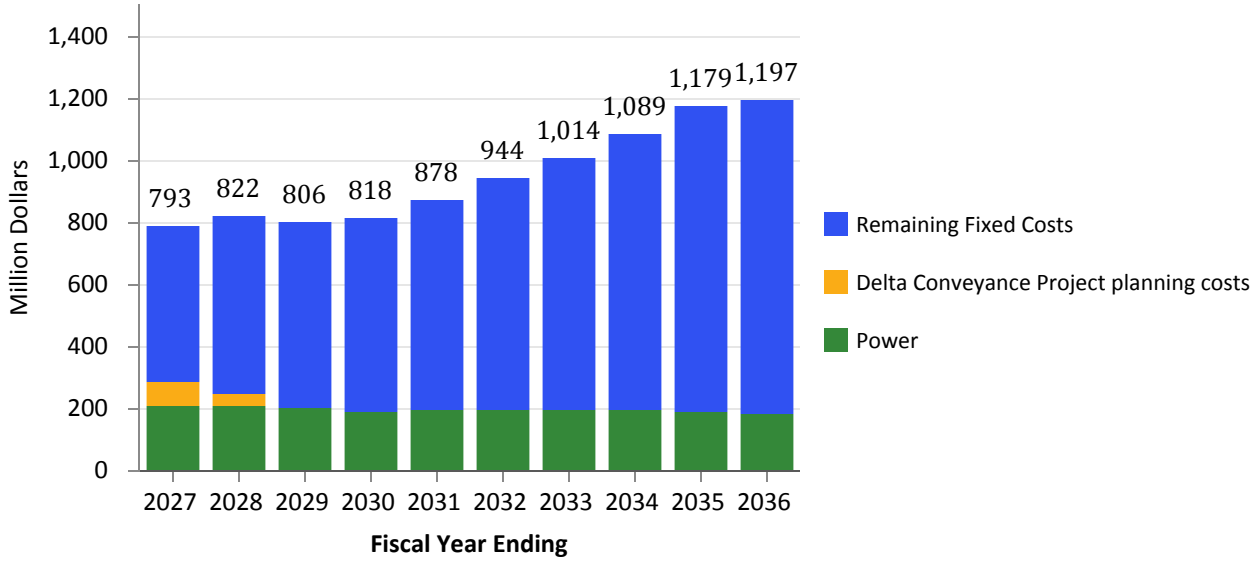
primarily the Lodi Energy Center. Net flows through the SWP that incur power are expected to average about 603 to 904 TAF per year.

On December 10, 2024, the Board authorized the General Manager to enter into an amended agreement for preconstruction work on the DCP planned for 2026-2027. Metropolitan's share of the planning costs is anticipated to be $141.7 million spent over the three fiscal years, from FY 2025/26 through FY 2027/28. Approximately $25.7 million is projected to be expended in FY 2025/26, with the remaining expenditures programmed in the biennial budget (approximately $74.7 million in FY 2026/27 and $41.3 million in FY 2027/28). An amended DCP funding agreement was finalized in June 2025 to support continued planning and pre-construction activities through 2027. Long-term costs for the DCP have not been included in the forecast. At a later date, staff will recommend that the Board separately consider Metropolitan's participation in the DCP after project planning has progressed further.

Please refer to the section on the SWP for additional details on SWP expenditures and Developments section for additional details on DCP.

The total SWP expenditures are shown in the figure below. The SWP is described under the Non-Departmental Budgets section of the Biennial Budget.

SWP Expenditure Forecast, $ millions



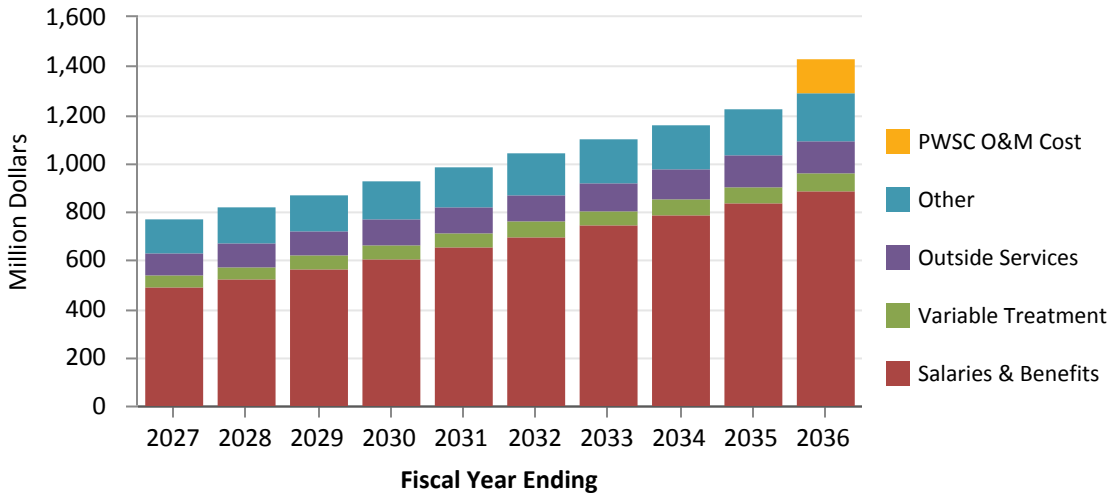
[1] The term "supply" is used to distinguish between other functions of the SWP such as recreation and flood control. The term is not used to distinguish between the conservation (supply) and transportation (conveyance) functions of the SWP under the State Water Contracts for participation in the SWP.

Operations and Maintenance

O&M costs are projected to increase from $776 million in FY 2026/27 to $1,434 million in FY 2035/36. This represents an average annual increase of 5.9 percent from FY 2026/27. During this time frame, inflation is assumed to be 4.0 percent for variable treatment costs and outside and other services. Salaries and benefits are expected to escalate at a rate of 6.0 percent over the 10-year forecast period . The Ten–Year Forecast assumes Metropolitan continues to fully fund the annual required contribution to meet future retiree medical costs (Other Post–Employment Benefits, or OPEB) and retirement benefits.

The proposed budget for FY 2026/27 & FY 2027/28 includes 87 positions that are O&M-related, plus 10 Capital positions related to CIP refurbishment & replacement projects (pending Board approval), and 8 Capital positions for the PWSC project (pending Board approval). These new positions were identified through an extensive Staffing Needs Analysis which incorporated group management's consideration of operational risks and challenges, multiple rounds of input from Metropolitan's Executive Team, historical unfunded position requests, the 2024 Workplace Assessment, and, where possible, feedback from Metropolitan's labor unions. Future staffing needs were also considered within the Staffing Needs Analysis, determining those needs existing beyond the current biennium and into the next 2 budget cycles (6 years total). Details of these new positions for FY 2026/27 & FY 2027/28 can be found in Staffing Plan section.

O&M Forecast, $ millions



Demand Management

Demand management costs include funding for the Local Resource Programs (LRP), the Conservation Program, Future Supply Actions Program and the Stormwater Pilot Program. These expenditures are projected to increase from $58.2 million in FY 2026/27 to $100.0 million in FY 2035/36. The LRP costs are projected to increase from $24.2 million in FY 2026/27 to $64.7 million in FY 2035/36. The Conservation costs are projected to be $61 million over the biennium and $30.5 million per year for the remainder of the ten-year period. This program provides continued funding of residential, commercial, and outdoor conservation programs, and conservation messaging. In addition, Future Supply Actions and Stormwater Pilot costs average about $4.2 million per year throughout the ten-year period.

Demand Management programs are described under the Non-Departmental Budgets section of the Biennial Budget.

Net CRA Power Costs

Net CRA Power costs are projected to increase from $62.7 million in FY 2026/27 to $85.5 million in FY 2035/36. Power costs will vary depending on the price of electricity, Metropolitan's resource portfolio to meet electricity needs, storage operations, and the amount of water pumped on the CRA. Budgeted net CRA power costs represent the net of expenditures for the Hoover and Parker power contracts and market power purchases to support budgeted CRA water deliveries, and revenues generated by the sale of Hoover and Parker power to the CAISO market.

Colorado River diversions are expected to average about 609 TAF over the ten-year period.

Net CRA Power costs are described under the Non-Departmental Budgets section of the Biennial Budget.

Supply Programs

Supply programs increase over the ten–year period from $125.6 million in FY 2026/27 to $243.7 million in FY 2035/36, excluding bond funded program costs, reflecting a planning outlook that assumes reduced CRA diversion reliability under post-2026 Colorado River operating conditions and, over time, a greater reliance on supplemental supply actions as near-term bridging tools (including strategic use of ICS) are depleted.

In addition, the forecast incorporates revised implementation assumptions under the 2025 Exchange Agreement, including Metropolitan's expected use of the 2025 Exchange Agreement's second right of refusal for volumes above the 227 TAF baseline exchange quantity (i.e., 50.7 TAF). This shifts the planning assumption from an above-baseline exchange transaction to Metropolitan's acquisition of the conserved supply and re-marketing as untreated full-service water, reducing exchange-related revenues for the above-baseline quantity while increasing Supply Program costs associated with acquiring that water under uncertain demand and post-2026 supply conditions.

Additional spending on Participation Rights for the AVEK High Desert Water Bank Program of $50.5M in FY 2026/27, $47.9M in FY 2027/28, $30.2M in FY 2028/29, and $28.1M in FY 2029/30 will be funded by proceeds from previously issued bonds by AVEKFA on behalf of Metropolitan.

These estimates represent expenditures under average-year conditions; however, actual costs may vary materially under extreme hydrologic and demand conditions. If higher-than-normal demands coincide with lower-than-normal supplies, supply program costs could be significantly higher.

A description of Metropolitan’s Supply Programs is provided under the Non-Departmental section of the Biennial Budget.

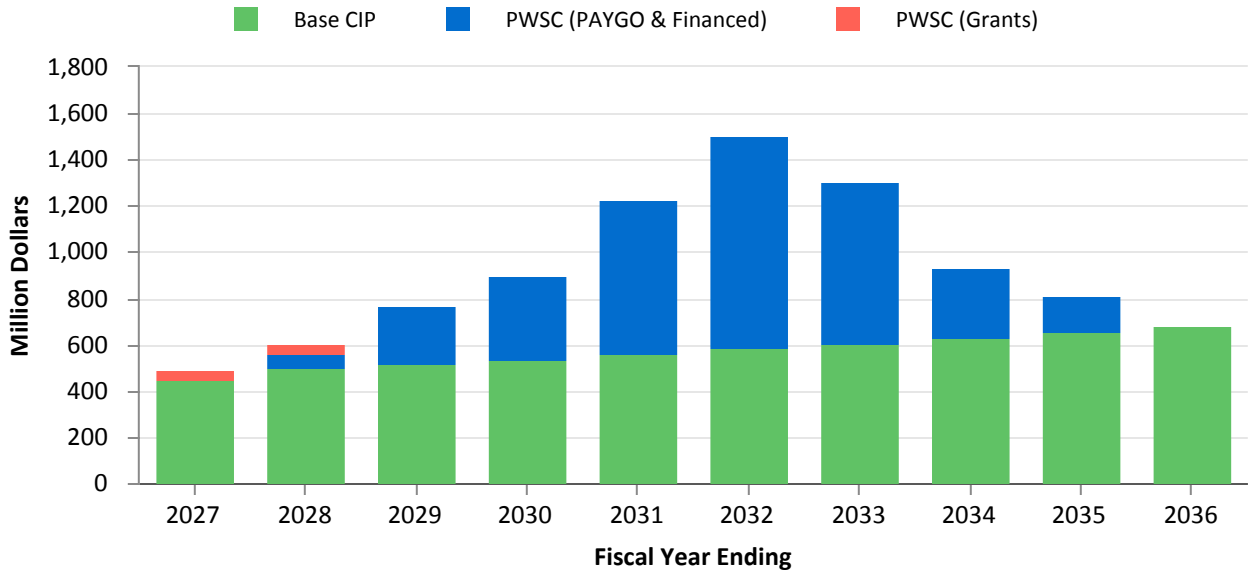
Capital Investment Plan

The ten–year projected CIP through FY 2035/36 is estimated at a cumulative amount of $9.2 billion and includes the construction of the 45-MGD PWSC. The PWSC program is anticipated to be presented to the Board for consideration in Spring 2026 concurrent with the biennial budget process.

The CIP continues to reflect the deferral of facility expansion projects. The CIP focuses on projects that enhance reliability while focusing on necessary refurbishment and replacement of aging infrastructure and compliance with regulatory requirements. Accordingly, the O&M impact from the resulting CIP is negligible. Without this emphasis on repair and replacement of aging facilities, O&M expenditures could potentially be much higher.

The following figure shows the ten–year CIP from Base CIP (green bars) and 45-MGD PWSC program funded by grants (red bars) and by Metropolitan (PAYGO and Financed, in blue bars). The base CIP for the current system are funded by current operating revenues (PAYGO) and revenue bond proceeds.

Ten–Year Capital Expenditure Forecast, $ millions



Capital Financing Options

The CIP will be funded from a combination of bond proceeds and operating revenues. In order to mitigate increases in water rates, provide financial flexibility, and support Metropolitan's high credit ratings including maintaining revenue bond debt service and fixed charge coverage ratios, it is anticipated that approximately 40 percent to 76 percent of the base CIP (excluding PWSC) will be funded from current revenues, or PAYGO. This level of PAYGO funding is appropriate given that a significant portion of future CIP projects has been identified as R&R projects. PAYGO is generally the lowest-cost funding source because it avoids interest and issuance costs, but higher PAYGO increases near-term rate pressure because costs are recovered in the year incurred. Conversely, debt financing can moderate near-term rate impacts but increases longer-term fixed obligations through debt service, with timing dependent on bond issuance and project cashflow. This approach ensures current customers contribute to the capital investments from which they benefit while managing longer-term financing obligations.

Debt financing may include revenue bonds issued by Metropolitan or alternative financing approaches, such as issuance of debt through a separate joint powers authority or loan financing programs like WIFIA by the federal government or Clean and Drinking Water State Revolving Funds (SRFs). The current budget assumes the use of Metropolitan's revenue bond program as the instrument for debt financing, although this strategy may be refined or changed in the future based on the comparative merits of alternative financing approaches. Metropolitan's debt funded expenditures may include a combination of variable and fixed rate bonds. Debt has been structured to mitigate near–term rate impacts and smooth out long–term debt service. The principal advantage of variable rate debt is the opportunity to borrow at a lower interest cost. Normally, short–term interest rates are lower than long–term interest rates for debt of comparable credit quality. If interest rates remain constant, Metropolitan will generally have significantly lower interest costs on variable rate debt than on fixed rate debt, even after remarketing and liquidity facility costs. Also, if interest rates decline, Metropolitan will benefit from lower interest costs without the necessity or cost of a refunding. If interest rates rise, variable rates could stay lower than the fixed rate originally avoided, and the longer the variable rate debt is outstanding at favorable spreads, the higher the break–even point becomes to subsequently rising fixed rate debt. Variable rate debt is used to mitigate interest costs over the long term, and provides a natural hedge against changes in investment earnings: when interest rates are high, interest costs on variable rate debt is higher but so are earnings from Metropolitan's investment portfolio. When interest rates are low, interest earnings are lower, but so are variable rate interest costs.

Typically, fixed rate bonds are callable (i.e., refundable) after about eight to ten years after their issuance. Variable rate debt, on the other hand, is generally callable on any interest payment or reset date.

However, variable rate debt does have risks. These risks include:

- Rising interest rates. Because future interest rates are unknown, the costs of capital improvements financed with variable rate debt are more difficult to estimate for revenue planning purposes. Significant interest rate increases could cause financial stress.

- Liquidity facility renewal risk. Variable rate debt normally requires a liquidity facility to protect the investors and issuers against "puts" of a large portion or all of the debt on a single day. Liquidity facilities generally do not cover the full term of the debt. If an issuer's credit declines or the liquidity facility capacity is not available, the issuer runs the risk of not being able to obtain an extension or renewal of the expiring liquidity facility. In that event, the issuer may have to retire the debt or convert it to fixed rate debt.

Debt Financing

It is anticipated that there will be about $9.2 billion of capital expenditures over the ten–year period. Of this, $4.9 billion, or 53 percent of future capital expenditures, are anticipated to be funded by debt proceeds. Provided below is the schedule of CIP debt issuances and interest rates assumed over the 10-year forecast period.

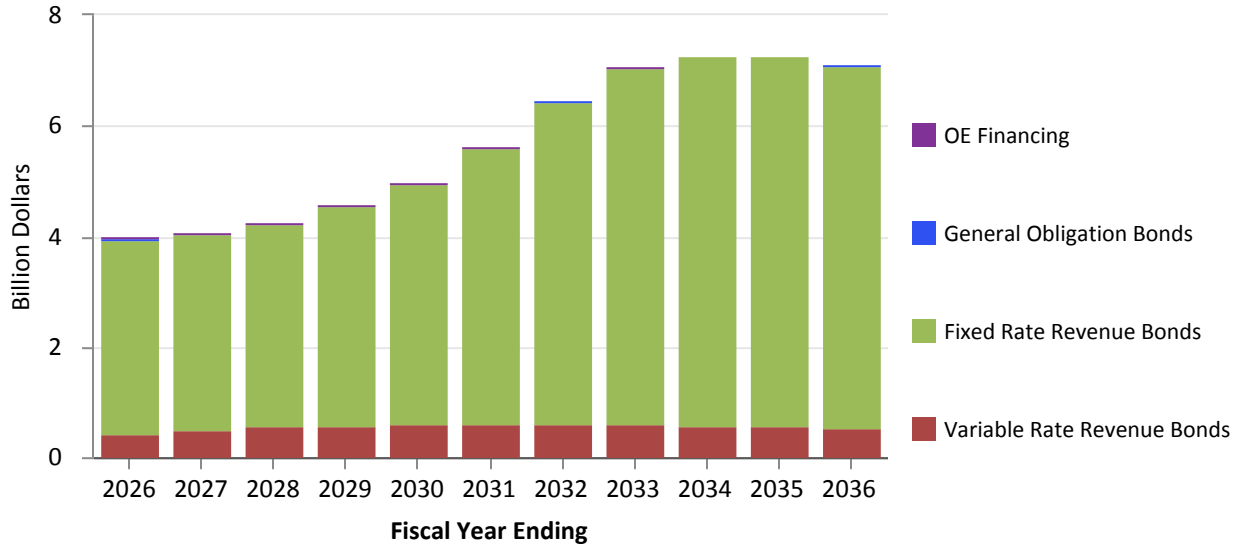
Fiscal Year Ending	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
CIP Revenue Bonds* ($ millions)	0	270	300	310	300	310	290	280	300
PWSC Revenue Bonds	0	0	50	220	300	550	770	540	150
Fixed Interest Rate (%)	4.75	4.75	4.75	4.50	4.50	4.50	4.50	4.50	4.50

*All bond issuances are anticipated to be tax-exempt and have a maturity of 30 years.

Outstanding debt, including revenue and general obligation bonds ("GO bonds"), as of December 31, 2025 is $4.0 billion. The net position of Metropolitan at June 30, 2025 was $7.7 billion. Metropolitan is limited to not have outstanding revenue bond debt in amounts greater than 100 percent of its net position (equity). As of June 30, 2025, Metropolitan's debt to equity ratio was 52 percent.

Total outstanding debt over the ten-year Financial Forecast term is illustrated below. Total projected outstanding debt is estimated to be $7.1 billion by FY 2035/36, approximately 78 percent higher than the current level.

Outstanding Debt, $ billions

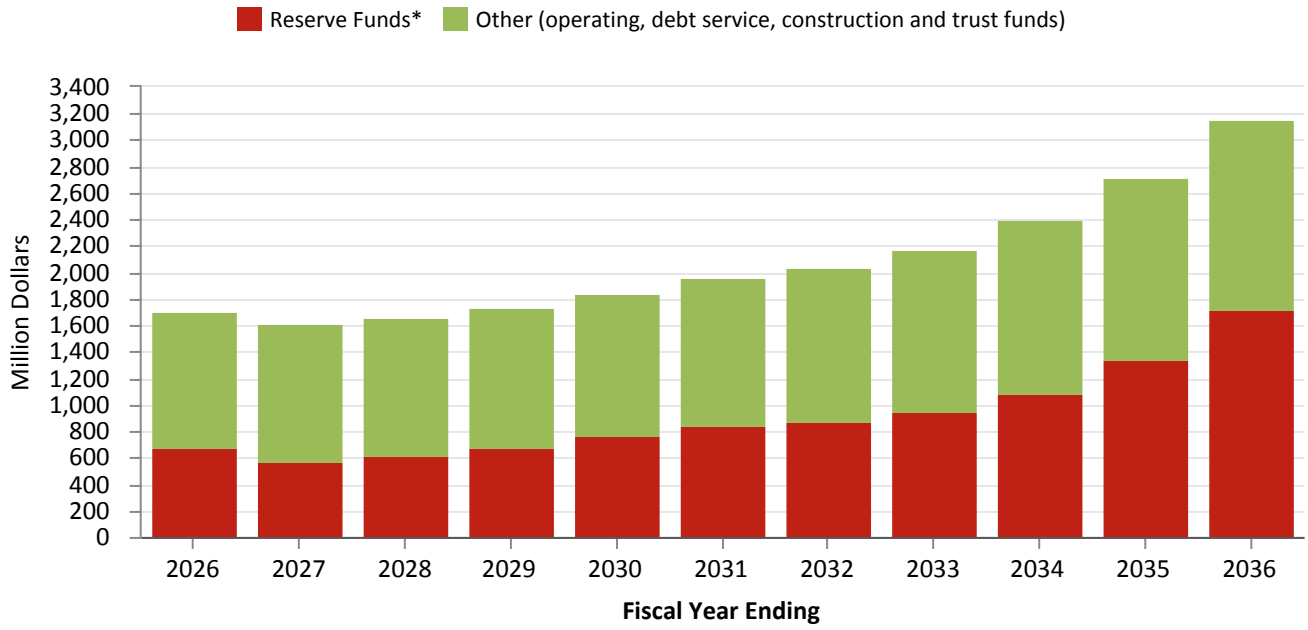


Metropolitan's variable rate debt as a percentage of total revenue bond debt is projected to stay approximately the same at 10 percent over this time period. The appropriate amount of variable rate debt will continue to be monitored and adjusted depending on market rates, financing needs, available short–term investments, and fund levels in the investment portfolio with which variable interest rate exposure can be hedged. GO bond debt will decrease as voter approved indebtedness matures.

FUND BALANCES AND RESERVES

As shown in the figure below, over the next ten years total fund balances are projected to increase to $3.2 billion in FY 2035/36.

End of Year Fund Balances, $ millions



* includes Water Rate Stabilization Fund and Revenue Remainder Fund.

FINANCIAL RATIOS

Revenue bond debt service coverage is one primary indicator of credit quality, and, for purposes of budget development, is calculated by dividing net operating revenues by debt service. Revenue bond debt service coverage measures the amount that net operating revenues exceed or "cover" debt service payments over a period of time. Higher coverage levels are preferred since they indicate a greater margin of protection for bondholders. For example, a municipality with 2.0 times debt service coverage has twice the net operating revenues required to meet debt service payments. The ten–year forecast projects that Metropolitan's revenue bond coverage ratio ranges from 1.7 times to 2.6 times over the period. Metropolitan's minimum coverage policy is vital to continued strong credit ratings and low cost bond funding.

In addition to revenue bond debt service coverage, Metropolitan also measures total coverage of all fixed obligations after payment of operating expenditures. This additional measure is used primarily because of Metropolitan's recurring capital costs for the SWP. Rating agencies expect that a financially sound utility consistently demonstrate an ability to fund all recurring costs, whether they are operating expenditures, debt service payments or other contractual payments. The ten–year forecast projects that Metropolitan's fixed charge coverage ratio is at least 1.7 times over the ten–year period. These levels help maintain strong credit ratings and access to the capital markets at low cost, and provide PAYGO funding for the CIP.

Ten–Year Financial Forecast, Sources and Uses of Funds, $ millions

Fiscal Year Ending	2027 Proposed	2028 Proposed	2029 Forecast	2030 Forecast	2031 Forecast	2032 Forecast	2033 Forecast	2034 Forecast	2035 Forecast	2036 Forecast
SOURCES OF FUNDS										
Revenues										
Taxes	407.7	424.7	437.9	451.3	459.9	479.1	499.1	520.0	541.8	564.5
Interest Income	38.3	37.5	38.9	41.1	43.7	45.9	48.3	52.4	58.7	67.4
Power Sales	3.9	4.6	4.5	4.5	4.6	4.5	4.6	4.6	4.7	4.9
Fixed Charges (RTS, CC, and Treatment)	285.7	394.4	420.3	445.4	491.3	552.5	625.2	696.1	776.2	853.6
Water Revenues	1,310.8	1,454.3	1,594.1	1,752.4	1,917.4	2,061.7	2,236.1	2,442.3	2,666.4	2,936.1
SDCWA Exchange	152.3	154.7	162.2	169.9	178.0	186.6	195.5	204.8	214.5	224.9
Miscellaneous Revenue	65.8	45.2	20.6	21.1	21.7	22.3	22.9	23.6	24.3	25.0
Stored Water Sales	25.0	25.0	—	—	—	—	—	—	—	—
Bond Proceeds	268.7	348.3	527.4	597.0	855.7	1,054.7	815.9	447.8	308.5	159.2
Sub-total Revenues	**2,558.1**	**2,888.6**	**3,205.8**	**3,482.8**	**3,972.3**	**4,407.3**	**4,447.7**	**4,391.6**	**4,595.0**	**4,835.5**
Fund Withdrawals										
R&R and General Fund	227.4	229.4	245.0	300.0	360.0	455.0	480.0	493.0	506.0	520.0
Bond Funds for Construction	—	—	—	3.0	10.3	—	6.9	—	2.0	5.1
Treatment Surcharge Stabilization Fund	18.9	—	—	—	—	—	—	—	—	—
State Funding SWRCB	38.9	5.1	—	—	—	—	—	—	—	—
Federal Reimbursement for PWSC	8.3	19.1	—	—	—	—	—	—	—	—
Decrease in Water Rate Stabilization Fund	104.4	—	—	—	—	4.8	—	—	—	—
Sub-total Fund Withdrawals	**397.8**	**253.6**	**245.0**	**303.0**	**370.3**	**459.8**	**486.9**	**493.0**	**508.0**	**525.1**
TOTAL SOURCES OF FUNDS	**2,955.9**	**3,142.3**	**3,450.8**	**3,785.7**	**4,342.6**	**4,867.0**	**4,934.6**	**4,884.6**	**5,103.0**	**5,360.6**
Water Sales* (MAF)	**0.99**	**1.06**	**1.06**	**1.06**	**1.07**	**1.06**	**1.07**	**1.07**	**1.08**	**1.10**

Totals may not foot due to rounding.

(1) includes revenues from water sales and exchanges presented on a Cash Year basis

Fiscal Year Ending	2027 Proposed	2028 Proposed	2029 Forecast	2030 Forecast	2031 Forecast	2032 Forecast	2033 Forecast	2034 Forecast	2035 Forecast	2036 Forecast
USES OF FUNDS										
Expenditures										
State Water Project	718.4	780.8	805.6	818.1	877.7	944.3	1,013.8	1,088.9	1,179.1	1,196.5
Supply Programs (cash funded portion)	125.6	127.8	143.3	154.8	166.8	185.3	194.6	212.7	229.8	243.7
Delta Conveyance Planning Costs	74.7	41.3	—	—	—	—	—	—	—	—
PWSC O&M Cost	—	—	—	—	—	—	—	—	—	136.7
Colorado River Power (Net)	62.7	51.2	54.3	56.9	62.8	68.6	73.4	78.1	82.7	85.5
Debt Service	363.2	380.7	402.6	419.4	438.3	488.6	520.1	591.2	635.1	657.2
Demand Management	58.2	65.6	77.5	92.8	99.2	98.0	100.3	100.1	100.1	100.0
Departmental O&M	711.2	752.9	794.1	837.5	883.4	931.8	983.0	1,037.1	1,094.2	1,154.5
Treatment Chemicals, Sludge & Power	47.5	50.7	52.5	54.7	57.2	59.1	61.9	64.8	68.0	71.6
Operating Equipment (cash funded portion)	17.1	18.1	27.2	37.3	46.5	55.6	59.1	62.7	66.6	70.8
Sub-total Expenditures	**2,178.6**	**2,269.0**	**2,357.1**	**2,471.4**	**2,631.8**	**2,831.3**	**3,006.2**	**3,235.7**	**3,455.7**	**3,716.5**
Capital Investments**	492.4	577.6	768.3	900.0	1,226.0	1,503.2	1,302.8	932.7	816.5	684.3
Fund Deposits										
R&R and General Fund	227.4	229.4	245.0	300.0	360.0	455.0	480.0	493.0	506.0	520.0
Revenue Bond Construction	3.6	—	4.0	—	—	6.5	—	8.1	—	—
Interest for Construction & Trust Funds	5.2	4.3	4.2	4.3	4.3	4.3	4.4	4.5	4.7	4.7
Increase in Required Reserves	48.6	46.8	65.5	62.5	97.3	66.7	108.5	108.4	97.3	105.3
Increase in Water Rate Stabilization Fund	—	15.2	6.6	47.6	23.2	—	32.7	102.2	222.9	329.7
Sub-total Fund Deposits	**284.9**	**295.7**	**325.3**	**414.4**	**484.8**	**532.5**	**625.6**	**716.2**	**830.9**	**959.7**
TOTAL USES OF FUNDS	**2,955.9**	**3,142.3**	**3,450.8**	**3,785.7**	**4,342.6**	**4,867.0**	**4,934.6**	**4,884.6**	**5,103.0**	**5,360.6**

Totals may not foot due to rounding.

*Net of future LSWRP reimbursement

Ten–Year Financial Forecast, Coverage Ratios and Projected Fund Balances, $ millions

Fiscal Year Ending	2027 Proposed	2028 Proposed	2029 Forecast	2030 Forecast	2031 Forecast	2032 Forecast	2033 Forecast	2034 Forecast	2035 Forecast	2036 Forecast
RATIOS										
Fixed Charge Coverage	1.7	1.8	1.9	2.0	2.2	2.1	2.3	2.3	2.4	2.5
Revenue Bond Coverage	1.7	1.9	1.9	2.1	2.2	2.1	2.3	2.3	2.4	2.5
Var. Rate Debt as % of Rev. Bond Debt	12.3 %	13.4 %	12.8 %	12.2 %	11.1 %	9.5 %	8.5 %	8.1 %	7.9 %	7.8 %
RESTRICTED AND DESIGNATED FUNDS										
General Fund	27.6	27.6	27.6	27.6	27.6	27.6	27.6	27.6	27.6	27.6
State Funding SWRCB	5.1	—	—	—	—	—	—	—	—	—
Federal Reimb for PWSC	18.9	—	—	—	—	—	—	—	—	—
Treatment Surcharge Stabilization Fund	—	—	—	—	—	—	—	—	—	—
Other	981.6	1,002.5	1,036.0	1,047.5	1,093.0	1,131.4	1,201.6	1,287.5	1,343.2	1,407.9
Sub-total Restricted Funds	**1,033.3**	**1,030.1**	**1,063.7**	**1,075.1**	**1,120.6**	**1,159.1**	**1,229.2**	**1,315.2**	**1,370.8**	**1,435.5**
UNRESTRICTED FUNDS	—									
Reserve Funds (1)	580.8	626.0	672.8	772.8	841.8	876.1	944.6	1,081.9	1,349.1	1,719.0
Sub-total Unrestricted Funds	**580.8**	**626.0**	**672.8**	**772.8**	**841.8**	**876.1**	**944.6**	**1,081.9**	**1,349.1**	**1,719.0**
TOTAL FUNDS	**1,614.1**	**1,656.1**	**1,736.5**	**1,847.9**	**1,962.4**	**2,035.1**	**2,173.9**	**2,397.1**	**2,719.9**	**3,154.6**

Totals may not foot due to rounding.

(1) includes Water Rate Stabilization Fund and Revenue Remainder Fund.

GLOSSARY OF TERMS

20 x 2020 — 2009 Water Conservation Act goal of twenty percent reduction in per capita regional water use by 2020.

ACE — Association of Confidential Employees; an employee bargaining unit at Metropolitan.

Accrual — An accounting method that records revenues when earned and expenses when incurred regardless of the timing of when the cash is actually paid or received.

Acre–Foot — A unit of measure equivalent to 325,851.4 gallons of water and weighs approximately 62.4 pounds, which meets the needs of two average families in and around the home for one year.

ACWA — Association of California Water Agencies.

AFSCME — American Federation of State, County, and Municipal Employees, Local 1902.

Appropriation — Money set aside for a specific purpose. The designation of the use to which a fund of money is to be applied.

AVEK — Antelope Valley-East Kern Water Agency.

Bay Delta — An environmentally sensitive area of the Sacramento/San Joaquin River Delta through and from which water flows to reach portions of California from the San Francisco Bay Area to San Diego. Moving water across the delta during the high–demand summer months is becoming more difficult as additional water is set aside to mitigate for environmental impacts.

Budget — A report of all anticipated expenditures and required reserves and the source of moneys to be used to meet such expenditures and provide such reserves.

Budgeted Position — A staff position approved by the Board of Directors for the fiscal year.

Capital Investment Plan (CIP) — Metropolitan's CIP is designed to refurbish existing facilities needed to ensure a reliable distribution system, expand treatment facilities to meet current and future water quality regulations, and expand storage and conveyance facilities to meet current and future storage requirements.

Capital Project — A project that results in a new asset (e.g., a facility, betterment, replacement, equipment, etc.) that has a total cost of at least $50,000 and a useful life of at least five years. Computer software can be capitalized if it costs $250,000 or more and has a useful life of at least three years.

The California Environmental Quality Act (CEQA) — A statute that requires state and local agencies to identify the significant environmental impacts of their actions, and to avoid or mitigate those impacts, if feasible.

Climate Adaptation Master Plan for Water (CAMP4W) — This comprehensive effort will provide the roadmap that will guide our future capital investments and business model as we confront our new climate reality in the years and decades ahead. This program requires coordination among Metropolitan's Board, member agencies, partner organizations, internal Metropolitan Groups, community based-organizations, trade organizations, and legislative partners. Current efforts are focused on coordinating the development of 1) Climate Decision-Making Framework 2) Financial Plan 3) Business Model 4) Internal and External Policy Recommendations.

Colorado River Aqueduct (CRA) — The 242-mile–long water conveyance system built by Metropolitan to carry water from the Colorado River to its Southern California service area.

Conservation Program — A program where Metropolitan provides financial assistance for the development of conservation programs at the local level (e.g. energy efficient washing machines, low flush toilets, etc.).

CUWCC — California Urban Water Conservation Council, a non–profit 501c3 formed as a partnership of water suppliers, environmental groups, and others interested in conserving California's greatest natural resource, water.

CVWD — Coachella Valley Water District.

Debt Service — The annual cost of repaying outstanding debt.

Delta Conveyance Project — The Department of Water Resources (DWR) is pursuing a new environmental review and planning process for a single tunnel project to modernize the State Water Project's Bay-Delta conveyance. On December 21, 2023, DWR certified the Final EIR and adopted the Delta Conveyance Project. The Delta Conveyance Project proposes to modernize the SWP's water infrastructure in the Sacramento-San Joaquin Delta to increase the state's water supply reliability. The project features a large tunnel that would bypass the Delta's imperiled environment by carrying water below the Delta from the north to delivery infrastructure in the south. The approved project, identified in the Final EIR as the Bethany Reservoir Alternative, would feature two intakes with a total diversion capacity of 6,000 cubic feet-per-second. . Information regarding the Delta conveyance project is located on Metropolitan's website at https://www.mwdh2o.com/planning-for-tomorrow/securing-our-imported-supplies/delta-conveyance/

Department of Water Resources (DWR) — A department within the California Resources Agency which is responsible for the state's management and regulation of water usage.

Distribution System — Refers to the network of pipelines and canals used for the conveyance of water from Metropolitan's terminal reservoirs to member agency service connections.

DVL — Diamond Valley Lake. A reservoir built by Metropolitan with a capacity of 800,000 AF.

DWA — Desert Water Agency.

EIR — Environmental Impact Report.

EMS — Energy Management System.

Endangered Species Act (ESA) — An act of the federal government enacted in 1973 that provides for the conservation of species that are endangered or threatened and the conservation of the ecosystems on which they depend. A species is considered endangered if it is in danger of extinction throughout all or a significant portion of its range. A species is considered threatened if it is likely to become an endangered species within the foreseeable future.

Enterprise Fund — To account for operations that are financed and operated where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Ethics Program — State law (SB 60) mandates that Metropolitan maintain a program to address and seek to avoid potential ethical abuses relating to business relationships, solicitation and/or receipt of campaign contributions, and public notice and approval procedures for contracts of $50K or more. This program includes on–going training for board members and employees regarding ethics in the workplace.

FERC — Federal Energy Regulatory Commission.

Fund — A self– balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objective in accordance with special regulations, restrictions, or limitations.

Fund Balance — Created from excess revenues over expenditures. This can be a combination of collections/ revenues being higher than budget and actual expenditures being lower than budget.

IID/Metropolitan Conservation Agreement — Water conservation agreement with the Imperial Irrigation District (IID) that allows for the development of certain water conservation capital structures by Metropolitan in the Imperial Valley. Metropolitan, in turn, gets the quantity of water conserved during the term of this agreement, four years during construction, and 35 years after completion. It encompasses both the operating and maintenance, in direct, and capital cost of developing and implementing the program. This agreement is renewable.

IRWMP — Integrated Regional Water Management Plan.

Integrated Resources Plan (IRP) — An open and participatory planning process that takes a broad view of all water resource options available to the region and searches for the right combination of investments to achieve water supply objectives in a cost–conscious and environmentally responsible manner.

KPIs — Key Performance Indicators

Local Resources Program (LRP) — A program in which Metropolitan provides financial assistance to its member agencies for the development of local groundwater recycling and groundwater recovery projects.

MAPA — Management and Professional Employees Association, Local 1001.

Member Agency — Refers to any of the 26 cities or public water agencies that comprise the Metropolitan Water District and whose representatives constitute the Board of Directors of Metropolitan.

MAF (million acre–feet) — A unit measure of water.

Minute 319 — Agreement that amends the 1944 Treaty between Mexico and the United States by establishing new rules in sharing Colorado River water and provides immediate plans to address current challenges. Parties to the agreement include Metropolitan Water District of Southern California, Southern Nevada Water Authority, Central Arizona Water Conservation District. Minute 319 allows Mexico to store water in Lake Mead as Intentionally Created Mexican Apportionment for future delivery and environmental flows. Stored water will be exchanged among the parties to the agreement.

MOU (Memorandum of Understanding) — Legal agreements entered into between Metropolitan and any of the four employee bargaining units that dictate terms and conditions of employment.

Operating Equipment — Any portable equipment costing $5,000 or more and having a useful life of five years or more.

Operations Maintenance Power & Recovery (OMP&R) — A component of the State Water Contract that is billed to the contracting agencies to maintain the system.

OPEB — Other Post Employment Benefits.

ORP — Oxidation Retrofit Program.

Ozone — It is an unstable form of oxygen composed of three–atom molecules that break down readily to normal oxygen and nascent oxygen. The latter is a powerful oxidizing agent and has germicidal action. Ozone is usually produced with on–site generators by passing high–voltage electricity through dry atmospheric air or pure

oxygen between stationary electrodes. This process converts a small percentage of the oxygen in the air into ozone. It is usually injected into the water to be treated in a highly baffled mixing chamber.

PAYGO — The practice of funding construction expenditures from current operating revenues in lieu of using debt proceeds.

PVID — Palo Verde Irrigation District.

Palo Verde Land Management and Water Supply Program — Calls for the development of a flexible water supply of between 25,000 and 111,000 acre–feet per year for 35 years through a land management and crop rotation program to be implemented by participating farmers in the Palo Verde Valley. The maximum water supply that could be developed would be about 3.63 million acre–feet during the 35–year term while the minimum water supply required to be developed would be 1.76 million acre–feet.

Performance Measure — An indicator of progress toward completing an initiative, achieving a goal, or implementing a strategy. Performance measures are quantifiable and tracked over time. Measures can indicate problem areas that need attention or be a guide for continual performance improvement through specific initiatives and actions.

PCCP — Pre–stressed Concrete Cylinder Pipe.

Power Recovery — Energy generated from the operation of 15 Metropolitan–owned hydroelectric generating facilities. The term "recovery" derives from the capture of potentially wasted electrical energy from Metropolitan's water distribution system.

Pure Water Southern California (PWSC) — The initial construction of an advanced water treatment demonstration facility that takes treated wastewater and purifies it through various advanced treatment technologies to produce a safe, high-quality water source. The project is a partnership between Metropolitan and the Sanitation Districts of Los Angeles County and was completed in August 2019. The demonstration plant, now called the Grace F. Napolitano Pure Water Innovation Center is also being used for -Direct Potable Reuse ("DPR") testing for raw water augmentation at the two Metropolitan treatment plants in the future. The State Water Resources Control Board Division of Drinking Water approved new DPR regulations for California in January 2024. Information regarding the PWSC is located on Metropolitan's website at https://www.mwdh2o.com/planning-for-tomorrow/building-local-supplies/regional-recycled-water-program/

Quagga Mussel — A destructive non–native species of mussel from the Ukraine region that could clog pipes and water line.

Quantification Settlement Agreement (QSA) - The Quantification Settlement Agreement (QSA) and related agreements, executed by Coachella Valley Water District (CVWD), Imperial Irrigation District (IID), Metropolitan, and other parties in October 2003, establishes Colorado River water use limits for IID and CVWD, and provides for specific acquisitions of conserved water and water supply and delivery arrangements for up to 110 years. The QSA and related agreements provide a framework for Metropolitan to enter into other cooperative Colorado River supply programs and set aside several disputes among California's Colorado River water agencies.

Replacement and Refurbishment (R&R) — Capital projects that invest in Metropolitan's aging infrastructure by restoring them to optimal operating status.

Reserves — Funds set aside to comply with bond covenants, working capital policy, or other board policies as part of a prudent financial strategy.

Revenue Remainder Fund — See Financial Policies for description.

SCADA — Supervisory Control and Data Acquisition; automated systems that are used to monitor, operate, and control Metropolitan's water conveyance, treatment, and distribution systems.

Senate Bill 60 (SB 60) — This bill requires Metropolitan to place increased emphasis on sustainable, environmentally sound, and cost–effective water conservation, recycling, and groundwater storage and replenishment measures and, commencing February 1, 2001, to prepare and submit to the Legislature a prescribed annual report relating to water conservation.

SGVMWD — San Gabriel Valley Water District.

SNWA — Southern Nevada Water Authority.

State Water Project (SWP) — The SWP is the largest state–built, user–financed water supply and transportation project in the country, owned and operated by the California Department of Water Resources. The SWP serves urban and agricultural agencies from the San Francisco Bay area to Southern California. Its facilities were constructed with several general types of financing, the repayment of which is made by the 29 agencies and districts that participate in the SWP through long–term contracts (the State Water Contractors). The State Water Contractors also pay for the operations, maintenance, power, and replacement costs of the SWP. In addition to delivering SWP water supplies, the SWP is also used to convey transfers of SWP water and non-SWP water through SWP transportation facilities.

System Overview Study — An analysis of Metropolitan's current delivery and treatment capacities versus projected needs during the planning horizon. The System Overview Study, coupled with the Integrated Area Study, analyzes various portfolios of projects that could be used to meet future demand and then develops a potential CIP. Finally, the System Overview Study analyzes the potential impact to rates from the proposed facilities.

TAF (thousand acre–feet) — A unit of measure of water.

Total Dissolved Solids (TDS) — Refers to the total organic carbon concentration in water. Measurement of TDS removal is used as a surrogate for disinfection by-product precursor removal.

Treatment Plants — Facilities used by Metropolitan for the treatment of water to remove contaminants or total dissolved solids thus ensuring that such water is potable before it is distributed to member agencies.

U.S. Department of the Interior, Bureau of Reclamation (USBR) — Largest wholesaler of water and second largest supplier of hydroelectric power in the American West. Promotes water conservation, recycling, and reuse.

Vacancy Factor — A calculated reduction to the O&M labor budget that attempts to account for vacancies that occur within organizations throughout the year. Budgeted labor dollars assume that budgeted positions will be filled for the entire fiscal year (2,080 hours). However, positions routinely become vacant throughout Metropolitan for part of the year as staff transfer to other positions or leave employment in the company and time elapses during the recruitment period to refill the vacated positions.

WRSF — Water Rate Stabilization Fund. See Financial Policies for description.

WRM — Water Resource Management (group); an organization within Metropolitan that focuses on water resource planning and management, including conservation.

WSF — Water Stewardship Fund. See Financial Policies for description.

Water Supply Allocation Plan (WSAP) — This plan is intended to be implemented during periods of regional water shortages to promote conservation of scarce water supplies. The WSAP was created to approach limiting supplies in a manner that is regionally fair and minimizes impacts by establishing accurate and fair baselines for each of Metropolitan's 26 member agencies.

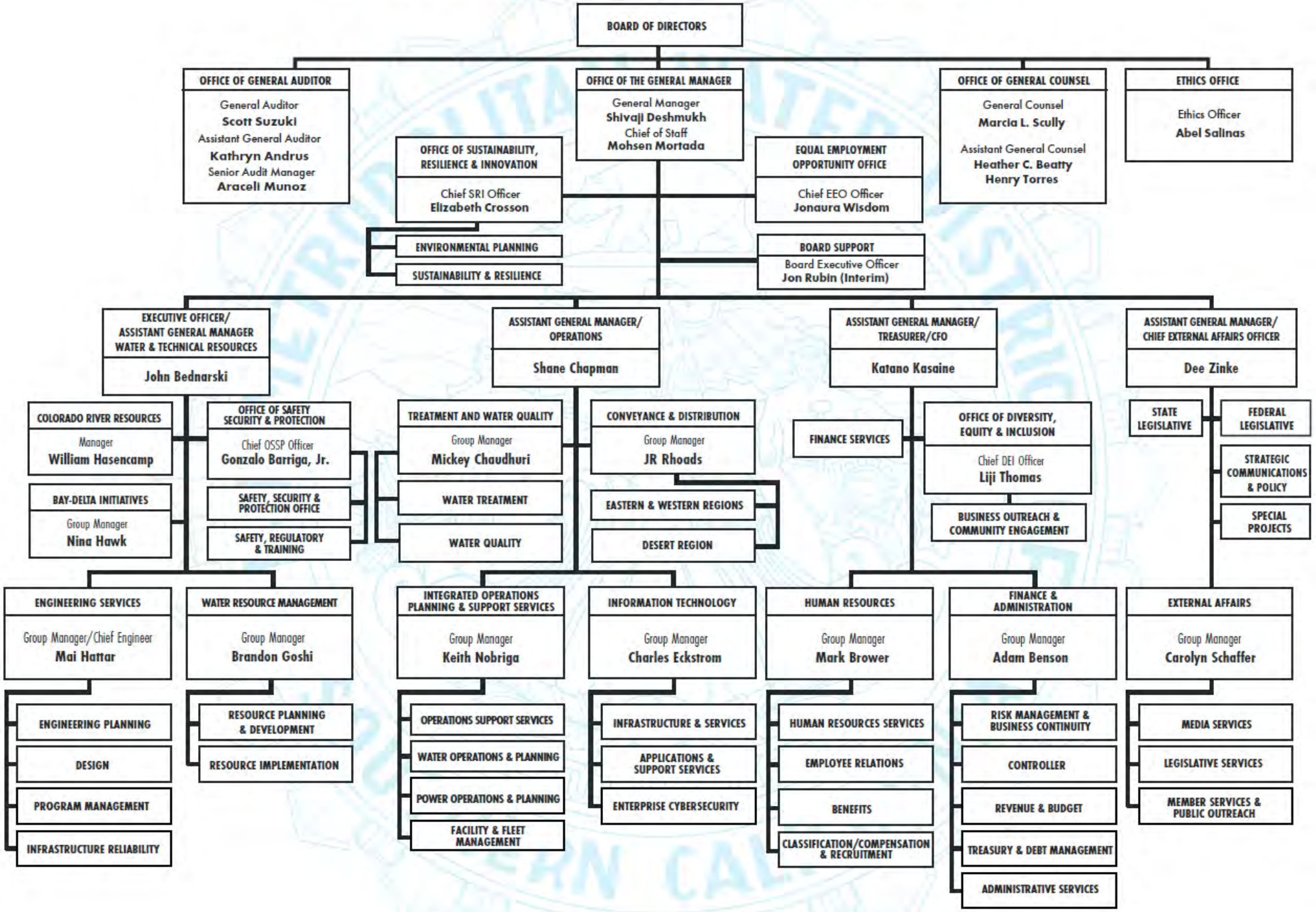
Water Supply Programs — Water transfer and storage programs that supplement Colorado River and State Water Project supplies.

Water Surplus Drought Management Plan (WSDM Plan) — This plan directs Metropolitan's resource operations to help attain the region's reliability goal. The WSDM Plan recognizes the interdependence of surplus and shortage actions and is a coordinated plan that utilizes all available resources to maximize supply reliability. The overall objective is to ensure that shortage allocation of Metropolitan's imported water supplies is minimized.

Working Capital — A measure of both a company's efficiency and its short–term financial health. The working capital ratio is calculated as: Working Capital = Current Assets - Current Liabilities.

WSO — Water System Operations (group); an organization within Metropolitan responsible for operating and maintaining Metropolitan's water conveyance, treatment, and distribution system and its appurtenant systems.

METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA



As of January 20, 2026

March 27, 2026

Adán Ortega
Board Chair
Metropolitan Water District of Southern California
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Megan Yoo Schneider, Ed.D., P.E.
Director

Harvey F. De La Torre
General Manager

MEMBER AGENCIES

City of Brea
City of Buena Park
East Orange County Water District
El Toro Water District
Emerald Bay Service District
City of Fountain Valley
City of Garden Grove
Golden State Water Co.
City of Huntington Beach
Irvine Ranch Water District
Laguna Beach County Water District
City of La Habra
City of La Palma
Mesa Water District
Moulton Niguel Water District
City of Newport Beach
City of Orange
Orange County Water District
City of San Clemente
Santa Margarita Water District
City of Seal Beach
Serrano Water District
South Coast Water District
Trabuco Canyon Water District
City of Tustin
City of Westminster
Yorba Linda Water District

SUBJECT: Joint Proposal for Biennial Budget Fiscal Years 2026/27 and 2027/28; Proposed Water Rates and Charges Calendar Years 2027 and 2028

Dear Chair Ortega,

The Municipal Water District of Orange County and the San Diego County Water Authority respectfully submit the following joint proposal, which builds on the Miller Alternative presented at Workshop #4.

Miller Proposal (Revised)

- **Ad Valorem (AV) Property Tax Rate:** Assume an AV tax rate of 0.0085%.
- **Capital Investment Plan (CIP):** Set the biennial CIP budget at $875 million.
- **Conservation Funding:** Keep conservation at a level that funds the current programs, but we would like to add a directive to evaluate programs within the next year to prioritize those that are cost-effective and meet the needs of Metropolitan and the member agencies.
- **Local Resources Program (LRP):** Fund existing LRP agreements, but we would like to add a directive to evaluate the program within the next year to ensure it most effectively meets Metropolitan's business needs before funding agreements that are not already in-progress.
- **Request for New Staff:** We request that the General Manager cap the new staff request at 79 positions between Operations and Maintenance and CIP.
- **Pure Water Southern California (PWSC):** Funding for PWSC in the proposed budget shall be limited to grant-funded activities only. We further request that the PWSC project be evaluated through the CAMP4W process by the end of the year, with a thorough and comprehensive analysis, at which point a decision regarding implementation should be made. Until that decision is reached, spending on the program should remain limited.

We appreciate your consideration of this joint proposal.

Sincerely,

Karl W. Seckel, P.E. Linda Ackermam Dennis Erdman Randall Crane, Ph.D

cc: Metropolitan Board of Directors
Sivaji Deshmukh, General Manager
Katano Kasaine, Assistant General Manager/Chief Financial Officer

Metropolitan Water District of Southern California

FISCAL YEARS 2026/27 AND 2027/28 COST OF SERVICE REPORT FOR PROPOSED WATER RATES AND CHARGES

Option 1 - Joint Proposal with Grant-Supported PWSC

April 2026

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EXECUTIVE SUMMARY

Metropolitan Water District of Southern California is a voluntary cooperative made up of 26 member agencies, each with at least one representative on Metropolitan's Board of Directors proportionate to its portion of assessed valuation within the service area. That representative Board is authorized to act on behalf of Metropolitan, including setting the cost-recovery mechanisms to collect revenue from the member agencies (their own agencies).

Metropolitan's current rate design was adopted by its Board of Directors on October 16, 2001 following a lengthy and open process. Metropolitan is required to adopt rates and charges that are reasonable, and cost of service is one reasonable method. In 2001, Metropolitan chose to adopt a cost of service rate structure that it found reasonable for recovering the costs of providing full-service water service (treated and untreated) and wheeling service to its 26 member agencies, as previously defined in Metropolitan's Administrative Code Section 4405. The rate structure is designed in accordance with the Rate Structure Action Plan of December 12, 2000; the Composite Rate Structure framework of April 11, 2000; the Strategic Plan Policy Principles of December 14, 1999; and the Strategic Plan Steering Committee Guidelines of January 6, 2000. The Board adopted the rate structure on October 16, 2001. On August 18, 2020, the Board of Directors repealed the Administrative Code sections that established the wheeling service it previously made available to its member agencies (short-term wheeling service under one year) and the pre-set wheeling rate for that wheeling service. As a result of the Board's action, short-term wheeling to member agencies is now determined on a case-by-case basis and is set by contract, as has been done for wheeling service for member agencies lasting more than one year and wheeling for third parties. On November 23, 2021, the Board took an action to direct staff to incorporate all demand management costs in Metropolitan's supply rate elements for future rates and charges proposals, eliminating the Water Stewardship Rate element. On July 8, 2025, the Board took two actions: (1) adoption of a treated-water cost recovery framework that adds Treatment Capacity Charges beginning in calendar year (CY) 2027 and shifts up to approximately 30 percent of treatment cost recovery from the volumetric Treatment Surcharge to fixed charges; and (2) updates to the Unrestricted Reserves Policy and direction to use more conservative sales projections for rate setting (70 percent exceedance for this biennium and 80 percent for subsequent biennia), including consolidation of the Treatment Surcharge Stabilization Fund into Unrestricted Reserves.

This report describes Metropolitan's Cost of Service (COS) analysis that supports the proposed rates and charges for CY 2027 and 2028, which are based on the Proposed Biennial Budget for Fiscal Years (FY) 2026/27 and 2027/28. The COS methodology is the Board-approved approach used to develop Metropolitan's unbundled wholesale rate structure and is applied to the Proposed Biennial Budget's updated revenue requirements, demand assumptions, and functional cost assignments as prepared for the Board and committee meetings scheduled in February 2026 (the "Biennial Budget") through April 2026.

The rate structure supports the strategic planning vision that Metropolitan is a regional provider of services, encourages the development of additional local supplies by member agencies through programs such as recycling, encourages conservation, and accommodates a water transfer market. Through its regional services, Metropolitan ensures a baseline of reliability and quality for imported water deliveries in its service area. Metropolitan's system is designed and operated as a regional wholesale system to provide baseline capacity and reliability to its member agencies. It is not designed to meet hourly, daily, or weekly fluctuations in demand, which are the responsibility of member agencies that provide retail water service. Metropolitan's rate structure recognizes the foregoing and other unique aspects of Metropolitan's services, governance structure, and operational circumstances. Although there are general tenants that are important in cost of service industry guidelines, all guidelines recognize that customization of cost of service is necessary to reflect the service being provided. Accordingly, Metropolitan's cost of service and the rate structure developed therefrom is in line with industry guidelines and Metropolitan's unique operational circumstances.

Consistent with this regional wholesale service model, the Biennial Budget and proposed CY 2027–CY 2028 rates and charges reflect updated implementation items and planning assumptions applied in this COS analysis. Beginning in CY 2027, treatment cost recovery transitions to a hybrid framework in which Treatment Capacity Charges recover a portion of treatment costs associated with peaking and standby capacity (up to approximately 30 percent of total treatment revenue requirements), with the Treatment Surcharge to recover the remaining treatment revenue requirements. The COS analysis also excludes exchange transactions based on amendments to the San Diego County Water Authority–Metropolitan Exchange Agreement, which decouples the price term from Metropolitan's rates and charges by setting the price at a fixed dollar amount that applies to a baseline minimum payment equivalent to the price to exchange 227 thousand acre feet (TAF) and applicable to any exchanges above that amount. The COS also incorporates exceedance-based sales forecasting and post-2026 Colorado River operating conditions that affect CRA diversions and reliance on stored water and supplemental supply actions.

Objectives

In accordance with the Strategic Plan Policy Principles adopted in 1999, the rate structure is designed to accomplish the following:

Accountability. Define the linkage among costs, charges, and benefits through a cost of service approach consistent with industry guidelines.

Regional Provider. Ensure that regional services are provided to meet the existing and growth needs of member agencies.

Equity. Ensure that users, including member agencies and other entities, pay the same rates and charges for like classes of services and provide fair and reasonable allocation of costs through rates and charges.

Environmental Responsibility. Encourage wise environmental stewardship and effective demand management by funding conservation and recycling projects and programs and using pricing[1] to encourage investments in conservation, recycling, and other economical local supplies.

Choice and Competition. Offer choices for services to member agencies and accommodate the development of a water transfer market.

Water Quality. Support source quality improvements and water treatment systems that are required to ensure safe drinking water and the feasibility of water recycling and groundwater management programs.

Financial Integrity. Establish a financial commitment from the member agencies that provides financial security for Metropolitan and does not transfer undue risk to member agencies, individually or as a whole.

[1]*Metropolitan's rates reflect the cost of providing its services and the impact of those costs may have an impact on member agencies' conservation and local resource development and the impact of those costs may have an impact on member agencies' conservation and local resource development. Metropolitan invests in demand management, by providing incentives to those conserving and developing local resource projects that reduce their cost. Those demand management investments lower Metropolitan system costs and reduce the need for Metropolitan to import additional supplies into the service area.*

DISTRICT OVERVIEW

This Report provides an overview of Metropolitan's governance structure, operational characteristics, and the services it provides to its member agencies. The District Overview provides context for the cost of service process applied, which result in the proposed rates and charges.

District Profile

The Metropolitan Water District of Southern California (Metropolitan) is a metropolitan water district created in 1928 under authority of the Metropolitan Water District Act (California Statutes 1927, Chapter 429, as reenacted in 1969 as Chapter 209, as amended (the Act)). Metropolitan has 26 member public agencies and its primary purpose is to provide its members with a reliable wholesale water supply service for domestic and municipal uses. To do so, Metropolitan imports water from the Colorado River and Northern California. Metropolitan also has water resource management projects and programs in partnership with its member agencies to develop or increase water conservation, recycling, storage, and other local resource programs.

Metropolitan is authorized to develop, store, and distribute water for domestic and municipal purposes and other beneficial uses if excess water is available, and may provide, generate, and deliver electric power within or outside the state for the purpose of developing, storing, and distributing water. All powers, privileges and duties vested in or imposed upon Metropolitan are exercised and performed by and through its Board of Directors. Metropolitan is governed by a 38-member Board of Directors representing the 26 member agencies. Metropolitan directors are selected by their respective member agencies and some of those directors also serve on the governing body of their member agency. Board and committee meetings are open to the public and are broadcast on the internet through Metropolitan's website, www.mwdh2o.com. During the COVID-19 pandemic, the Board and its committees met virtually and made virtual participation, observation, viewing, and listening options available to the public meetings. Metropolitan continues to make those options available to the public after the pandemic. A schedule of Board and committee meetings, as well as current and archived Board materials, is available at the same website.

Metropolitan was established to obtain an allotment of Colorado River water and to construct and operate the 242-mile Colorado River Aqueduct (CRA), which runs from an intake at Lake Havasu on the California-Arizona border, to an endpoint at Metropolitan's Lake Mathews reservoir in Riverside County. Metropolitan owns and operates an extensive portfolio of capital facilities including the CRA, 15 hydroelectric facilities, nine reservoirs, 830 miles of large-scale pipes, and five water treatment plants.

In 1960, Metropolitan, followed by other public agencies, signed a long-term contract with the state Department of Water Resources (DWR) to participate in the State Water Project (SWP) following the approval of voters within its service area. The SWP is the largest state-built, user-financed water supply and transportation project in the country. Its facilities were constructed with several general types of financing, the repayment of which is made by the 29 agencies and districts that participate in the SWP through long-term contracts (the State Water Contractors). The State Water Contractors also pay for the operations, maintenance, power, and replacement (OMP&R) costs of the SWP, as the State Water Contracts are the basis for all SWP construction and ongoing operations. DWR manages and operates the SWP. As the largest of the now 29 contractors, Metropolitan is allocated slightly less than half of all SWP supplies. Water supplies from the SWP are conveyed to Metropolitan via the SWP's 444-mile California Aqueduct, which was made possible pursuant to Metropolitan's State Water Contract. The SWP serves urban and agricultural agencies from the San Francisco Bay area to Southern California.

To secure additional supplies, Metropolitan also has groundwater banking partnerships and water transfer arrangements within and outside of its service area. Metropolitan also provides financial incentives to its member agencies for local investments in demand management programs and projects. An increasing

percentage of Southern California's water supply comes from these conservation programs and local resources projects, including water recycling and recovered groundwater.

To pay for its costs, the Act authorizes Metropolitan to: levy property taxes within its service area; establish water rates for services; collect charges for water standby and service availability; incur general obligation bonded indebtedness and issue revenue bonds, notes and short-term revenue certificates; execute contracts; and exercise the power of eminent domain for the purpose of acquiring property. In addition, Metropolitan's Board is authorized to establish terms and conditions under which additional areas may be annexed to Metropolitan's service area.

District Mission

The mission of Metropolitan is to provide its 5,200-square-mile service area with an adequate and reliable supply of high-quality water to meet present and future needs in an environmentally and economically responsible way.

Metropolitan Service Area

Metropolitan's service area comprises approximately 5,200 square miles and includes portions of the six counties of Los Angeles, Orange, Riverside, San Bernardino, San Diego and Ventura. When Metropolitan began delivering water in 1941, its service area consisted of approximately 625 square miles. Its service area has increased by 4,575 square miles since that time. The expansion was primarily the result of annexation of the service areas of additional member agencies. Metropolitan has historically provided between 40 and 60 percent of the water used annually within its service area.

The area served by Metropolitan represents the most densely populated and heavily industrialized portions of Southern California. Metropolitan estimates that approximately 18.8 million people lived in the service area (as of May 1, 2025), based on official estimates from the California Department of Finance and on population distribution estimates from the Southern California Association of Governments and the San Diego Association of Governments. Since 2020, the region has experienced a 1.1 percent loss in population due to birth and immigration levels falling, deaths increasing from the COVID-19 pandemic, and out-migration increasing.

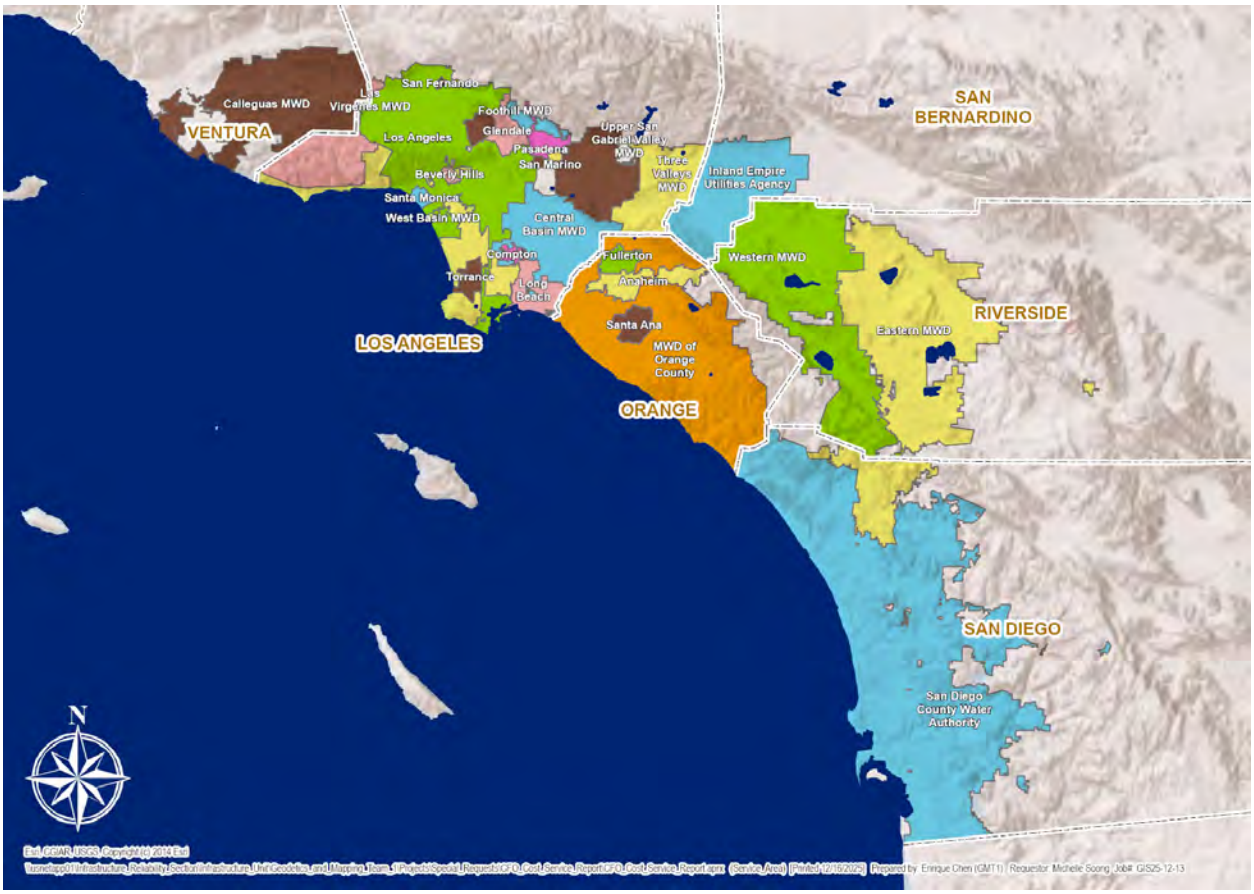
The economy of Metropolitan's service area is exceptionally diverse. In 2024, the economy of the six counties which contain Metropolitan's service area had a gross domestic product larger than all but eleven nations of the world. The Six County Area economy ranked between the Russian Federation ($2.174 trillion) and Mexico ($1.853 trillion), with an estimated gross domestic product (GDP) of $2.056 trillion. The Six County Area's gross domestic product in 2024 was larger than all U.S. states except California, Texas, and New York.

The climate in Metropolitan's service area ranges from moderate temperatures throughout the year in the coastal areas to hot and dry summers in the inland areas. Between 1995 and 2024, annual rainfall has ranged from approximately 4 to 29 inches in downtown Los Angeles, 3 to 18 inches in Riverside area, and 4 to 17 inches at the San Diego International Airport.

Service Area Map

Figure 1 below shows the area served by Metropolitan. It includes parts of the six counties that comprise Southern California (Six County Area) consisting of Los Angeles, Orange, Riverside, San Bernardino, San Diego, and Ventura counties. Although these counties comprise Metropolitan's service area, Metropolitan's territory does not encompass all the area within each of the six counties.

Figure 1: Map of Metropolitan's Service Area



Organization Structure

Board of Directors

Metropolitan is governed by a 38-member Board of Directors (Board), made up of representatives from all of Metropolitan's member agencies. Each member public agency is entitled to have at least one representative on the Board, plus an additional representative for each full five percent of the total assessed valuation of property in Metropolitan's service area that is within the member public agency. Accordingly, the Board may, from time to time, have more than 38 directors. There are also limits on reductions in the number of directors. Changes in relative assessed valuation do not terminate any director's term and as a result of California Assembly Bill 1220 (Garcia) enacted in 2019, "A member public agency shall not have fewer than the number of representatives the member public agency had as of January 1, 2019."

The Board includes business, professional and civic leaders. Directors serve on the Board without compensation from Metropolitan. Voting is based on assessed valuation, with each member agency being entitled to cast one vote for each $10 million or major fractional part of $10 million of assessed valuation of property within the member agency, as shown by the assessment records of the county in which the member agency is located. The Board administers its policies through the Metropolitan Water District Administrative Code (the Administrative Code), which the Board adopted in 1977. The Board periodically amends the Administrative Code to reflect new policies or changes in existing policies that occur from time to time.

Metropolitan's day-to-day management is under the direction of its General Manager, who serves at the pleasure of the Board, as do Metropolitan's General Counsel, General Auditor, and Ethics Officer. Metropolitan's organization chart is shown in Figure 2; Table 1 provides a listing of Metropolitan's Senior Management.

Figure 2: Metropolitan Organization Chart

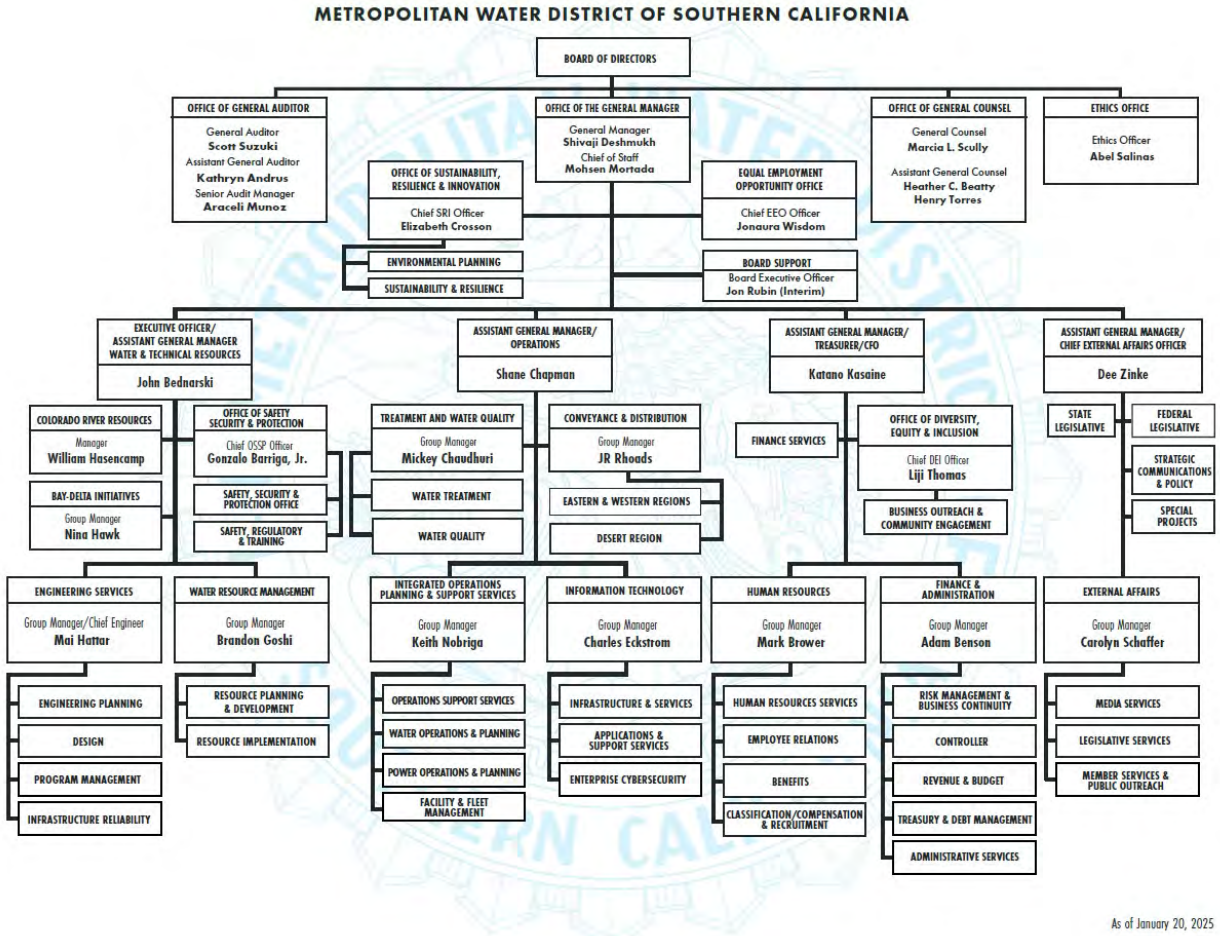


Table 1: Metropolitan Senior Management

Shivaji Deshmukh	General Manager
Marcia Scully	General Counsel
Scott Suzuki	General Auditor
Abel Salinas	Ethics Officer
Mohsen Mortada	Chief of Staff
John Bednarski	Executive Officer and Assistant General Manager/Water and Technical Resources
Shane Chapman	Assistant General Manager/Operations
Katano Kasaine	Assistant General Manager/Treasurer/CFO
Dee Zinke	Assistant General Manager/Chief External Affairs Officer

Member Agencies

Table 2 lists the 26 member agencies of Metropolitan which include 11 municipal water districts, 14 cities and one county water authority.

Table 2: Metropolitan Member Agencies

Municipal Water Districts	Cities	County Water Authority
Calleguas	Anaheim	San Diego
Central Basin	Beverly Hills	
Eastern	Burbank	
Foothill	Compton	
Inland Empire Utilities Agency	Fullerton	
Upper San Gabriel Valley	Glendale	
Western of Riverside County	Long Beach	
Las Virgenes	Los Angeles	
Orange County	Pasadena	
Three Valleys	San Fernando	
West Basin	San Marino	
	Santa Ana	
	Santa Monica	
	Torrance	

Metropolitan's Water Transactions with Member Agencies

Due to Metropolitan's role as a voluntary cooperative of, and wholesale supplier to, member agencies with varying degrees of reliance on Metropolitan, and other factors described below, water transactions are highly variable and unpredictable from year to year. In the past 20 years, water transactions have been as high as 2.30 million acre-feet (MAF) in Cash Year ending[2] 2008 and as low as 1.17 MAF in Cash Year ending 2024, as shown in Figure 3. Figure 3 includes total member agencies transactions by cash year, which includes water sales, exchanges, and wheeling.

Variation occurs for many reasons. The demand for supplemental supplies is dependent on retail water use and the availability of local water supplies (including surface water, groundwater, recycled water, and storage) within member agency service areas. Consumer demand and locally supplied water vary from year to year, resulting in variability in Metropolitan's water transactions. Economic conditions can also lead to increases and decreases in demand. Weather is a key driver: wet, cool conditions both increase the availability of local supplies and decrease retail demands, while hot, dry conditions can increase retail demand and reliance on imported supplies.

Recent financial planning assumptions reflect both this inherent volatility and the region's longer-term trend toward lower supplemental imported demand. To reduce downside financial risk associated with overestimating transactions, the Biennial Budget applies the Board-adopted conservative forecasting approach using a 70 percent exceedance level for the biennium. Under this approach, forecasted water transactions are approximately 1.21 MAF in FY 2026/27 and 1.29 MAF in FY 2027/28, including full service

[2] *Water transactions delivered from May to April generate water revenues (cash receipts) in the fiscal year period (July - June).*

water sales and 272.7 TAF of SDCWA exchange. Water transactions for this budget cycle incorporates updated demographic information, including population and housing projections, from SCAG and SANDAG. These updated assumptions reflect the revised growth estimates resulting in a lower water sales forecast compared to the prior budget.

In June 2025, the Board approved amendments to the SDCWA–Metropolitan Exchange Agreement, establishing a fixed baseline exchange payment and price term that is decoupled from Metropolitan's rates. Starting January 1, 2026, under the agreement, Metropolitan receives a fixed baseline exchange payment calculated using 227 TAF at the Exchange Unit Price, paid in equal monthly installments and due regardless of whether SDCWA takes the full baseline quantity in a given year. SDCWA Exchange revenues are non-rate revenues that offset costs otherwise recovered through rates and charges; thus the 227 TAF SDCWA exchange amount is not included in this COS analysis. Based on SDCWA's March 1, 2026 notice, SDCWA advised that for CY 2026 it could offer Metropolitan 5 TAF under its second right of refusal. As a result, SDCWA Exchange revenues are based on 272.7 TAF at the price term in the agreement.

Member agencies also rely on Metropolitan during operational emergencies, which can create short-term increases in demand. Examples include power outages, when member agencies need gravity-fed supplies to replace energy-dependent operations; water quality issues, such as when contaminants in groundwater force member agencies to shut down wells; and fires, when member agencies rely on Metropolitan for increased flows.

Figure 3: Historic Water Transactions Cash Year Ending 2006 -2025[1]

[1]*Occur period Water Transactions from May to April. Includes transactions for services provided to member agencies.*

Table 3 identifies the amounts paid by member agency, including fixed charges and volumetric rates, as well as the volume of water transactions by Metropolitan member agencies for FY 2025. Water transactions include sales, exchanges, and wheeling.

Table 3: Metropolitan Water Transactions with Member Agencies, Year Ended June 30, 2025
(Dollars in Thousands) [1, 2]

Agency	Revenues				Water Transactions	
	Fixed Charges ($ thousands)	Volumetric Charges ($ thousands)	Total ($ thousands)	Percent of Total	AF	Percent of Total
Anaheim	$ 3,167	$ 8,870	$ 12,037	0.73%	9,848	0.78%
Beverly Hills	1,553	11,021	12,573	0.76%	8,569	0.68%
Burbank	1,301	8,305	9,606	0.58%	5,137	0.41%
Calleguas	11,393	113,927	125,320	7.56%	77,967	6.18%
Central Basin	1,169	30,824	31,993	1.93%	23,882	1.89%
Compton	21	28	49	0.00%	23	0.00%
Eastern	11,691	149,643	161,334	9.73%	119,497	9.48%
Foothill	1,028	13,307	14,335	0.86%	8,765	0.70%
Fullerton	707	10,944	11,650	0.70%	8,264	0.66%
Glendale	1,843	19,541	21,384	1.29%	14,812	1.17%
Inland Empire	6,577	30,355	36,932	2.23%	35,023	2.78%
Las Virgenes	2,572	26,067	28,638	1.73%	16,620	1.32%
Long Beach	3,110	21,228	24,338	1.47%	16,320	1.29%
Los Angeles	42,739	274,556	317,295	19.14%	224,325	17.79%
MWDOC	20,387	177,066	197,453	11.91%	123,182	9.77%
Pasadena	2,518	24,067	26,585	1.60%	15,086	1.20%
San Diego CWA	20,803	212,169	232,972	14.05%	267,713	21.23%
San Fernando	90	0	90	0.01%	-	0.00%
San Marino	164	1,476	1,640	0.10%	1,138	0.09%
Santa Ana	839	5,243	6,081	0.37%	4,026	0.32%
Santa Monica	819	10,098	10,917	0.66%	7,591	0.60%
Three Valleys	7,774	56,718	64,492	3.89%	56,776	4.50%
Torrance	1,759	16,959	18,718	1.13%	13,333	1.06%
Upper San Gabriel	2,979	38,528	41,507	2.50%	32,840	2.60%
West Basin	16,732	126,437	143,169	8.64%	95,855	7.60%
Western MWD	7,252	99,501	106,753	6.44%	74,268	5.89%
Total	**$ 170,985**	**$ 1,486,876**	**$ 1,657,861**	**100.00%**	**1,260,860**	**100.00%**

[1] *Water Transactions include sales, exchanges, and wheeling.*
[2] *Water Transactions as billed for July 2024 to June 2025 for fiscal year 2025*

Due to differences in local supply resources and demand characteristics, usage profiles differ significantly among the member agencies. Table 4 summarizes the usage characteristics of the member agencies for the ten calendar years ended 2024. As can be seen from this table, individual agency purchases vary substantially from year to year, and the Metropolitan system accommodates usage behavior that varies widely among member agencies. The table shows that Metropolitan's transactions can vary as much as ± 30 percent from average. This range of variability is not typical for a retail water utility, but Metropolitan is a wholesale supplemental supplier with varying demands placed on it by its member agencies. Additionally, Metropolitan maintains its service available to all member agencies, regardless of each agencies' usage patterns.

Table 4: Member Agency Water Usage Profiles
Calendar Years 2015-2024 [1, 2, 3]

Agency	Average (AF)	Maximum (AF)	Minimum (AF)	Peak Day (CFS)
Anaheim	23,012	42,257	11,095	84.1
Beverly Hills	9,328	10,389	7,617	27.8
Burbank	10,477	18,250	3,111	17.3
Calleguas	85,799	95,060	68,226	189.6
Central Basin	30,426	60,904	16,681	54.1
Compton	10	38	-	6.9
Eastern	95,630	123,552	71,742	229.8
Foothill	8,267	10,426	6,247	22.8
Fullerton	6,087	7,733	5,019	24.8
Glendale	14,568	15,925	12,831	41.4
Inland Empire	53,053	76,034	33,680	147.8
Las Virgenes	18,410	20,512	13,600	45.9
Long Beach	24,829	34,619	18,625	80.4
Los Angeles	238,957	371,027	101,735	640.7
MWDOC	170,541	245,646	96,274	442.3
Pasadena	18,428	21,765	16,011	48.2
San Diego	358,220	499,626	288,900	960.7
San Fernando	461	2,347	-	5.3
San Marino	1,029	1,601	954	7.5
Santa Ana	7,347	11,087	4,106	21.7
Santa Monica	5,236	9,785	2,904	21.0
Three Valleys	60,102	70,794	46,665	142.9
Torrance	14,543	16,471	13,460	39.1
Upper San Gabriel	46,917	67,673	19,230	79.1
West Basin	107,959	116,650	93,139	218.2
Western	68,308	81,681	58,269	194.7
Total	**1,477,945**	**2,031,852**	**1,010,119**	**3,794.1**

[1] *Water Transactions include sales, exchanges, and wheeling.*
[2] *Occur period Water Transactions.*
[3] *Peak Day from May 1 through September 30, excluding replenishment.*

Based on the variability of supplemental wholesale water transactions and unpredictability of future hydrologic conditions, transaction projections are based on long-term average forecasts consistent with Metropolitan's 2020 Integrated Resources Plan (IRP) and 2025 IRP update analyses.

Metropolitan's Water Resources and Facilities

Metropolitan's total water system has been built over time to meet the widely differing needs of its member agencies and the sources of water available to Metropolitan. Some agencies have no local water resources and rely on Metropolitan for 100 percent of their annual water needs. Other agencies have adequate local surface supplies and storage and/or groundwater basins that provide them with the majority of their water

supplies during wet and average years. However, during dry periods these agencies rely on Metropolitan to make up any shortfalls in local water supplies. All members rely on the entirety of the system reliability at all times, and especially during any emergency or shortage period. Therefore, Metropolitan operates its system to attempt to ensure the availability of its services to all its member agencies throughout the entire year. Challenges arise in managing water available from the SWP, the Colorado River, and water supply projects of Metropolitan.

Metropolitan's water delivery system is comprised of three integrated conveyance and delivery components:

- SWP;
- CRA; and
- Distribution System.

The California Aqueduct of the SWP and the CRA convey imported water into the Metropolitan service area. This water is then delivered to Metropolitan's member agencies via a regional network of canals, pipelines, and appurtenant facilities, which constitute the Distribution System. Supply, treatment, and storage facilities augment the Distribution System.

Water Conveyance System

For purposes of this report, components of the conveyance system are considered to include only those major trunk facilities that transport water from primary supply sources to either regional storage facilities or feeder lines linked to the primary conveyance facilities. All other water transport facilities, including pipelines, feeders, laterals, canals and aqueducts are considered part of the distribution facilities. Distribution facilities can be further identified in that they generally have at least one connection to a member agency's local distribution system. Existing regional conveyance facilities include both the SWP and CRA facilities. SWP facilities transport water from the Sacramento-San Joaquin Delta southward through a series of pumps, aqueducts, siphons, and tunnels that comprise the California Aqueduct. Conveyance facilities in or near Metropolitan's service area include the East Branch and West Branch of the California Aqueduct, the San Bernardino Tunnel, the Devil Canyon Power Plant, and the Santa Ana Valley Pipeline, which constitute the terminus of the reaches of the SWP facilities used and allocable to Metropolitan under its State Water Contract. The characteristics of the California Aqueduct are described more fully under the "State Water Project" heading below. Metropolitan operates the CRA. The CRA transports water from the Colorado River approximately 242 miles to its terminus at Lake Mathews in Riverside County. The characteristics of the CRA are more fully described under the "Colorado River Aqueduct" heading below. A summary of conveyance facilities is presented in Table 5.

Table 5: Components of Metropolitan's Water Conveyance System

Facility Name	Design Capacity (cfs)
East Branch SWP to Devil Canyon (a)	1,500
West Branch SWP (a)	1,490
Santa Ana Valley Pipeline SWP (a)	420
Colorado River Aqueduct	1,605
Inland Feeder	1,000

(a) *The availability of additional capacity is dependent on coordination of Metropolitan's needs and the needs of other SWP Contractors*

Metropolitan's conveyance facilities deliver available water to meet regional supplemental water demands either through direct deliveries or through deliveries to storage for later use. The two most important factors considered in evaluating water conveyance needs are:

- Availability of water supplies; and

- Supplemental water demands, including both:
  - Consumptive demands; and
  - Deliveries to storage during water surplus periods.

Additional factors that are considered in modeling operational needs and planning for additional water conveyance facilities include:

- Water quality blend requirements,
- System reliability in an emergency or unusual supply year; and
- System flexibility under other-than-normal operating conditions.

Conveyance system planning and operational needs are evaluated using both 1) computer simulation models, which indicate how much imported water is available during a given year, and 2) a distribution system mass balance model, which indicates system capacity constraints. These models use available imported supplies based on historical hydrology, and then map these supplies over projected supplemental water demands on a monthly basis. Modeling results are analyzed to determine if shortages occur because of conveyance constraints or water supply constraints under various wet, dry, and normal conditions. The need for additional conveyance facilities is governed by the most restrictive of the conveyance constraints.

State Water Project (SWP)[3]

One of Metropolitan's two major sources of water is the SWP, which is managed and operated by DWR, and is an integral part of Metropolitan's conveyance system. The SWP is the largest state-built, multipurpose, user-financed water project in the country. It was designed and built primarily to deliver water, but also provides flood control, generates power for pumping, is used for recreation, and enhances habitat for fish and wildlife. The SWP provides irrigation water for 750,000 acres of farmland, primarily in the San Joaquin Valley, and provides municipal and industrial water for approximately 27 million of California's estimated 39.5 million residents.

The SWP consists of a complex system of dams, reservoirs, power plants, pumping plants, canals and aqueducts to deliver water. SWP water consists of water from rainfall and snowmelt runoff that is captured and stored in SWP conservation facilities and then delivered through SWP transportation facilities to water agencies and districts located throughout the Upper Feather River, Bay Area, Central Valley, Central Coast, and Southern California. Metropolitan receives water from the SWP through the California Aqueduct, which is 444 miles long, and at four delivery points near the northern and eastern boundaries of Metropolitan's service area. The SWP facilities are shown in Figure 4.

The capacity of the SWP to deliver water decreases with distance from the Banks Pumping Plant, located in the Sacramento-San Joaquin Delta, as water is delivered to Contractors through the South Bay Aqueduct and the Coastal Branch Aqueduct, and to turnouts in the San Joaquin Valley and Southern California. The design pumping capacity at Banks Pumping Plant is 10,670 cubic feet-per-second (cfs) but only 4,480 cfs at the Edmonston Pumping Plant, located at the base of the Tehachapi Mountains.

In addition to the delivery of SWP water, the SWP is also used to convey transfers of SWP water and non-SWP water. SWP operations are closely coordinated and integrated with the federal Central Valley Project (CVP) and the San Luis Reservoir and San Luis Canal section of the California Aqueduct are shared SWP/CVP facilities. The SWP is also connected to other water sources upstream of the Sacramento-San Joaquin Delta, and along the California Aqueduct as it passes through Central Valley.

[3]*For historical and current information regarding the SWP, refer to Bulletin 132, published periodically by DWR since 1963. The most recently published Bulletin is Bulletin 132-19 dated December 2022 and titled "Management of the California State Water Project". Appendices to the Bulletin are also updated separately. Both are available at: https://water.ca.gov/Programs/State-Water-Project/Management/Bulletin-132.*

Figure 4: Facilities of the State Water Project

In 1960, Metropolitan signed the first water supply contract (as amended, the State Water Contract) with DWR, which had a term of 75 years. The contract has been amended over the years. Metropolitan is one of 29 agencies (State Water Contractors) that are participants in the SWP through long-term contracts with DWR, and is the largest agency in terms of the number of people in its service area (approximately 19 million), the share of SWP water that it is allocated pursuant to the State Water Contract (approximately 46 percent), and the percentage of total annual payments made to DWR by the State Water Contractors.

State Water Contractors participate in the SWP through responsibility for costs of the SWP in exchange for delivery of water conserved and stored by the SWP, an allocated portion of that total supply, and other participation rights. Each year, DWR determines the percentage of the total contracted amount it estimates will be available to the State Water Contractors (the DWR allocation). Under a 100 percent allocation, Metropolitan would receive 1,911,500 acre-feet of SWP water. Late each year, DWR announces an initial allocation estimate for the upcoming year but may revise the estimate throughout the year if warranted by developing precipitation and water supply conditions. State Water Contractors are obligated to pay all costs

of the SWP, except for those attributable to recreation, flood control, and other costs not associated with water deliveries to the State Water Contractors, regardless of the annual allocation determined by DWR. In addition to SWP water, Metropolitan also obtains water from water transfers, groundwater banking and exchange programs delivered through the California Aqueduct.

In addition to being a source of water for diversion into the SWP, the Bay-Delta is also the source of water for local agricultural, municipal and industrial needs, and, in addition, supports significant resident and anadromous fish and wildlife resources and important recreational uses of water. Both the SWP's upstream reservoir operations and its Bay-Delta diversions can at times affect these other uses of Bay-Delta water directly, or indirectly, through impacts on Bay-Delta water quality.

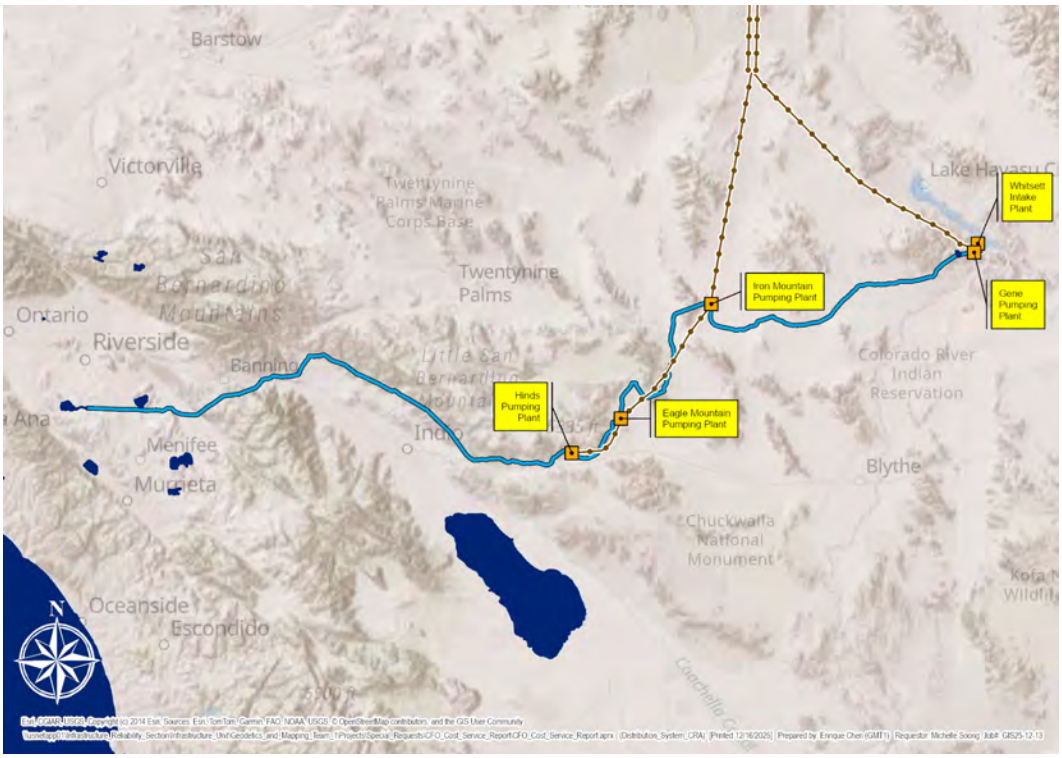
Colorado River Aqueduct (CRA)

The other major source of water for Metropolitan is the Colorado River through the CRA. Metropolitan was established to obtain an allotment of Colorado River water, and its first mission was to construct and operate the CRA. The CRA consists of 5 pumping plants, 450 miles of high voltage power lines, 1 electric switching station, 4 regulating reservoirs, and 242 miles of aqueducts, siphons, canals, conduits and pipelines terminating at Lake Mathews in Riverside County.

The Colorado River was Metropolitan's original source of water after Metropolitan's establishment in 1928. Metropolitan has a legal entitlement to receive water from the Colorado River under a permanent service contract with the Secretary of the Interior. Water from the Colorado River and its tributaries is also available to other users in California, as well as users in the states of Arizona, Colorado, Nevada, New Mexico, Utah, and Wyoming (the Colorado River Basin States), resulting in both competition and the need for cooperation among these holders of Colorado River entitlements. In addition, under a 1944 treaty, Mexico has an allotment of 1.5 MAF of Colorado River water annually except in the event of extraordinary drought or serious accident to the delivery system in the United States, in which event the water allotted to Mexico would be curtailed. Mexico also can schedule delivery of an additional 200,000 acre-feet of Colorado River water per year if water is available in excess of the requirements in the United States and the 1.5 MAF allotted to Mexico.

The CRA, which is directly owned and operated by Metropolitan, transports water from the Colorado River approximately 242 miles to its terminus at Lake Mathews in Riverside County. The CRA is shown in Figure 5. Up to 1.25 MAF of water per year may be conveyed through the CRA to Metropolitan's service area, subject to availability of Colorado River water for delivery to Metropolitan as described below.

Figure 5: Colorado River Aqueduct



California is apportioned the use of 4.4 MAF of water from the Colorado River each year plus one-half of any surplus that may be available for use collectively in Arizona, California and Nevada. Under the 1931 priority system that has formed the basis for the distribution of Colorado River water made available to California, Metropolitan holds the fourth priority right to 550,000 acre-feet per year. This is the last priority within California's basic apportionment. In addition, Metropolitan holds the fifth priority right to 662,000 acre-feet of water, which is in excess of California's basic apportionment. Until 2003, Metropolitan had been able to take full advantage of its fifth priority right as a result of the availability of surplus water and water apportioned to Arizona and Nevada that was not needed by those states. However, during the 1990s, Arizona and Nevada increased their use of water from the Colorado River and by 2002 no unused apportionment was available for California. In addition, a severe drought in the Colorado River Basin reduced storage in system reservoirs, ending the availability of surplus deliveries to Metropolitan. As a result, California has been limited to 4.4 MAF since 2003. Prior to 2003, Metropolitan could divert over 1.25 MAF in any year, but since that time, Metropolitan's net diversions of Colorado River water have ranged from a low of 537,607 acre-feet in 2019 to a high of approximately 1,179,000 acre-feet in 2015. Metropolitan has taken steps to augment its share of Colorado River water through agreements with other agencies that have rights to use such water.

The Quantification Settlement Agreement (QSA) and related agreements, executed by Coachella Valley Water District (CVWD), Imperial Irrigation District (IID), Metropolitan, and other parties in October 2003, establishes Colorado River water use limits for IID and CVWD, and provides for specific acquisitions of conserved water and water supply and delivery arrangements for up to 110 years. The QSA and related agreements provide a framework for Metropolitan to enter into other cooperative Colorado River supply programs and set aside several disputes among California's Colorado River water agencies.

Specific programs under the QSA and related agreements include lining portions of the All-American and Coachella Canals, which conserve approximately 96,000 acre-feet annually. Included under the QSA is an allocation agreement, in which Metropolitan assigned about 80,000 acre-feet of conserved canal lining water per year to the San Diego County Water Authority (SDCWA) for 110 years. Also included is an exchange

agreement with SDCWA, under which SDCWA makes available to Metropolitan at Lake Havasu the conserved canal lining water and conserved transfer water from IID, and in exchange Metropolitan delivers a like quantity of water to SDCWA in its service area. That agreement was amended in 2025 resulting in the Second Amended and Restated Exchange Agreement that provides, among other things, an opportunity for Metropolitan to purchase the Colorado River water made available to Metropolitan by SDCWA rather than exchange the water for Metropolitan deliveries within Metropolitan's service area. Additionally, included under the QSA is the delivery and exchange agreement between Metropolitan and CVWD that provides for Metropolitan, when requested, to deliver annually up to 35,000 acre-feet of Metropolitan's SWP contractual water to CVWD by exchange with Metropolitan's available Colorado River supplies. Metropolitan and CVWD also share in 105,000 acre-feet annually of water conserved by IID, with Metropolitan receiving no less than 85,000 acre-feet.

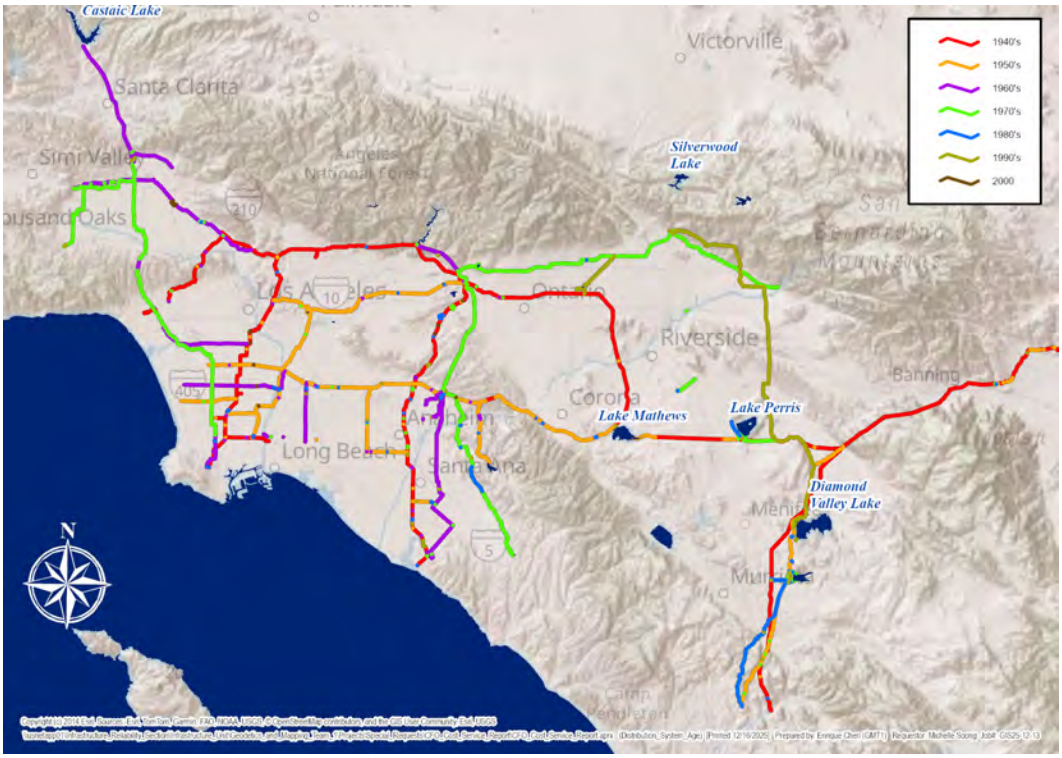
On December 13, 2023, at the Colorado River Water Users Association's annual conference, Bureau of Reclamation (Reclamation) Commissioner Camille Touton signed several conservation agreements in California, made possible by funding provided by the IRA. Metropolitan was a party to three of the agreements that will affect Metropolitan's water supply and finances for the next 3 years (2026 to 2028). Those agreements are between Metropolitan and PVID, the Fort Yuma Quechan Indian Tribe (Quechan), and San Diego County Water Authority (SDCWA).

While these agreements reduce Metropolitan's base Colorado River supply through 2026, Metropolitan maintains a record balance of Intentionally Created Surplus (ICS) in Lake Mead (nearly 1.7 MAF). Consistent with the Biennial Budget, Metropolitan is planning for reduced Colorado River Aqueduct (CRA) diversions under post-2026 operating conditions and assumes strategic use of existing Colorado River storage, including ICS, as a bridging tool during the initial transition period while long-term supply strategies are evaluated and implemented.

Distribution System

All water transport facilities not specifically identified as part of the regional conveyance system are considered part of the distribution facilities (Distribution System). While conveyance and aqueduct system components are regional in nature and do not link directly to local agency distribution systems, Distribution System facilities do ultimately connect to local agency systems. As a result, these facilities rely on conveyance and aqueduct facilities to import water from regional supply sources. The Distribution System is a complex network of facilities which routes water from the SWP and CRA to storage reservoirs and treatment plants within Metropolitan's member agencies and also to the member agencies. Beginning at the terminal delivery points of the CRA and SWP, Metropolitan's Distribution System includes approximately 775 miles of pipelines, feeders, and canals. The Distribution System includes components dating from the 1930's up to the present day, as shown in Figure 6. Distribution System operations are coordinated from the Operations Control Center in Eagle Rock. The control center plans, schedules, and balances daily water operations in response to member agency demands and the operational limits of the system as a whole. Metropolitan's storage and treatment facilities augment the Distribution System. Metropolitan operates and maintains separate untreated and treated distribution facilities.

Figure 6: Metropolitan's Distribution System



[1] *Figure includes Colorado River Aqueduct and Inland Feeder which are part of the Conveyance and Aqueduct Facilities.*

Storage Facilities

Existing imported water storage available to the region consists of Metropolitan's raw water reservoirs, a share of the SWP's raw water reservoirs in and near the service area, and the portion of the groundwater basins used for conjunctive-use storage. Figure 7 shows the geographical location of Metropolitan's major storage facilities. Table 6 lists surface water storage facilities owned and operated by Metropolitan. With some limitations, these reservoirs can be used to help meet the region's water storage requirements. Total storage capacity currently available to Metropolitan in these existing reservoirs is about 1,041,252 acre-feet.

Metropolitan's water storage is divided into three categories: emergency, regulatory, and drought carryover storage. Emergency storage capacity is intended to provide the Metropolitan service area with a supply of water in the event of a major regional catastrophe isolating Southern California from its imported water supplies. Regulatory storage requirements are based on historical reservoir cycling and known cycling targets intended to meet the delivery schedules of the member agencies. Drought carryover storage is intended to prevent water shortages during dry years and is evaluated using computer simulation models, incorporating historic hydrologic data, projections of future demand, and information on currently available storage levels.

Figure 7: Metropolitan's Major Distribution System Storage Facilities

Table 6: Capacity of Metropolitan's Distribution System Storage Facilities

Storage Facilities	Capacity (Acre-feet)
Etiwanda Reservoir	447
Garvey Reservoir	1,610*
Orange County Reservoir	Out of Service
Palos Verdes Reservoir	695
Live Oak Reservoir	2,500
Lake Mathews	182,000
Lake Skinner	44,000
Diamond Valley Lake	810,000
Total Storage Capacity	**1,041,252**

**Garvey Reservoir out of service due to CIP rehabilitation. Expected to return to service in 2028.*

In addition to the storage facilities shown above, DWR owns and operates five major reservoirs in or near Metropolitan's service area as part of the SWP. Castaic Lake, Elderberry Forebay, and Pyramid Lake are located on the West Branch of the California Aqueduct. Silverwood Lake and Lake Perris are on the East Branch of the California Aqueduct. The total storage capacity of these five reservoirs is approximately 733,900 AF. When cost allocation factors from DWR Bulletin 132 Appendix B, Table B-2 are applied to the operational storage capacities, storage available to Metropolitan in these five DWR reservoirs is approximately 644,000 AF. Within these reservoirs, up to 220,000 acre-feet of additional storage is provided for by the State Water Contract. During an emergency or drought, Metropolitan may access more or less than

644,000 AF, based on the availability at the reservoirs and need of all State Water Contractors with access to the reservoirs.

Under a conjunctive-use groundwater program, groundwater basins are used to store imported supplies during years when water is abundant. The stored water is then used during shortages and emergencies, reducing demand on imported supplies. Consequently, groundwater conjunctive use enables member agencies to better capture surplus surface flows Metropolitan receives from the SWP and the CRA and reduces demand that would otherwise be placed on Metropolitan's system during dry periods.

Treatment Plants

In addition to raw water supply, Metropolitan provides treated water to supplement the potable water needs of its member agencies. Table 7 identifies Metropolitan's water treatment plants and related design capacities.

Metropolitan's Water Treatment Plants

Table 7: Water Treatment Plants

Water Treatment Plants	Design Capacity (cfs)
Diemer Filtration Plant	803
Jensen Filtration Plant	1,163
Mills Filtration Plant	341
Skinner Filtration Plant	543
Weymouth Filtration Plant	803
Total	**3,652**

Metropolitan's water treatment plants are listed in Table 7 and shown geographically in Figure 8. More than 60 percent of Metropolitan's demand for supplemental treated water is located in a region of the service area referred to as the "Central Pool". Agencies located partially or entirely within the Central Pool include Los Angeles, Orange, and Ventura Counties. Three existing Metropolitan treatment plants serve the Central Pool's treated water needs:

- The Jensen plant in Granada Hills;
- The Weymouth plant in La Verne; and
- The Diemer plant in Yorba Linda.

While some areas of the Central Pool receive treated water from one plant, the three plants together also jointly produce water for a common area of the Central Pool referred to as the "Common Pool". The Mills plant and the Skinner plant do not produce water for the Common Pool but serve areas in the eastern part of Metropolitan's service area.

Figure 8: Metropolitan's Treatment Plants' Geographical Location

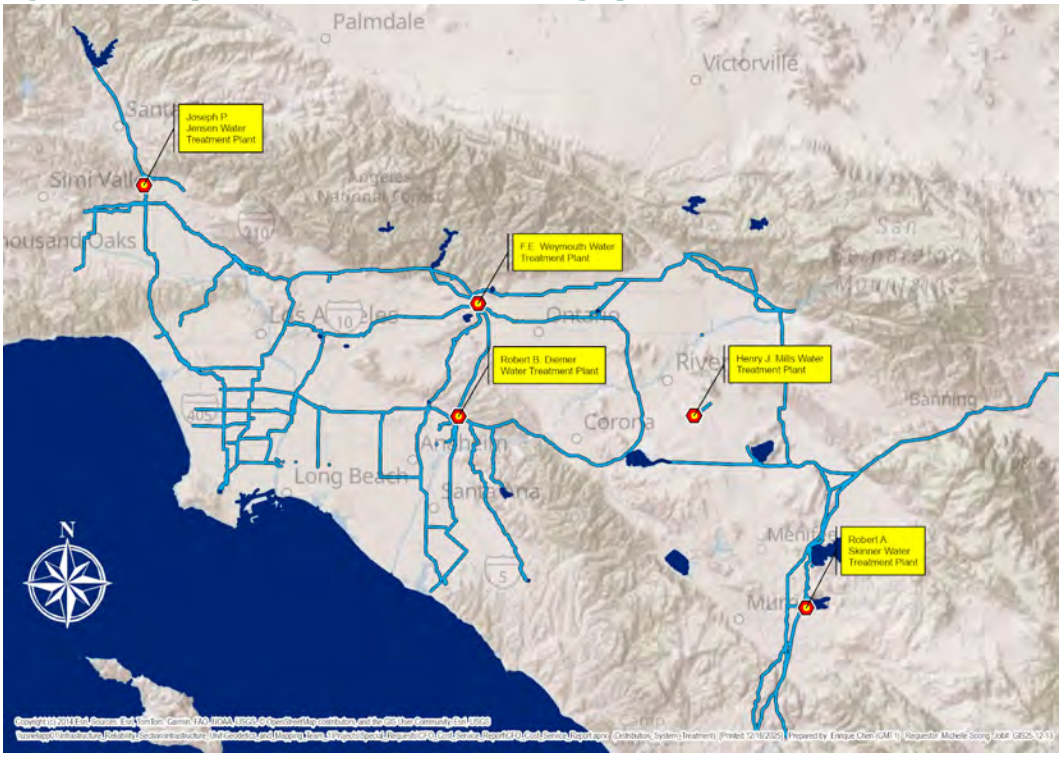


Table 8 shows Metropolitan's treated and untreated water transactions by member agency for Cash Year 2025. Approximately 49 percent of Metropolitan's water transactions in Cash Year 2025 were treated.

Table 8: Treated and Untreated Water Transactions by Member Agency, Cash Year 2025 Acre-Feet [1, 2]

Agency	Treated (AF)	Untreated (AF)	Total (AF)
Anaheim	238	9,360	9,598
Beverly Hills	8,459	-	8,459
Burbank	4,982	1,917	6,899
Calleguas	84,561	-	84,561
Central Basin	24,063	-	24,063
Compton	17	-	17
Eastern	80,299	51,325	131,624
Foothill	10,147	-	10,147
Fullerton	6,996	-	6,996
Glendale	14,853	-	14,853
Inland Empire	-	33,552	33,552
Las Virgenes	19,187	-	19,187
Long Beach	15,925	-	15,925
Los Angeles	121,022	118,446	239,468
MWDOC	118,867	27,664	146,531
Pasadena	18,452	-	18,452
San Diego	43,412	219,506	262,918
San Fernando	-	-	-
San Marino	1,049	-	1,049
Santa Ana	3,766	-	3,766
Santa Monica	7,831	-	7,831
Three Valleys	22,686	28,917	51,603
Torrance	13,297	-	13,297
Upper San Gabriel	9,390	29,466	38,856
West Basin	96,597	-	96,597
Western	56,235	31,161	87,397
Total	**782,329**	**551,316**	**1,333,645**

[1] *Water Transactions include sales, exchanges, and wheeling.*

[2] *Water Transactions are based on occur period from May 2024 to April 2025.*

Hydroelectric Facilities

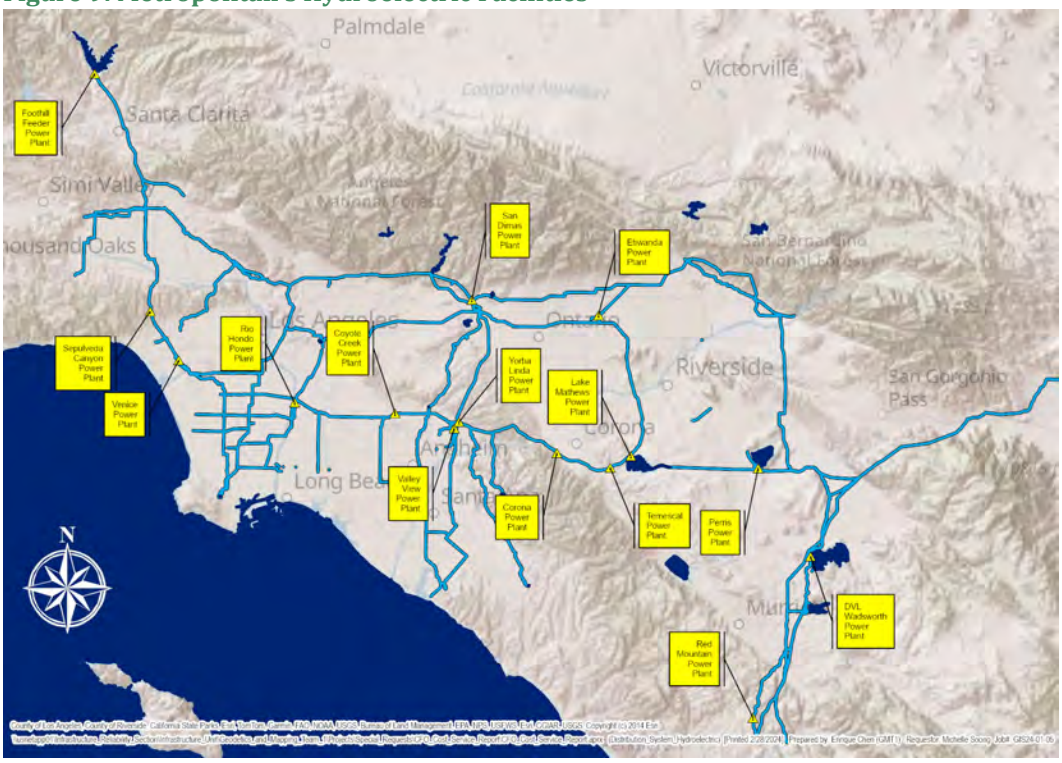
Metropolitan's Distribution System has 15 small hydroelectric plants located throughout the service area. The plants are located in Los Angeles, Orange, Riverside, and San Diego Counties as shown in Figure 9. The combined generating capacity of these plants and the generating capacity at Diamond Valley Lake (DVL) are approximately 130 megawatts. Depending upon annual water deliveries, projected annual income for the next several years is expected to range around $8 million each year.

Power from four of the plants is sold to DWR at a contract rate. Power from four plants is sold to the Southern California Public Power Authority based on a contract rate. Power generation from the Sepulveda

Canyon Plant is sold to the Los Angeles Department of Water and Power based on a contract rate. Power from the Etiwanda Power Plant has been sold to the Pacific Gas and Electric Company based on contract rates. Power generated by DVL and the remaining four plants are sold into the wholesale market, while the resource adequacy attributes are retained by Metropolitan to serve the CRA Bulk Electric System resource adequacy requirements.

Electricity generated by Metropolitan hydroelectric facilities is sold rather than used internally because of the costs and inefficiencies that would be associated with building an internal electric distribution network for transmitting the electricity throughout the Metropolitan system. The costs associated with contracting for such transmission services from others would be similarly prohibitive.

Figure 9: Metropolitan's Hydroelectric Facilities

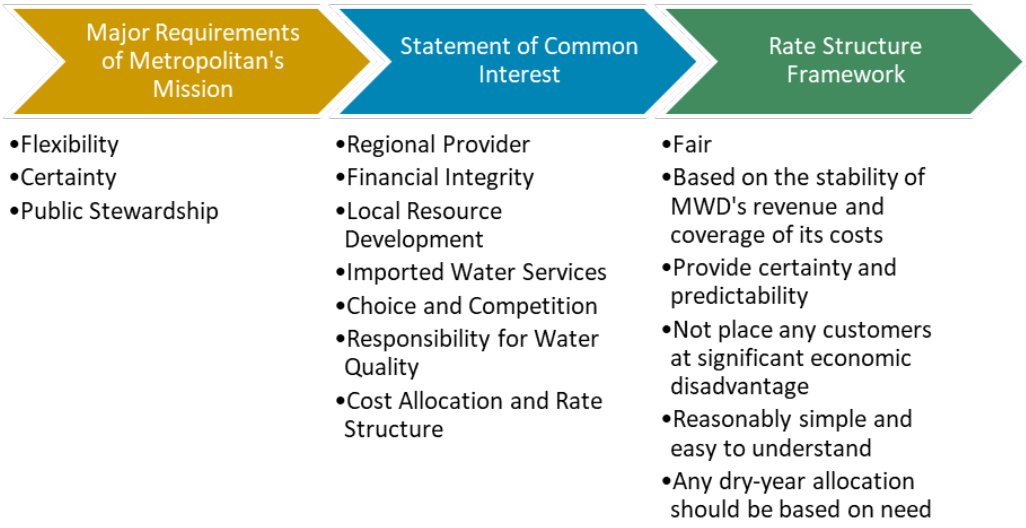


RATE STRUCTURE

Framework

The Rate Structure Framework evolved through a comprehensive strategic planning process initiated in 1998 that resulted in the adoption of Metropolitan's current rate structure in October 2001 and first implemented in January 2003. As depicted in the following figure, the first step of the process was to identify the "Major Requirements of Metropolitan's Mission," which was reflected in the Strategic Plan Policy Principles. The Statement of Common Interests formed the basis of Metropolitan's strategic plan to address these mission requirements. One of the most important common interests was "Cost Allocation and Rate Structure." In determining the most appropriate Cost of Service (COS) and rate structure, a set of pricing objectives, or guiding rate principles, was developed. These guiding rate principles defined Metropolitan's Rate Structure Framework by which various COS and rate-setting methodologies could be evaluated.

Development of the Rate Structure Framework



The strategic planning process which established the foundation of the Rate Structure Framework is discussed below.

Major Requirements of Metropolitan's Mission

As one of the first steps in the strategic planning process in 1998, the Board developed a list of three mission requirements in its Metropolitan vision statement – flexibility, certainty, and public stewardship, which it described as:

- **Flexibility.** Metropolitan is aware of the legislative and economic pressures which make flexibility in providing water services for a changing demand and in a competitive water market paramount. Fair compensation for wheeling through Metropolitan's conveyance systems is an essential element of Southern California's developing market.

- **Certainty.** The certainty that Metropolitan's water supply is reliable, and that the COS is appropriate is of utmost importance to member agencies and their retailers who are endeavoring to provide not only water, but value to the residents in their service area.
- **Public Stewardship.** As public stewards of much of Southern California's water supply, Metropolitan and its member agencies are responsible for making certain that the water is provided in a cost-effective and environmentally sound manner.

Statement of Common Interests

From the strategic planning mission requirements, the Board developed a list of seven areas of common interest that formed the major focus elements of the Metropolitan strategic plan, described as:

- **Regional provider.** This area includes the concerns of protecting regional infrastructure and providing service during drought periods. Regional water must be provided to meet the needs of the member agencies, and water supplies must be equitably allocated during drought periods based on the Water Surplus and Drought Management Plan principles.
- **Financial integrity.** It is a common interest of the members for Metropolitan to assure the financial integrity of the agency in all aspects of its operations.
- **Local resource development.** Metropolitan supports local resources development by working in partnership with its member agencies and by providing member agencies with financial incentives for water conservation and for local projects.
- **Imported water service.** Metropolitan is responsible for providing imported water to meet the committed needs of its member agencies.
- **Choice and competition.** After Metropolitan provides imported water for the member agencies' committed demands, a member agency can choose the most cost-effective additional water supplies for its customers. These choices include either Metropolitan, local resource development, market transfers, or some combination of these secondary options. Metropolitan and its member agencies can decide how to provide these additional supplies collaboratively while balancing local, imported, and market opportunities with affordability.
- **Responsibility for water quality.** Metropolitan must advocate for source water quality and implement in-basin water quality for the imported water it supplies. This is necessary to guarantee compliance with primary drinking water standards and to meet the water quality requirements for water recycling and ground water replenishment.
- **Cost allocation and rate structure.** The framework for a revised rate structure will be established to address allocation of costs, financial commitment, unbundling of services, and fair compensation for services including wheeling, peaking, growth, and others.

Rate Structure Framework

A major element of common interest was *"Cost Allocation and Rate Structure."* In addressing this element, a set of pricing objectives, or guiding rate principles, had to be developed to evaluate alternative COS and rate setting approaches, or methodologies. As a result, the Board adopted a set of rate principles which was defined as the *Rate Structure Framework.* The Rate Structure Framework provided the principles for the Strategic Planning Steering Committee to develop a preferred rate structure. The Rate Structure Framework includes the following principles:

- The rate structure should be *fair;*
- It should be based on the *stability* of Metropolitan's revenue and coverage of its costs;
- It should provide certainty and predictability;

- It should not place any customers at *significant economic disadvantage*;
- It should be reasonably *simple and easy to understand*; and
- Any dry-year allocation should be *based on need*.

The 2001 COS and rate structure was adopted by the Board to address the Rate Structure Framework. That COS process and rate structure remain today, with the exception of recent modifications by the Board. First, in August 2020, the Board repealed the pre-set wheeling rate for short-term wheeling service to member agencies. As a result, charges for short-term wheeling to member agencies is now subject to contractual negotiations on a case-by-case basis, as has been the case with long-term wheeling arrangements for member agencies, all wheeling for third parties, and all exchange transactions. In December 2019, the Board directed staff (1) to incorporate the 2019/20 fiscal-year-end balance of the Water Stewardship Fund to fund all demand management costs in the proposed FYs 2020/21 and 2021/22 Biennial Budget; and (2) to not incorporate the Water Stewardship Rate, or any other rate or charge to recover demand management costs, with the proposed rate and charges for CYs 2021 and 2022. In November 2021, the Board directed staff to allocate all demand management costs to Metropolitan's supply rate elements, and no Water Stewardship Rate or other demand management recovery charge is included in the rate structure after 2022.

At the November 14, 2023, FAIRP Committee meeting, staff presented to the Board the status of the 2014 Purchase Order, which would end on December 31, 2024. Based on the information provided at that meeting, staff proposed to not renew the 2014 Purchase Order, which determined the applicability of a Tier 2 Supply Rate. As a result, Tier 2 rate would not be included in the proposed budget and rates. With the Board's concurrence on non-renewal of the Purchase Orders, no Tier 2 rate or revenue has been included in past recent budgets or in the Proposed Biennial Budget for FYs 2026/27 and 2027/28. Metropolitan can revisit Purchase Order commitments and structure as needed during the business model review through the CAMP4W process.

In July 2025, the Board approved a structural refinement to the Treatment Surcharge to better align costs recovery with capacity-related service demands. The existing 100 percent volumetric structure for recovering treatment costs was revised to a hybrid methodology, with up to 30 percent of treatment revenue requirements recovered through newly established fixed charges and the remaining 70 percent retained as volumetric. The fixed charges will be assessed based on each member agency's usage characteristics and include three components: a Treatment Peaking Capacity Charge based on a three-year trailing maximum annual peak day demand in cfs; a Treatment Used Standby Capacity Charge based on the ten-year trailing standby capacity, difference between maximum and average annual use in AF; and a Treatment Remaining Standby Capacity Charge based on a five-year trailing maximum annual use in AF.

Rate Structure Design

The elements of the rate structure are summarized in Table 9 below, along with the current amounts for rates and charges effective in the current calendar year 2026:

Table 9: Rate Elements, Calendar Year 2026

Rate Design Elements	Functional Costs Recovered	Type of Charge	Rate or charge effective January 1, 2026
Supply Rate	Supply, Drought Storage, Demand Management	Volumetric ($/af)	$313
System Access Rate	Conveyance/Distribution (Average Capacity), portion of Regulatory/Emergency Storage	Volumetric ($/af)	$492
System Power Rate	Power on CRA and SWP	Volumetric ($/af)	$179
Treatment Surcharge	Treatment	Volumetric ($/af)	$544
Capacity Charge	Peak Distribution Capacity, portion of Regulatory Storage	Fixed ($/cfs)	$14,500
Readiness-to-Serve Charge	Available Conv. & Dist. Capacity, Emergency Storage	Fixed ($M)	$188
Treatment Peaking Capacity Charge*	Treatment	Fixed ($/cfs)	N/A*
Treatment Used Standby Capacity Charge*	Treatment	Fixed ($/af)	N/A*
Treatment Remaining Standby Capacity Charge*	Treatment	Fixed ($/af)	N/A*

**Treatment Peaking Capacity Charge, Treated Used Standby Capacity Charge, and Treatment Remaining Standby Capacity Charge to begin in 2027.*

Supply Rate

Purpose

The rate structure recovers supply costs through the Supply Rate.

The Supply Rate is a volumetric rate charged on Metropolitan's water sales. The Supply Rate supports a regional integrated approach through the uniform, postage stamp rate. The Supply Rate is calculated as the amount of the total revenue requirement functionalized as supply divided by the estimated amount of water sales. Per Board direction in December 2021, all demand management costs (regardless of funding source, such as bond financing or current revenues) are functionalized as supply and collected on the Supply Rate.

Implementation

All full-service water sales will include the Supply Rate.

System Access Rate (SAR)

Purpose

The SAR recovers the costs of Conveyance, Distribution, and Storage that is used on an average annual basis through a uniform, volumetric rate. All member agencies pay the SAR for the conveyance and distribution capacity associated with deliveries of full-service water.

Implementation

The SAR is charged for each acre-foot of water transported by Metropolitan to its member agencies and delivered as a full-service water sale.

System Power Rate (SPR)

Purpose

The SPR recovers the costs of energy required to pump water to Southern California through the SWP and CRA. The cost of power is recovered through a uniform, volumetric rate.

Implementation

The SPR is is charged for each acre-foot of water transported by Metropolitan to its member agencies and delivered as a full-service water sale.

Treatment Fixed Charges

Purpose

The Treatment Fixed Charges include a Peaking Capacity Charge, Standby Capacity Charge, and Remaining Standby Capacity Charge, and collectively, recover a portion of the fixed costs incurred for peaking and standby capacity to meet the potential demands of member agencies connected to the Treatment system. Collectively, the Fixed Charges recover up to 30 percent of total Treatment costs but are limited at the actual amount associated with peaking and standby capacity.

Metropolitan's system was designed to be a regional, wholesale system, not a local retail system. As such, it was not designed to meet hourly, daily, and weekly demands. This is the responsibility of Metropolitan's member agencies, or their sub agencies, which provide retail water service. [4]

Implementation

The Treatment Fixed Charges will be phased in over multiple years to provide member agencies with time to plan and adjust operations. The phased-in implementation aligns with Metropolitan's biennial budget and rate-setting process, with the first charges taking effect January 1, 2027, and subsequent steps applied annual until the phase-in schedules are complete. The three Treatment Fixed Charges are:

- Treatment Peaking Capacity Charge (TPCC): A fixed charge based on a three-year trailing maximum annual peak day demand, measured in cfs. This charge will be phased in over three years beginning January 1, 2027. For CY 2027, the TPCC will be allocated using each member agency's FY 2025 average daily treated water demand in cfs.
- Treatment Used Standby Capacity Charge (TUSCC): A fixed charge based on a ten-year trailing annual standby capacity, difference between maximum and average annual use, measured in AF. This charge will be phased in over ten years beginning January 1, 2027. For CY 2027, the TUSCC will be allocated based on FY 2025 treated firm demands in AF.
- Treatment Remaining Standby Capacity Charge (TRSCC): A fixed charge based on the five-year trailing maximum annual treated water use, measured in AF. This charge will be phased in over five years beginning January 1, 2027. For CY 2027, the TRSCC will be allocated based on FY 2025 treated firm demands in AF.

[4] *2007 Integrated Area Study, p.2-5, citing MWD Report 949 (Jul 1983).*

Treatment Surcharge

Purpose

The Treatment Surcharge recovers all remaining costs of providing treatment capacity and operations after applying the Treatment Fixed Charges.

Implementation

The Treatment Surcharge is a uniform volumetric rate which is charged on all treated water sales and other transactions.

Capacity Charge

Purpose

The Capacity Charge recovers the costs incurred to provide peak capacity within the Distribution System. The Capacity Charge also provides a price signal to encourage agencies to reduce peak demands on the Distribution System and to shift demands that occur during the May 1 through September 30 period into the October 1 through April 30 period, resulting in more efficient utilization of Metropolitan's existing infrastructure and deferring capacity expansion costs.

Metropolitan's system was designed to be a regional, wholesale system, not a local retail system. As such, it was not designed to meet hourly, daily, and weekly demands. This is the responsibility of Metropolitan's member agencies, or their sub agencies, which provide retail water service.[5]

Implementation

Each member agency will pay the Capacity Charge per cubic feet per second (cfs) based on a three-year trailing peak (maximum) day demand, measured in cfs. Each member agency's peak day is likely to occur on different days; therefore, this measure approximates peak week demands on Metropolitan.

Readiness-To-Serve Charge (RTS)

Purpose

The RTS recovers the cost of the portion of the system that is available to provide emergency service and available capacity during outages and hydrologic variability.

Implementation

The RTS is a fixed charge that is allocated among the member agencies based on a ten-fiscal-year rolling average of firm demands. Water transfers and exchanges are included for purposes of calculating the ten-fiscal-year rolling average[6]. The Standby Charge is collected at the request of some member agencies that have elected to use the charge as a direct offset to the member agency's RTS obligation.

[5] *2007 Integrated Area Study, p.2-5, citing MWD Report 949 (Jul 1983).*
[6] *Although the RTS Charge is set to be recovered based on all firm demand deliveries, including transfers and exchanges, SDCWA's exchange transactions are excluded per agreement. The SDCWA exchange water transactions are excluded from the calculation of the ten-year rolling average per the terms of the parties' exchange agreement.*

Table 10: Bundled Full-Service Costs[7]

Rate Type	Type of Charge	Rate or charge effective January 1, 2026
Full-Service Untreated Cost	Volumetric ($/af)	$984
Full-Service Treated Cost*	Volumetric ($/af)	$1,528

**Based on 100% volumetric Treatment Surcharge for 2026*

The Full-Service Untreated Cost consists of the following rate elements: Supply Rate, System Access Rate, and System Power Rate.

The Full-Service Treated Cost consists of the following rate elements: Supply Rate, System Access Rate, System Power Rate and Treatment Surcharge.

[7]*Nineteen of Metropolitan's member agencies have invoices prepared using bundled rates; seven of Metropolitan's member agencies have invoices prepared using the unbundled rate elements.*

COST OF SERVICE

A cost of service (COS) report contains analysis of costs using a methodology to equitably allocate the revenue requirements of a utility between the various classes of service. Costs of operating a utility are not accounted for on a specific user or service basis. Many costs are incurred for the joint benefit of all users, while other costs may benefit only the users of certain services. Metropolitan uses the COS methodology to functionalize, allocate and distribute costs to services provided. The unbundled rate structure is used to collect revenue based on the services provided to different member agencies and contractual arrangements. Metropolitan provides full-service water (treated and untreated) to its member agencies. Exchanges, wheeling, and other arrangements are provided on a contractual basis.

American Water Works Association Guidelines

The American Water Works Association (AWWA) is the professional association which, among other functions, identifies water industry standards for financial management and rate-setting practices. AWWA publishes a document on these topics in its Manual of Water Supply Practices series, which is the AWWA's M1, Principles of Water Rates, Fees, and Charges, Seventh Edition.

AWWA manual M1 Seventh Edition delineates a number of guidelines and principles that are intended to be observed in the broad development of cost of service and rate setting steps[8]. The COS process reflects the M1 Seventh Edition guidelines and principles, which were carefully considered in the conceptual design of the Metropolitan COS. Major AWWA guidelines and principles considered in the proposed COS approach are outlined below.

- One of the most effective methods used to accommodate the impact of rapidly increasing costs on rate design is the use of a "forward looking" or prospective rate period. This procedure is frequently used by government-owned utilities in determining cost of service. Metropolitan's COS follows this approach by incorporating budget data for upcoming fiscal years, using projected debt service and State Water Contract payment obligation data, and applying annual escalation factors to operations and maintenance costs.
- The purpose of performing functional assignment of costs is to express the utility's cost of service in terms that make it possible to allocate and then distribute costs to services in accordance with the costs of serving each class of customer, or in Metropolitan's case, each function type. In keeping with AWWA recommendations, the functional assignment and commodity/demand allocation modules of the COS allow identification of functional cost components at a level that allows the unbundling of Metropolitan's rates.
- The cash-needs approach, which develops the revenue requirements for a utility based on total estimated cash expenditures for a time period, is one of two methodologies endorsed by AWWA principles and is frequently used by government-owned utilities. The COS's revenue requirements module is consistent with this approach.
- In areas where seasonal usage patterns impose significant demands and ultimately costs on the utility, consideration may be given to separate charges for such use. System costs associated with accommodating seasonal use may be recovered either through rates applied to separate metering for such services or through charges applied based on seasonal use. This principle is consistent with the conceptual design of the COS's allocation module.

[8]*The majority of the M1 Seventh Edition is written for utilities providing retail service or combined retail and wholesale service. The distinction in practices for wholesale-only utilities is indirect; care must be taken to be attuned to these distinctions such that the guidelines are not incorrectly applied or misrepresented.*

General principles for establishing charges state that:

- Beneficiaries of a service should pay for that service.
- The level of service charges should be related to the cost of providing the service.
- The price of services may be used to change user behavior and demand for the good or service[9].

The proposed COS process is consistent with these principles.

AWWA's M1 Seventh Edition provides rate-setting objectives as a basis for evaluating water utility rate designs. These objectives have all been considered in the development of the proposed COS process and resulting rates, fees and charges for service[10].

- Effectiveness in yielding total revenue requirements (full cost recovery).
- Revenue stability and predictability.
- Stability and predictability of the rates themselves from unexpected or adverse changes.
- Promotion of efficient resource use (conservation and efficient use).
- Fairness in the apportionment of total costs of service among the different ratepayers.
- Avoidance of undue discrimination (subsidies) within the rates.
- Dynamic efficiency in responding to changing supply and demand patterns.
- Freedom from controversies as to proper interpretation of the rates.
- Simple and easy to understand.
- Simple to administer.
- Legal and defendable.

It should be noted that there are circumstances in which some of these objectives can be in conflict with each other. For example, competing objectives could be conservation and revenue stability. To incentivize conservation, a utility might develop a rate structure that was 100 percent volumetric. To provide revenue stability, the same utility might develop a rate structure that was 100 percent fixed. Because of such conflict potential, all AWWA pricing objectives must be carefully balanced when selecting a preferred COS and rate setting approach.

Cost of Service

Prior to discussing the specific rates and charges that make up the rate structure, it is important to understand the cost of service process that supports the rates and charges. The AWWA M1 Seventh Edition sets out the guidelines and principles for the COS process as: (1) identify which costs should be recovered through rates and charges (the revenue requirement); (2) organize costs into operational functions (functionalize); (3) allocate operational function costs on the basis for which the cost was incurred (allocate); and (4) distribute costs to rate elements (distribute). The process acronym is FAD: functionalize (F), allocate (A), distribute (D). The balance of this report uses this nomenclature, while tailoring the process to Metropolitan's unique service obligations and member agency needs.

The purpose of sorting Metropolitan's costs in a manner that reflects the type of function (e.g., supply vs. conveyance), the characteristics of the cost (e.g., fixed or variable) and the reason why the cost was incurred (e.g., to meet peak or average demand) is to create logical cost of service "building blocks". The building blocks can then be arranged to design rates and charges with a reasonable nexus between costs and benefits.

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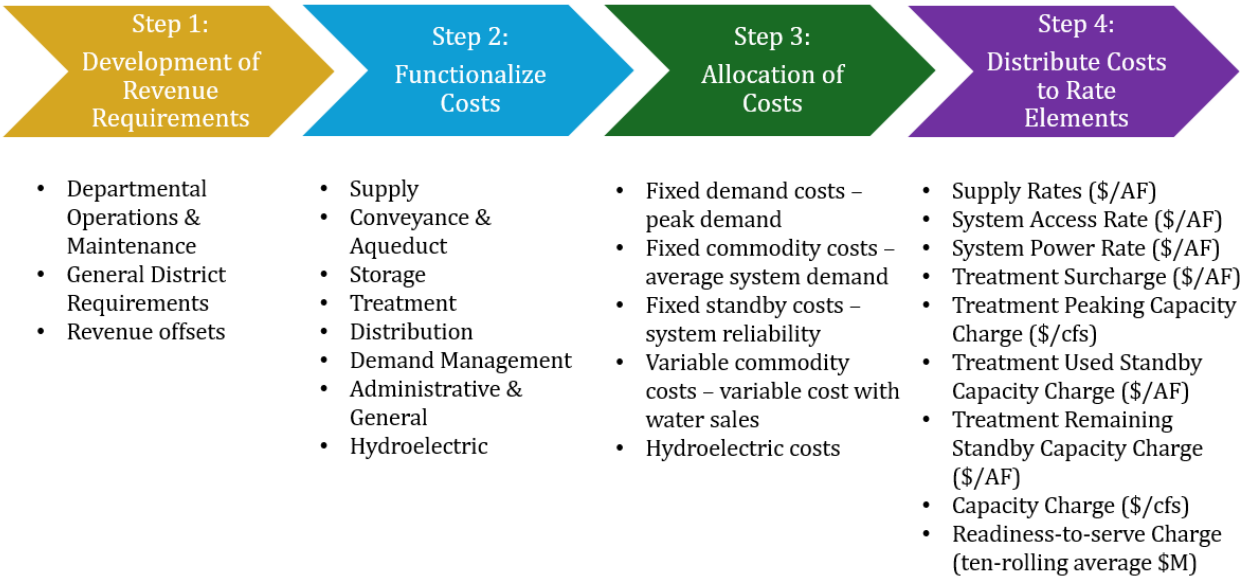
[9]*Metropolitan's rates reflect the cost of providing its services and the impact of those costs may have an impact on member agencies' conservation and local resource development. Metropolitan invests in demand management, by providing incentives to those conserving and developing local resource projects that reduce their cost . Those demand management investments lower system costs and reduce the need for Metropolitan to import additional supplies into the service area.*

[10]*Manual of Water Supply Practices, M1, Principles of Water Rates, Fees and Charges, American Water Works Association, Seventh Edition, pg.4*

Cost of Service Process



The general cost of service process involves the basic steps outlined below.

Step 1 - Development of Revenue Requirements

In the revenue requirement step, the costs that Metropolitan must recover through rates and charges, after consideration of revenue offsets (such as property tax revenue, interest income, contractual revenues and miscellaneous income), are identified. The cash-needs approach, an accepted industry practice for government-owned utilities, has historically been used in identifying Metropolitan's revenue requirements[11]. Although the utility approach would be acceptable under AWWA guidelines, the cash-needs approach was applied for the purposes of this study. All of Metropolitan's costs fall under the broad categories of either Departmental Costs or General District Requirements. Departmental Costs include budgeted items identified with specific departments within Metropolitan. General District Requirements primarily consist of requirements associated with the CRA, SWP, Supply Programs, Demand Management Programs, and capital financing costs. General District Requirements also include reserve fund transfers required by bond covenants and Metropolitan's Administrative Code. Under the cash needs approach, revenue requirements include operating costs and annual requirements for meeting financed capital items (debt service and funding of the CIP from operating revenues).

Step 2 - Functionalization of Costs

To allow for the development of rates that properly reflect the costs of providing different service types (full-service (treated and untreated), revenue requirements should be categorized based on the operational functions associated with each cost. In the functional assignment step, revenue requirements are assigned to different categories based on the operational functions associated with each cost. The functional categories are identified in such a way as to allow the development of logical assignment bases. The functional categories used in this cost of service process include:

- Supply
- Conveyance and Aqueduct
- Storage

[11] *The primary difference between the two methods is how capital-related costs are approached. The cash-needs approach uses debt service on bonds and capital funded from rates; the utility approach uses depreciation and a return on Rate Base or Investment.*

- Treatment
- Distribution
- Demand Management
- Administrative and General
- Hydroelectric

These functional assignments reflect the unique functions that Metropolitan undertakes and is consistent with the Strategic Plan Policy Principles. In order to provide more finite functional assignment, many of these functional categories are subdivided into more detailed sub-functions in the COS process. For example, costs for the Supply and Conveyance and Aqueduct (C&A) functions are further subdivided into the sub-functions SWP, CRA, and Other. Similarly, costs in the Storage function are broken down into the sub-functions Emergency Storage, Drought Carryover Storage, and Regulatory Storage.

Step 3 - Allocation of Costs

In the cost allocation step, functionalized costs are separated into categories according to their causes and behavioral characteristics. Proper cost allocation is critical in developing a rate structure that recovers costs in a manner consistent with the causes and behaviors of those costs. Under AWWA guidelines, cost allocation may be done using either the Base/Extra-Capacity approach or the Commodity/Demand approach. In the simplest sense, these approaches offer alternative means of distinguishing between utility costs incurred to meet average or base demands and costs incurred to meet peak demands. The Commodity/Demand approach was selected because it: (1) is best suited for systems where design criteria are focused on peaking patterns within a long-term time frame, such as peak month and peak week, (2) it works well in situations where complex cost relationships exist in the service area and attempting to allocate costs to peak day and peak hour functions would be complicated and often impractical, and (3) it allows for the development of the most appropriate COS classification bases because of the way Metropolitan's financial and operational data is organized. The Commodity/Demand approach was modified for its application to Metropolitan's rate structure by adding a separate cost allocation for costs related to Metropolitan's standby function. Analysis of system operating data indicated that a modified Commodity/Demand approach was most appropriate for developing Metropolitan's cost of service allocation bases.

Step 4 - Distribution to Rate Elements

The distribution of costs to the rate design elements depends on the purpose for which the cost was incurred and the manner in which the member agencies use the Metropolitan system. For example, costs incurred to meet average system demands are typically recovered by dollar per acre-foot rates and are distributed based on the volume of water purchased by each agency. Rates that are levied on the amount or volume of water delivered are commonly referred to as volumetric rates as the customer's costs vary with the volume of water purchased. Costs incurred to meet peak distribution demands (referred to in this report as demand costs) are recovered through a peaking charge (the Capacity Charge) and are distributed to agencies based on their peak summer demand behavior. Costs incurred to provide system reliability in the event of an emergency, major outage or hydrologic variability (referred to in this report as standby costs) are recovered through a Readiness-To-Serve Charge. Differentiating between costs for average, peak, and standby is just one example of how the COS process allows for the design of rates and charges to achieve overall customer equity and efficiency.

Treatment-related costs are recovered through a combination of fixed charges and a volumetric rate. The fixed charges are based on each member agency's use of the treatment system capacity for peaking and standby use, while the per acre-foot volumetric rates are based on the volume of treated water purchased.

Revenue Requirements

The estimated revenue requirements presented in this report are for FY 2026/27 and 2027/28. Throughout the report, the fiscal years are used as the "test years" to demonstrate the application of the COS process. Schedule 1 and Schedule 2 summarize the FY 2026/27 and FY 2027/28 revenue requirements, respectively, by the major budget line items used in Metropolitan's budgeting process.

Metropolitan's annual expenditures (including capital financing costs, but not construction outlays financed with bond proceeds) will total approximately $2.37 billion in FY 2026/27 and $2.48 billion in FY 2027/28. These expenditures support sales of 937 TAF in FY 2026/27 and 1,011 TAF in FY 2027/28 and assume a 49 percent SWP allocation in CY 2026, 48 percent SWP allocation in CY 2027, and 47 percent SWP allocation in CY 2028 with CRA diversions of 654 thousand acre-feet (TAF) in FY 2026/27 and 558 TAF in FY 2027/28.

The rates and charges do not have to cover the entire amount of estimated expenditures. Metropolitan generates revenues from interest income, hydroelectric power sales, stored water sales and miscellaneous income. These internally generated revenues are referred to as revenue offsets and are expected to generate about $128 million in FY 2026/27 and $109 million in FY 2027/28.

In June 2025, the Board approved amendments to the SDCWA–Metropolitan Exchange Agreement, establishing a fixed baseline exchange payment and price term that is decoupled from Metropolitan's rates. Starting January 1, 2026, under the agreement, Metropolitan receives a fixed baseline exchange payment calculated using 227 TAF at the Exchange Unit Price, paid in equal monthly installments and due regardless of whether SDCWA takes the full baseline quantity in a given year. SDCWA Exchange revenues are non-rate revenues that offset costs otherwise recovered through rates and charges; thus the 227 TAF SDCWA exchange amount is not included in this COS analysis. Based on SDCWA's March 1, 2026 notice, SDCWA advised that for CY 2026 it could offer Metropolitan 5 TAF under its second right of refusal. As a result, SDCWA Exchange revenues are projected to be approximately $183 million in FY 2026/27 and $186 million in FY 2027/28 based on 272.7 TAF at the price term in the agreement.

The Proposed Budget includes capital expenditures associated with the Pure Water Southern California (PWSC) project that are limited to grant-supported activities associated with Stage 1 planning and final design. The total biennial PWSC funding is approximately $75.9 million and is assumed to be funded from available grant proceeds and reimbursements. The PWSC program is anticipated to be presented to the Board for consideration in 2026.

In addition, Metropolitan will receive approximately $465 million in ad valorem property tax revenues in FY 2026/27 and $487 million in FY 2027/28, based on an assumed ad valorem property tax rate of 0.0085 percent of assessed valuation, compared to the current rate of 0.0070 percent. Accordingly, projected property tax revenue reflects both assumed assessed valuation growth and the higher tax-rate assumption. These property tax revenues are used to pay for a portion of Metropolitan's general obligation bond debt service, a portion of Metropolitan's obligation to pay for debt service on bonds issued to fund the SWP, and other State Water Contract expenses.

The total revenue offsets are estimated to be about $823 million in FY 2026/27 and $808 million in FY 2027/28. Therefore, the revenue required from rates and charges is the difference between the total estimated expenditures (costs) and the revenue offsets, or $1.54 billion in FY 2026/27 and $1.67 billion in FY 2027/28. Given an effective date of January 1, 2027 and January 1, 2028, respectively, the rates and charges recommended in this report, combined with rates and charges effective through December 31, 2026 will generate a total of $1.53 billion in FY 2026/27 and $1.72 billion in FY 2027/28.

All of Metropolitan's costs fall under the broad categories of Departmental Costs or General District Requirements. Departmental Costs include budgeted items identified with specific organizational groups. General District Requirements consist of requirements associated with the CRA, SWP, Supply Programs, Demand Management Programs, and capital financing costs associated with the Capital Investment Plan (CIP). General District Requirements also include reserve fund transfers required by bond covenants and Metropolitan's Administrative Code.

Schedule 1: Revenue Requirements (by budget line item), FY 2026/27

	Fiscal Year Ending 2027	% of Revenue Requirements (1)
Departmental Operations & Maintenance		
Office of General Manager	$ 11,901,786	0.4 %
Board of Directors	2,936,614	0.1 %
Bay Delta Initiatives	13,717,631	0.4 %
Human Resources	23,199,332	0.7 %
External Affairs	26,312,958	0.8 %
Conveyance and Distribution	104,234,837	3.3 %
Treatment and Water Quality	160,275,762	5.0 %
Integrated Operations Planning and Support Services	99,036,268	3.1 %
Office of Safety, Security and Protection	44,214,410	1.4 %
Finance and Administration	46,723,834	1.5 %
Engineering Services	63,412,846	2.0 %
Business Technology	64,498,201	2.0 %
Water Resources Management	28,312,542	0.9 %
General Counsel	21,755,281	0.7 %
General Auditor	5,784,925	0.2 %
Ethics Office	3,816,768	0.1 %
Sustainability, Resilience & Innovation	27,405,965	0.9 %
Diversity, Equity & Inclusion	5,347,494	0.2 %
Equal Employment Opportunity	3,716,748	0.1 %
Total	**756,604,203**	**23.7 %**
General District Requirements		
State Water Project*	793,053,980	24.9 %
Colorado River Aqueduct Power Costs	62,731,329	2.0 %
Supply Programs (cash funded portion)	95,272,389	3.0 %
Demand Management (cash funded portion)	51,293,065	1.6 %
Capital Financing	590,236,381	18.5 %
Other Operating Costs	17,099,986	0.5 %
Increase/(Decrease) in Required Reserves	(300,000)	— %
Total	**1,609,387,129**	**50.5 %**
Revenue Offsets	**$ (823,218,217)**	**25.8 %**
Net Revenue Requirements	**$ 1,542,773,115**	**100.0 %**

(1) Given as a percentage of the absolute values of total dollars apportioned
Totals may not foot due to rounding
*Include DCP planning costs

Schedule 2: Revenue Requirements (by budget line item), FY 2027/28

	Fiscal Year Ending 2028	% of Revenue Requirements (1)
Departmental Operations & Maintenance		
Office of General Manager	$ 12,388,063	0.4 %
Board of Directors	3,205,178	0.1 %
Bay Delta Initiatives	14,324,147	0.4 %
Human Resources	24,092,659	0.7 %
External Affairs	27,825,895	0.8 %
Conveyance and Distribution	111,444,676	3.4 %
Treatment and Water Quality	170,133,537	5.2 %
Integrated Operations Planning and Support Services	106,467,731	3.2 %
Office of Safety, Security and Protection	47,259,344	1.4 %
Finance and Administration	49,284,499	1.5 %
Engineering Services	66,118,202	2.0 %
Business Technology	68,649,167	2.1 %
Water Resources Management	29,517,932	0.9 %
General Counsel	21,224,328	0.6 %
General Auditor	6,052,563	0.2 %
Ethics Office	3,996,464	0.1 %
Sustainability, Resilience & Innovation	27,857,185	0.8 %
Diversity, Equity & Inclusion	5,539,608	0.2 %
Equal Employment Opportunity	3,857,688	0.1 %
Total	**799,238,866**	**24.3 %**
General District Requirements		
State Water Project*	822,034,974	25.0 %
Colorado River Aqueduct Power Costs	51,153,391	1.6 %
Supply Programs (cash funded portion)	96,248,357	2.9 %
Demand Management (cash funded portion)	57,111,810	1.7 %
Capital Financing	598,836,201	18.2 %
Other Operating Costs	18,099,843	0.6 %
Increase/(Decrease) in Required Reserves	37,700,000	1.1 %
Total	**1,681,184,576**	**51.1 %**
Revenue Offsets	**$ (807,720,683)**	**24.6 %**
Net Revenue Requirements	**$ 1,672,702,760**	**100.0 %**

(1) Given as a percentage of the absolute values of total dollars apportioned
Totals may not foot due to rounding
*Include DCP planning costs

Departmental Costs

Departmental costs consist of salary and benefits, chemicals, power, outside services, materials and supplies, association dues, insurance expenses, leases, and property taxes budgeted by the General Manager's Department, as well as the General Counsel, General Auditor, and Ethics Officer.

The proposed FY 2026/27 O&M budget includes $773.7 million for labor and benefits, water treatment chemicals, power, and solids handling, materials and supplies, professional services, and operating equipment cash-funded purchases. This is a $65.8 million, or 9.3 percent, increase compared to the FY 2025/26 revised

budget[12] of $707.9 million. The proposed FY 2027/28 O&M budget is $817.3 million, an increase of $43.6 million, or 5.6 percent, compared to the FY 2026/27 budget. These increases reflect previously approved memoranda of understanding with labor groups, targeted staffing additions needed to support operations, maintenance, and delivery of the CIP, and higher operating equipment expenditures. The increase in operating equipment includes investments associated with fleet modernization and the transition to zero-emission vehicles, consistent with prior Board direction.

The proposed budget for FY 2026/27 and FY 2027/28 includes 79 new positions. These new positions were identified through an extensive Staffing Needs Analysis, which incorporated group management's consideration of operational risks and challenges, multiple rounds of input from Metropolitan's Executive Team, historical unfunded position requests, the 2024 Workplace Assessment, and, where possible, feedback from Metropolitan's labor unions. Future staffing needs were also considered within the Staffing Needs Analysis, determining those needs existing beyond the current biennium and into the next 2 budget cycles (6 years total).

The Departmental Budget is described in detail in the Biennial Budget document.

General District Revenue Requirements

General District Requirements include costs for the SWP, CRA power, Supply Programs, Demand Management Programs, and the Capital Financing costs. Each of these areas is described in the following.

State Water Project

Annually, the DWR reviews and redetermines the water supply and financial aspects of the SWP as required by the State Water Contract. The annual review and redetermination results in the annual Statement of Charges to the Contractors for each calendar year. The information that supports the Statement of Charges is published by the DWR as Appendix B to the appropriate Bulletin 132. DWR does not charge rates for water service. It does not develop a revenue requirement and then develop rates based on projected billing determinants for a calendar year. Rather, DWR apportions its costs to the Contractors based on their proportionate share of conservation (supply) costs (the Delta Water Charge) and transportation (delivery) costs (the Transportation Charge). DWR reconciles actual costs for each year and either collects more funds from the Contractors if actual costs exceeded estimated costs or provides a credit/refund if actual costs were lower than estimated costs.

In December 2024, the Board approved $141.6 million in funding for Delta Conveyance Project (DCP) planning and preconstruction activities. The planned activities through 2027 will provide new information needed to refine benefits, risks, and costs prior to any future Board decision regarding expenditures or participation beyond the biennium. The main focus over the next biennium will be supporting the DWR as it seeks final permits for the DCP and participating in the Delta Conveyance Design and Construction Authority to advance project design. Information regarding the DCP is located on Metropolitan's website at https://www.mwdh2o.com/securing-our-imported-supplies/state-water-project/. While this does not commit Metropolitan to construction, it represents a significant near-term funding obligation and reflects continued Board interest in evaluating long-term conveyance reliability options for the SWP.

Approximately $25.7 million is projected to be expended in FY 2025/26 for DCP planning costs. The Biennial Budget includes Metropolitan's planned contribution for DCP planning activities of $74.7 million in FY 2026/27 and $41.3 million in FY 2027/28. Budgeted SWP expenditures, including DCP planning costs, are $793.1 million in FY 2026/27 and $822.0 million in FY 2027/28. Further details are described in the Biennial Budget document.

[12] *The FY 2025/26 revised budget is net of $18 million expense reduction and includes only cash-funded purchase for operating equipment, plus additional costs approved by the Board after April 2024 budget adoption.*

Colorado River Aqueduct

The CRA costs for delivery and supply are reflected in the Departmental costs and in the costs of the appropriate operational functions. Budgeted net CRA power costs represent the expenditures for the Hoover and Parker power contracts and market power purchases to support budgeted CRA water deliveries, and revenues generated by the sale of Hoover and Parker power to the CAISO market.

In FY 2026/27 and 2027/28, it is projected Metropolitan will receive annual CRA water diversions of approximately 654 TAF and 558 TAF respectively. The budgeted net power costs for the CRA are $62.7 million in FY 2026/27 and $51.2 million in FY 2027/28.

The expenditures for the net CRA power costs are described in detail in the Biennial Budget document.

Supply Programs: SWP

Since inception, the State Water Contract (SWC) for participation in the SWP provided Contractors the ability to use the SWP to convey non–SWP water under certain circumstances. Specifically, Article 18(c)(2) of the original SWC addresses situations where there is a shortage in the supply of water made available under the SWC and states, "The District, at its option, shall have the right to use any of the project transportation facilities which by reason of such permanent shortage in the supply of project water to be made available to the District are not required for delivery of project water to the District, to transport water procured by it from any other source: provided, that such use shall be within the limits of the capacities provided in the project transportation facilities for service to the District under this contract ….". However, Article 18(c)(2) only applied in the event a permanent shortage was declared by DWR and it was unclear on how costs would be charged for using SWP facilities to transport nonproject water. In 1994, the Contractors and DWR negotiated the Monterey Amendment to the SWC, including Article 55, which made explicit that the Contractors' rights to use the portion of the SWP conveyance system necessary to deliver water to them (their "Reaches") also includes the right to convey non–SWP water at no additional cost as long as capacity exists. Power for the conveyance of non–SWP water is charged at the SWP melded power rate. The Monterey Amendment also expanded the ability to carry over SWP water in SWP storage facilities, allowed participating Contractors to borrow water from terminal reservoirs, and allowed Contractors to store water in groundwater storage facilities outside a Contractor's service area for later use. These amendments, approved by Metropolitan's Board in 1995, secured the means for individual Contractors to increase supply reliability through water transfers, and storage outside their service areas.

Since adoption of the 1996 Integrated Resources Plan (1996 IRP) and subsequent updates, Metropolitan has developed and actively managed a portfolio of supplies to convey through the California Aqueduct, as shown in Figure 10. The geographical locations of the projects are indicated by the green dots; Metropolitan's service area is designated by the yellow highlighted area. Metropolitan submits delivery schedules to DWR for these supplies and alters these schedules throughout the year based on changes in the availability of SWP and Colorado River water. The portfolio of supplies that Metropolitan has developed to be conveyed through the SWP since adoption of the Monterey Amendments and the 1996 IRP extend from north of the Delta to Southern California.

Since the Monterey Amendments, Metropolitan has secured one-year water transfer supplies through Metropolitan-only purchases, buyer coalition-purchases, and Governor Drought Water Banks. The most recent years that Metropolitan secured these one-year transactions were 2021, and 2022. Metropolitan opted not to pursue these transactions in 2018 or 2020. Most of the sellers were Sacramento Valley water users who are not SWP Contractors. Other SWP Contractors obtained one-year water transfers during this timeframe as well. There were no single-year transfer programs in, 2016-2017, 2019, or 2023-2025 because of favorable water supply conditions and lack of capacity to move transfer supplies through the Delta.

In addition to the above one-year water transfers, Metropolitan purchases long-term water transfer supplies through the Yuba Accord. The Yuba Accord has provided water to enhance SWP and CVP water supply reliability by offsetting Delta export reductions and providing dry year water supplies for participating SWP

and CVP contractors. This water is Yuba River water developed by Yuba County Water Agency (YCWA) making reservoir releases or by YCWA's member units substituting groundwater for their surface water supplies; it is not SWP water.

Since the approval in 2021 of the Water Management Amendment to the SWP contract, SWP Contractors have been able to pursue one-year and multi-year SWP transfers between SWP contractors. Metropolitan transferred SWP supply to other contractors for the first time in 2025 in order to help meet Board-identified revenue goals.

Metropolitan continues to pursue opportunities with other water agencies, such as Westlands Water District (Westlands). Resulting from the 2024 MOU between Metropolitan, Friant Water Authority, and Westlands, Metropolitan and Westlands are negotiating a pilot exchange program that would provide mutual benefits to both agencies. As of December 2025, Westlands and Metropolitan are working on draft terms for an unbalanced exchange pilot program.

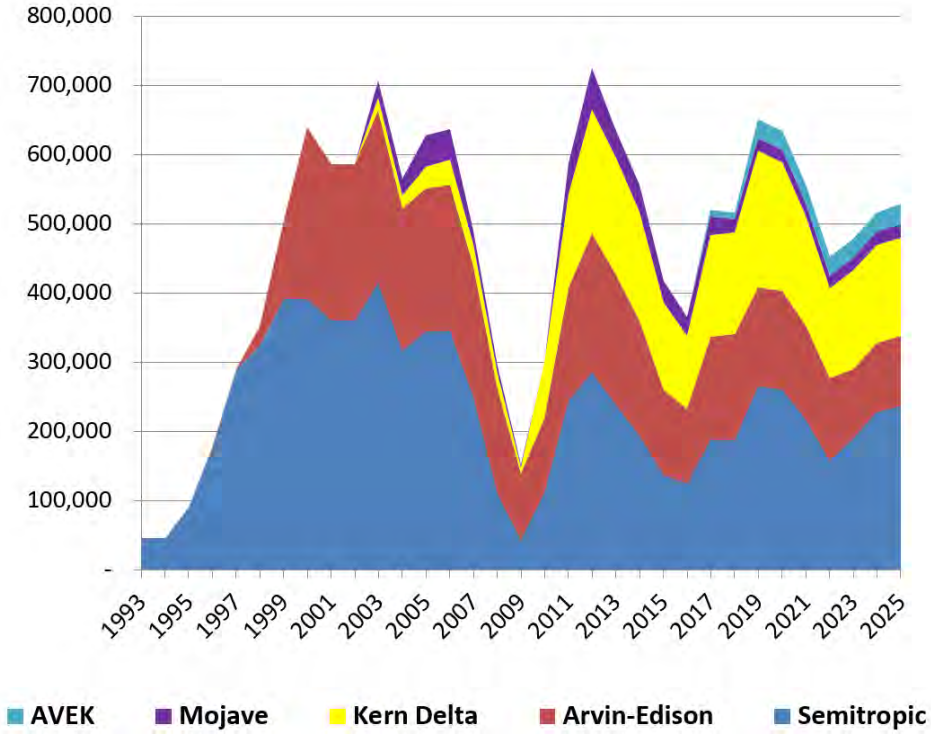
Figure 10: California Aqueduct Portfolio of Supplies

In addition to one-year transfers, and the Yuba Accord water, Metropolitan has developed groundwater storage agreements that allow Metropolitan to store available supplies in the Central Valley for return later. Metropolitan enters into point of delivery and banking agreements with DWR to deliver water supplies from the SWP facilities to these storage programs and to return these water supplies to the SWP system for delivery to Metropolitan's service area. Metropolitan's storage activities are shown in Figure 11. The figure shows how the programs function to store supplies during surplus conditions and return supplies during a drought. The storage programs have demonstrated that they can provide a significant amount of water when needed.

- Arvin-Edison Storage Program: under the agreement, Arvin-Edison Water Storage District stores water on behalf of Metropolitan. Up to 350,000 acre-feet can be stored; Arvin-Edison is obligated to return up to 75,000 acre-feet of stored water in any year to Metropolitan, upon request. The water is returned by direct groundwater pump-in and exchange of SWP supplies. A 2017 State Water Resources Control Board (SWRCB) regulation setting a Maximum Contaminant Level (MCL) for TCP has temporarily suspended use of this program due to the levels detected in the program groundwater wells. In November 2021, a change in the point-of-delivery was initiated to allow Metropolitan access to its stored water through an operational exchange of Friant Division CVP water supplies with SWP supplies in San Luis Reservoir.

- Semitropic Storage Program: under the agreement, Metropolitan stores water in the groundwater basin underlying land within the Semitropic Water Storage District. The maximum storage capacity is 350,000 acre-feet. Currently, the minimum annual yield to Metropolitan is 38,200 acre-feet, and the maximum annual yield is 229,700 acre-feet depending on the available unused capacity and the SWP allocation. The water is returned by direct groundwater pump-in and exchange of SWP supplies.
- Kern Delta Storage Program: under the agreement, Kern Delta Water District provides groundwater banking and exchange transfer to allow Metropolitan to store up to 250,000 acre-feet of SWP water in wet years and take up to 50,000 acre-feet annually during droughts. The water is returned by direct groundwater pump-in or by exchange of surface water supplies.
- Mojave Storage Program: under the agreement, Mojave Water Agency provides groundwater banking and exchange transfers to allow Metropolitan to store up to 390,000 acre-feet for later return. The agreement allows Metropolitan to annually withdraw Mojave Water Agency's SWP contractual amounts, after accounting for local needs. The Mojave storage program returns water only by exchange of surface water supplies.
- Antelope Valley East Kern (AVEK) Storage Program: under the Storage Program, Metropolitan, at its discretion, could store up to 30,000 acre-feet of its SWP Table A amount or other supplies in the Antelope Valley Groundwater Basin in an account designated for Metropolitan. The water is returned by exchange of SWP supplies or direct groundwater pump-in. The AVEK Program was set to expire in 2025, however it has been extended until the High Desert Water Bank Program is able to return water to Metropolitan. Please see below for details.
- Antelope Valley-East Kern (AVEK) High Desert Water Bank Program: under this agreement, when the project is complete, AVEK will provide storage for up to 70,000 acre-feet per year of its unused SWP Table A amount to Metropolitan or other supplies for later return. The maximum storage capacity for Metropolitan supplies would be 280,000 acre-feet. The program is designed to return up to 70,000 acre-feet per year by direct pump-in to the East Branch of the California Aqueduct. Water can also be returned by exchange of SWP supplies when available. In July 2025, Metropolitan and AVEK entered into the amended and restated AVEK Water Banking Agreement to provide for the financing (and re-financing) of certain costs of construction of the program facilities to be funded by Metropolitan. Under the AVEK Water Banking Agreement, in exchange for its rights to use the program facilities, Metropolitan agreed to pay the costs of the High Desert Water Bank Program, including certain installment payments in amounts sufficient to pay the principal of and interest on bonds issued by the Antelope Valley East Kern Financing Authority (AVEKFA), a joint exercise of powers authority, to provide for program financing. In FY 2026/27 and FY 2027/28, the Biennial Budget include capital expenditures related to the development of the AVEK High Desert Water Bank program. These capital expenditures will be recorded as participation rights and funded by proceeds from previously issued bonds. The bonds were issued by the AVEKFA on behalf of Metropolitan as obligor.
- Sites Reservoir: under a participation agreement, Metropolitan is contributing to planning activities for a proposed reservoir project of approximately 1.3 to 1.5 million acre-feet being analyzed by the Sites Reservoir Authority, to be located in Colusa County. Water stored for the proposed project would be diverted from the Sacramento River. The maximum storage capacity for Metropolitan supplies would be 311,700 acre-feet. As proposed, the program would be designed to return up to 50,000 acre-feet per year on average to Metropolitan by direct pump-in to the Sacramento River. Metropolitan's agreement to participate in funding of this phase of project development activities does not commit Metropolitan to participate in any actual reservoir project that may be undertaken in the future.

Figure 11: SWP Groundwater Storage Programs, acre-feet



Metropolitan has developed exchanges and transfers with other Contractors to enhance supply flexibility. Some of these agencies have extensive groundwater supplies and are willing to exchange their SWP supplies.

- San Gabriel Valley Water District: under this agreement, Metropolitan delivers treated water to a San Gabriel Valley Water District (SGVMWD) subagency in exchange for twice as much untreated SWP supplies delivered into the Main San Gabriel groundwater basin. The groundwater basin supplies water to both Metropolitan and SGVMWD subagencies. Each year Metropolitan purchases 5,000 acre-feet minus the unbalanced exchange amount. By mutual agreement Metropolitan may purchase more than the 5,000 acre-feet per year should SGVMWD have additional supplies available. This program has the potential to increase Metropolitan's reliability by providing 115,000 acre-feet through 2035.
- Desert Water Agency/Coachella Valley Water District Advance Delivery Program: under this program, Metropolitan delivers Colorado River water to the Desert Water Agency (DWA) and Coachella Valley Water District (CVWD) in advance of the exchange for their SWP Contract Table A allocations. In addition to their Table A supplies, the agencies can take delivery of SWP supplies available under Article 21 and the Turn-back Pool Program, and non-SWP supplies separately acquired by each agency. These non-SWP supplies have included Yuba Accord water, Drought Water Bank water, and San Joaquin Valley water. By delivering enough water in advance to cover Metropolitan's exchange obligations, Metropolitan is able to receive DWA and CVWD's available SWP supplies in years in which Metropolitan's supplies are insufficient without having to deliver an equivalent amount of Colorado River water. In December 2019, the exchange agreements were amended to provide more flexibility and operational certainty for the parties involved. Additionally, under the amended agreement, Coachella and Desert in wet years pay a portion of Metropolitan's water storage management costs, up to a combined total of $4 million per year.

Supply Programs: CRA

Since adoption of the 1996 IRP and subsequent updates, Metropolitan has developed and actively manages a portfolio of supplies to convey through the CRA. Metropolitan determines the delivery schedule of those resources throughout the year based on changes in the availability of SWP and of Colorado River water. Figure 12 shows the geographic location of the portfolio of additional CRA supplies, designated by the red dots, which Metropolitan has developed for diversion into the CRA since adoption of the 1996 IRP. These resources extend from Lake Mead to Southern California and provide supply to Metropolitan's service area, which is shown in the yellow highlighted area.

Figure 12: Colorado River Aqueduct Portfolio of Supplies

- Bard Fallowing: Approved by the MWD Board in December 2019, the Bard Water District (Bard) Seasonal Fallowing Program (Program) incentivizes farmers to fallow up to 3,000 acres irrigated with Colorado River water for the spring and summer months in order to reduce water consumption Bard and augment Metropolitan's Colorado River supplies. Metropolitan estimates a water savings of 1.9 acre-feet per irrigable acre. Metropolitan benefits from the reduced water consumption as the saved water will remain in the Colorado River and be made available for diversion. Metropolitan, USBR, and Bard Water District entered into a System Conservation Implementation Agreement where water conserved under this program will be left in Lake Mead in 2024, 2025, and 2026 in exchange for Federal funding under Reclamation's Lower Colorado Conservation Programs.
- Crop Substitution Pilot Program: Metropolitan is currently assessing the water savings benefits of growing low-water use crops instead of high-water use crops, such as alfalfa, in PVID, Metropolitan will also evaluate the economic impacts and feasibility of crop substitution. If the evaluation suggests that crop substitution can achieve water savings benefits for Metropolitan, Metropolitan would initiate a Crop Substitution Pilot Program to incentivize farmers to grow low-water use crops.
- Imperial Irrigation District/Metropolitan Conservation Program: Under a 1988 Conservation Agreement, Metropolitan has funded water efficiency improvements within the Imperial Irrigation District's (IID) service area in return for the right to divert the water conserved by those investments. Metropolitan provided funding for IID to construct and operate a number of conservation projects. In a 2014, IID-Metropolitan letter agreement, the amount of water conserved by IID was quantified at 105,000 acre-feet per year beginning in 2016. Metropolitan is guaranteed at least 85,000 acre-feet per year, with the remainder of the conserved water being made available to the Coachella Valley Water District (CVWD), if needed under the 1989 Approval Agreement as amended. However, in a

recent clarifying agreement, CVWD has agreed to limit its call to 15,000 acre-feet per year through 2026, yielding 90,000 acre-feet annually from the program for Metropolitan, with Metropolitan delivering the remaining 15,000 AF to CVWD at Whitewater.

- Palo Verde Land Management, Crop Rotation, and Water Supply Program: Under this program, participating landowners in the PVID's valley service area are paid to reduce water use by not irrigating a portion of their land. A maximum of 35 percent of the participating lands within the Palo Verde Valley can be fallowed in any given year. This program saves up to 133,000 acre-feet of water in certain years, and a minimum of up to 33,000 acre-feet per year. The term of the program is 35 years. Fallowing began in 2005. In March 2009, Metropolitan and PVID entered into a supplemental emergency fallowing program within PVID that provided for the fallowing of additional acreage in 2009 and 2010. Since 2005, over 1.3 million acre-feet total of Colorado River water has been conserved. The volume of water that becomes available to Metropolitan is governed by the QSA and the Colorado River Water Delivery Agreement. Under these agreements:
    - Metropolitan must reduce its consumptive use of Colorado River water by that volume of consumptive use by PVID and holders of Priority 2 that is greater than 420,000 acre-feet in a calendar year, or
    - Metropolitan may increase its consumptive use of Colorado River water by that volume of consumptive use by PVID and holders of Priority 2 that is less than 420,000 acre-feet in a calendar year.

In both cases, each acre-foot of reduced consumptive use by PVID is an additional acre-foot that becomes available to Metropolitan.

Metropolitan, USBR, and PVID have entered into a System Conservation Implementation Agreement where water conserved under this program from August 1, 2023 to December 31, 2026 will be left in Lake Mead in exchange for Federal Funding under Reclamation's Lower Colorado Conservation Program under IRA Bucket 1 funding.

- Palo Verde Land Management Program: This program pays Metropolitan's PVID farm lessees for quantified consumptive water savings produced through additional conservation actions taken by the lessees, beyond the crop shifts already incentivized by the lease rates. Such actions may include the purchase of irrigation meters, on-farm irrigation efficiency upgrades, experimental crops or crop rotations, and any other actions that generate quantified consumptive use savings as determined by MWD. In the future, the program may be used to fund payments to other landowners in PVID for taking on-farm conservation actions (other than fallowing).
- Quechan Tribe Diversion Forbearance: In 2005, Metropolitan entered into a settlement agreement in Arizona v. California with the Quechan Indian Tribe and other parties. The Tribe uses Colorado River water on the Fort Yuma Indian Reservation. In addition to the amounts of water decreed for the benefit of the Reservation in the 1964 Arizona v. California decree, under the 2005 settlement agreement the Tribe is entitled to (a) 20,000 acre-feet of diversions from the Colorado River, or (b) the amount necessary to supply the consumptive use required for irrigation of a specified number of acres, and for the satisfaction of related uses, whichever is less. Of the additional diversions, 13,000 acre-feet became available to the Tribe in 2006. An additional 7,000 acre-feet will become available to the Tribe in 2035. Metropolitan agreed to provide annual incentive payments to the Tribe if the Tribe forbore diversion of the additional water, thereby allowing Metropolitan to divert it. The U.S. Bureau of Reclamation (USBR) will make incentive payments to the Tribe instead of Metropolitan for the forbearance years 2023 through 2026 under Bucket 1 of USBR's Lower Colorado River Basin System Conservation and Efficiency Program. As a result, forborne water will remain in Lake Mead as system water and will not be diverted by Metropolitan during those years.
- Quechan Fallowing: Approved by the MWD Board in December 2021, the Metropolitan/Quechan Tribe Seasonal Fallowing Pilot Program (Pilot) incentivizes farmers to fallow land irrigated with Colorado River water for the spring and summer months in order to reduce water consumption in the Quechan tribal land and augment Metropolitan's Colorado River supplies. Since the Quechan

Tribe's water supplies have a higher priority than Metropolitan's on the Colorado River, Metropolitan benefits from the reduced water consumption as the saved water will remain in the Colorado River and be made available for diversion.

- Southern Nevada Water Authority and Metropolitan Storage and Interstate Release Agreement: Under this 2004 agreement and a related Operational Agreement, the Southern Nevada Water Authority (SNWA) may offer a portion of its Colorado River water supplies to Metropolitan when there is space available in the CRA to receive the water. SNWA may call for return of the water in a future year, in which Metropolitan would reduce its Colorado River water order to return this water to SNWA. In 2009, 2012, and 2015, Metropolitan, the Colorado River Commission of Nevada, and SNWA amended the related Operational Agreement dealing with volumes of water that may be stored or called at various times. The agreements can be terminated upon 90 days' notice following the return of the water stored by Metropolitan.
- Lower Colorado Water Supply Project: This project develops additional water supplies by pumping groundwater into the All-American Canal for delivery to IID. An equal volume of Colorado River water is then made available for other water users along the river. Under a contract among Metropolitan, the City of Needles, and the United States Bureau of Reclamation, Metropolitan receives any excess unused water developed by the project. Metropolitan makes payments to a trust fund to develop a replacement project or to desalt the groundwater should the groundwater become too saline for discharge into the All-American Canal.
- Exchange with the United States (San Luis Rey): 16,000 acre-feet from the All-American and Coachella Canal lining projects is allocated to the San Luis Rey Settlement Parties. The United States furnishes this water at Metropolitan's Colorado River Intake on Lake Havasu. Metropolitan takes possession of the water and by exchange delivers an equal volume of Metropolitan's blended supplies to SDCWA. By separate agreement, SDCWA conveys the water to the San Luis Rey Settlement Parties.
- SDCWA Colorado River Conserved Water: Under the Second Amended and Restated Exchange Agreement with SDCWA, Metropolitan has the second right of refusal to purchase conserved water from SDCWA at Lake Havasu where it receives the water from SDCWA. The overall provisions of the Second Amended and Restated Exchange Agreement are described below under the exchange with SDCWA.
- Post-2026 Supply Programs: Metropolitan's Colorado River supplies are likely facing reductions after 2026. This item covers future programs developed to manage or increase supplies in the face of those likely reductions.
- California ICS Agreement: Under a 2007 agreement and its amendment, Metropolitan may store a portion of IID's excess conservation in Metropolitan's service area, subjection to both annual creation and total accumulation limits. IID may call for return of the water in a future year, in which Metropolitan would reduce its Colorado River water order to return the water. The total accumulation limit for this program has been reached.
- Lake Mead Storage Program: In December 2007, Metropolitan entered into agreements to set forth the guidelines under which Intentionally Created Surplus (ICS) water is developed and stored in and delivered from Lake Mead. The amount of water stored in Lake Mead must be created through extraordinary conservation, system efficiency, or tributary conservation methods. ICS is available for delivery in a subsequent year, with Extraordinary Conservation ICS subject to a one-time deduction to benefit the river system and annual evaporation losses. Extraordinary conservation methods used by Metropolitan to date are: water saved by fallowing in the Palo Verde Valley, projects implemented with IID in its service area, the Lower Colorado Water Supply Project, All American and Coachella Canal water received under the San Luis Rey Indian Water Rights Settlement Agreement prior to the settlement parties receiving the water, groundwater desalination, groundwater recovery, water conserved from Metropolitan's Landscape Transformation Program, water conserved from implementation of indoor water conservation devices, and water recycling. "System Efficiency ICS" can be created through the development and funding of system efficiency projects that save water

that would otherwise be lost from the Colorado River. Metropolitan has participated in two projects to create System Efficiency ICS, and two projects to create ICS by conservation in Mexico:

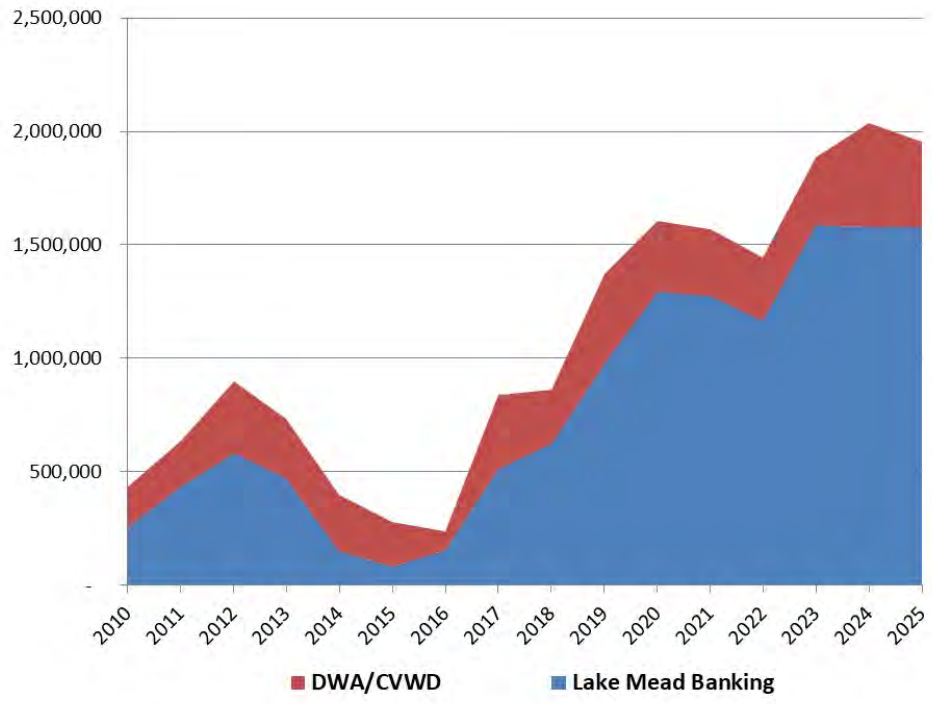
- Yuma Desalting Pilot Project: Metropolitan contributed funds toward the 2010-2011 pilot run of the Yuma Desalting Plant in exchange for a portion of the desalinated water produced by the project. The Yuma Desalting Plant treated brackish agricultural drainage that flows into Mexico to the Ciénega de Santa Clara at the terminus of the Colorado River but does not count as deliveries to Mexico under the Mexican Water Treaty. Metropolitan's portion of the desalinated water was 24,397 acre-feet and this water was stored in Lake Mead. Metropolitan can take delivery of up to the entire amount in any single year.
- Drop 2 (Warren H. Brock) Reservoir: Metropolitan contributed funds toward the U.S. Bureau of Reclamation's construction of an 8,000 acre-foot off-stream regulating reservoir near Drop 2 of the All-American Canal in Imperial County. This reservoir conserves about 50,000 acre-feet of water per year by capturing and storing otherwise non-storable flow. In return for its funding, Metropolitan received 100,000 acre-feet of water that was stored in Lake Mead and has the ability to take delivery of up to 25,000 acre-feet of water in any single year. Besides the additional water supply, the new reservoir adds to the flexibility of Colorado River operations.
- In November 2012, Metropolitan executed agreements in support of a program to augment Metropolitan's Colorado River supply between 2013 and 2017 through an international pilot project in Mexico. Metropolitan's total share of costs was $5 million for 47,500 acre-feet of project supplies. The costs were paid and the conserved water was credited to Metropolitan's intentionally-created surplus water account. In December 2013, Metropolitan and IID executed an agreement under which IID paid half of Metropolitan's program costs, or $2.5 million, in return for half of the project supplies, 23,750 acre-feet.
- In September 2017, Metropolitan executed agreements in support and continuation of a program to augment Metropolitan's Colorado River supply through international pilot projects in Mexico. Under the new set of agreements, Metropolitan's total share of costs are expected to be $3.75 million for 27,275 acre-feet of project supplies. The costs will be paid in three parts in 2020, 2023, and 2026. Water was to be received in the year of payment, however the installment of water associated with the 2023 payment was delayed to 2026 due to the Lower Basin reaching the ICS accumulation limit.
- In May 2019, Upper and Lower Basin Drought Contingency Plans (DCP) were executed and became effective. The Lower Basin DCP Agreement requires California, Arizona, and Nevada to store defined volumes of water in Lake Mead at specified lake levels. Pursuant to intrastate implementation agreements, and the September 16, 2021 Settlement Agreement with IID, Metropolitan will be responsible for 93 percent of California's DCP Contributions under the Lower Basin DCP. Implementation of the Lower Basin DCP enhances Metropolitan's ability to store water in Lake Mead, changes the one-time deduction and annual evaporation rates, and ensures that water in storage can be delivered at lower elevation levels. The Lower Basin DCP increases the total volume of water California may store in Lake Mead by 200,000 acre-feet, which Metropolitan will have the right to use. The Lower Basin DCP will be effective through 2026.
- In September 2021, Metropolitan and IID executed a settlement agreement. Provisions included Metropolitan's creation of an IID ICS-Sub Account. IID can store water in this sub account, subject to both annual creation and accumulation limits. Terms of IID's ICS Sub-Account mirror those of the Drought Contingency Plan with respect to one-time deductions, annual evaporation rates, and accessibility at various Lake Mead elevations. IID may call for return of the water in a future year, in which Metropolitan would reduce its Colorado River water order to return this water.

- In addition to programs that add water to Lake Mead in an ICS account in Metropolitan's name, Metropolitan has entered into various agreements to create system water. System water does not accrue to the benefit of a user, but does increase the elevation of Lake Mead, thereby increasing the reliability of Metropolitan's base and transfer supplies. Active programs or agreements that generate system water include:
    - Reclamation's Lower Colorado River Basin System Conservation and Efficiency Program (LC Conservation Program) - This program was funded with an initial allocation from the 2022 Inflation Reduction Act. The funding is used for the creation of Colorado River system water through voluntary water conservation and reduction in use. Metropolitan has signed multiple system conservation implementation agreements with Reclamation and our agricultural partners to create system water from Metropolitan supply programs in exchange for Federal funding. While this and the other system conservation generated under this program does not directly generate supplies for Metropolitan, it does increase the elevation of Lake Mead, thereby increasing the reliability of Metropolitan's base and transfer supplies.
    - System Conservation Pilot Program – On July 30, 2014, Metropolitan entered into an agreement with USBR, CAWCD, SNWA, and DW for a Pilot Program for funding the creation of Colorado River system water through voluntary water conservation and reduction in use. While the pilot has ended, it was successful, and Metropolitan expects that a similar structure may be used to fund additional voluntary water conservation and reductions in use in response to the 24 Month Study's minimum probable projection of Lake Mead falling below elevation 1,030 feet within the next two years. While system conservation does not directly generate supplies for Metropolitan, it does increase the elevation of Lake Mead, thereby increasing the reliability of Metropolitan's base and transfer supplies. While this program is no longer funding new projects, there are still a few projects that are being implemented.
- Desert Water Agency/Coachella Valley Water District/Metropolitan Water Exchange and Advance Delivery Programs: Under these programs, Metropolitan delivers Colorado River water to the DWA and CVWD, in exchange for future deliveries by DWA and CVWD of an equal volume of their SWP supplies. By delivering enough water in advance to cover Metropolitan's exchange obligations, Metropolitan is able to receive DWA and CVWD's available SWP supplies in years in which Metropolitan's supplies are insufficient to deliver an equivalent amount of Colorado River water[13]. In December 2019, the exchange agreements were amended to provide more flexibility and operational certainty for the parties involved. Additionally, under the amended agreement, Coachella and Desert in wet years pay a portion of Metropolitan's water storage management costs, up to a combined total of $4 million per year.

Figure 13 shows the year-end balance in Metropolitan's Colorado River storage programs. The combined capacity of the Lake Mead Storage program and the DWA/CVWD advance delivery program is 2,300,000 acre-feet, plus the amount of water in storage in Lake Mead as a result of the Drop 2 Reservoir and Yuma Desalting Plant system efficiency projects.

[13]*DWA has a SWP Table A contract right of 55,750 acre-feet per year and CVWD has a SWP Table A contract right of 138,350 acre-feet per year, for a total of 194,100 acre-feet per year. In addition to their Table A supplies, DWA and CVWD, subject to Metropolitan's written consent may by exchange take delivery of SWP supplies available under Article 21 of their SWP Contracts, the Turn-back Pool Program, and non-SWP supplies they may acquire and convey through SWP facilities. Under the Metropolitan-CVWD Delivery and Exchange Agreement for 35,000 Acre-feet, up to 35,000 acre-feet of Metropolitan's SWP Table A supply can be requested annually by CVWD for delivery by exchange. Through the Second Amendment to this agreement, CVWD can request an additional 15,000 acre-feet annually from 2020 through 2026, for an additional transfer amount of 105,000 acre-feet.*

Figure 13: Colorado River Storage Programs, acre-feet



In addition to the supply programs developed by Metropolitan, Metropolitan entered into an exchange agreement with the San Diego County Water Authority (SDCWA) in 1998, which was amended in 2003 and more recently in June 2025. The entire agreement, consideration exchanged between the parties, and obligations are found in the Second Amended and Restated Exchange Agreement and the related QSA Agreements. SDCWA acquires Colorado River water from two sources and exchanges up to 277,700 acre-feet with Metropolitan for Metropolitan water deliveries. SDCWA makes available to Metropolitan Colorado water it purchases from IID that is conserved within IID and conserved water from the lining of the All-American and Coachella canals. In exchange, Metropolitan delivers its own blended water to SDCWA. The Second Amended and Restated Exchange Agreement introduced some new provisions to the exchange agreement. SDCWA may sell water under the Agreement. The Agreement provides a first right of refusal to other Metropolitan member agencies to purchase SDCWA's Exchange Water deliveries. Additionally, if SDCWA does not sell Exchange Water Deliveries to other agencies, then Metropolitan has the second right of refusal to purchase the conserved water from SDCWA at Lake Havasu where it receives the water from SDCWA. Finally, under the Second Amended and Restated Exchange Agreement, SDCWA has a minimum payment equal to the price of 227,000 acre-feet of exchange deliveries in 12 equal monthly installments. Additional payments for exchange deliveries are made after cumulative deliveries have exceeded 227,000 acre-feet.

Supply Programs Developed in Service Area

Metropolitan has developed a number of local programs to work with its member agencies to increase storage in groundwater basins. Metropolitan has encouraged storage through its cyclic and conjunctive use storage programs. These programs allow Metropolitan to deliver water into a groundwater basin in advance of agency demands. Metropolitan has drawn on dry-year supply from contractual conjunctive use storage programs to address shortages from the State Water Project and the CRA.

- Cyclic Storage Agreements: Under these agreements, the pre-delivery of imported water is used for recharge into groundwater basins in excess of an agency's planned and budgeted deliveries making

best use of available capacity in conveyance pipelines, use of storm channels for delivery to spreading basins, and use of spreading basins. This water is then purchased at a later time when the agency has a need for groundwater replenishment deliveries. Total program capacity is 525,000 AF.

- Conjunctive Use Agreements: Under these agreements, excess imported water can be stored, and then called for use by Metropolitan during dry, drought, or emergency conditions. During a dry period, Metropolitan has the option to call water stored in the groundwater basins pursuant to its contractual conjunctive use agreements. At the time of the call, the member agency pays Metropolitan the prevailing rate for that water. The three active conjunctive use projects provide about 115,000 acre-feet of groundwater storage and have a combined take capacity of about 38,000 acre-feet per year. These programs are nearing the term's end-of-life, with the last program agreement expiring in CY2031. Metropolitan is contemplating making calls to utilize the existing account balances consistent with the expiration dates.

The total expenditures for the Supply Programs paid from current year revenues are budgeted at $95.3 million for FY 2026/27 and $96.2 million for FY 2027/28. Additional spending on Participation Rights for AVEK High Desert Water Bank program of $50.5 million in FY 2026/27 and $47.9 million in FY 2027/28 will be funded by proceeds of previously issued bonds. The expenditures for the Supply Programs are described in detail in the Biennial Budget document.

Demand Management Programs

Demand Management is an operational function Metropolitan undertakes to enable it to provide its full-service water to its member agencies, as well as to benefit Metropolitan's integrated system used for contractual arrangements such as wheeling and exchanges. Demand Management costs include expenditures for currently authorized Local Resource Program (LRP) agreements, water conservation programs, and other related demand management activities. These Demand Management Programs incentivize the development of local water supplies and the conservation of water to reduce the need to import water to deliver to Metropolitan's member agencies. These programs are implemented below the delivery points between Metropolitan's and its member agencies' distribution systems and, as such, do not add any water to Metropolitan's supplies. Rather, the effect of these downstream programs is to produce a local supply of water for the local agencies and to reduce demands by member agencies for water imported through Metropolitan's system.

Metropolitan also pursues conservation and local water resource development because it has uniquely been directed to do so by the state Legislature. In 1999, then Governor Davis signed SB 60 (Hayden) into law. SB 60 amended the Metropolitan Water District Act to direct Metropolitan to increase conservation and local resource development. No other water utility in California, public or private, has been specifically identified by the state Legislature and directed to pursue water conservation and local water resource development.

AB 1668 and SB 606 build on Governor Brown's efforts to make water conservation a way of life in California and create a new foundation for long-term improvements in water conservation and drought planning. These bills establish guidelines for efficient water use and a framework for the implementation and oversight of the new standards, which will set a new target for retail agencies in 2026. Metropolitan's Demand Management programs will also support Metropolitan's member agencies' ability to meet these guidelines and standards.

Demand Management costs also support the Strategic Plan Policy Principles approved by Metropolitan's Board on December 14, 1999. These principles represent the Board's vision that Metropolitan is a regional provider of wholesale water services. In this capacity, Metropolitan is the steward of regional infrastructure and the regional planner responsible for coordinated drought management and the collaborative development of additional supply reliability and necessary capacity expansion. Through these regional services, Metropolitan ensures a baseline level of reliability and quality for service in its service area.

Consistent with the Biennial Budget, the proposed Demand Management budget maintains conservation funding at $30.5 million in each fiscal year and continues appropriations for currently authorized LRP agreements. The Demand Management cost are budgeted at $51.3 million for FY 2026/27 and $57.1 million in FY 2027/28.

Capital Financing Costs

Capital financing costs are Metropolitan's expenditures for Revenue Bond debt service, General Obligation bond debt service, debt administration costs, and the funding of capital expenditures from current operating revenues or Pay-As-You-Go (PAYGO).

Estimated expenditures for the Capital Investment Plan (CIP) which includes Minor Capital Projects and grant-supported design costs for the 45-MGD PWSC Stage 1, total $950.9 million over the biennium ($467.4 million in FY 2026/27 and $483.5 million in FY 2027/28). The Biennial Proposed Budget includes $75.9 million over the biennium for PWSC design costs ($42.4 million in FY 2026/27 and $33.5 million in FY 2027/28), supported by existing available and future grant funds. Consistent with Board direction, PWSC will continue to be evaluated through the CAMP4W process, with any future Board consideration of broader implementation to be informed by a more comprehensive analysis of Metropolitan's long-term resource needs, costs, schedule, permitting, and funding opportunities.

Debt financing for Base CIP may include revenue bonds issued by Metropolitan or alternative financing approaches, such as issuance of debt through a separate joint powers authority or loan financing programs like WIFIA by the federal government or Clean and Drinking Water State Revolving Funds (SRFs). The current budget assumes the use of Metropolitan's revenue bond program as the instrument for debt financing, although this strategy may be refined or changed in the future based on the comparative merits of alternative financing approaches.

Budgeted amounts for Capital Financing represent the expenditures for existing and future debt service, anticipated debt administration costs to support the debt portfolio, and PAYGO amounts to support the Capital Investment Plan (CIP). Metropolitan generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt. Revenue supported debt can be authorized by Metropolitan's Board of Directors.

- **Revenue Bond Debt Service:** Includes the annual principal and interest payments for Metropolitan's outstanding and estimated future Revenue Bond debt service costs. Revenue bonds are used to finance the majority of Metropolitan's CIP. The current budget assumes the use of Metropolitan's revenue bond program as the instrument for debt financing PWSC, shown as separate line in Table 11 below. Long-term interest rates are assumed to be 4.75 percent for new fixed rate bonds issued over the biennium.
- **Supply Program Debt Service:** In July 2025, Metropolitan and AVEK entered into the amended and restated AVEK Water Banking Agreement to provide for the financing (and re-financing) of certain costs of construction of the program facilities to be funded by Metropolitan. Under the AVEK Water Banking Agreement, in exchange for its rights to use the program facilities, Metropolitan agreed to pay the costs of the High Desert Water Bank Program, including certain installment payments in amounts sufficient to pay the principal of and interest on bonds issued by the Antelope Valley East Kern Financing Authority (AVEKFA), a joint exercise of powers authority, to provide for program financing. The Biennial Budget includes the debt service payments for the 2025 Series A and B Bonds issued by AVEKFA on behalf of Metropolitan to finance the Board-approved AVEK construction costs.
- **Conservation Program Debt Service:** The Biennial Budget includes the debt service payments for previously issued bonds to fund conservation programs as approved by the Board in the prior budgets.
- **Operating Equipment Financing:** In December 2024, the Board authorized $35 million in funding over the FY 2024/25 and FY 2025/26 biennium to advance Metropolitan's transition to Zero Emission Vehicle (ZEV), with financing through a credit facility. The Biennial Budget includes the financing payments for the $35 million credit facility.

- **G.O. Bond Debt Service:** Includes Metropolitan's currently outstanding General Obligation (GO) bond interest and principal payments. In the long-term, it is assumed that no additional GO debt is issued to finance the CIP.
- **Debt administration costs:** Includes liquidity, remarketing, and broker-dealer fees.
- **PAYGO:** It is projected that $185.0 million PAYGO funding will be available for FY 2026/27 and $200.0 million PAYGO funding will be available for FY 2027/28, which is revenue collected through the rates and charges for this purpose over the next two fiscal years.
- **Grants:** For the biennium, the budget assumes approximately $63.2 million of committed/current grant funding applied to PWSC capital, consisting of approximately $35.9 million from the State Water Resources Control Board (SWRCB) funding source and approximately $27.3 million from the Local Supply and Water Reliability Program (LSWRP) grant.

Expenditures for Capital Financing are $590.3 million in FY 2026/27 ($362.9 million for debt service payments, $185.0 million PAYGO and $42.4 million of PWSC grant-supported funding[14]) and $598.9 million in FY 2027/28 ($378.1 million for debt service payments, $200.0 million PAYGO and $20.8 million of PWSC grant-supported funding). The Capital Financing costs are described in more detail in the Biennial Budget document.

Table 11: Capital Financing Expenditures

	FY 2026/27 Budget	FY 2027/28 Budget
Base CIP Debt Service	$337.3	$352.8
PWSC Debt Service	$0.0	$0.0
Supply Programs Debt Service	$9.8	$9.8
Conservation Debt Service	$5.2	$5.2
Operating Equipment Financing	$5.1	$5.1
GO Bond Debt Service	$2.0	$2.0
Debt Administration	$3.5	$3.2
PAYGO	$185.0	$200.0
PWSC Existing Grant Funded*	$42.4	$20.8
Total	**$590.3**	**$598.9**

**Funded by SWRCB Fund and received LSWRP reimbursement. Future $13 million from LSWRP reimbursement in FY 2027/28 is not shown here.*

Required Reserves

Metropolitan's Administrative Code and provisions of the revenue bond covenants require that reserves be held in certain funds at certain times. Therefore, as costs increase, reserves also increase to meet the Administrative Code requirements and revenue bonds covenant requirements. This line item reflects current policy requiring O&M fund and minimum requirements for the Revenue Remainder Fund.

In July 2025, the Board also approved refinements to the Unrestricted Reserves Policy, including consolidation of the Treatment Surcharge Stabilization Fund into Unrestricted Reserves, to help preserve financial flexibility while continuing to moderate year-to-year rate impacts.

The change in Required Reserves is a decrease of $0.3 million in FY 2026/27 and an increase of $37.7 million in FY 2027/28.

Functional Costs

[14] *Funded by SWRCB Fund and received LSWRP reimbursement. Future $13 million from LSWRP reimbursement in FY 2027/28 is not shown here.*

Metropolitan undertakes several major operational functions in order to deliver full-service water to Metropolitan's member agencies. These include the supply itself, the conveyance capacity and energy used to move the supply, storage of water, distribution of supplies within Metropolitan's system, and treatment of these supplies. Metropolitan's rate structure recovers the majority of the costs of these functions through rates and charges.

The functional categories developed for Metropolitan's cost of service process are consistent with the AWWA rate setting guidelines. A standard chart of accounts for utilities is provided in the AWWA publication "Financial Management for Water Utilities: Principles of Finance, Accounting, and Management Controls". Figure 5-2, page 46, lists Operation and Maintenance (O&M) Expense Accounts. As noted, these are Expense Accounts, which provide the means by which O&M and capital financing costs are functionalized for COS. Because all water utilities are not identical, the functional categories used in the COS reflect, as they should, Metropolitan's unique physical, financial, and institutional characteristics, as permitted under the AWWA guidelines. Metropolitan has modified these functional categories as follows:

- Pumping: Metropolitan functionalizes its pumping costs for the SWP and the CRA to a Conveyance and Aqueduct subaccount.
- Customer Accounts, Customer Service and Sales Promotion: These are not applicable as Metropolitan is not a retail utility.
- Storage: Metropolitan provides significant emergency storage, dry-year supply and regulatory services, and functionalizes costs to Storage to reflect Metropolitan's unique physical and operational reliability services.
- Demand Management: Metropolitan incurs expenditures to support its Demand Management program, as described throughout this document.
- Hydroelectric: Metropolitan has developed recovery generation facilities throughout its distribution system and recovers the costs and revenues from this investment in its COS.

A key goal of functional assignment is to maximize the degree to which rates and charges reflect the costs of undertaking different types of operational functions. For functional assignment to be of maximum benefit, two criteria must be kept in mind when establishing functional categories.

- The categories should correlate rates and charges elements with the costs of the functions associated with those elements; and
- Each function should include reasonable allocation bases by which costs may be allocated.

Each of the functions developed for the cost of service process is described below.

Supply

This function includes costs for those SWP and CRA facilities and programs that relate to managing and developing supplies to meet the member agencies' demands.

Metropolitan has a contractual right to a proportionate share of the project water that DWR determines is available for allocation to the Contractors. This determination is made each year based on existing supplies in storage, forecasted hydrology, and other factors. Available project water is then allocated to the Contractors in proportion to the amounts set forth in Table A of their State Water Contracts (Table A Allocation). The costs of the SWP supply are paid pursuant to Metropolitan's State Water Contract.

DWR's Delta Water Charge recovers the Capital and Minimum Operation, Maintenance, Power and Replacement (OMP&R) costs for the facilities that DWR determines are Conservation costs, meaning they conserve water to supply to the Contractors. Metropolitan reviews DWR's determination for purposes of functionalization. The Delta Water Charge is based on Contractors' cumulative Table A Allocations, which is approximately 46 percent for Metropolitan, regardless of whether it receives any Table A water in a year.

Under its contract with the federal government, Metropolitan has a fourth priority to 550,000 acre-feet per year of Colorado River water, less certain use by higher priority holders and Indian tribes in California. Metropolitan also holds a fifth priority for an additional 662,000 acre-feet per year that exceeds California's 4.4-million-acre-foot normal year basic apportionment, 38,000 acre-feet under the sixth priority during the term of the Colorado River Water Delivery Agreement, and another 180,000 acre-feet per year when surplus flows are available. Metropolitan can obtain water under the fourth, fifth, and sixth priorities from:

- Water unused by the California holders of priorities 1 through 3;
- Water saved by extraordinary conservation and crop rotation programs; or,
- When the U.S. Secretary of the Interior makes available:
    - Surplus water, Intentionally Created Surplus water, and/or
    - Water apportioned to, but unused by, Arizona and Nevada.

In fiscal years 2026/27 and 2027/28 it is projected that Metropolitan will receive annual CRA water diversions of approximately 654 TAF and 558 TAF respectively.

The costs of the CRA supply portfolio developed by Metropolitan are paid by Metropolitan. The CRA supply portfolio is supported by Water Resource Management labor, materials and supplies, outside services and professional services. The CRA supply portfolio activities benefit from Water Resource Management support services and management supervision, as well as Administrative and General activities of Metropolitan.

Metropolitan's supply related costs include investments in the Conservation Agreement with the IID, the PVID Program, and other CRA supply programs previously described. SWP programs include the Kern Delta Program, Semitropic Water Storage Program, Yuba Accord Program, Arvin-Edison Water Storage Program, Mojave Storage Program, AVEK Storage and Water Bank Programs, and others as previously described. Costs for programs within Metropolitan's service area, such as Conjunctive Use Agreements and Cyclic Storage Agreements, are also included.

Metropolitan finances past, current and future capital improvements associated with the supply portfolio capital assets and capitalizes investments associated with IID/Metropolitan Conservation Program, the PVID Land Management, Crop Rotation, and Water Supply Program, the Kern Delta Storage Program, the Semitropic Storage Program, the Arvin-Edison Storage Program, and the AVEK High Desert Water Bank Program as Participation Rights.

Conveyance and Aqueduct

This function includes the capital, operations, maintenance, and overhead costs for SWP and CRA facilities that convey water to Metropolitan's internal distribution system. Variable power costs for the SWP and CRA are also considered to be Conveyance and Aqueduct costs but are separately reported under a "power" sub-function. Conveyance and Aqueduct facilities can be distinguished from Metropolitan's other facilities primarily by the fact that they do not typically include direct connections to the member agencies. For purposes of this analysis, the Inland Feeder Project functions as an extension of the SWP East Branch and is therefore considered a Conveyance and Aqueduct facility as well.

Conveyance and Aqueduct: SWP[15]

The SWP's conveyance system is an integrated part of Metropolitan's own system and its costs are incorporated into Metropolitan's conveyance and aqueduct functions.

[15]*For historical and current information regarding the SWP, refer to Bulletin 132, published periodically by DWR since 1963. The most recently published Bulletin is Bulletin 132-2023, dated February 2026 and titled, "Management of the California State Water Project." Appendices to the Bulletin are also updated separately. Both are available at: https://water.ca.gov/Programs/State-Water-Project/Management/Bulletin-132.*

Table 12: State Water Project Water Management Activities, CY 2010 through 2024, Acre-Feet

SWP Deliveries--Acre-feet

	Metropolitan				Other SWP Contractors					Non-SWC Agencies	Total Deliveries [4]
	(a)	(b)	(c)	(d) = (a) + (b) + (c)	(e)	(f)	(g)	(h) = (e) + (f) + (g)	(i) = (d) + (h)	(j)	(k) = (i) + (j)
	Table A [1]	Other SWP [2]	Non-SWP [3]	Total MWD	Table A [1]	Other SWP [2]	Non-SWP [3]	Total Other SWC	Total SWC	Non-SWP [4]	
2010	639,537	352,831	265,720	1,258,088	686,826	360,138	355,908	1,402,872	2,660,960	93,726	2,754,686
2011	857,794	596,204	145,907	1,599,905	1,218,697	595,568	182,579	1,996,844	3,596,749	61,739	3,658,488
2012	906,009	302,488	10,010	1,218,507	933,103	452,099	250,144	1,635,346	2,853,853	126,571	2,980,424
2013	613,271	145,147	113,469	871,887	472,427	392,367	371,733	1,236,527	2,108,414	148,043	2,256,457
2014	59,181	224,077	114,032	397,290	25,291	167,928	488,830	682,049	1,079,339	74,633	1,153,972
2015	379,296	37,459	148,149	564,904	253,861	176,621	380,150	810,632	1,375,536	57,855	1,433,391
2016	989,125	12,646	42,081	1,043,852	717,887	248,552	232,388	1,198,827	2,242,679	70,596	2,313,275
2017	1,084,494	453,261	37,521	1,575,276	1,146,288	712,860	291,728	2,150,876	3,726,152	83,687	3,809,839
2018	562,026	78,366	30,247	670,639	417,894	511,356	384,834	1,314,084	1,984,723	193,727	2,178,450
2019	1,012,458	322,158	10,975	1,345,591	914,657	568,778	219,533	1,702,968	3,048,559	131,780	3,180,339
2020	330,879	78,112	22,514	431,505	222,086	360,065	444,255	1,026,406	1,457,911	89,883	1,547,794
2021	35,094	192,373	191,390	418,857	57,671	269,206	414,348	741,225	1,160,082	57,115	1,217,197
2022	95,575	171,378	144,945	411,898	73,097	73,454	518,290	664,841	1,076,739	34,610	1,111,349
2023	1,032,118	204,483	84,905	1,321,506	1,296,552	423,724	368,617	2,088,893	3,410,399	259,373	3,669,772
2024	661,611	30,793	10,777	703,181	564,449	473,020	247,165	1,284,634	1,987,815	137,026	2,124,841
Total	**9,258,468**	**3,201,776**	**1,372,642**	**13,832,886**	**9,000,786**	**5,785,736**	**5,150,502**	**19,937,024**	**33,769,910**	**1,620,364**	**35,390,274**

[1] Table A delivered and not exchanged or transferred or stored

[2] Other SWP = SWP Exchanges, Transfers, Carryover Storage, Flexible Storage, Article 21, Pool A/B, settlement

[3] Non-SWP = banking, non-SWP transfers and exchanges, Dry Year Purchase Program, local water, general conveyance water, operations exchange

[4] Deliveries made to non State Water Contractors. Does not include FSRA, include BBID and CVC. Del="Y", SWP="N"

Table 13: State Water Project Water Management Activities, CY 2010 through 2024, percentages

SWP Deliveries--Percentages

	=(a) / (d)	= ((b) + (c)) / (d)	= (c) / (d)	= (e) / (h)	= ((f) + (g)) / (h)	= (g) / (h)	= (j) / (k)	=((c)+ (g)+(j)) / (k)
	MWD Table A	MWD Non-Table A	MWD Non-SWP	Other Contractors Table A	Other Contractors Non-Table A	Other Contractors Non-SWP	Non SWC to Total	Total non-SWP to Total
2010	50.8%	49.2%	21.1%	49.0%	51.0%	25.4%	3.4%	26.0%
2011	53.6%	46.4%	9.1%	61.0%	39.0%	9.1%	1.7%	10.7%
2012	74.4%	25.6%	0.8%	57.1%	42.9%	15.3%	4.2%	13.0%
2013	70.3%	29.7%	13.0%	38.2%	61.8%	30.1%	6.6%	28.1%
2014	14.9%	85.1%	28.7%	3.7%	96.3%	71.7%	6.5%	58.7%
2015	67.1%	32.9%	26.2%	31.3%	68.7%	46.9%	4.0%	40.9%
2016	94.8%	5.2%	4.0%	59.9%	40.1%	19.4%	3.1%	14.9%
2017	68.8%	31.2%	2.4%	53.3%	46.7%	13.6%	2.2%	10.8%
2018	83.8%	16.2%	4.5%	31.8%	68.2%	29.3%	8.9%	27.9%
2019	75.2%	24.8%	0.8%	53.7%	46.3%	12.9%	4.1%	11.4%
2020	76.7%	23.3%	5.2%	21.6%	78.4%	43.3%	5.8%	36.0%
2021	8.4%	91.6%	45.7%	7.8%	92.2%	55.9%	4.7%	54.5%
2022	23.2%	76.8%	35.2%	11.0%	89.0%	78.0%	3.1%	62.8%
2023	78.1%	21.9%	6.4%	62.1%	37.9%	17.6%	7.1%	19.4%
2024	94.1%	5.9%	1.5%	43.9%	56.1%	19.2%	6.4%	18.6%
Total	**66.9%**	**33.1%**	**9.9%**	**45.1%**	**54.9%**	**25.8%**	**4.6%**	**23.0%**

The costs of the SWP conveyance facilities are paid pursuant to Metropolitan's State Water Contract. DWR's Transportation Charge recovers the costs associated with the various aqueduct reaches that deliver project water to the Contractors. The Capital and fixed OMP&R portions of the SWP Transportation Charge recover costs from the Contractors based on the accumulation of allocated costs for each aqueduct reach to each Contractor. Unlike the Delta Water Charge, which is uniform for a unit of Table A water, the allocation of these portions of the Transportation Charge will vary based on the aqueduct segments needed to deliver water to a specific Contractor. The further a Contractor is from the Delta and the greater its capacity in the

transportation facilities, the greater its allocation of the Capital and fixed OMP&R Transportation Charges. Payment of the Transportation Charge allocates Contractors the right to use their capacity in the SWP facilities for transportation of SWP or non-SWP water, on a space available basis, under the SWC. A Contractor that participates in the repayment of a particular reach, or segment of the SWP, has already paid the costs of using that reach for the conveyance of water supplies through the Transportation Charge. On average, Metropolitan pays approximately 57 percent of the total fixed transportation costs of the SWP.

Delta Conveyance

On April 29, 2019, Governor Newsom issued an executive order directing State agencies to develop a comprehensive statewide strategy to build a climate-resilient water system that included consideration of a single-tunnel Delta conveyance facility instead of the approved two-tunnel California WaterFix project. Consistent with the Governor's direction, the formal environmental review process for a proposed single-tunnel Delta Conveyance Project commenced with the issuance by DWR of a Notice of Preparation under CEQA on January 15, 2020. On December 21, 2023, DWR certified the Final EIR and approved the Delta Conveyance Project (DCP).

On December 10, 2024, the Board authorized the General Manager to enter into an amended agreement for preconstruction work on the DCP planned for 2026-2027. An amended DCP funding agreement was finalized in June 2025 to support continued planning and pre-construction activities through 2027. Metropolitan's planned contribution for DCP planning activities are budgeted at $74.7 million in fiscal year 2026/27 and $41.3 million in fiscal year 2027/28. Metropolitan has allocated these costs as transportation costs based on the intended function of the facility, which is to convey water from the Delta.

Conveyance and Aqueduct: CRA

In addition to delivery of Metropolitan's entitlement of Colorado River water, Metropolitan uses the CRA to:

- transport water made available as a result of cooperative programs implemented through agreements with other water agencies, either in the year made available or in a subsequent year as intentionally-created surplus from Lake Mead storage to its service area;
- recharge water in a groundwater basin so that it can subsequently plan to recover it for delivery to Metropolitan's service area; and
- exchange water with and deliver water in advance to other water agencies.

When Metropolitan conveys water made available as a result of cooperative programs implemented through agreements with other water agencies, to recharge water and subsequently recover it, or to exchange water with or deliver water in advance to other agencies, it is by definition using the CRA as a transportation facility. The ability to convey such water through the CRA facilities enhances Metropolitan's operational flexibility and contributes to regional system reliability for the benefit of all member agencies. Metropolitan's total calendar year CRA water management activities from 2010 through 2024 are shown in Table 13.

Table 14: CRA Water Management Activities in Acre-Feet, CY 2010 through 2024

CRA Water Management Activities--Acre-Feet

	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (a) / (f)	= ((f) - (a)) / (f)
	Priority 4 & 5	IID/MWD	PVID + Bard**	Other, including Storage (to)/from	MWD Exchange w SDCWA	Total Net Diversions	Priority 4 & 5 to Total	Non Priority 4 and 5 to Total
2010	815,525	97,000	148,600	(113,571)	151,507	1,099,061	74.2%	25.8%
2011	485,178	99,940	122,200	(151,571)	143,243	698,990	69.4%	30.6%
2012	467,166	93,677	73,700	(85,285)	186,861	736,119	63.5%	36.5%
2013	545,087	98,307	32,750	156,315	180,256	1,012,715	53.8%	46.2%
2014	484,937	84,305	43,010	383,959	180,123	1,176,334	41.2%	58.8%
2015	616,685	101,105	94,477	187,311	179,347	1,178,925	52.3%	47.7%
2016	613,491	90,374	126,383	(11,503)	178,278	997,023	61.5%	38.5%
2017	590,021	105,000	121,689	(319,009)	179,326	677,027	87.1%	12.9%
2018	663,915	105,000	95,752	(183,305)	207,746	889,108	74.7%	25.3%
2019	610,573	105,000	44,477	(460,154)	237,711	537,607	113.6%	-13.6%
2020	721,720	105,000	50,043	(331,345)	270,200	815,618	88.5%	11.5%
2021	616,594	105,000	48,107	23,162	282,700	1,075,563	57.3%	42.7%
2022	601,565	105,000	32,445	107,927	280,200	1,127,137	53.4%	46.6%
2023	762,075	105,000	20,882	(454,157)	227,700	661,500	115.2%	-15.2%
2024	683,150	105,000	272	(58,325)	227,700	957,797	71.3%	28.7%
Total	9,277,682	1,504,708	1,054,787	(1,309,551)	3,112,898	13,640,524	68.0%	32.0%

(a) Use by holders of Indian and Miscellaneous present perfected rights and use by holders of Priorities 1, 2, and 3b above 420,000 acre-feet absent the Metropolitan-PVID Land Management, Crop Rotation, and Water Supply Program have been deducted from the Priority 4 supply of 550,000 acre-feet.

In the 15 calendar years ending 2024, approximately 68 percent of the CRA diversions to Metropolitan represent Metropolitan's entitlements under the Seven Party Agreement system. The remaining 32 percent represents volumes of Colorado River water moved through other programs. Metropolitan periodically transports water for Tijuana, Mexico through the CRA. Recent amounts are 1,429 acre-feet in calendar year 2023, and 1,368 acre-feet in 2024.

With regard to use as a transportation facility, the CRA differs from the SWP's California Aqueduct in that the capacity of the CRA is uniform through its entire length. The CRA was designed to move a relatively uniform volume of water through its entire length, and Metropolitan relies on the entire length to move water. There are no "reaches", or segments of the aqueduct, that are associated with deliveries to take-out points. The 4 regulating reservoirs are small, so water cannot be "batched" like the SWP, where pumps are cycled on and off to take advantage of cheaper time periods of the day to use electricity. Unlike the SWP, each CRA pump is uniformly sized at 225 cfs; none are variable speed pumps. This means the pumps are either operating at 225 cfs of capacity or are off at 0 cfs.

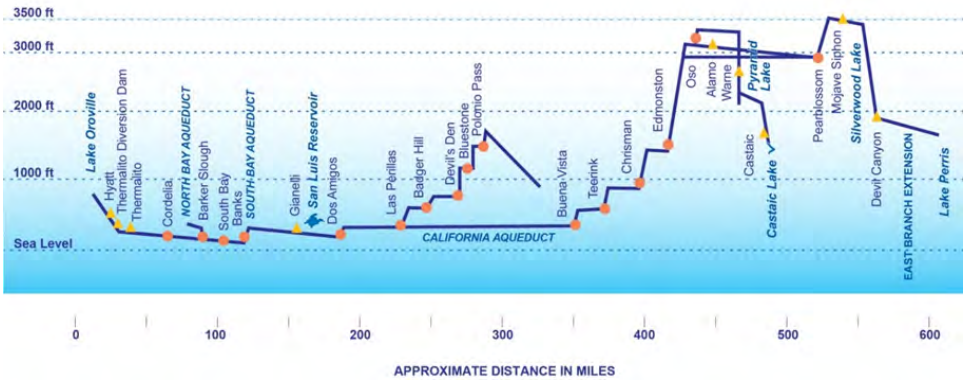
The costs of the CRA itself are paid by Metropolitan directly, as it operates the CRA. Metropolitan incurs capital and operations and maintenance expenditures to support the CRA activities. The costs of the CRA activities include labor, materials and supplies, outside services to provide repair and maintenance, and professional services. The CRA activities benefit from Water System Operations support services and management supervision, as well as Administrative and General activities of Metropolitan. Metropolitan finances past, current and future capital improvements on the CRA, and capitalizes those improvements as assets. The costs of Metropolitan's capital financing activities are apportioned to operational functions, such as conveyance and aqueduct.

Conveyance and Aqueduct: SWP Power

In addition to the charges for supply (the Delta Water Charge capital and OMP&R) and Transportation (Transportation Capital and OMP&R), DWR also charges for the power needed to deliver project water throughout the system. Two charges recover these power costs: the variable OMP&R portion of the

Transportation Charge (Variable Charge) and the Off-Aqueduct Power Facilities (OAPF) charge. Because the State Water Contracts are cost recovery contracts, DWR invoices Contractors on an estimated basis for any calendar year, and then provides credits in later years once cost true-ups are finished.

Figure 14: Pumping Lift and Recovery Generation Facilities, SWP



The Variable Charge includes the annually estimated cost of purchased power including capacity and energy, cost of SWP power generation facilities, program costs to offset annual fish losses at the Banks Pumping Plant, purchased transmission services, and credits for sales of ancillary services and excess SWP system power sales. The various lifts and recovery generation facilities of the SWP are shown in Figure 14; the orange circles indicate pumps to lift water, and the yellow triangles indicate recovery generation facilities.

The Variable Charge is calculated on the basis of the energy required to pump an acre-foot of water to its take-out point multiplied by the system energy rate, less energy from the recovery generation plants. The system energy rate is a system-wide average rate calculated as the net cost of energy--total costs less revenues--divided by the net energy required to pump all water. That rate is applied to each acre-foot of water delivered to SWP customer based on the power required to pump the water to designated delivery points on the system. DWR can adjust the system energy rate as the calendar year progresses in order to reflect actual costs.

The OAPF charge recovers only ongoing environmental remediation costs of power generation facilities not on the aqueduct, namely Reid Gardner Unit 4, and is negligible at this time.

The SWP uses low-cost hydroelectric and recovery generation resources, but they only provide about 50 percent of the SWP energy needs in an average water year. The SWP relies on the wholesale market and contractual resources with exposure to market price volatility for as much as 30 to 35 percent of its needs, using other contractual resources to fill in the difference.

The SWP energy required to move water to Metropolitan is related to the transportation on the East Branch through Devil Canyon and on the West Branch through Castaic. Because Metropolitan moves the largest amount of water on the SWP and Metropolitan's delivery points on the East and West Branch are at or near the southern extreme of the SWP, Metropolitan pays approximately 70 percent of the SWP power costs. The cost of power per acre-foot to Metropolitan's delivery points on the East and West Branches are shown in Table 14.

Table 15: Cost of SWP Power for Metropolitan Terminal Delivery Points, $ per Acre-Foot

	CY 2021 DWR	CY 2022 DWR	CY 2023 DWR	CY 2024 DWR	CY 2025 Estimated	CY 2026 Estimated	CY 2027 Estimated
East Branch	293	266	215	160	243	205	213
West Branch	272	251	215	171	243	221	228

The SWP energy costs are impacted by two factors. First, the annual hydrology, secondly the energy policies of the state of California. The SWP has invested heavily in hydroelectric power generation facilities. The unit cost of operating the power facilities declines as the amount of available water increases. The SWP is

acquiring renewable resources, primarily solar to date, to meet its obligation to reduce greenhouse gas emissions. The SWP energy costs are also impacted by the increasing cost of using the California Independent System Operator's (CAISO) grid to deliver power from its generating sources and the wholesale power market to its pumping loads. The SWP does not own high voltage transmission facilities and must use the CAISO grid to move power. Finally, the SWP has an obligation to acquire and surrender emissions allowances for the generating facilities the SWP owns, primarily the Lodi Energy Center.

Conveyance and Aqueduct: CRA Power

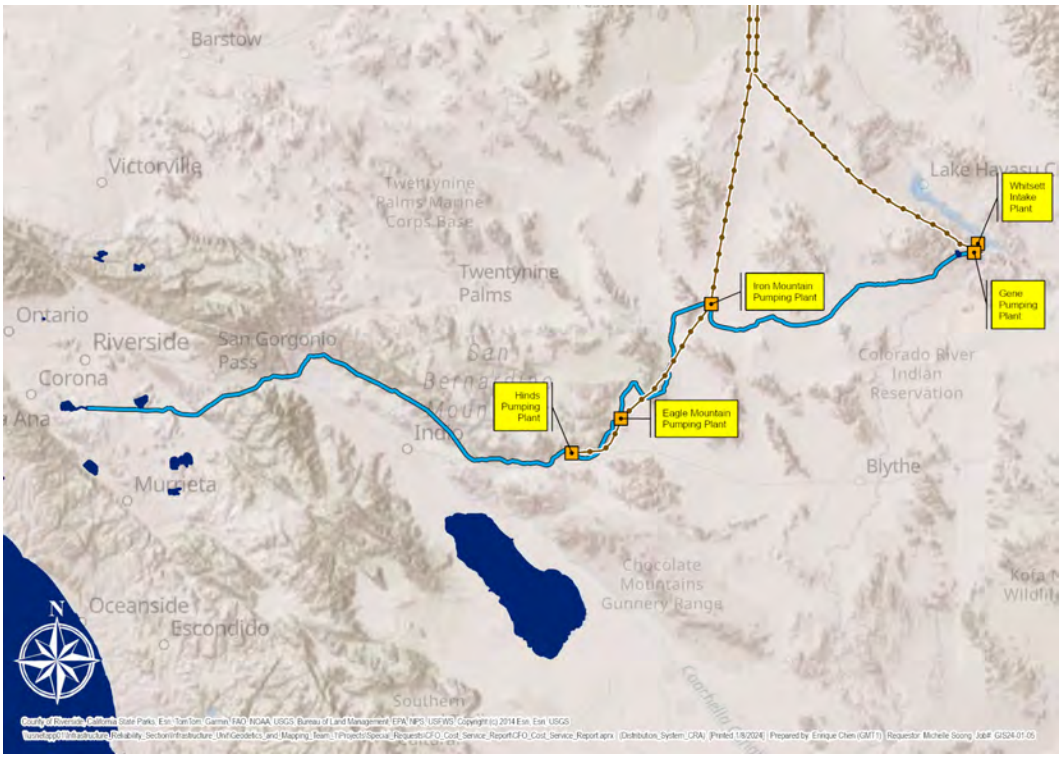
Metropolitan operates five pumping plants on the CRA, which are shown in Figure 15. Water enters the aqueduct system from Lake Havasu at the Whitsett Intake Pumping Plant (Intake). It is then pumped to its highest elevation of 1,807 feet above sea level at the Hinds Pumping Plant (Hinds), which is about 126 miles west of Intake. Five pumping plants lift the water a total of 1,617 feet to the Hinds Pumping Plant. From Hinds, the water flows 116 miles by gravity to Lake Mathews.

Metropolitan currently has four basic sources of power available to meet CRA energy requirements: Hoover Power, Parker Power, wholesale purchases from inside and outside of the California Independent System Operator (CAISO). For wholesale power purchases within the CAISO, the standard index is South-of-Path 15 for southern California (SP15) to indicate CAISO power prices, whereas wholesale power purchases outside of CAISO utilize the MEAD bi-lateral index. MEAD substation is an import interconnection point for power into CAISO and can be utilized by Metropolitan to import power for the CRA from entities throughout the western United States. For budgeting purposes, it is assumed that Metropolitan buys supplemental power at forecasted SP15 rates.

Under a contract between the United States, Department of Energy, Western Area Power Administration, and Metropolitan, Metropolitan currently has a right to approximately 250 megawatts (MW) of capacity at the Hoover Dam power plant. Metropolitan has an annual firm energy entitlement of 1,291,227 megawatt-hours (MWh). The cost charged to Metropolitan for Hoover power is based on the revenue required by the U.S. Bureau of Reclamation to operate and maintain the power plant. This source of power has historically been at a lower cost than power purchased at market rates.

Metropolitan funded the total cost of construction of Parker Dam and incidental facilities, and 50 percent of the construction cost of the Parker Power plant. In consideration for this funding, Metropolitan is entitled in perpetuity to 50 percent of the capacity and energy of the four Parker generating units, which is approximately 54 MW of capacity. Parker power is also cost-based.

Figure 15: Metropolitan CRA Pumping Plants



Metropolitan's current basic power resource mix comprised of generation from Hoover and Parker dams is very cost effective but is not enough to provide power supply to pump Metropolitan's Colorado River water supplies in all years. For that reason, Metropolitan is required to purchase additional or supplemental power to transport Colorado River water supplies in some years. As a result, Metropolitan requires any party seeking to wheel non-Metropolitan water through its CRA to purchase, or arrange for Metropolitan to purchase, the power supplies required to pump that water. Any Colorado River water that is pumped through Metropolitan's CRA is diverted above Parker Dam and cannot generate energy for Metropolitan's use at the Parker Dam Power plant. To compensate for this loss, an additional 32 kilowatt-hours per acre-foot are required to make Metropolitan whole for undertaking to pump non-Metropolitan water through the CRA that would otherwise have flowed through the Parker Power plant. In total, 2,032 kilowatt-hours (or 2.032 MWh) of energy must be provided to Metropolitan to convey each acre-foot of non-Metropolitan water supplies through the CRA.

Supplemental power can be purchased to pump non-Metropolitan water through the CRA. The market rate for electric energy prices is regularly tracked and published for various regions in California. Metropolitan uses the CAISO Open Access Same-time Information System (OASIS) Day Ahead Locational Marginal Price as reflective of the supplemental power costs for electric energy used for its pumping plants on the CRA. The regional index applicable to energy sold for use on the CRA is designated as South-of-Path 15, or SP15, and is reflective of Southern California market energy prices.

Any party seeking to pump non-Metropolitan water through the CRA would have to purchase, or arrange for Metropolitan to purchase on its behalf, supplemental power. The market costs for purchases of power for the CRA are reflected in the CAISO OASIS Day Ahead Locational Marginal Price. Because Metropolitan utilizes the pumping capacity on the CRA for its own water supplies during off-peak hours to minimize its costs, the pumping of non-Metropolitan wheeled water would occur during on-peak hours and the on-peak price index published on the CAISO OASIS Day Ahead Locational Marginal Price is indicative of the price that would be paid to pump non-Metropolitan water.

Table 16: South-of-Path 15 On-Peak Energy Prices ($/MWh[16])

	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025
January	$31.73	$50.69	$138.72	$65.58	$41.35
February	$64.76	$43.17	$69.33	$32.70	$30.88
March	$30.48	$41.57	$67.94	$16.38	$24.42
April	$30.30	$56.09	$50.56	$10.05	$17.79
May	$28.13	$59.06	$18.40	$10.06	$22.32
June	$49.85	$68.10	$27.36	$23.25	$27.53
July	$67.94	$74.37	$69.58	$46.73	$35.63
August	$59.05	$102.82	$74.97	$38.47	$39.15
September	$66.09	$117.77	$37.67	$36.35	$39.04
October	$56.90	$63.44	$53.88	$37.39	$31.08
November	$56.37	$82.27	$52.75	$34.27	$40.56
December	$53.17	$253.78	$45.62	$40.00	$36.55

Metropolitan has an obligation to acquire and surrender emissions allowances for fossil-fuel energy generated out-of-state and imported into California through its 230,000-volt transmission system. Alternatively, Metropolitan can purchase power in California, which already incorporates any necessary emissions allowances, but must pay to use the CAISO transmission network. Metropolitan has contracted with Arizona Electric Power Cooperative (AEPCO) to provide energy management and scheduling services on a per Megawatt-hour basis. AEPCO also provides operational services for Metropolitan's CRA transmission system, assuring compliance with federal reliability requirements. Finally, Metropolitan's CRA power system is within the Balancing Authority Area of the CAISO; Metropolitan incurs Grid Management Charges from the CAISO on a per Megawatt-hour basis and may realize a Resource Adequacy obligation depending on its pumping load and available firm resources.

Storage

Storage costs include the capital financing, operating, maintenance, and overhead costs for Diamond Valley Lake, Lake Mathews, Lake Skinner, and five smaller regulatory reservoirs within the Distribution System. Metropolitan's larger storage facilities are operated to provide: (1) emergency storage in the event of an earthquake or similar system outage; (2) drought storage that produces additional supplies during times of shortage; and (3) regulatory storage to balance system demands and supplies and provide for operating flexibility. To reasonably allocate the costs of storage capacity among member agencies, the storage function is categorized into sub-functions of emergency, drought, and regulatory storage.

[16] *MWh = megawatt-hour, or 1,000 kilowatt-hours*
The budget assumes all supplement energy purchased at SP15 index price.

Table 17: Functional Assignment of Metropolitan Storage Facilities

	Functional Assignments		
Storage Facilities	**Emergency**	**Drought**	**Regulatory**
Diamond Valley Lake (a)	54%	33%	13%
Other Regulatory			100%
Lake Skinner (b)	77%		23%
Lake Mathews (b)	44%		56%
Semi-Tropic		100%	
Arvin-Edison		100%	
CRA Off-Stream		100%	
Groundwater Conjunctive Use		100%	

(a) DVL allocations are based on the 2021 Update of Metropolitan's Emergency Storage Objective, the 2010-2021 DVL Daily Average Available Storage, and the WSO Regulatory Storage White Paper.

(b) Lake Skinner and Lake Matthews allocation percentages are derived from the 2019 Update of Metropolitan's Emergency Storage Objective, and the WSO Regulatory Storage White Paper.

Treatment

This function includes capital financing, operating, maintenance, and overhead costs for Metropolitan's five treatment plants and is considered separately from other costs so that the treatment function may be priced separately.

Distribution

This function includes capital financing, operating, maintenance, and overhead costs for the Distribution System of feeders, canals, pipelines, laterals, and other appurtenant works. The Distribution System facilities are distinguished from Conveyance and Aqueduct facilities at the point of connection to the SWP, Lake Mathews (CRA), and other major turnouts along the CRA facilities. Examples include the Rialto Pipeline; the Etiwanda Pipeline; the Foothill Feeder; the Sepulveda Feeder; the Santa Monica Feeder; the Upper, Middle, and Lower Feeders; and the San Diego Pipelines No. 1, No. 2, No. 3, No. 4, and No. 5.

Demand Management

Demand Management: SB-60

In September 1999, Governor Gray Davis signed SB 60 (Hayden) into law. SB 60 amended the Metropolitan Water District Act to direct Metropolitan to increase "sustainable, environmentally sound, and cost-effective water conservation, recycling, and groundwater storage and replenishment measures." SB 60 also requires Metropolitan to hold an annual public hearing to review its urban water management plan for adequacy in achieving an increased emphasis on cost-effective conservation and local water resource development, and to invite knowledgeable persons from the water conservation and sustainability fields to these hearings. Finally, Metropolitan is required to annually prepare and submit to the Legislature a report on it progress in achieving the goals of SB 60. SB 60 specifically indicated that no reimbursement was required by legislation because Metropolitan, as a local agency, has the authority to levy service charges, fees or assessments sufficient to pay for the program or level of service mandated by SB 60. No other water utility in California, public or private, has been specifically identified by the state Legislature and directed to pursue water conservation and local water resource development.

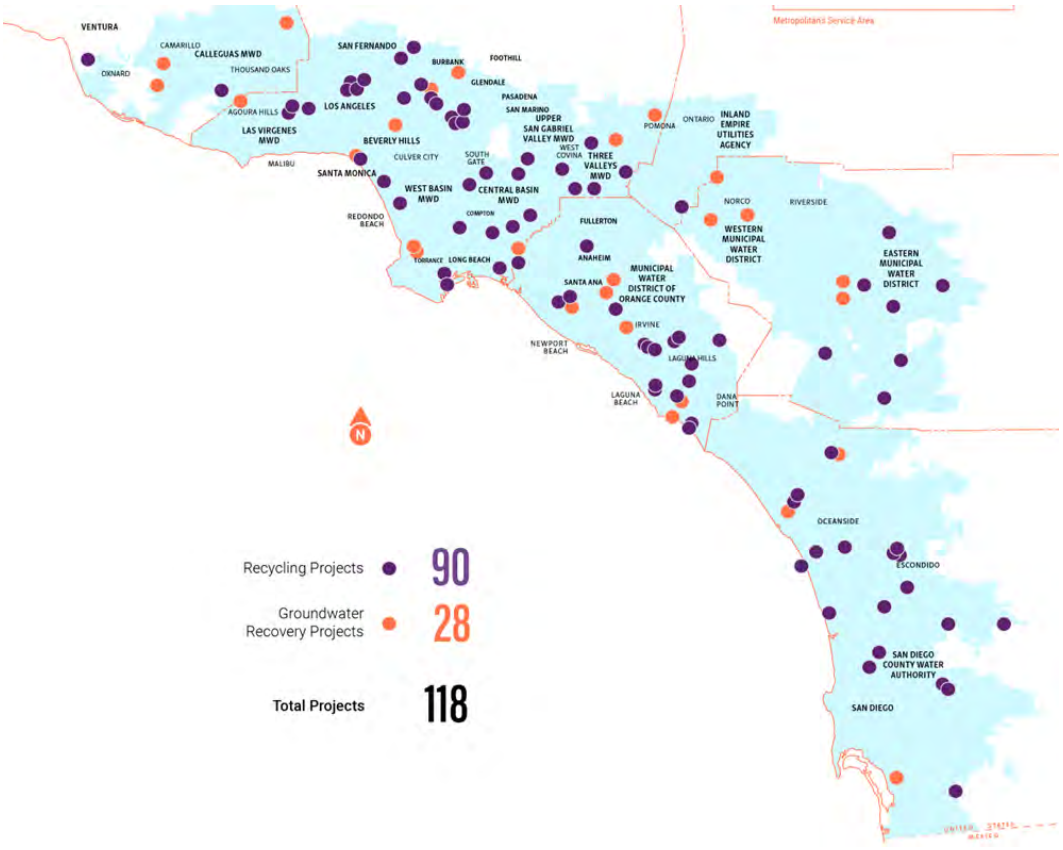
In fiscal year 2024/25 alone, Metropolitan's service area achieved 301 thousand acre-feet of water savings from conservation, recycled water and groundwater recovery programs. Cumulatively, since 1982

Metropolitan has invested $1.7 billion and Metropolitan's service area has achieved 8.9 million acre-feet of water savings. These water savings reduce per capita water demands, allowing Metropolitan to serve a growing population with existing supplies and without constructing additional facilities to import water.

Metropolitan's Conservation Program provides incentives to residents and businesses for use of water-efficient products and qualified water-saving activities. Rebates have been provided to residential customers for turf removal and purchasing of high-efficiency clothes washers and toilets. Rebates are also provided to businesses and institutions for water-saving devices. In fiscal year 2024/25, the Conservation Program achieved 211 thousand acre-feet of saved water through new and existing conservation initiatives funded with incentives and maintained through plumbing codes. Cumulatively, through fiscal year 2024/25 the Conservation Program has achieved 4.3 million acre-feet of water savings.

Metropolitan provides financial incentives through its Local Resources Program for the development and use of recycled water and recovered groundwater for the participants. The Local Resources Program consists of 90 recycling projects and 28 groundwater recovery projects located throughout Metropolitan's service area as shown in Figure 16.

Figure 16: Local Resources Program Projects



Demand Management: SB X7-7, AB 1668, and SB 606

SB X7-7 mandated a new requirement to lower urban per capita water use 20 percent by December 31, 2020. Enacted by the state Legislature and signed into law by Governor Schwarzenegger as part of a historic package of water reforms in November 2009, the "20x2020" plan gave local communities flexibility in meeting this target while accounting for previous efforts in conservation and recycling. The Legislature found that reducing water use through conservation and regional water resources management would result in protecting and restoring fish and wildlife habitats, reducing dependence on water through the Delta, and providing significant energy and environmental benefits. Metropolitan coordinated closely with its member

agencies to achieve these targets both at a retail agency level in compliance with legislative requirements, and as a region, in achieving a true 20 percent reduction in per-capita water use.

AB 1668 and SB 606 build on Governor Brown's efforts to make water conservation a way of life in California and create a new foundation for long-term improvements in water conservation and drought planning. These bills establish guidelines for efficient water use and a framework for the implementation and oversight of the new standards, which must be in place by 2022. The two bills strengthen the state's water resiliency in the face of future droughts with provisions that include:

- Establishing water use objectives and long-term standards for efficient water use that apply to urban retail water suppliers; comprised of indoor residential water use, outdoor residential water use, commercial, industrial and institutional (CII) irrigation with dedicated meters, water loss, and other unique local uses.
- Providing incentives for water suppliers to recycle water.
- Identifying small water suppliers and rural communities that may be at risk of drought and water shortage vulnerability and provide recommendations for drought planning.
- Requiring both urban and agricultural water suppliers to set annual water budgets and prepare for drought.

Metropolitan coordinates closely with its member agencies to achieve these provisions both at a retail agency level in compliance with legislative requirements and as a region.

Administrative and General (A&G)

These costs occur in each of the Groups' departmental budgets and reflect overhead costs that cannot be directly functionalized. The COS process allocates A&G costs to the operational functions based on the costs of non-A&G dollars allocated to each function.

Hydroelectric

Hydroelectric costs include the capital financing, operating, maintenance, and overhead costs incurred to operate the 15 small hydroelectric plants located throughout the water distribution system.

Functional Assignment Bases

The functional assignment bases are used to assign costs that make up the Revenue Requirement into the various operational functions. The primary functional assignment bases used in the COS process are listed below.

- Direct assignment
- Net Book Value plus Work-In-Progress
- Prorating in proportion to other allocations
- Manager analysis
- Prior year results

Schedule 3 summarizes the total dollar amounts assigned, including the absolute value of Revenue Offsets (rather than showing Revenue Offsets as a reduction to costs), using each of the above types of assignment bases, for FY 2026/27 and FY 2027/28. It assigns both total Revenue Requirements before Revenue Offsets and Revenue Offsets by summing the items before assigning dollars to the primary functional assignment bases. To ensure the correct amount has been assigned, the Revenue Requirement is restated at the bottom portion of each fiscal year.

Schedule 3: Summary of Functional Assignments by Type of Assignment Basis, FY 2026/27 and FY 2027/28

Primary Functional Assignment Bases	Estimated for FY 2027	% of Assigned Dollars
Direct Assignment	$1,865,425,408	58.5 %
Net Book Value	613,147,755	19.2 %
Pro-Rating	185,986,647	5.8 %
Manager Analysis	235,404,088	7.4 %
Prior-Year Results	141,729,762	4.4 %
Other	147,515,889	4.6 %
Total Dollars Assigned	**$3,189,209,549**	**100.0 %**
Portion of Above Assignment Relating to:		
Revenue Requirements before Offsets	2,365,991,332	
Revenue Offsets	823,218,217	
Total Dollars Assigned	**$3,189,209,549**	
Net Revenue Requirements		
Revenue Requirements before Offsets	2,365,991,332	
Revenue Offsets	(823,218,217)	
Net Revenue Requirements	**$1,542,773,115**	

Totals may not foot due to rounding

Primary Functional Assignment Bases	Estimated for FY 2028	% of Assigned Dollars
Direct Assignment	$1,918,602,878	58.3 %
Net Book Value	647,694,002	19.7 %
Pro-Rating	196,475,347	6.0 %
Manager Analysis	248,110,618	7.5 %
Prior-Year Results	150,398,922	4.6 %
Other	126,862,357	3.9 %
Total Dollars Assigned	**$3,288,144,125**	**100.0 %**
Portion of Above Assignment Relating to:		
Revenue Requirements before Offsets	2,480,423,442	
Revenue Offsets	807,720,683	
Total Dollars Assigned	**$3,288,144,125**	
Net Revenue Requirements		
Revenue Requirements before Offsets	2,480,423,442	
Revenue Offsets	(807,720,683)	
Net Revenue Requirements	**$1,672,702,760**	

Totals may not foot due to rounding

(a) Direct assignment

Direct assignment makes use of a clear and direct connection between a revenue requirement and the function being served by that revenue requirement. Directly assigned costs typically include: purely administrative costs; and certain distribution and conveyance departmental costs. Examples of costs that are directly assigned to specific functional categories are given below.

- Water Conveyance and Distribution, Desert Region Unit departmental O&M costs are directly assigned to Conveyance and Aqueduct, CRA.

- Transportation Capital and OMP&R charges for State Water Project are directly assigned to Conveyance and Aqueduct SWP.

(b) Net Book Value Plus Work-In-Progress

Capital financing costs, including debt service and funding replacements and refurbishments from operating revenues[17], comprise about 19 percent in FY 2026/27 and 20 percent in FY 22027/28 of Metropolitan's annual revenue requirements. One approach would be to assign payments on each debt issue in direct proportion to specific project expenditures made using bond proceeds and assign PAYGO expenditures in a similar fashion. However, this approach would result in a high degree of volatility in relative capital cost assignments from year to year.

The approach used in this analysis is one widely used in water industry cost of service studies. Debt-related costs and PAYGO are allocated on the basis of the net book values of fixed assets plus work in progress for assets under construction within each functional category. This approach produces capital cost assignments that are consistent with the functional distribution of assets. Also, since the assignment basis is tied to fixed asset records rather than debt payment records, the resulting assignments are more reflective of the true useful lives of assets. Use of net book values as an assignment basis provides an improved matching of functional costs with asset lives. A listing of fixed asset net book values summarized by asset function is shown in Schedule 4 for FY 2026/27 and FY 2027/28.

Schedule 4: Net Book Value and Work in Progress Assignment Base, FY 2026/27 and FY 2027/28

Functional Categories	NBV for FY 2027	% of Total NBV
Source of Supply	$ 402,315,311	4.3 %
Conveyance & Aqueduct	2,012,231,223	21.4 %
Storage	1,956,966,491	20.8 %
Treatment	2,299,213,204	24.5 %
Distribution	1,917,953,676	20.4 %
Administrative & General	656,112,354	7.0 %
Hydro-electric	155,098,192	1.7 %
Total Fixed Assets Net Book Value	**$ 9,399,890,451**	**100.0 %**

Totals may not foot due to rounding

Functional Categories	NBV for FY 2028	% of Total NBV
Source of Supply	$ 401,083,511	4.2 %
Conveyance & Aqueduct	2,035,518,275	21.5 %
Storage	1,948,384,940	20.5 %
Treatment	2,251,946,430	23.8 %
Distribution	2,003,903,818	21.1 %
Administrative & General	694,073,594	7.3 %
Hydro-electric	146,969,135	1.6 %
Total Fixed Assets Net Book Value	**$ 9,481,879,704**	**100.0 %**

Totals may not foot due to rounding

In most instances, the cost of service process uses net book value plus work-in-progress to develop assignment bases for debt service costs and PAYGO. Examples of revenue requirements assignments using these net book value and work-in-progress assignments follow.

- Revenue Bond Debt Service: assigned using Net Book Value plus Work In Progress.

[17] *Except for special programs such as debt service for AVEK, conservation and operating equipment and expenditures for PWSC funding are using specific allocation*

- Annual deposit of operating revenue to replacement and refurbishment fund: assigned using Net Book Value plus Work in Progress.

To calculate the relative percentage of fixed assets in each functional category, Metropolitan staff conducted a detailed analysis of historical accounting records and built a database of fixed asset accounts that contains records for all facilities currently in service and under construction. Each facility was sorted into the major operational function that best represented the facilities primary purpose and was then further categorized into the appropriate sub-functions described earlier.

(c) Pro-rating in proportion to other assignments

Utility COS studies frequently contain line items for which it would be difficult to identify an assignment basis specific to that line item. In these cases, the most logical assignment basis is often a pro-rata blend of assignment results calculated for other revenue requirements in the same departmental group, or general category. Reasonable pro-rata allocations are based on a logical nexus between a cost and the purpose which it serves. For example: Human Resources Section costs are allocated using all labor costs, since Human Resources spends its time and resources attending to the labor force.

(d) Manager analyses

The functional interrelationships of some organizational units are developed with extensive input from the organization's managers. In these cases, managers use their firsthand knowledge of the organization's internal operations to generate a functional analysis of departmental costs. For example, Fleet Services Unit costs are assigned to treatment, storage, conveyance, and distribution based on vehicle count by Section and Unit.

(e) Prior year results

If available, accounting data for the prior fiscal year by appropriation are used to functionalize Departmental O&M costs for several units or sections. Many of the appropriations parallel the operational functions used in the COS analysis. For example, Conveyance and Distribution Eastern and Western Units' costs are assigned to distribution, hydroelectric, and conveyance functions based on the prior year accounting data by appropriation.

A summary of the functional assignment results is shown in Schedules 5 through 8. Schedules 5 and 6 provide a breakdown of the revenue requirement for FY 2026/27 and FY 2027/28, respectively, into the major operational functions and sub-functions prior to the redistribution of administrative and general costs. Schedules 7 and 8 serve as a cross-reference summarizing how the budget line items are distributed among the operational functions for FY 2026/27 and FY 2027/28, respectively. The largest functional component of Metropolitan's revenue requirement is the Conveyance and Aqueduct function, which constitutes approximately 29 percent of the assigned revenue requirement in FY 2026/27 and 27 percent in FY 2027/28. Schedule 9 summarizes the budget line items distributed among the operational functions by sub-function for both FY 2026/27 and FY 2027/28.

Functional Assignment of Revenue Offsets

Revenue Offsets are assigned to the operational functions based on why these revenues were generated. For example, ad valorem property tax revenues are assigned to the General Obligation bonds debt service into Treatment and Distribution based on Net Book Values. The remaining property tax revenues are assigned proportionate to SWP costs. Hydroelectric sales revenues are assigned to the Hydroelectric function. Interest income is assigned to the operational functions proportional to Revenue Requirements. Miscellaneous revenues and fees are functionalized as Administrative and General, and thus are assigned to the operational functions proportional to Labor Costs.

Schedule 5: Revenue Requirement (by function), FY 2026/27

Functional Categories	Fiscal Year Ending 2027	% of Assigned Dollars (1)
Source of Supply		
CRA	$ 53,075,033	3.4 %
SWP	104,756,657	6.8 %
Other Supply	43,074,056	2.8 %
Total	**200,905,747**	**13.0 %**
Conveyance & Aqueduct		
CRA		
CRA Power	66,923,584	4.3 %
CRA All Other	81,410,463	5.3 %
SWP		
SWP Power	62,358,762	4.0 %
SWP All Other	168,864,643	10.9 %
Other Conveyance & Aqueduct	69,128,646	4.5 %
Total	**448,686,097**	**29.1 %**
Storage		
Storage Costs Other Than Power		
Emergency	64,654,912	4.2 %
Drought	64,985,737	4.2 %
Regulatory	29,993,734	1.9 %
Storage Power	(653,645)	0.0 %
Total	**158,980,738**	**10.4 %**
Treatment		
Jensen	65,959,170	4.3 %
Weymouth	70,026,828	4.5 %
Diemer	83,439,003	5.4 %
Mills	38,581,477	2.5 %
Skinner	60,077,324	3.9 %
Total	**318,083,801**	**20.6 %**
Distribution	238,097,931	15.4 %
Demand Management	69,138,602	4.5 %
Hydro-electric	11,755,974	0.8 %
Administrative & General	97,124,225	6.3 %
Total Functional Assignment:	**$ 1,542,773,115**	**100.0 %**

(1) Given as a percentage of the absolute values of total dollars Assigned.
Totals may not foot due to rounding

Schedule 6: Revenue Requirement (by function), FY 2027/28

Functional Categories	Fiscal Year Ending 2028	% of Assigned Dollars (1)
Source of Supply		
CRA	$ 49,650,381	3.0 %
SWP	116,661,842	7.0 %
Other Supply	45,207,344	2.7 %
Total	**211,519,567**	**12.6 %**
Conveyance & Aqueduct		
CRA		
CRA Power	60,279,357	3.6 %
CRA All Other	88,592,871	5.3 %
SWP		
SWP Power	66,824,746	4.0 %
SWP All Other	164,234,028	9.8 %
Other Conveyance & Aqueduct	71,422,024	4.3 %
Total	**451,353,026**	**27.0 %**
Storage		
Storage Costs Other Than Power		
Emergency	66,725,569	4.0 %
Drought	74,062,395	4.4 %
Regulatory	31,942,231	1.9 %
Storage Power	(633,267)	0.0 %
Total	**172,096,928**	**10.4 %**
Treatment		
Jensen	68,843,405	4.1 %
Weymouth	72,848,644	4.4 %
Diemer	87,243,169	5.2 %
Mills	40,709,147	2.4 %
Skinner	61,860,602	3.7 %
Total	**331,504,967**	**19.8 %**
Distribution	261,099,047	15.6 %
Demand Management	75,620,805	4.5 %
Hydro-electric	11,383,557	0.7 %
Administrative & General	158,124,863	9.4 %
Total Functional Assignment:	**$ 1,672,702,760**	**100.0 %**

(1) Given as a percentage of the absolute values of total dollars Assigned.
Totals may not foot due to rounding

Schedule 7: Operational Function Revenue Requirements (by budget line item), FY 2026/27

Fiscal Year Ending 2027	Source of Supply	Conveyance Aqueduct	Storage	Treatment	Distribution	Demand Management	Hydro Electric	Administrative & General	Total $ Functionalized
Departmental Operations & Maintenance									
Office of General Manager	$ 1,015,024	$ 1,826,733	$ 402,321	$ 2,821,061	$ 3,005,218	$ 176,191	$ 157,654	$ 2,497,585	$ 11,901,786
Board of Directors	—	—	—	—	—	—	—	2,936,614	2,936,614
Bay Delta Initiatives	10,820,023	2,012,568	885,040	—	—	—	—	—	13,717,631
Human Resources	1,978,516	3,560,725	784,216	5,498,899	5,857,865	343,437	307,303	4,868,370	23,199,332
External Affairs	—	—	—	—	—	2,766,513	—	23,546,445	26,312,958
Conveyance and Distribution	—	58,388,341	—	—	44,518,481	—	1,209,495	118,520	104,234,837
Treatment and Water Quality	17,321,082	—	2,318,847	126,995,386	13,640,448	—	—	—	160,275,762
Integrated Operations Planning and Support	3,207,231	7,195,457	53,870	7,188,506	76,726,556	183	4,489,052	175,411	99,036,268
Office of Safety, Security and Protection	935,861	8,256,209	4,668,297	14,718,910	12,430,055	44,041	675,917	2,485,119	44,214,410
Finance and Administration	—	—	—	—	—	—	—	46,723,834	46,723,834
Engineering Services	2,695,046	13,475,230	13,443,523	15,396,639	12,841,101	126,826	1,039,971	4,394,510	63,412,846
Business Technology	5,396,076	9,711,291	2,138,819	14,997,339	15,976,360	936,667	838,119	14,503,529	64,498,201
Water Resources Management	19,688,803	194,682	—	—	364,858	7,902,016	—	162,185	28,312,542
General Counsel	—	—	—	—	—	—	—	21,755,281	21,755,281
General Auditor	—	—	—	—	—	—	—	5,784,925	5,784,925
Ethics Office	333,186	567,584	154,445	842,601	991,694	58,002	50,172	819,084	3,816,768
Sustainability, Resilience & Innovation	718,597	3,778,427	938,812	—	1,420,967	—	—	20,549,163	27,405,965
Diversity, Equity & Inclusion	456,052	820,755	180,763	1,267,508	1,350,250	79,163	70,834	1,122,169	5,347,494
Equal Employment Opportunity	316,977	570,461	125,639	880,974	938,484	55,022	49,233	779,958	3,716,748
Total Departmental O&M	**64,882,472**	**110,358,464**	**26,094,592**	**190,607,824**	**190,062,337**	**12,488,060**	**8,887,751**	**153,222,703**	**756,604,203**
General District Requirements									
State Water Project*	188,870,861	604,183,119	—	—	—	—	—	—	793,053,980
Colorado River Aqueduct Power Costs	—	62,731,329	—	—	—	—	—	—	62,731,329
Supply Programs (cash funded portion)	73,330,663	—	21,941,726	—	—	—	—	—	95,272,389
Demand Management (cash funded portion)	—	—	—	—	—	51,293,065	—	—	51,293,065
Capital Financing	46,006,596	112,464,113	113,901,900	129,410,208	135,978,555	6,328,470	8,682,075	37,464,465	590,236,381
Other Operating Costs	1,466,407	2,494,208	589,763	4,307,921	4,295,592	282,242	200,872	3,462,981	17,099,986
Increase/(Decrease) in Required Reserves	—	—	—	—	—	—	—	(300,000)	(300,000)
Total General District Requirements	**309,674,527**	**781,872,768**	**136,433,389**	**133,718,129**	**140,274,147**	**57,903,777**	**8,882,946**	**40,627,446**	**1,609,387,129**
Revenue Offsets	(173,651,252)	(443,545,134)	(3,547,243)	(6,242,152)	(92,238,553)	(1,253,235)	(6,014,723)	(96,725,923)	(823,218,217)
Net Revenue Requirements	**$ 200,905,747**	**$ 448,686,097**	**$ 158,980,738**	**$ 318,083,801**	**$ 238,097,931**	**$ 69,138,602**	**$ 11,755,974**	**$ 97,124,225**	**$ 1,542,773,115**

Totals may not foot due to rounding
* includes DCP Planning Costs

Schedule 8: Operational Function Revenue Requirements (by budget line item), FY 2027/28

Fiscal Year Ending 2028	Source of Supply	Conveyance Aqueduct	Storage	Treatment	Distribution	Demand Management	Hydro Electric	Administrative & General	Total $ Functionalized
Departmental Operations & Maintenance									
Office of General Manager	$ 1,051,368	$ 1,926,294	$ 417,117	$ 2,920,500	$ 3,163,474	$ 181,006	$ 162,578	$ 2,565,726	$ 12,388,063
Board of Directors	—	—	—	—	—	—	—	3,205,178	3,205,178
Bay Delta Initiatives	11,298,424	2,101,553	924,171	—	—	—	—	—	14,324,147
Human Resources	2,044,731	3,746,312	811,221	5,679,872	6,152,414	352,025	316,187	4,989,897	24,092,659
External Affairs	—	—	—	—	—	3,052,419	—	24,773,477	27,825,895
Conveyance and Distribution	—	62,910,998	—	—	47,136,362	—	1,273,211	124,105	111,444,676
Treatment and Water Quality	18,286,049	—	2,448,031	134,897,862	14,501,595	—	—	—	170,133,537
Integrated Operations Planning and Support	3,485,630	7,855,782	58,598	7,704,791	82,390,732	204	4,781,974	190,020	106,467,731
Office of Safety, Security and Protection	989,817	8,802,021	5,050,908	15,458,612	13,362,108	47,360	694,918	2,853,600	47,259,344
Finance and Administration	—	—	—	—	—	—	—	49,284,499	49,284,499
Engineering Services	2,763,741	14,023,671	14,103,013	15,511,330	13,792,257	132,236	1,011,608	4,780,346	66,118,202
Business Technology	5,718,888	10,478,024	2,268,895	15,885,979	17,207,625	984,575	884,339	15,220,840	68,649,167
Water Resources Management	20,539,311	202,945	—	—	382,977	8,223,872	—	168,826	29,517,932
General Counsel	—	—	—	—	—	—	—	21,224,328	21,224,328
General Auditor	—	—	—	—	—	—	—	6,052,563	6,052,563
Ethics Office	346,687	603,177	161,420	880,983	1,053,826	60,758	52,077	837,534	3,996,464
Sustainability, Resilience & Innovation	730,428	3,840,636	954,268	—	1,444,362	—	—	20,887,491	27,857,185
Diversity, Equity & Inclusion	470,144	861,387	186,523	1,305,969	1,414,620	80,941	72,701	1,147,323	5,539,608
Equal Employment Opportunity	327,400	599,855	129,892	909,454	985,117	56,366	50,627	798,976	3,857,688
Total Departmental O&M	**68,052,617**	**117,952,657**	**27,514,056**	**201,155,354**	**202,987,470**	**13,171,762**	**9,300,221**	**159,104,731**	**799,238,866**
General District Requirements									
State Water Project*	204,408,008	617,626,965	—	—	—	—	—	—	822,034,974
Colorado River Aqueduct Power Costs	—	51,153,391	—	—	—	—	—	—	51,153,391
Supply Programs (cash funded portion)	70,011,406	—	26,236,951	—	—	—	—	—	96,248,357
Demand Management (cash funded portion)	—	—	—	—	—	57,111,810	—	—	57,111,810
Capital Financing	38,501,668	118,670,720	121,440,395	132,174,402	131,878,505	6,389,239	8,565,490	41,215,782	598,836,201
Other Operating Costs	1,541,143	2,671,197	623,093	4,555,435	4,596,925	298,292	210,616	3,603,141	18,099,843
Increase/(Decrease) in Required Reserves	—	—	—	—	—	—	—	37,700,000	37,700,000
Total General District Requirements	**314,462,226**	**790,122,273**	**148,300,439**	**136,729,836**	**136,475,430**	**63,799,341**	**8,776,106**	**82,518,924**	**1,681,184,576**
Revenue Offsets	(170,995,276)	(456,721,904)	(3,717,568)	(6,380,223)	(78,363,852)	(1,350,298)	(6,692,769)	(83,498,792)	(807,720,683)
Net Revenue Requirements	**$ 211,519,567**	**$ 451,353,026**	**$ 172,096,928**	**$ 331,504,967**	**$ 261,099,047**	**$ 75,620,805**	**$ 11,383,557**	**$ 158,124,863**	**$ 1,672,702,760**

Totals may not foot due to rounding
* includes DCP Planning Costs

Schedule 9: Revenue Requirement by sub-function and budget line item, FY 2026/27 and FY 2027/28

Fiscal Year Ending 2027	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWP	Other	CRA	CRA other	SWP	SWP other	Other C&A	Emergency	Drought	Regulatory	Power					
Dept. Operations & Maintenance	12,126,846	30,108,559	22,647,068	6,465,791	77,538,225	—	12,857,128	13,497,319	11,546,122	8,785,259	5,763,212	—	190,607,824	190,062,337	12,488,060	8,887,751	603,381,500
General District Requirements																	
State Water Project*																	
Capital	—	82,968,115	—	—	—	1,931,267	160,838,555	—	—	—	—	—	—	—	—	—	245,737,936
O&M	—	105,902,747	—	—	—	213,531,434	227,881,863	—	—	—	—	—	—	—	—	—	547,316,044
Colorado River Aqueduct Power	—	—	—	62,731,329	—	—	—	—	—	—	—	—	—	—	—	—	62,731,329
Supply Programs (cash funded portion)	65,327,644	7,753,419	249,600	—	—	—	—	—	—	21,941,726	—	—	—	—	—	—	95,272,389
Demand Management (cash funded portion)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	51,293,065	—	51,293,065
Capital Financing Program	6,831,128	1,003,442	38,172,026	12,819,240	20,657,458	—	7,920,125	71,067,289	54,019,798	35,238,155	24,643,947	—	129,410,208	135,978,555	6,328,470	8,682,075	552,771,916
Other Operating Costs	274,078	680,483	511,846	146,133	1,752,439	—	290,584	305,052	260,954	198,555	130,254	—	4,307,921	4,295,592	282,242	200,872	13,637,005
Revenue Offsets	(31,484,663)	(123,660,107	(18,506,483)	(15,238,909)	(18,537,660)	(153,103,939	(240,923,612	(15,741,015)	(1,171,962)	(1,177,958)	(543,679)	(653,645)	(6,242,152)	(92,238,553)	(1,253,235)	(6,014,723)	(726,492,293)
Admin. & General	6,723,722	18,162,446	4,896,546	284,554	6,576,250	(4,329,445)	21,632,665	1,915,597	(432)	5,260,973	646,129	—	11,244,865	16,510,778	5,597,172	2,002,404	97,124,225
Net Revenue Requirement	**59,798,756**	**122,919,103**	**47,970,602**	**67,208,139**	**87,986,713**	**58,029,317**	**190,497,308**	**71,044,243**	**64,654,480**	**70,246,710**	**30,639,862**	**(653,645)**	**329,328,666**	**254,608,709**	**74,735,774**	**13,758,379**	**1,542,773,115**

Totals may not foot due to rounding

Fiscal Year Ending 2028	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWP	Other	CRA	CRA other	SWP	SWP other	Other C&A	Emergency	Drought	Regulatory	Power					
Dept. Operations &	12,772,944	31,491,720	23,787,953	7,259,082	83,531,521	—	13,397,576	13,764,478	11,867,689	9,550,937	6,095,431	—	201,155,354	202,987,470	13,171,762	9,300,221	640,134,135
General District Requirements																	
State Water Project*																	
Capital	—	90,117,020	—	—	—	1,944,325	152,537,331	—	—	—	—	—	—	—	—	—	244,598,676
O&M	—	114,290,989	—	—	—	213,006,579	250,138,731	—	—	—	—	—	—	—	—	—	577,436,298
Colorado River Aqueduct Power	—	—	—	51,153,391	—	—	—	—	—	—	—	—	—	—	—	—	51,153,391
Supply Programs (cash funded portion)	61,698,250	8,063,556	249,600	—	—	—	—	—	—	26,236,951	—	—	—	—	—	—	96,248,357
Demand Management (cash funded portion)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	57,111,810	—	57,111,810
Capital Financing Program	6,392,356	1,026,986	31,082,326	14,890,002	22,551,413	—	8,258,248	72,971,057	55,780,584	39,380,684	26,279,128	—	132,174,402	131,878,505	6,389,239	8,565,490	557,620,419
Other Operating Costs	289,261	713,173	538,710	164,392	1,891,684	—	303,406	311,715	268,760	216,294	138,039	—	4,555,435	4,596,925	298,292	210,616	14,496,702
Revenue Offsets	(31,502,429)	(129,041,601	(10,451,246)	(13,187,509)	(19,381,748)	(148,126,157	(260,401,264	(15,625,226)	(1,191,463)	(1,322,471)	(570,366)	(633,267)	(6,380,223)	(78,363,852)	(1,350,298)	(6,692,769)	(724,221,891)
Admin. & General	8,080,554	24,465,201	5,542,041	2,684,580	9,492,116	1,944,645	33,557,454	4,498,957	2,054,028	7,506,227	1,632,570	—	20,784,477	25,815,372	7,664,172	2,402,468	158,124,863
Net Revenue Requirement	**57,730,935**	**141,127,044**	**50,749,385**	**62,963,937**	**98,084,987**	**68,769,391**	**197,791,482**	**75,920,981**	**68,779,597**	**81,568,622**	**33,574,801**	**(633,267)**	**352,289,444**	**286,914,419**	**83,284,977**	**13,786,025**	**1,672,702,760**

Totals may not foot due to rounding
* includes DCP Planning Costs

Allocated Costs

In the cost allocation step, functionalized costs are further categorized based on the causes and behavioral characteristics of these costs. An important part of the allocation process is identifying which costs are incurred to meet average demands versus peak demands and which costs are incurred for standby. As with the functional assignment process, the proposed allocation process is consistent with AWWA guidelines, but has been tailored to meet Metropolitan's specific operational structure and service environment.

Two methods are discussed in the AWWA M1 Manual, Principles of Water Rates, Fees and Charges. These two methods are the Commodity/Demand method and the Base/Extra Capacity method.

In the simplest sense, these approaches offer alternative means of distinguishing between utility costs incurred to meet average or base demands and costs incurred to meet peak demands. The Commodity/ Demand method allocates costs that vary with the amount of water produced to the commodity category with all other costs associated with water production allocated to the demand category. In the Base/Extra Capacity method, costs related to average demand conditions are allocated to the base category, and capacity costs associated with meeting above average demand conditions are allocated to the extra capacity category.

The Commodity/Demand approach was modified for its application to Metropolitan's rate structure by adding a separate cost allocation for costs related to standby. Analysis of system operating data indicated that a modified Commodity/Demand approach was most appropriate for developing Metropolitan's cost of service allocation bases.

A modified Commodity/Demand approach is the most appropriate for Metropolitan's cost of service needs because this approach is best suited for systems that are not designed to meet peak-day or peak-hour demands or provide flows for fire-fighting requirements. Metropolitan's system is designed to meet weekly demand peaks rather than daily or hourly peaks. It is also designed to provide available capacity to meet operational flexibility and reliability for emergencies, outages, and hydrologic variability.

Allocation categories used in the analysis include:

- Fixed Demand costs
- Fixed Commodity costs
- Fixed Standby costs
- Variable Commodity costs
- Hydroelectric costs

Fixed Demand costs are incurred to meet peak demands. Only the *direct* capital financing costs were included in the Fixed Demand allocation category. A portion of capital financing costs was included in the Fixed Demand allocation category because in order to meet peak demands additional physical capacity is designed into the system and, therefore, additional capital costs are incurred.

Variable Commodity costs vary with the amount of water produced, and include costs of chemicals, most power costs, and other O&M cost components that increase or decrease in relation to the volume of water supplied. Fixed Commodity costs include fixed operations and maintenance and comprise the balance of Metropolitan's O&M expenses. Fixed Commodity costs also include capital financing costs associated with meeting average demands. Fixed Commodity costs do not vary with the amount of water produced.

Fixed Standby costs relate to Metropolitan's role in ensuring system reliability during emergencies such as an earthquake, an outage of a major facility like the CRA and SWP, and hydrologic variability due to weather variances locally or in the two major supply basins Metropolitan relies on. Only the *direct* capital financing costs were included in the Fixed Standby allocation category. The Fixed Standby costs identified include the emergency storage capacity within the system, and the available capacity within the conveyance and distribution systems.

An additional component used in Metropolitan's cost allocation process is the hydroelectric component. While not a part of most water utilities' cost allocation procedures, the Hydroelectric allocation component is

necessary to segregate revenue requirements carried from the hydroelectric function established in the functional assignment process. Hydroelectric revenue requirements are ultimately recovered in the distribution system portion of the System Access Rate. Any net revenues generated by the hydroelectric operations offset the distribution costs and reduce the System Access Rate. All users of the distribution system benefit proportionately from the revenue offset provided by the sale of hydroelectric energy.

Schedules 10 and 11 provide the allocation percentages used to allocate the capital financing operational function costs into Fixed Demand, Fixed Commodity and Fixed Standby allocation categories for FY 2026/27 and FY 2027/28, respectively.

All capital financing costs functionalized to Supply are allocated as Fixed Commodity costs. Because these particular supply costs have been incurred to provide an amount of annual reliable system yield and not to provide peak demand delivery capability or standby availability, they are reasonably treated as Fixed Commodity costs.

Costs for the Conveyance and Aqueduct (C&A) function are allocated into Fixed Commodity, Fixed Demand and Fixed Standby categories. Because the capital costs for C&A were incurred to meet all three allocation categories, an analysis of C&A capacity usage was used. C&A capacity is the sum of the CRA actual capacity of 1.3 million acre-feet plus the SWP amount attributable to Metropolitan of 1.9 million acre-feet under a 100 percent allocation, for a total Conveyance Capacity of approximately 3.2 million acre-feet. For FY 2026/27, approximately 29 percent of the available conveyance capacity varies with the quantity of water produced and is allocated to Fixed Commodity. A system peak factor[18] of 1.47 was applied to the annual usage to determine that approximately 14 percent of available capacity is used to meet peak monthly deliveries to the member agencies and is allocated to Fixed Demand. The remaining portion of C&A, approximately 58 percent, is allocated to Fixed Standby. The same allocation percentages are applied to the CRA, SWP, and Other (Inland Feeder) Conveyance and Aqueduct sub-functions. The allocation shares reflect the system average use of conveyance capacity and not the usage of individual facilities. All Conveyance and Aqueduct energy costs for pumping water to Southern California are allocated as Variable Commodity costs and, therefore, are not shown in Schedule 6 because they carry through the allocation step. For FY 2027/28, approximately 31 percent of the available conveyance capacity varies with the quantity of water produced and is allocated to Fixed Commodity. A system peak factor of 1.47 was applied to the annual usage to determine that approximately 15 percent of available capacity is used to meet peak monthly deliveries to the member agencies and is allocated to Fixed Demand. The remaining portion of C&A, approximately 54 percent, is allocated to Fixed Standby.

Storage function costs for emergency, drought and regulatory storage are also distributed to the allocation categories based on the purpose they serve. Emergency storage costs are allocated as 100 percent Fixed Standby. Emergency storage is a prime example of a cost Metropolitan incurs to ensure the reliability of deliveries to the member agencies. In effect, through the emergency storage capacity in the system, Metropolitan is "standing by" with available capacity and water supply to provide service in the event of a catastrophe such as a major earthquake that disrupts regional conveyance capacity for an extended period of time. Drought carryover storage serves to provide reliable supplies by carrying over surplus supplies from periods of above normal precipitation and snowpack to drought periods when supplies decrease. Drought storage creates supply and is one component of the portfolio of resources that result in a reliable amount of annual system supplies. As a result, drought storage is allocated as a Fixed Commodity cost, in the same manner as Metropolitan's supply costs. Regulatory storage within the Metropolitan system provides operational flexibility in meeting peak demands and flow requirements, essentially increasing the physical distribution capacity. Therefore, regulatory storage is allocated in the same manner as Distribution costs.

Distribution function costs were allocated as Fixed Commodity by using projected transactions data for the test year. For FY 2026/27, approximately 23 percent of the system distribution capacity is associated with the quantity of water delivered and is allocated to Fixed Commodity. Distribution function costs were allocated to Fixed Demand by using three years of recorded non-coincident peak demands. The difference between the three-year average non-coincident peak demand and the fixed commodity flows divided by the system capacity, or approximately 38 percent of the distribution capacity, was used to meet non-coincident peak day

[18] *Peak monthly deliveries to the member agencies average about 41 percent more than the average monthly deliveries.*

demands, and is allocated to Fixed Demand. Although the Metropolitan Distribution System has a great deal of operational flexibility, the total amount of distribution capacity was limited to the historical non-coincident [19]peak (maximum) day flow of all the member agencies; based on the last 20 years that maximum flow was 5,510 cfs in 2004. The remaining approximately 38 percent of distribution capacity is associated with Standby and is allocated to Fixed Standby. For FY 2027/28, approximately 25 percent of the system distribution capacity is associated with the quantity of water delivered, and is allocated to Fixed Commodity, approximately 36 percent was used to meet non-coincident peak (maximum) day demands and is allocated to Fixed Demand, and the remaining approximately 38 percent of distribution capacity is associated with Standby, and is allocated to Fixed Standby.

Treatment function costs were allocated to Fixed Commodity by using projected treated deliveries to the member agencies for the test year. The Treatment Fixed Demand calculation uses the system non-coincident peak factor of 2.31 applied to the test year usage; the remaining capacity is associated with Fixed Standby. Total treated water capacity of 3,652 cfs, which is the total design capacity of all the treatment plants, was used in the calculation. General and Administrative costs have been assigned to the allocation categories by operational function based on the ratio of allocated non-A&G function costs to total non-A&G function costs.

[19]*The term "non-coincident" means that the peak day for each agency may or may not coincide with the peak day for the system. A non-coincident approach is used in the rate design to capture the different operating characteristics of the member agencies. The sum of the member agency peak day demands is used as a proxy for peak week. For Metropolitan, "peak" and "maximum" flows, measured in cfs, are synonymous.*

Schedule 10: Capital Financing Allocation Percentages, FY 2026/27

Fiscal year ending 2027	Allocation Percentages			Total %	
	Fixed	Fixed	Fixed		
Function	Commodity	Demand	Standby	Allocated	Comments
Source of Supply					
Colorado River Aqueduct	100 %	0 %	0 %	100 %	Supply costs allocated as fixed commodity
State Water Project	100 %	0 %	0 %	100 %	Supply costs allocated as fixed commodity
Conveyance & Aqueduct					
Colorado River Aqueduct	29 %	14 %	58 %	100 %	Demand percentage represents amount of system conveyance capacity used to meet maximum demands. Commodity percentage represents amount of capacity that is a function of the amount of water delivered. Standby percentage is the remaining conveyance capacity. SWP, CRA, and Other are treated the same due to the use of system-wide rates and charges.
State Water Project	29 %	14 %	58 %	100 %	
Other	29 %	14 %	58 %	100 %	
Storage					
Emergency	0 %	0 %	100 %	100 %	Allocated as Standby (recovered by RTS)
Drought	100 %	0 %	0 %	100 %	Allocated as fixed commodity (recovered by Supply Rate)
Regulatory	23 %	38 %	38 %	100 %	Allocated the same way as distribution.
Treatment	23 %	31 %	46 %	100 %	Demand percentage represents amount of system treatment capacity used to meet maximum demands. Commodity percentage represents amount of capacity that is a function of the amount of treated water delivered. Standby percentage is the remaining treatment capacity. The same allocations is applied to all five treatment plants due to the use of system-wide treatment charges.
Distribution	23 %	38 %	38 %	100 %	Demand percentage represents amount of system distribution capacity used to meet maximum demands. Commodity percentage represents amount of capacity that is a function of the amount of water delivered. Standby percentage is the remaining distribution capacity. The same allocations is applied to all distribution facilities due to the use of system-wide rates and charges.
Demand Management	100 %	0 %	0 %	100 %	Allocated as fixed commodity (recovered by Supply Rate)

Totals may not foot due to rounding

Schedule 11: Capital Financing Allocation Percentages, FY 2027/28

Fiscal year ending 2028	Allocation Percentages			Total %	
	Fixed	Fixed	Fixed		
Function	Commodity	Demand	Standby	Allocated	Comments
Source of Supply					
Colorado River Aqueduct	100 %	0 %	0 %	100 %	Supply costs allocated as fixed commodity
State Water Project	100 %	0 %	0 %	100 %	Supply costs allocated as fixed commodity
Conveyance & Aqueduct					
Colorado River Aqueduct	31 %	15 %	54 %	100 %	Demand percentage represents amount of system conveyance capacity used to meet maximum demands. Commodity percentage represents amount of capacity that is a function of the amount of water delivered. Standby percentage is the remaining conveyance capacity. SWP, CRA, and Other are treated the same due to the use of system-wide rates and charges.
State Water Project	31 %	15 %	54 %	100 %	
Other	31 %	15 %	54 %	100 %	
Storage					
Emergency	0 %	0 %	100 %	100 %	Allocated as Standby (recovered by RTS)
Drought	100 %	0 %	0 %	100 %	Allocated as fixed commodity (recovered by Supply Rate)
Regulatory	25 %	36 %	38 %	100 %	Allocated the same way as distribution.
Treatment	26 %	34 %	40 %	100 %	Demand percentage represents amount of system treatment capacity used to meet maximum demands. Commodity percentage represents amount of capacity that is a function of the amount of treated water delivered. Standby percentage is the remaining treatment capacity. The same allocations is applied to all five treatment plants due to the use of system-wide treatment charges.
Distribution	25 %	36 %	38 %	100 %	Demand percentage represents amount of system distribution capacity used to meet maximum demands. Commodity percentage represents amount of capacity that is a function of the amount of water delivered. Standby percentage is the remaining distribution capacity. The same allocations is applied to all distribution facilities due to the use of system-wide rates and charges.
Demand Management	100 %	0 %	0 %	100 %	Allocated as fixed commodity (recovered by Supply Rate)

Totals may not foot due to rounding

FY 2026/27 Operational Function Revenue Requirements (by allocation category)

A summary of cost allocation results for FY 2026/27 is shown in Schedules 12 and 13. The allocation of the functionalized costs results in about 7 percent, or $114 million of the total revenue requirements, being allocated to the Fixed Demand allocation category. This amount represents a reasonable estimate of the annual fixed capital financing costs incurred to meet peak demands (plus the allocated administrative and general costs). A portion of Metropolitan's property tax revenue is allocated to Conveyance and Aqueduct Fixed Demand costs and is used to pay for the general obligation bond debt service allocated to the C&A costs, and other SWP costs. This revenue offsets the amount that needs to be recovered through rates.

About 63 percent of the revenue requirement ($975 million) is allocated as Fixed Commodity. These fixed capital and operating costs are incurred by Metropolitan to meet annual average service needs and are typically recovered by a combination of fixed charges and volumetric rates. Fixed capital costs allocated to the Fixed Standby category total about $269 million and account for about 17 percent of the revenue requirements. Standby costs are commonly recovered by a fixed charge allocated on a reasonable representation of a customer's need for standby availability. The Variable Commodity costs for power on the conveyance and aqueduct systems, and power, chemicals and solids handling at the treatment plants change with the amount of water delivered to the member agencies. These costs are allocated as Variable Commodity costs, total about $171 million, and account for about 11 percent of the total revenue requirement. Because of the variable nature of these costs, it is appropriate to recover them through volumetric rates.

With regard to Metropolitan's planned contribution for Delta Conveyance Project planning costs, consistent with the treatment of SWP Conveyance and Aqueduct capital costs, 29 percent of costs are allocated to Fixed Commodity, which is recovered through the System Access Rate, and 71 percent of costs are allocated to Fixed Demand and Fixed Standby, which is recovered through the Readiness-to-Serve Charge.

FY 2027/28 Operational Function Revenue Requirements (by allocation category)

A summary of cost allocation results for FY 2027/28 is shown in Schedule 14 and 15. The allocation of the functionalized costs results in about 8 percent, or $125 million of the total revenue requirements, being allocated to the Fixed Demand allocation category. This amount represents a reasonable estimate of the annual fixed capital financing costs incurred to meet peak demands (plus the allocated administrative and general costs). A portion of Metropolitan's property tax revenue is allocated to C&A Fixed Demand costs and is used to pay for the general obligation bond debt service allocated to the C&A costs, and other SWP costs. This revenue offsets the amount that needs to be recovered through rates.

About 66 percent of the revenue requirement ($1,096 million) is allocated as Fixed Commodity. These fixed capital and operating costs are incurred by Metropolitan to meet annual average service needs and are typically recovered by a combination of fixed charges and volumetric rates. Fixed capital costs allocated to the Fixed Standby category total about $262 million and account for about 16 percent of the revenue requirements. Standby costs are commonly recovered by a fixed charge allocated on a reasonable representation of a customer's need for standby. The Variable Commodity costs for power on the conveyance and aqueduct systems, and power, chemicals and solids handling at the treatment plants change with the amount of water delivered to the member agencies. These costs are allocated as Variable Commodity costs, total about $176 million, and account for about 11 percent of the total revenue requirement. Because of the variable nature of these costs, it is appropriate to recover them through volumetric rates.

In FY 2027/28, consistent with the treatment of SWP Conveyance and Aqueduct capital costs, 31 percent of Metropolitan's planned contribution of Delta Conveyance Project planning costs are allocated to Fixed Commodity, which is recovered through the System Access Rate, and 69 percent of costs are allocated to Fixed Demand and Fixed Standby, which is recovered through the Readiness-to-Serve Charge.

Schedule 12: Revenue Requirements by sub-function and allocation category, FY 2026/27

Fiscal Year Ending 2027	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWP	Other	CRA power	CRA other	SWP power	SWP other	Other C&A	Emergency	Drought	Regulatory	Power					
Fixed Demand																	
engineering factors	0.0 %	0.0 %	0.0 %	0.0 %	13.6 %	0.0 %	13.6 %	13.6 %	0.0 %	0.0 %	38.1 %	0.0 %	30.7 %	38.1 %	0.0 %	0.0 %	
SWP Capital	—	—	—	—	—	—	21,842,963	—	—	—	—	—	—	—	—	—	21,842,963
Capital Financing	—	—	—	—	2,805,422	—	1,075,606	9,651,418	—	—	9,386,591	—	39,787,828	51,792,641	—	—	114,499,507
A&G less Offsets	—	—	—	—	(349,021)	—	(9,414,692)	(1,652,272)	—	—	(140,137)	—	1,976,826	(13,074,085)	—	—	(22,653,381)
Total fixed demand	**—**	**—**	**—**	**—**	**2,456,401**	**—**	**13,503,878**	**7,999,146**	**—**	**—**	**9,246,454**	**—**	**41,764,654**	**38,718,556**	**—**	**—**	**113,689,089**
Fixed Commodity																	
engineering factors	100.0 %	100.0 %	100.0 %	100.0 %	28.9 %	0.0 %	28.9 %	28.9 %	0.0 %	100.0 %	23.5 %	0.0 %	23.5 %	23.5 %	100.0 %	0.0 %	
Capital Financing	6,831,128	1,003,442	38,172,026	12,819,240	5,968,984	—	2,288,524	20,534,932	—	35,238,155	5,791,048	—	30,398,729	31,953,416	6,328,470	—	197,328,095
SWP Capital*	—	82,968,115	—	—	—	—	46,474,389	—	—	—	—	—	—	—	—	—	129,442,504
SWP O&M	—	105,902,747	—	—	—	—	227,881,863	—	—	—	—	—	—	—	—	—	333,784,610
Dept. O&M	12,126,846	30,108,559	22,647,068	6,465,791	77,538,225	—	12,857,128	13,497,319	11,546,122	8,785,259	5,763,212	—	143,106,991	190,062,337	12,488,060	—	546,992,916
Supply Programs (cash funded portion)	65,327,644	7,753,419	249,600	—	—	—	—	—	—	21,941,726	—	—	—	—	—	—	95,272,389
Demand Management (cash funded portion)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	51,293,065	—	51,293,065
Other Operating Costs	274,078	680,483	511,846	146,133	1,752,439	—	290,584	305,052	260,954	198,555	130,254	—	4,307,921	4,295,592	282,242	—	13,436,133
A&G less Offsets	(24,760,941)	(105,497,661)	(13,609,937)	(12,231,054)	(10,092,985)	(12,836,452)	(169,670,238)	(11,430,075)	657,131	4,083,015	417,399	—	7,857,630	(49,285,256)	4,343,937	—	(392,055,485)
Total fixed commodity	**59,798,756**	**122,919,103**	**47,970,602**	**7,200,111**	**75,166,664**	**(12,836,452)**	**120,122,251**	**22,907,229**	**12,464,206**	**70,246,710**	**12,101,912**	**—**	**185,671,271**	**177,026,089**	**74,735,774**	**—**	**975,494,226**
Fixed Standby																	
engineering factors	0.0 %	0.0 %	0.0 %	0.0 %	58.0 %	0.0 %	57.5 %	57.5 %	100.0 %	0.0 %	38.4 %	0.0 %	45.8 %	38.4 %	0.0 %	0.0 %	
SWC Capital	—	—	—	—	—	—	92,521,203	—	—	—	—	—	—	—	—	—	92,521,203
Capital Financing	—	—	—	—	11,883,052	—	4,555,994	40,880,939	54,019,798	—	9,466,308	—	59,223,651	52,232,498	—	—	232,262,239
A&G less Offsets	—	—	—	—	(1,519,403)	—	(40,206,017)	(743,071)	(1,829,524)	—	(174,812)	—	2,233,335	(13,368,434)	—	—	(55,607,926)
Total fixed standby	**—**	**—**	**—**	**—**	**10,363,648**	**—**	**56,871,179**	**40,137,868**	**52,190,274**	**—**	**9,291,496**	**—**	**61,456,987**	**38,864,064**	**—**	**—**	**269,175,516**
Variable Commodity																	
SWP Power	—	—	—	—	—	215,462,701	—	—	—	—	—	—	—	—	—	—	215,462,701
CRA Power	—	—	—	62,731,329	—	—	—	—	—	—	—	—	—	—	—	—	62,731,329
Variable Treatment	—	—	—	—	—	—	—	—	—	—	—	—	47,500,833	—	—	—	47,500,833
A&G less Offsets	—	—	—	(2,723,301)	—	(144,596,933)	—	—	—	—	—	(653,645)	(7,065,078)	—	—	—	(155,038,957)
Total variable commodity	**—**	**—**	**—**	**60,008,027**	**—**	**70,865,768**	**—**	**—**	**—**	**—**	**—**	**(653,645)**	**40,435,755**	**—**	**—**	**—**	**170,655,905**
Hydroelectric	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	17,770,698	17,770,698
A&G less Offsets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(4,012,319)	(4,012,319)
Total hydroelectric	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**13,758,379**	**13,758,379**
Total Costs	**59,798,756**	**122,919,103**	**47,970,602**	**67,208,139**	**87,986,713**	**58,029,317**	**190,497,308**	**71,044,243**	**64,654,480**	**70,246,710**	**30,639,862**	**(653,645)**	**329,328,666**	**254,608,709**	**74,735,774**	**13,758,379**	**1,542,773,115**

Totals may not foot due to rounding

Schedule 13: Operational Function Revenue Requirements (by allocation category), FY 2026/27

Fiscal year ending 2027 Functional categories (by sub-Function)	Fixed Demand	Fixed Commodity	Fixed Standby	Variable Commodity	Hydroelectric	Total allocated
Source of Supply						
CRA	$ —	$ 59,798,756	$ —	$ —	$ —	$ 59,798,756
SWP	—	122,919,103	—	—	—	122,919,103
Other Supply	—	47,970,602	—	—	—	47,970,602
Subtotal: Source of Supply	**—**	**230,688,461**	**—**	**—**	**—**	**230,688,461**
Conveyance & Aqueduct						
CRA						
CRA Power	—	7,200,111	—	60,008,027	—	67,208,139
CRA All Other	2,456,401	75,166,664	10,363,648	—	—	87,986,713
SWP*						
SWP Power	—	(12,836,452)	—	70,865,768	—	58,029,317
SWP All Other	13,503,878	120,122,251	56,871,179	—	—	190,497,308
Other Conveyance & Aqueduct	7,999,146	22,907,229	40,137,868	—	—	71,044,243
Subtotal: Conveyance & Aqueduct	**23,959,425**	**212,559,803**	**107,372,695**	**130,873,796**	**—**	**474,765,719**
Storage						
Storage Costs Other Than Power						
Emergency	—	12,464,206	52,190,274	—	—	64,654,480
Drought	—	70,246,710	—	—	—	70,246,710
Regulatory	9,246,454	12,101,912	9,291,496	—	—	30,639,862
Storage Power	—	—	—	(653,645)	—	(653,645)
Subtotal: Storage	**9,246,454**	**94,812,828**	**61,481,770**	**(653,645)**	**—**	**164,887,408**
Treatment	41,764,654	185,671,271	61,456,987	40,435,755	—	**329,328,666**
Distribution	38,718,556	177,026,089	38,864,064	—	—	**254,608,709**
Demand Management	—	74,735,774	—	—	—	**74,735,774**
Hydroelectric	—	—	—	—	13,758,379	**13,758,379**
Total Costs Allocated	**$ 113,689,089**	**$ 975,494,226**	**$ 269,175,516**	**$ 170,655,905**	**$ 13,758,379**	**$ 1,542,773,115**

Totals may not foot due to rounding

Schedule 14: Revenue Requirements by sub-function and allocation category, FY 2027/28

Fiscal Year Ending 2028	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWP	Other	CRA power	CRA other	SWP power	SWP other	Other C&A	Emergency	Drought	Regulatory	Power					
Fixed Demand																	
engineering factors	0.0 %	0.0 %	0.0 %	0.0 %	14.6 %	0.0 %	14.6 %	14.6 %	0.0 %	0.0 %	36.2 %	0.0 %	34.2 %	36.2 %	0.0 %	0.0 %	
SWP Capital	—	—	—	—	—	—	22,345,640	—	—	—	—	—	—	—	—	—	22,345,640
Capital Financing	—	—	—	—	3,303,623	—	1,209,775	10,689,744	—	—	9,523,499	—	45,178,360	47,792,487	—	—	117,697,487
A&G less Offsets	—	—	—	—	(292,039)	—	(11,404,461)	(1,327,994)	—	—	174,648	—	3,830,653	(5,946,946)	—	—	(14,966,138)
Total fixed demand	**—**	**—**	**—**	**—**	**3,011,584**	**—**	**12,150,954**	**9,361,750**	**—**	**—**	**9,698,148**	**—**	**49,009,013**	**41,845,541**	**—**	**—**	**125,076,989**
Fixed Commodity																	
engineering factors	100.0 %	100.0 %	100.0 %	100.0 %	31.2 %	0.0 %	31.2 %	31.2 %	0.0 %	100.0 %	25.3 %	0.0 %	26.1 %	25.3 %	100.0 %	0.0 %	
Capital Financing	6,392,356	1,026,986	31,082,326	14,890,002	7,028,984	—	2,573,989	22,744,136	—	39,380,684	6,661,209	—	34,517,207	33,428,444	6,389,239	—	206,115,562
SWP Capital*	—	90,117,020	—	—	—	—	47,543,916	—	—	—	—	—	—	—	—	—	137,660,935
SWP O&M	—	114,290,989	—	—	—	—	250,138,731	—	—	—	—	—	—	—	—	—	364,429,720
Dept. O&M	12,772,944	31,491,720	23,787,953	7,259,082	83,531,521	—	13,397,576	13,764,478	11,867,689	9,550,937	6,095,431	—	150,460,328	202,987,470	13,171,762	—	580,138,889
Supply Programs (cash funded portion)	61,698,250	8,063,556	249,600	—	—	—	—	—	—	26,236,951	—	—	—	—	—	—	96,248,357
Demand Management (cash funded portion)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	57,111,810	—	57,111,810
Other Operating Costs	289,261	713,173	538,710	164,392	1,891,684	—	303,406	311,715	268,760	216,294	138,039	—	4,555,435	4,596,925	298,292	—	14,286,086
A&G less Offsets	(23,421,876)	(104,576,399)	(4,909,205)	(9,676,886)	(8,466,233)	(13,190,695)	(172,903,797)	(10,364,974)	912,931	6,183,756	745,721	—	13,079,815	(40,082,689)	6,313,874	—	(360,356,657)
Total fixed commodity	**57,730,935**	**141,127,044**	**50,749,385**	**12,636,589**	**83,985,957**	**(13,190,695)**	**141,053,821**	**26,455,354**	**13,049,379**	**81,568,622**	**13,640,400**	**—**	**202,612,784**	**200,930,150**	**83,284,977**	**—**	**1,095,634,702**
Fixed Standby																	
engineering factors	0.0 %	0.0 %	0.0 %	0.0 %	54.0 %	0.0 %	54.2 %	54.2 %	100.0 %	0.0 %	38.4 %	0.0 %	39.7 %	38.4 %	0.0 %	0.0 %	
SWP Capital	—	—	—	—	—	—	82,647,775	—	—	—	—	—	—	—	—	—	82,647,775
Capital Financing	—	—	—	—	12,218,807	—	4,474,484	39,537,177	55,780,584	—	10,094,419	—	52,478,835	50,657,574	—	—	225,241,880
A&G less Offsets	—	—	—	—	(1,131,360)	—	(42,535,552)	566,700	(50,366)	—	141,834	—	3,739,239	(6,518,846)	—	—	(45,788,351)
Total fixed standby	**—**	**—**	**—**	**—**	**11,087,447**	**—**	**44,586,707**	**40,103,877**	**55,730,218**	**—**	**10,236,253**	**—**	**56,218,074**	**44,138,729**	**—**	**—**	**262,101,304**
Variable Commodity																	
SWP Power	—	—	—	—	—	214,950,904	—	—	—	—	—	—	—	—	—	—	214,950,904
CRA Power	—	—	—	51,153,391	—	—	—	—	—	—	—	—	—	—	—	—	51,153,391
Variable Treatment	—	—	—	—	—	—	—	—	—	—	—	—	50,695,026	—	—	—	50,695,026
A&G less Offsets	—	—	—	(826,043)	—	(132,990,817)	—	—	—	—	—	(633,267)	(6,245,453)	—	—	—	(140,695,580)
Total variable commodity	**—**	**—**	**—**	**50,327,348**	**—**	**81,960,087**	**—**	**—**	**—**	**—**	**—**	**(633,267)**	**44,449,573**	**—**	**—**	**—**	**176,103,740**
Hydroelectric	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	18,076,327	18,076,327
A&G less Offsets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(4,290,302)	(4,290,302)
Total hydroelectric	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**13,786,025**	**13,786,025**
Total Costs	**57,730,935**	**141,127,044**	**50,749,385**	**62,963,937**	**98,084,987**	**68,769,391**	**197,791,482**	**75,920,981**	**68,779,597**	**81,568,622**	**33,574,801**	**(633,267)**	**352,289,444**	**286,914,419**	**83,284,977**	**13,786,025**	**1,672,702,760**

Totals may not foot due to rounding

Schedule 15: Operational Function Revenue Requirements (by allocation category), FY 2027/28

Fiscal year ending 2028 Functional categories (by sub-Function)	Fixed Demand	Fixed Commodity	Fixed Standby	Variable Commodity	Hydroelectric	Total allocated
Source of Supply						
CRA	$ —	$ 57,730,935	$ —	$ —	$ —	$ 57,730,935
SWP	—	141,127,044	—	—	—	141,127,044
Other Supply	—	50,749,385	—	—	—	50,749,385
Subtotal: Source of Supply	—	249,607,363	—	—	—	**249,607,363**
Conveyance & Aqueduct						
CRA						
CRA Power	—	12,636,589	—	50,327,348	—	62,963,937
CRA All Other	3,011,584	83,985,957	11,087,447	—	—	98,084,987
SWP*						
SWP Power	—	(13,190,695)	—	81,960,087	—	68,769,391
SWP All Other	12,150,954	141,053,821	44,586,707	—	—	197,791,482
Other Conveyance & Aqueduct	9,361,750	26,455,354	40,103,877	—	—	75,920,981
Subtotal: Conveyance & Aqueduct	24,524,288	250,941,026	95,778,030	132,287,434	—	**503,530,778**
Storage						
Storage Costs Other Than Power						
Emergency	—	13,049,379	55,730,218	—	—	68,779,597
Drought	—	81,568,622	—	—	—	81,568,622
Regulatory	9,698,148	13,640,400	10,236,253	—	—	33,574,801
Storage Power	—	—	—	(633,267)	—	(633,267)
Subtotal: Storage	9,698,148	108,258,402	65,966,471	(633,267)	—	**183,289,753**
Treatment	49,009,013	202,612,784	56,218,074	44,449,573	—	**352,289,444**
Distribution	41,845,541	200,930,150	44,138,729	—	—	**286,914,419**
Demand Management	—	83,284,977	—	—	—	**83,284,977**
Hydroelectric	—	—	—	—	13,786,025	**13,786,025**
Total Costs Allocated	**$ 125,076,989**	**$ 1,095,634,702**	**$ 262,101,304**	**$ 176,103,740**	**$ 13,786,025**	**$ 1,672,702,760**

Totals may not foot due to rounding

Distribution of Costs: Rates and Charges

Use of System-Wide (Postage Stamp) Rates

Metropolitan's rate structure consists of unbundled rate elements designed to provide transparency regarding the cost of specific functions to member agencies (system access, untreated water supplies, water treatment, etc.). The rates for each of these unbundled rate elements are uniform across Metropolitan's entire regional service area; they do not vary by member agency and they do not vary by geographic zone or distance.

In the utility industry, system-wide rates that are the same for all customers are referred to as "postage stamp" rates. Under a postage stamp rate design approach, every customer pays the same average rate for a service regardless of whether the cost caused by, or the benefit derived by, a customer for a given transaction varies from the average. The postage stamp rate design approach stands in contrast to alternative rate design approaches such as distance sensitive pricing schemes that attempt to develop rates applicable to specific geographic zones.

Metropolitan's postage stamp rate design is appropriate given Metropolitan's integrated regional system that benefits all member agencies. Metropolitan's system is not a point-to-point service, but an interconnected regional system. In order to balance the local concerns within the region, Metropolitan has long maintained postage stamp rates. In fact, Metropolitan has used uniform postage stamp rates since it started delivering water in 1942. Under the postage stamp approach, an agency develops an average rate for a service, as opposed to a point-to-point rate based on each customer's specific use, and all customers receiving that service pay the average rate. This allows the agency to establish non-discriminatory rates that match the cost of providing the service to a customer class. A postage stamp approach is especially appropriate for an interconnected regional system because it allows the agency to develop reliable alternatives to point-to-point service. Metropolitan's uniform, postage stamp rate structure has allowed it to develop an interconnected regional conveyance and distribution system with the ability to deliver supplies from the SWP, the Colorado River, and its storage portfolio throughout its vast and diverse service area. Metropolitan's conveyance and distribution system can deliver water from both the SWP and Colorado River to almost every member agency. This flexibility benefits all member agencies. Uniform postage stamp rates provide a region-wide funding mechanism to recover the costs of Metropolitan's integrated system, help ensure economies of scale, and result in lower costs for all of Metropolitan's member agencies. Given Metropolitan's integrated system, it is not logical to do otherwise.

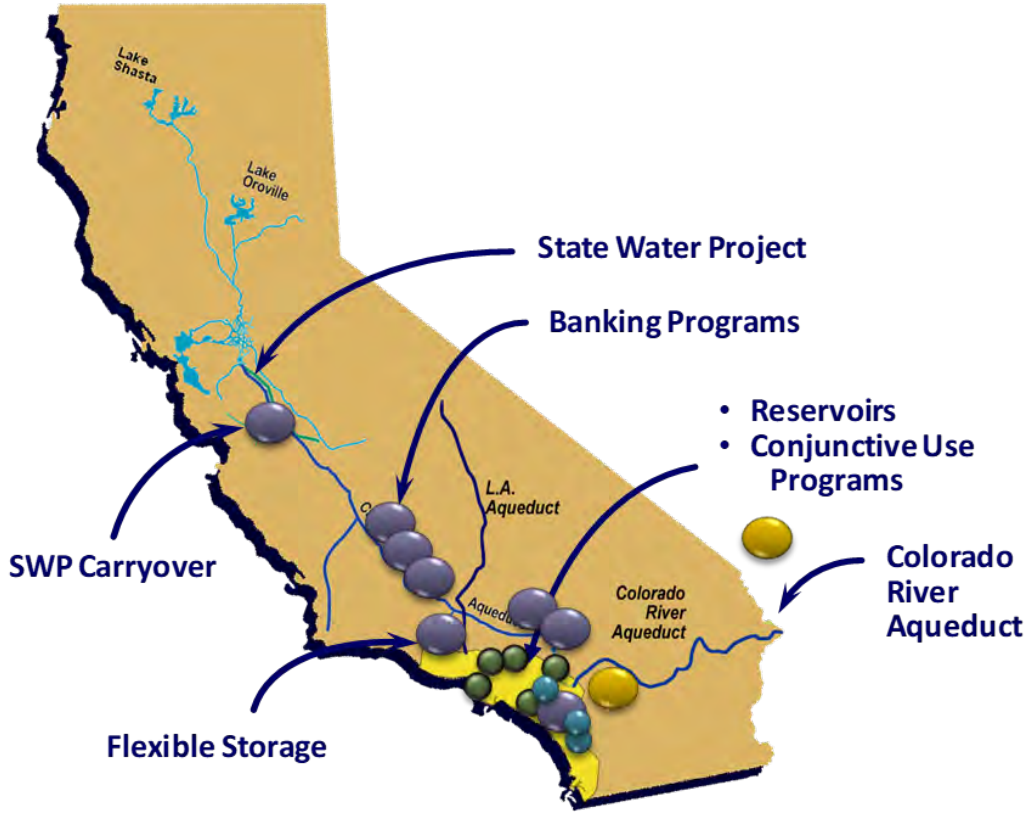
Metropolitan's system draws on diverse supply sources, transports water across a large part of the State, distributes water in six counties, and serves an area that is home to 19 million residents. The 2007 Integrated Area Study (IAS), emphasized regional system flexibility as a key component of overall reliability[20]. Metropolitan must maintain operational flexibility—the ability to respond to short-term changes in regional water supply, water quality, treatment requirements, and member agency demands. And it must maintain delivery flexibility—the ability to maintain partial to full water supply deliveries during planned and unplanned facility outages. Metropolitan is also required by state statute to have the objective, to the extent determined to be reasonable and practical, to deliver a blend of water constituting at least 50 percent of SWP water. (MWD Act, Sec. 136.) Each of Metropolitan's integrated conveyance, distribution and storage assets contributes to regional system reliability. It is fair and reasonable, therefore, to expect member agencies to share the cost of developing and maintaining these assets because all member agencies benefit from regional system reliability. And all member agencies are voluntary members of the cooperative formed to benefit from pooling of resources to enhance regional benefits to their service areas.

Operational flexibility has been achieved by creating an interconnected regional delivery network integrating the SWP and the CRA conveyance systems with the Distribution System. This integrated network allows Metropolitan to incorporate supply from the SWP and the Colorado River with a diverse portfolio of geographically dispersed storage programs, including the Central Valley groundwater storage programs,

[20] *2007 Integrated Area Study, Report No. 1317, pg. 2-10.*

carryover storage in San Luis Reservoir, flexible storage capacity in Castaic Lake and Lake Perris, Lake Mead storage, the DWCV Advanced Delivery account, in-basin surface storage in DVL and Lake Mathews, and in-basin groundwater Conjunctive Use Programs. This integrated, regional network allows Metropolitan to move supplies throughout the system in response to service demands, supply availability and operational needs, and is shown in Figure 17.

Figure 17: Metropolitan Facilities, Supplies and Storage Portfolio



System flexibility and integration is easily demonstrated. In a year with a high SWP allocation, SWP supplies can be moved from the West Branch down into the Central Pool as far as western Orange County; on the East Branch, moving SWP supplies results in high SWP blends for eastern areas all the way into south San Diego County, with relatively little Colorado River water delivered to the Skinner area. In a year with a low SWP allocation, Colorado River water will dominate; this impact is mitigated by blending Colorado River water with SWP supplies stored in DVL. Under normal operations these CRA supplies can be pushed as far west as the Santa Monica Feeder.

The system flexibility can be seen through the operations of the system during calendar year 2024. In early 2024, following an extraordinary surplus year in 2023, Metropolitan transitioned its distribution system from maximizing to minimizing the use of SWP supplies. Figure 18 shows a snapshot of standard minimized SWP operations through early 2024. This was done to preserve SWP supplies for the SWP Dependent Area should the dry hydrologic conditions that started in early 2024 persist for the remainder of the year. In the ensuing months, a series of storms swept through California, raising precipitation and snowpack totals to near historical averages, which led to the announcement of a final SWP allocation of 40 percent in April 2024. Figure 19 shows a snapshot of SWP Blending from May through November 2024. Southern California also experienced unusually wet conditions. The above-average in-region precipitation bolstered local supplies, leading to exceptionally low water demands in early 2024.

The modest final SWP allocation combined with low in-region demands resulted in Metropolitan having surplus supplies in 2024. The Conjunctive Use Program (CUP) and Cyclic pre-deliveries were initiated in April and May, respectively as surplus actions to enhance in-region groundwater storage. The refill of

Diamond Valley Lake (DVL), Metropolitan's largest in-region reservoir continued in 2024. Metropolitan increased its SWP Carryover storage in San Luis Reservoir. This enhanced storage further bolsters drought reliability for the SWP Dependent Area. .

During the extreme surplus year of 2023, Metropolitan prioritized maximizing the storage of available supplies. However, operational constraints limited deliveries to SWP banking programs and to the Desert Water Agency and Coachella Valley Water District (DWCV) Advanced Delivery Account at the Whitewater and Mission Creek connections along the Colorado River Aqueduct (CRA). With a more modest supply surplus in 2024, Metropolitan strategically repositioned and rebalanced its portfolio of storage accounts to strengthen future drought reliability. These efforts included delivering surplus SWP supplies into the service area, offsetting in-region demand for Colorado River water, and enabling increased deliveries to DWCV. In 2024, storage puts continued at the Antelope Valley-East Kern (AVEK) High Desert Water bank, in the newly completed groundwater storage facilities. Metropolitan also rebalanced its San Joaquin Valley SWP groundwater storage, targeting four years of withdrawal capacity in each of its performing groundwater programs.

The SWP experienced periods of capacity limitations, primarily on the East Branch, that impacted Metropolitan's scheduled deliveries in 2024. When possible, Metropolitan adjusted its scheduled deliveries to help accommodate California Department of Water Resources (DWR) maintenance. To continue minimizing the use of SWP supplies, Metropolitan once again operated to maximize delivery of Colorado River supplies to meet demands and maintain Lake Matthews storage levels to ensure future water reliability. The Colorado River Aqueduct conveyance capacity was maximized with an 7-pump flow operation beginning in March 2024. With close collaboration between Metropolitan engineering and operational staff, the CRA operated successfully at an 7-pump flow for nine months, from March through mid-December.

Following poor runoff in the Colorado River Basin in water year 2022, conditions improved significantly in water year 2023, resulting in unregulated inflow to Lake Powell of 140 percent of normal. This increase in runoff from Lake Powell, boosting Lake Mead forecasts and lifting the Lower Colorado River (Lower Basin) from a Level 2 Shortage in 2023 to a Level 1 Shortage in 2024. This change in Shortage level did not affect Metropolitan's Colorado River supply. Additionally, as a result of the improved Lake Mead storage levels, Metropolitan was not required to make any Drought Contingency Plan contributions in 2024.

In water year 2024, precipitation in the Upper Colorado River Basin was near normal at 99 percent average. This resulted in unregulated inflow to Lake Powell that was 82 percent normal. The Lower Basin was kept at a Level 1 Shortage for 2025 and allowing Metropolitan to avoid Drought Contingency Plan contributions once again.

Figure 18: Operating Flexibility and Regional System Reliability: Standard Minimized SWP Operations (early 2024)

Figure 19: Operating Flexibility and Regional System Reliability: SWP Blending 40% May-November 2024

The integrated conveyance and distribution network that Metropolitan has developed to serve the member agencies enables water supplies from multiple sources to be delivered throughout its service area to provide regional reliability. In 2014, the SWP allocation was a historically low 5 percent. Metropolitan re-operated its system to move CRA water all the way west to deliver to the areas south, west and east of the Jensen treatment plant, which are normally served with SWP water and Metropolitan is maximizing all flexibility during the current historic low Table A allocation.

Metropolitan's operational flexibility developed over time to where Metropolitan now has substantial operational flexibility to accommodate short-term changes in water supply, treatment, and demands. This is

the result of having multiple water supplies and the ability to blend the supplies, robust treatment processes, and large storage capacities in multiple treated and untreated water reservoirs.

Delivery flexibility helps mitigate the impacts of regional facility outages. Metropolitan's delivery flexibility also developed over time. The 2007 IAS reported that 260 of 344 service connections, or 76 percent, had full back-up capability for single failures within Metropolitan's Distribution System. In the event of a treatment plant outage, 299 of 344 service connections, or 87 percent, had full back-up capability[21].

The same flexibility principles inform development and operation of Metropolitan's storage functionality. Metropolitan's ability to shift among resources in its storage portfolio in order to enhance the regional reliability of Metropolitan's imported water service in the face of so many changing conditions is the result of its integrated, flexible operating system, consisting of its right to use the SWP conveyance pursuant to its participation therein, the CRA, and the Distribution System. Metropolitan is able to accomplish system reliability and operational flexibility while accommodating outages, managing to water quality goals, minimizing the risk of invasive species infestation and maintaining emergency storage reserves.

Metropolitan's integrated, flexible system directly benefits all agencies as to all services, including wheeling and exchange transactions. Wheeling and exchange transactions benefit from a robust and flexible system, including Metropolitan's right to use SWP facilities. Given the operating flexibility of Metropolitan's system, Metropolitan allocates costs in a way that allows it to develop and maintain such a flexible system. And every member agency is served by this system flexibility.

The vast majority of utilities operate under an implicit regulatory compact, which provides the exclusive service area in exchange for the obligation to serve. Metropolitan's system is a wholesale system and provides only "supplemental" wholesale supplies, meaning that Metropolitan is not the exclusive water source for its member agencies. Metropolitan is a wholesaler that has no exclusive right to serve in its service area. To the degree a member agency has local resources, develops local resources, implements conservation, or otherwise reduces demands, that member agency may not require Metropolitan's deliveries, although all member agencies rely on the availability of Metropolitan's services for various reasons. Moreover, member agencies are free to acquire supplies from other sources. Indeed, Metropolitan's Board has adopted the concept of "direct access", or customer choice for supplier, to accommodate a water transfer market[22].

Metropolitan maintains an unbundled rate structure based on types of functions creating the costs, which provides transparency. Member agencies pay rates based on the services they use (full-service treated or full-service untreated), and agencies that use the same service pay the same rate. Agencies that take treated full-service water cover treatment costs, whereas agencies that take untreated full-service water pay no treatment costs. In fact, Metropolitan provides incentives for conservation and local resource development so member agencies do not have to take full-service water from Metropolitan.

This is an important distinction in the context of not having an exclusive service area. A water agency with an exclusive service area has more certainty in its revenues because it has no competition for its services. Metropolitan does have competition for its services. Therefore, Metropolitan has developed its unbundled rate structure in a fair and reasonable manner to ensure that system users pay for the services they use and the costs of Metropolitan's functions are transparent. Fair and reasonable rates that reflect applicable costs avoid negatively impacting the rates and charges paid by member agencies who do not acquire their own supplies to move through Metropolitan's interconnected delivery network. This is particularly true with regard to member agencies exercising choice of supplier. Compared to other water systems, Metropolitan's system is used to move significant amounts of non-Metropolitan supplies.

One Customer Class

Metropolitan, a wholesaler, provides full-service water service (treated or untreated) for which the Board sets rates and charges, as well as wheeling, exchange, and other arrangements pursuant to negotiated agreements. Metropolitan has one class of customers: its member agencies. The level of rate unbundling in

[21] *2007 Integrated Area Study, Report No. 1317, pp. 2-10 and 2-11.*

[22] *The Metropolitan Board adopted Strategic Plan Policy Principles on December 14, 1999, consisting of seven principles, presented on page 5.*

Metropolitan's rate structure provides transparency to show that charges recover only for functions involved in the applicable service, and that no cross-subsidy of costs exists.

Metropolitan's volumetric rates recover operating costs as well as the portion of the conveyance and distribution system capital costs that are associated with meeting average water demands using system-wide rates that are the same for all customers, or "postage stamp" rates, as explained previously. Under a postage stamp rate design approach, every customer pays the same average rate for a service regardless of whether the cost caused by, or the benefit derived by, a customer for a given transaction varies from the average.

The Readiness-to-Serve (RTS) Charge recovers system capital costs for emergency storage capacity and ensures there is adequate capacity in the conveyance and distribution systems to reliably deliver supplies during emergencies, major facility outages, hydrologic variability, and variances in local resources. The Capacity Charge recovers distribution system capital costs necessary to meet peak member agency needs on Metropolitan's distribution system during the summer.

Member agencies have unique usage characteristics that are captured in the Metropolitan rates and charges relating to treatment, peak use on the Metropolitan system, the need for emergency and available capacity, or average use. For this reason, it is not necessary to group member agencies into traditional customer classes as would be done in a typical retail rate setting process. The end result of the Metropolitan process is the determination of the cost of each service available to a member agency and to the extent a member agency uses that service, an amount, a rate or charge, is paid by the member agency that is reflective of the cost of that service.

Distributed Costs to Services

Schedules 16 and 17 provide a cross-reference between the allocated function costs and their distribution to the rate design elements for FY 2026/27 and FY 2027/28, respectively. The specifics of each rate design element are discussed in detail in the following section.

Schedule 16: Allocated Operational Function Revenue Requirements (Distributed to rate design element), FY 2026/27

Fiscal year ending 2027	Rate Design Elements									Total Costs
	Supply Rate	System Access Rate	System Power Rate	Capacity Charge	Readiness-to-Serve Charge	Treatment Surcharge	Treatment Peaking Capacity Charge	Treatment Used Standby Capacity Charge	Treatment Remaining Capacity	
Supply										
Fixed Demand	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Fixed Commodity	230,688,461	—	—	—	—	—	—	—	—	230,688,461
Fixed Standby	—	—	—	—	—	—	—	—	—	—
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Supply	**230,688,461**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**230,688,461**
Conveyance and Aqueduct (C&A)										
Fixed Demand	—	—	—	—	23,959,425	—	—	—	—	23,959,425
Fixed Commodity	—	212,559,803	—	—	—	—	—	—	—	212,559,803
Fixed Standby	—	—	—	—	107,372,695	—	—	—	—	107,372,695
Variable Commodity	—	—	130,873,796	—	—	—	—	—	—	130,873,796
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: C&A	**—**	**212,559,803**	**130,873,796**	**—**	**131,332,120**	**—**	**—**	**—**	**—**	**474,765,719**
Storage										
Fixed Demand	—	—	—	9,246,454	—	—	—	—	—	9,246,454
Fixed Commodity	70,246,710	24,566,118	—	—	—	—	—	—	—	94,812,828
Fixed Standby	—	—	—	—	61,481,770	—	—	—	—	61,481,770
Variable Commodity	(653,645)	—	—	—	—	—	—	—	—	(653,645)
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Storage	**69,593,065**	**24,566,118**	**—**	**9,246,454**	**61,481,770**	**—**	**—**	**—**	**—**	**164,887,408**
Treatment										
Fixed Demand	—	—	—	—	—	8,831,787	32,932,867			41,764,654
Fixed Commodity	—	—	—	—	—	185,671,271				185,671,271
Fixed Standby	—	—	—	—	—	—		10,584,848	50,872,138	61,456,987
Variable Commodity	—	—	—	—	—	40,435,755				40,435,755
Hydroelectric	—	—	—	—	—	—				—
Subtotal: Treatment	**—**	**—**	**—**	**—**	**—**	**234,938,813**	**32,932,867**	**10,584,848**	**50,872,138**	**329,328,666**
Distribution										
Fixed Demand	—	—	—	38,718,556	—	—	—	—	—	38,718,556
Fixed Commodity	—	177,026,089	—	—	—	—	—	—	—	177,026,089
Fixed Standby	—	—	—	—	38,864,064	—	—	—	—	38,864,064
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	13,758,379	—	—	—	—	—	—	—	13,758,379
Subtotal: Distribution	**—**	**190,784,468**	**—**	**38,718,556**	**38,864,064**	**—**	**—**	**—**	**—**	**268,367,088**
Demand Management										
Fixed Demand	—	—	—	—	—	—	—	—	—	—
Fixed Commodity	74,735,774	—	—	—	—	—	—	—	—	74,735,774
Fixed Standby	—	—	—	—	—	—	—	—	—	—
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Demand Management	**74,735,774**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**74,735,774**
Total										
Fixed Demand	—	—	—	47,965,010	23,959,425	8,831,787	32,932,867	—	—	113,689,089
Fixed Commodity	375,670,945	414,152,011	—	—	—	185,671,271	—	—	—	975,494,226
Fixed Standby	—	—	—	—	207,718,530	—	—	10,584,848	50,872,138	269,175,516
Variable Commodity	(653,645)	—	130,873,796	—	—	40,435,755	—	—	—	170,655,905
Hydroelectric	—	13,758,379	—	—	—	—	—	—	—	13,758,379
Total	**$ 375,017,300**	**$ 427,910,389**	**$ 130,873,796**	**$ 47,965,010**	**$ 231,677,955**	**$ 234,938,813**	**$ 32,932,867**	**$ 10,584,848**	**$ 50,872,138**	**$ 1,542,773,115**

Totals may not foot due to rounding

Schedule 17: Allocated Operational Function Revenue Requirements (Distributed to rate design element), FY 2027/28

Fiscal year ending 2028	Rate Design Elements									Total Costs
	Supply Rate	System Access Rate	System Power Rate	Capacity Charge	Readiness-to-Serve Charge	Treatment Surcharge	Treatment Peaking Capacity Charge	Treatment Used Standby Capacity Charge	Treatment Remaining Capacity	
Supply										
Fixed Demand	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Fixed Commodity	249,607,363	—	—	—	—	—	—	—	—	249,607,363
Fixed Standby	—	—	—	—	—	—	—	—	—	—
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Supply	**249,607,363**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**249,607,363**
Conveyance and Aqueduct (C&A)										
Fixed Demand	—	—	—	—	24,524,288	—	—	—	—	24,524,288
Fixed Commodity	—	250,941,026	—	—	—	—	—	—	—	250,941,026
Fixed Standby	—	—	—	—	95,778,030	—	—	—	—	95,778,030
Variable Commodity	—	—	132,287,434	—	—	—	—	—	—	132,287,434
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: C&A	**—**	**250,941,026**	**132,287,434**	**—**	**120,302,318**	**—**	**—**	**—**	**—**	**503,530,778**
Storage										
Fixed Demand	—	—	—	9,698,148	—	—	—	—	—	9,698,148
Fixed Commodity	81,568,622	26,689,780	—	—	—	—	—	—	—	108,258,402
Fixed Standby	—	—	—	—	65,966,471	—	—	—	—	65,966,471
Variable Commodity	(633,267)	—	—	—	—	—	—	—	—	(633,267)
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Storage	**80,935,355**	**26,689,780**	**—**	**9,698,148**	**65,966,471**	**—**	**—**	**—**	**—**	**183,289,753**
Treatment										
Fixed Demand	—	—	—	—	—	13,780,068	35,228,944			49,009,013
Fixed Commodity	—	—	—	—	—	202,612,784				202,612,784
Fixed Standby	—	—	—	—	—	—		9,682,541	46,535,533	56,218,074
Variable Commodity	—	—	—	—	—	44,449,573				44,449,573
Hydroelectric	—	—	—	—	—	—				—
Subtotal: Treatment	**—**	**—**	**—**	**—**	**—**	**260,842,426**	**35,228,944**	**9,682,541**	**46,535,533**	**352,289,444**
Distribution										
Fixed Demand	—	—	—	41,845,541	—	—	—	—	—	41,845,541
Fixed Commodity	—	200,930,150	—	—	—	—	—	—	—	200,930,150
Fixed Standby	—	—	—	—	44,138,729	—	—	—	—	44,138,729
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	13,786,025	—	—	—	—	—	—	—	13,786,025
Subtotal: Distribution	**—**	**214,716,175**	**—**	**41,845,541**	**44,138,729**	**—**	**—**	**—**	**—**	**300,700,444**
Demand Management										
Fixed Demand	—	—	—	—	—	—	—	—	—	—
Fixed Commodity	83,284,977	—	—	—	—	—	—	—	—	83,284,977
Fixed Standby	—	—	—	—	—	—	—	—	—	—
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Demand Management	**83,284,977**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**83,284,977**
Total										
Fixed Demand	—	—	—	51,543,689	24,524,288	13,780,068	35,228,944	—	—	125,076,989
Fixed Commodity	414,460,962	478,560,955	—	—	—	202,612,784	—	—	—	1,095,634,702
Fixed Standby	—	—	—	—	205,883,230	—	—	9,682,541	46,535,533	262,101,304
Variable Commodity	(633,267)	—	132,287,434	—	—	44,449,573	—	—	—	176,103,740
Hydroelectric	—	13,786,025	—	—	—	—	—	—	—	13,786,025
Total	**$ 413,827,695**	**$ 492,346,980**	**$ 132,287,434**	**$ 51,543,689**	**$ 230,407,518**	**$ 260,842,426**	**$ 35,228,944**	**$ 9,682,541**	**$ 46,535,533**	**$ 1,672,702,760**

Totals may not foot due to rounding

Proof of Revenue

FY 2026/27

Schedule 18 shows the Proof of Revenue for FY 2026/27. Based on expected water sales of 937 TAF, the expected revenues would be about $51.2 million higher than the total revenue requirement, if the rates and charges were in effect the entire test year period. The cost of service allocation assuming a full twelve months of revenue is used to allocate costs among the various rate elements but should not be interpreted as over- or under-collection during a given fiscal year. However, because the recommended rates do not take effect until January 1, 2027, the expected revenues for FY 2026/27 will be about $9.7 million lower than the total revenue requirement in FY 2026/27. The total revenue requirement includes a $37.7 million decrease in the required reserves for the Revenue Remainder Fund. Accounting for these adjustments, the withdrawal from reserves is about $28.4 million in FY 2026/27.

FY 2027/28

Schedule 19 shows the Proof of Revenue for FY 2027/28. Based on expected water sales of 1,011 TAF the expected revenues would be about $129.7 million higher than the total revenue requirement, if the rates and charges were in effect the entire test year period. The cost of service allocation assuming a full twelve months of revenue is used to allocate costs among the various rate elements but should not be interpreted as over- or under-collection during a given fiscal year. However, because the recommended rates do not take effect until January 1, 2028, the expected revenues for FY 2027/28 will be about $51.7 million higher than the total revenue requirement in FY 2027/28. The total revenue requirement includes a $22.6 million increase in the required reserves for the Revenue Remainder Fund. Accounting for these adjustments, the deposit to reserves is about $74.3 million in FY 2027/28. Schedule 20 summarizes the rates and charges that would be effective on January 1, 2027 and January 1, 2028 using the assumptions and methodology of this report. Member agency impacts will vary depending upon an agency's RTS allocation, capacity charge and relative proportions of treated and untreated purchases.

Schedule 18: FY 2026/27 Proof of Revenue ($ millions)

Proof of Revenue FY2027 if Rates Effective for Full Test Year

Rate Elements	Revenue Requirements	% Over (Under) Collected		Revenues if Rates Effective July 1st	Billing Determinant	Unit Rate
	$M	$M	%	$M	MAF	$/AF
Supply	375.0	12.1	3 %	387.2	0.94	413
System Access Rate	427.9	14.6	3 %	442.5	0.94	472
System Power Rate	130.9	5.1	4 %	135.9	0.94	145
Treatment Surcharge	234.9	7.3	3 %	242.2	0.62	390
Readiness-to-serve Charge	231.7	7.3	3 %	239.0		
Capacity Charge	48.0	1.7	4 %	49.7		
Treatment Peaking Capacity Charge	32.9	1.1	3 %	34.1		
Treatment Used Standby Capacity Charge	10.6	0.4	3 %	10.9		
Treatment Remaining Standby Capacity Charge	50.9	1.6	3 %	52.5		
Total	**1,542.8**	**51.2**	**3 %**	**1,593.9**		

Totals may not foot due to rounding

Proof of Revenue FY2027 if Rates Effective January 1st

Fiscal Year Ending 2027	Revenue Requirements	% Over (Under) Collected		Revenues if Rates Effective Jan 1st
Supply	375.0	-56.6	-15 %	318.4
System Access Rate	427.9	28.3	7 %	456.2
System Power Rate	130.9	28.4	22 %	159.3
Treatment Surcharge	234.9	77.9	33 %	312.8
Readiness-to-serve Charge	231.7	-26.7	-12 %	205.0
Capacity Charge	48.0	0.9	2 %	48.8
Treatment Peaking Capacity Charge	32.9	-21.6	-66 %	11.4
Treatment Used Standby Capacity Charge	10.6	-6.9	-66 %	3.6
Treatment Remaining Standby Capacity Charge	50.9	-35.2	-66 %	17.5
Total	**1,542.8**	**-9.7**	**-1 %**	**1,533.1**

Totals may not foot due to rounding

Schedule 19: FY 2027/28 Proof of Revenue ($ millions)

Proof of Revenue FY2028 if Rates Effective for Full Test Year

Rate Elements	Revenue Requirements	% Over (Under) Collected		Revenues if Rates Effective July 1st	Billing Determinant	Unit Rate
	$M	$M	%	$M	MAF	$/AF
Supply	413.8	31.1	8 %	444.9	1.01	440
System Access Rate	492.3	38.5	8 %	530.9	1.01	525
System Power Rate	132.3	10.3	8 %	142.6	1.01	141
Treatment Surcharge	260.8	20.9	8 %	281.7	0.69	408
Readiness-to-serve Charge	230.4	17.6	8 %	248.0		
Capacity Charge	51.5	4.1	8 %	55.6		
Treatment Peaking Capacity Charge	35.2	2.7	8 %	37.9		
Treatment Used Standby Capacity Charge	9.7	0.8	8 %	10.5		
Treatment Remaining Standby Capacity Charge	46.5	3.8	8 %	50.3		
Total	**1,672.7**	**129.7**	**8 %**	**1,802.4**		

Totals may not foot due to rounding

Proof of Revenue FY2028 if Rates Effective January 1st

Fiscal Year Ending 2028	Revenue Requirements	% Over (Under) Collected		Revenues if Rates Effective Jan 1st
Supply	413.8	10.5	3 %	424.3
System Access Rate	492.3	-1.9	— %	490.5
System Power Rate	132.3	13.3	10 %	145.6
Treatment Surcharge	260.8	11.6	4 %	272.4
Readiness-to-serve Charge	230.4	11.6	5 %	242.0
Capacity Charge	51.5	0.1	— %	51.6
Treatment Peaking Capacity Charge	35.2	0.1	— %	35.4
Treatment Used Standby Capacity Charge	9.7	1.1	11 %	10.8
Treatment Remaining Standby Capacity Charge	46.5	5.2	11 %	51.8
Total	**1,672.7**	**51.7**	**3 %**	**1,724.4**

Totals may not foot due to rounding

Schedule 20: Rates and Charges Summary

Effective January 1st	2026	2027	2028
Supply Rate ($/AF)	$313	$413	$440
System Access Rate ($/AF)	$492	$472	$525
System Power Rate ($/AF)	$179	$145	$141
Full Service Untreated Volumetric Cost ($/AF)	**$984**	**$1,030**	**$1,106**
Treatment Surcharge ($/AF)	$544	$390	$408
Full Service Treated Volumetric Cost ($/AF)	**$1,528**	**$1,420**	**$1,514**
Readiness-to-Serve Charge ($M)	$188	$239	$248
Capacity Charge ($/cfs)	$14,500	$17,500	$19,600
Treatment Peaking Capacity Charge ($/cfs) *	N/A	$33,700	$21,600
Treatment Used Standby Capacity Charge ($/AF) *	N/A	$15	$120
Treatment Remaining Standby Capacity Charge ($/AF) *	N/A	$72	$64

*Treatment Peaking Capacity Charge, Treated Used Standby Capacity Charge, and Treatment Remaining Standby Capacity Charge to begin in 2027.

Supply Rate

The Supply Rate is a volumetric rate charged on Metropolitan water transactions. The Supply Rate is calculated as the amount of the total revenue requirement functionalized as supply divided by the estimated amount of water sales. Per Board direction in December 2021, all demand management costs (regardless of funding source, such as bond financing or current revenues) are functionalized as supply and collected on the supply rate. The Supply Rate supports a regional approach through the uniform, postage stamp rate element.

The Supply Rate is $413 per acre-foot effective January 1, 2027 and $440 per acre-foot effective on January 1, 2028. Changes in the Supply Rate reflect multiple factors that affect both Metropolitan's net revenue requirement and the projected sales over which supply-related costs are recovered. These factors include more conservative water sales assumptions based on the Board's 70 percent exceedance policy for the biennium, reduced non-rate revenues including the sunset of temporary IRA Bucket 1 funding and lower assumed stored water sales, updated exchange and supply assumptions following SDCWA's March 2026 notice regarding Metropolitan's second right of refusal, and increases in departmental O&M and other supply-related costs. At the same time, the assumption of a 0.0085 percent ad valorem property tax rate, compared to the current 0.0070 percent rate, provides additional fixed revenue support for State Water Contract expenses and helps moderate the portion of those costs that would otherwise be recovered through rates and charges.

Benefits

The Supply Rate benefits include: (1) support of a regional approach; (2) provides a clear linkage between costs and benefits; and (3) establishes a simple approach to recovering the costs of supply, drought storage and demand management functions.

System Access Rate (SAR)

The SAR is a volumetric[23] system-wide rate charged on each acre-foot of water sold to member public agencies, which water is conveyed through Metropolitan's interconnected regional delivery network, including Metropolitan's right to use SWP facilities for conveyance of SWP and non-SWP water. The SAR recovers the cost of providing conveyance and distribution capacity to meet average annual demands, and a portion of Regulatory Storage.

Shown in Schedule 20, the SAR is $472 per acre-foot in effective January 1, 2027, and $525 per acre-foot in effective January 1, 2028. The SAR is calculated by divided the SAR revenue requirement (i.e., the portion of the net revenue requirement allocated to average-flow conveyance/distribution service) by projected water sales (AF). Accordingly, changes in (1) the net revenue requirement to be recovered through rates and charges, (2) the allocation of that net revenue requirement to the SAR, and/or (3) projected sales will affect the SAR on a per acre-foot basis.

The SAR decrease in CY 2027 relative to the CY 2026 SAR due in part to higher projected property tax revenue, reflecting both assumed assessed valuation growth and the increase in the assumed ad valorem property tax rate assumption from 0.007 percent to 0.0085 percent. That additional fixed revenue reduces the overall net revenue requirement to be recovered through rates and charges. The CY 2027 is also affected by lower average demands, which allocate less conveyance and distribution costs to average demand. The SAR increases in CY 2028 primarily because of higher conveyance and distribution costs allocated to the SAR (including increases in departmental O&M and capital financing costs).

The SAR recovers, among other costs, the capital, operating, maintenance, and overhead costs associated with the interconnected regional delivery network necessary to deliver water to meet member agencies' average annual demands, which include the costs of conveyance facilities (facilities outside of Metropolitan's service area) and distribution facilities (facilities within Metropolitan's Distribution System), and portions of Regulatory Storage facilities.

Metropolitan's delivery network costs are treated the same whether they were incurred for the SWP or the CRA. The fact that, unlike the CRA, Metropolitan does not hold legal title to the SWP facilities and does not operate the SWP facilities is immaterial for purposes of cost functionalization for the COS and rate determination process.

Metropolitan, like the other State Water Contractors, is obligated to pay all operating expenses and capital costs incurred by the SWP to provide the contractual supply and transportation services. The expenses include all unexpected expenses resulting from operational issues and changes in regulations. DWR charges Metropolitan based on estimated expenses and has the right to charge Metropolitan for any expenses beyond the estimates. The State Water Contractors carry all financial risk and must pay any costs without any regard for Metropolitan's own cash flows. By allocating costs, DWR does not bear any of these risks; the risks fall to the State Water Contractors. Metropolitan was even responsible for paying for the SWP costs during the extended original construction period, years before Metropolitan received any SWP water. This is also not something typical of a supply contract and hence supportive of Metropolitan's cost functionalization process.

Metropolitan is also responsible for managing its SWP supply and transportation resources. Metropolitan determines what water to store and deliver in any year from its resource portfolio. On October 1 prior to the beginning of the Calendar Year, Metropolitan must provide its initial water order, plus any variations requested by DWR. The planning for this water order begins as early as the preceding July. A considerable amount of strategy goes in to determining which resource Metropolitan will dispatch when and deliver where to maximize resources. Examples of issues that Metropolitan must consider when managing SWP resources include:

- the level of the Table A allocation, and the amount of Table A supply available to Metropolitan, Desert Water Agency (DWA) and Coachella Valley Water District CVWD;

[23] *A volumetric rate is a charge applied to the actual amount of water delivered.*

- shaping deliveries to the order to accommodate Article 21 (surplus water), turnback pool water (Table A allocation not needed by a Contractor) or Article 56 (b) water (water rescheduled due to system outages) if available;
- the amount of Carryover water in San Luis Reservoir, and the timing and location of need;
- the maximum input and withdrawal capacities of the Central Valley Storage programs, depending on whether Metropolitan is storing or withdrawing from these programs, and considering the level of water stored;
- the availability or need to refill Flexible Storage in Castaic and Perris Reservoirs;
- the availability of water transfer supplies; and,
- the supply conditions on the Colorado River.

Metropolitan, not DWR, is responsible for determining how, when or where to deliver any of the supply sources Metropolitan has that can be conveyed on the SWP. As a result of the execution of Monterey Amendments, the SWP can convey SWP water and non-SWP water and can be used by non-State Water Contractors; it is, therefore, appropriate to consider the SWP as part of Metropolitan's interconnected regional delivery network as has been confirmed by the Court of Appeal in *SDCWA v. MWD* (2017) 12 Cal.App.5th 1124. The volume of water delivered under arrangements, other than the contracts for delivery of water with the DWR, is also not determinative of the cost treatment; the ability to move *any* volume is what is relevant to the functionalization of Metropolitan's costs.

Like the SWP costs, Metropolitan fully pays the operating and capital costs of the CRA maintenance, operations and supply portfolio and the risks fall on Metropolitan.

Metropolitan uses the CRA for the conveyance of its multiple CRA resources. It is responsible for determining what water to store and deliver in any year from its resource portfolio. Prior to the beginning of the calendar year, Metropolitan must provide its Plan for the Creation of Extraordinary Conservation ICS to the Bureau of Reclamation in June and its best estimate of monthly diversion requirements in September. The amount of Extraordinary Conservation ICS which Metropolitan plans to create is deducted from the total supply available for diversion. In October or November, Reclamation staff conducts a consultation with Metropolitan prior to Reclamation's Regional Director making an annual determination of Metropolitan's estimated water requirements for the ensuing calendar year to the end that deliveries of Colorado River water to Metropolitan will not exceed those reasonably required for beneficial use. Reclamation provides Metropolitan with a notice of the Regional Director's determination regarding Metropolitan's proposed diversion and beneficial use of Colorado River water for the calendar year. A considerable amount of strategy is employed to determine which resources Metropolitan will dispatch and deliver to maximize use of the resources. Examples of issues that Metropolitan must consider when managing CRA resources include:

- the magnitude of the SWP Table A allocation, and the amount of Table A supply available to Metropolitan, DWA and CVWD;
- the amount of SWP surplus, turnback pool, and carryover water;
- the amount of ICS water that can be accessed;
- the amount of water in the DWA/CVWD advance delivery account; and,
- the Colorado River supply conditions and the projection of the likelihood of Lake Mead shortage, normal, and surplus conditions in future years.

Metropolitan is responsible for determining how, when and where to deliver any of the supply sources Metropolitan has that can be transported by the CRA. Metropolitan also uses the CRA to convey non-Metropolitan water to non-member agencies: the temporary emergency wheeling of Mexican Treaty Waters of the Colorado River for Tijuana. Given that the CRA can deliver water as a result of the execution of agreements apart from Metropolitan's 1930 contract for delivery of water, 1931 supplementary contract for delivery of water, 1946 contract merging the rights of the City of San Diego and Metropolitan, and 1987 contract for delivery of surplus flows from the Colorado River with the U.S. Department of the Interior, and

that it is capable of delivering water to other water agencies, it is appropriate to consider the CRA as part of Metropolitan's interconnected regional delivery network. The volume of water delivered under arrangements, other than the contracts for delivery of water with the U.S. Department of the Interior, is also not determinative of the cost treatment; the ability to move *any* volume is what is relevant to the functionalization of Metropolitan's costs.

Metropolitan's Conveyance and Aqueduct and Distribution System form a single integrated system for all imported water, which is available to Metropolitan for the conveyance of SWP and CRA water, as well as water supply obtained from supply programs and other water transfers. Metropolitan's rights and ownership of the facilities create regional system flexibility to maintain operating flexibility and delivery flexibility and meet Metropolitan's mission as a public steward of water resources. Metropolitan's member agencies and all residents of Metropolitan's service area benefit from the integration of the SWP and CRA as Metropolitan's Conveyance and Aqueduct facilities, as it allows Metropolitan to meet varying regional demands, accommodate outages, manage water quality goals, maintain emergency storage reserves, and minimize the risk of invasive species infestation.

The treatment of Metropolitan's Conveyance and Aqueduct facilities as one integrated system for purposes of rate-setting is not uncommon or novel. The Federal Energy Regulatory Commission (FERC), for example, recognizes the practice of rolling the costs of transmission facilities into a single rate when the facilities are part of an integrated system. The practice is recognized regardless of legal ownership of (or allocations in) a particular facility.

Benefits

The SAR benefits include: (1) support of a regional approach; (2) accommodates a water transfer market that does not unfairly advantage one user over another; (3) provides a clear linkage between costs and benefits; and (4) establishes a simple approach to recovering the costs of conveyance and distribution functions.

The SAR supports a regional approach through the uniform, postage stamp rate element. This region-wide funding mechanism helps ensure economies of scale and low costs for all of Metropolitan's member agencies.

The SAR is a cost-based rate. By providing a non-discriminatory rate element to all parties that wish to use available system capacity to move water anywhere in the Metropolitan service area, the uniform SAR creates the opportunity for a fair and efficient water transfer market to develop. In keeping with the spirit of a regional provider approach, the SAR is uniform throughout the service area. Member agencies that receive full-service water from Metropolitan will pay the exact same cost for access to the system as a customer that obtains supply from another supply source.

Charging all users, the same price for access to essential facilities is a basic principle of regulatory economics. The SAR provides a clear linkage between costs and benefits. The cost of service process clearly identifies the costs that are recovered by the SAR. The operational function revenue requirements for conveyance and aqueduct, distribution, and storage are identified and then allocated into commodity (average use), demand (peak use), and standby (emergency and available capacity) related costs.

Only commodity-related costs are allocated to the SAR. The SAR is an easily understood approach. The SAR is a uniform, volumetric per acre-foot rate and is straightforward for both Metropolitan and the member agencies to implement and administer.

System Power Rate (SPR)

The SPR is a volumetric, system-wide rate charged on each acre-foot to recover Metropolitan's power costs associated with conveyance of supplies through the Metropolitan system. The SPR is a volumetric rate element that recovers the costs of pumping water to Southern California. The SPR recovers the cost of power for both the SWP and CRA. SPR is $145 per acre-foot effective on January 1, 2027 and $141 per acre-foot effective on January 1, 2028 (see Schedule 20). The change in SPR primarily reflects updated SWP and CRA

lower power forecasts; SWP due to lower power rates and CRA due to lower diversion due to post 2026 Colorado River reduction.

Benefits

The primary benefit of the SPR is that it clearly identifies Metropolitan's average cost of power for both SWP and CRA conveyance systems.

Treatment Surcharge and Fixed Charges

The Treatment Surcharge is a system-wide charge applied to water treated by Metropolitan. Beginning January 1, 2027, the treatment revenue requirement will be recovered through a hybrid structure consisting of both fixed charges and a volumetric rate. This change reflects a functional cost of service allocation for demand and standby treatment costs to be recovered via Treatment Peaking Capacity Charge and Treatment Standby Capacity Charges. The volumetric Treatment Surcharge continues to recover the remaining costs of treating water, including commodity, remaining demand and standby-related costs as determined in the COS for all five treatment plants.

Up to approximately 30 percent of the treatment-related costs are recovered through fixed charges that reflect the member agency's use of Metropolitan's treatment capacity. These fixed components are based on:

- Treatment Peaking Capacity Charge (TPCC): based on a three-year trailing maximum annual peak day demand, measured in cfs. The Treatment Peaking Capacity Charge is $33,700 per cfs effective on January 1, 2027 and $21,600 per cfs effective on January 1, 2028. For CY 2027, the TPCC will be allocated using each member agency's FY 2025 average daily treated water demand in cfs (transition year for implementation).
- Treatment Used Standby Capacity Charge (TUSCC): based on the ten-year trailing difference between maximum and average annual treated water deliveries, measured in AF. The Treatment Used Standby Capacity Charge is $15 per acre-foot effective on January 1, 2027 and $120 per acre-foot effective on January 1, 2028. For CY 2027, the TUSCC will be allocated based on FY 2025 treated firm demands in AF (transition year for implementation).
- Treatment Remaining Standby Capacity Charge (TRSCC): based on the five-year trailing maximum annual use, measured in AF. The Treatment Remaining Standby Capacity Charge is $72 per acre-foot effective on January 1, 2027 and $64 per acre-foot effective on January 1, 2028. For CY 2027, the TRSCC will be allocated based on FY 2025 treated firm demands in AF (transition year for implementation).

The remaining approximately 70 percent of the treatment-related costs continue to be recovered through the volumetric Treatment Surcharge. The volumetric Treatment Surcharge is $390 per acre-foot effective on January 1, 2027 and $408 per acre-foot on January 1, 2028. Overall the treatment surcharges increase over the biennium, driven primarily by higher chemical costs and fixed expenditures.

Benefits

There are several primary benefits provided by the Treatment Fixed Charges & Surcharge. First, only treated water users pay for the costs of treatment. Second, the hybrid structure ensures that member agencies contribute proportionately based on both usage and capacity requirements, consistent with cost-of-service principles. Third, by retaining a uniform, systemwide volumetric rate for the majority of the treatment costs, the structure preserves regional economies of scale.

Schedule 21: Treatment Peaking Capacity Charge (TPCC)

Calendar Year 2027 Treatment Peaking Capacity Charge		
	Average Daily Flows (cfs)	Unit Charge ($/cfs): $33,700
Member Agency	FY 2025	Treatment Peaking Capacity Charge
Anaheim	4.1	$ 138,170
Beverly Hills	11.8	$ 397,660
Burbank	4.4	$ 148,280
Calleguas	107.7	$ 3,629,490
Central Basin	32.8	$ 1,105,360
Compton	0.1	$ 3,370
Eastern	92.4	$ 3,113,880
Foothill	12.1	$ 407,770
Fullerton	11	$ 370,700
Glendale	20.5	$ 690,850
Inland Empire	0	$ —
Las Virgenes	23	$ 775,100
Long Beach	22.3	$ 751,510
Los Angeles	139.8	$ 4,711,260
MWDOC	131.6	$ 4,434,920
Pasadena	20.8	$ 700,960
San Diego CWA	108.1	$ 3,642,970
San Fernando	0	$ —
San Marino	2.5	$ 84,250
Santa Ana	5.6	$ 188,720
Santa Monica	10.5	$ 353,850
Three Valleys	31.2	$ 1,051,440
Torrance	18.2	$ 613,340
Upper San Gabriel	4.7	$ 158,390
West Basin	131.8	$ 4,441,660
Western MWD	63.8	$ 2,150,060
Total	**1,010.8**	**$ 34,063,960**

Totals may not foot due to rounding

Schedule 22: Treatment Used Standby Capacity Charge (TUSCC)

Calendar Year 2027 Treatment Used Standby Capacity Charge		
	Treated Sales	Unit Charge ($/AF): $15
Member Agency	FY 2025	Treatment Used Standby Capacity Charge
Anaheim	237	$ 3,560
Beverly Hills	8,569	$ 128,541
Burbank	3,220	$ 48,303
Calleguas	77,967	$ 1,169,504
Central Basin	23,875	$ 358,122
Compton	23	$ 341
Eastern	66,922	$ 1,003,830
Foothill	8,765	$ 131,471
Fullerton	8,264	$ 123,954
Glendale	14,812	$ 222,185
Inland Empire	—	$ —
Las Virgenes	16,620	$ 249,293
Long Beach	16,320	$ 244,806
Los Angeles	100,639	$ 1,509,578
MWDOC	95,288	$ 1,429,322
Pasadena	15,086	$ 226,293
San Diego CWA	78,354	$ 1,175,312
San Fernando	—	$ —
San Marino	1,138	$ 17,075
Santa Ana	4,026	$ 60,395
Santa Monica	7,591	$ 113,864
Three Valleys	22,651	$ 339,767
Torrance	13,333	$ 200,001
Upper San Gabriel	3,374	$ 50,610
West Basin	95,855	$ 1,437,827
Western MWD	46,228	$ 693,413
Total	**729,157**	**$ 10,937,367**

Totals may not foot due to rounding

Schedule 23: Treatment Remaining Standby Capacity Charge (TRSCC)

Calendar Year 2027 Treatment Remaining Standby Capacity Charge		
	Treated Sales	Unit Charge ($/AF): $72
Member Agency	FY 2025	Treatment Remaining Standby Capacity Charge
Anaheim	237	$ 17,086
Beverly Hills	8,569	$ 616,997
Burbank	3,220	$ 231,854
Calleguas	77,967	$ 5,613,617
Central Basin	23,875	$ 1,718,986
Compton	23	$ 1,634
Eastern	66,922	$ 4,818,384
Foothill	8,765	$ 631,058
Fullerton	8,264	$ 594,979
Glendale	14,812	$ 1,066,486
Inland Empire	—	$ —
Las Virgenes	16,620	$ 1,196,604
Long Beach	16,320	$ 1,175,069
Los Angeles	100,639	$ 7,245,972
MWDOC	95,288	$ 6,860,743
Pasadena	15,086	$ 1,086,206
San Diego CWA	78,354	$ 5,641,495
San Fernando	—	$ —
San Marino	1,138	$ 81,958
Santa Ana	4,026	$ 289,894
Santa Monica	7,591	$ 546,545
Three Valleys	22,651	$ 1,630,879
Torrance	13,333	$ 960,005
Upper San Gabriel	3,374	$ 242,928
West Basin	95,855	$ 6,901,567
Western MWD	46,228	$ 3,328,380
Total	**729,157**	**$ 52,499,326**

Totals may not foot due to rounding

Capacity Charge

The Capacity Charge is charged on the peak (maximum) summer day demand, measured in cfs, placed on the distribution system between May 1 and September 30 for a three-calendar year period, calculated for each member agency. The calculation is non-coincident, meaning the peak day will differ for each member agency. The sum of the member agency non-coincident peak day demands is a proxy for peak week demands, which are the design criteria for the Metropolitan Distribution system. The three-year period ending December 31, 2025 is used to charge the Capacity Charge effective January 1, 2027 through December 31, 2027. Demands measured for the purposes of billing the Capacity Charge include all firm demands including wheeling service and exchange.

The Capacity Charge is intended to pay for the cost of providing peak day capacity on Metropolitan's Distribution System, while providing an incentive for local agencies to decrease their use of the Metropolitan system to meet peak day demands and to shift demands into lower use time periods particularly October

through April. Over time, a member agency will benefit from local supply investments and operational strategies that reduce its peak day demand on the system in the form of a lower total Capacity Charge. The estimated Capacity Charge to be paid by each member agency in calendar year 2027 is included in Schedule 23.

The Capacity Charge is $17,500 per cubic-foot-second (cfs) of peak demand, effective January 1, 2027, and $19,600 per cfs, effective January 1, 2028 (see Schedule 20). The change reflects the higher capital financing costs combined with greater share of the costs to peak usage to Capacity Charge due to lower average demand and higher peaking factor.

Benefits

The Capacity Charge provides several benefits including: (1) increasing the overall efficiency of water use; (2) improving the fair allocation of costs among member agencies based upon the demand imposed by each agency; and (3) providing a source of fixed revenue.

The Capacity Charge will improve the overall efficiency of water use by encouraging local agencies to invest in cost effective local storage and resources to avoid using the Metropolitan system to meet peak (maximum) day demands. In addition, significant regional savings can be realized through the deferral of expensive capacity expansion.

The Capacity Charge also improves the equitable distribution of costs among the member agencies. Agencies that have relatively high peak demand to average demand ratios will bear a greater share of the costs of providing peak (maximum) day distribution capacity. The Capacity Charge also increases the portion of Metropolitan's fixed costs that are recovered by fixed charges.

Schedule 24: Capacity Charge (by Member Agency)

Calendar Year 2027 Capacity Charge					
	Peak Day Demand (cfs) (May 1 through September 30)				Rate ($/cfs):
	Calendar Year				$17,500
Member Agency	2023	2024	2025	3-Year Peak	Capacity Charge
Anaheim	64.0	23.9	31.1	64.0	$1,120,000
Beverly Hills	20.6	20.9	19.3	20.9	$365,750
Burbank	16.3	15.5	11.3	16.3	$285,250
Calleguas	159.6	167.1	171.8	171.8	$3,006,500
Central Basin	53.7	50.4	44.5	53.7	$939,750
Compton	3.2	0.0	3.7	3.7	$64,750
Eastern	190.5	229.8	265.0	265.0	$4,637,500
Foothill	14.9	18.1	15.7	18.1	$316,750
Fullerton	13.8	24.8	28.1	28.1	$491,750
Glendale	29.0	32.6	29.2	32.6	$570,500
Inland Empire	99.5	68.7	82.1	99.5	$1,741,250
Las Virgenes	37.9	30.6	32.6	37.9	$663,250
Long Beach	41.5	37.9	34.3	41.5	$726,250
Los Angeles	452.3	433.5	551.0	551.0	$9,642,500
MWDOC	233.6	258.5	260.5	260.5	$4,558,750
Pasadena	33.0	35.0	32.6	35.0	$612,500
San Diego CWA	558.6	498.5	577.0	577.0	$10,097,500
San Fernando	5.0	0.0	0.0	5.0	$87,500
San Marino	4.3	4.5	3.7	4.5	$78,750
Santa Ana	6.2	10.3	9.2	10.3	$180,250
Santa Monica	21.0	20.1	19.8	21.0	$367,500
Three Valleys	110.4	98.4	102.9	110.4	$1,932,000
Torrance	27.1	28.2	27.6	28.2	$493,500
Upper San	11.5	16.4	17.8	17.8	$311,500
West Basin	171.7	175.6	173.9	175.6	$3,073,000
Western MWD	181.7	187.8	151.5	187.8	$3,286,500
Total	**2,560.9**	**2,487.1**	**2,696.2**	**2,837.2**	**$49,651,000**

Totals may not foot due to rounding

Readiness-to-Serve Charge

The RTS recovers the costs of providing emergency storage capacity and available capacity to meet outages and hydrologic variability. The RTS will be $239 million in calendar year 2027. The RTS increases to $248 million in calendar year 2028.

The RTS is allocated to the member agencies based on each agency's share of a ten-year rolling average of all firm demands, including water transfers and exchanges that use Metropolitan system capacity[24]. A ten-year rolling average leads to a relatively stable RTS allocation that reasonably represents an agency's potential

[24] *The SDCWA exchange water transactions are excluded from the calculation of the ten-year rolling average per the terms of the parties' exchange agreement.*

long-term need for available capacity under different hydrologic conditions. Member agencies that so choose may have a portion of their total RTS obligation offset by Standby Charge collections collected by Metropolitan on behalf of the member agency. The estimated RTS for each member agency for calendar year 2027 is shown in Schedule 25.

Benefits

The RTS provides two major benefits. These include: (1) a better matching of costs and benefits; and (2) a SAR that recovers only those costs associated with providing average annual service.

The proposed RTS matches costs and benefits in two ways. First, the RTS will recover the amount of emergency storage and available capacity costs needed to maintain reliable deliveries during outages and service interruptions and during periods of hydrologic variability, as identified in the COS, that is not offset by projected ad valorem property tax revenues. Second, the proposed RTS allocates the emergency storage and available capacity costs among the member agencies in a manner that better represents each agency's potential need for standby availability. The RTS uses a ten-year rolling average of demands. A long-term rolling average like the ten-year measure is a simple and reasonable representation of an agency's potential need for available capacity under a range of varying hydrologic conditions.

Schedule 25: Readiness-to-Serve Charge (by Member Agency)

Calendar Year 2027 RTS Charge			
Member Agency	Rolling Ten-Year Average Firm Deliveries (Acre-Feet) FY2015/16 - FY2024/25	RTS Share	12 months @ $239 million per year (1/27-12/27)
Anaheim	22,628.8	1.87 %	$ 4,463,507
Beverly Hills	9,206.3	0.76 %	1,815,933
Burbank	9,820.1	0.81 %	1,937,005
Calleguas MWD	84,584.0	6.98 %	16,684,106
Central Basin MWD	28,149.2	2.32 %	5,552,401
Compton	10.5	0.00 %	2,071
Eastern MWD	101,247.5	8.36 %	19,970,964
Foothill MWD	8,271.1	0.68 %	1,631,466
Fullerton	6,125.2	0.51 %	1,208,189
Glendale	14,453.0	1.19 %	2,850,839
Inland Empire Utilities Agency	52,339.0	4.32 %	10,323,813
Las Virgenes MWD	18,214.6	1.50 %	3,592,811
Long Beach	23,490.7	1.94 %	4,633,516
Los Angeles	231,015.0	19.07 %	45,567,469
Municipal Water District of Orange County	164,842.1	13.60 %	32,514,933
Pasadena	18,232.6	1.50 %	3,596,361
San Diego County Water Authority	116,381.4	9.61 %	22,956,110
San Fernando	460.8	0.04 %	90,892
San Marino	1,031.1	0.09 %	203,383
Santa Ana	7,237.7	0.60 %	1,427,629
Santa Monica	5,373.1	0.44 %	1,059,838
Three Valleys MWD	59,620.2	4.92 %	11,760,023
Torrance	14,396.6	1.19 %	2,839,714
Upper San Gabriel Valley MWD	38,820.2	3.20 %	7,657,244
West Basin MWD	107,137.8	8.84 %	21,132,820
Western MWD	68,578.1	5.66 %	13,526,959
MWD Total	**1,211,666.7**	**100.00 %**	**$ 239,000,000**

Totals may not foot due to rounding

Water Sales

In July 2025, the Board adopted a policy to use a more conservative water sales forecast for budget development and rate setting. The Board approved the use of a 70 percent exceedance level for the biennium and an 80 percent exceedance level for subsequent biennia. At a 70 percent exceedance level, projected water sales are expected to be met or exceeded 70 percent of the time. This approach reflects a policy choice to modestly increase near-term unit costs in order to reduce downside financial risk, improve the likelihood that budgeted revenues will be achieved, and better protect reserve levels if actual sales are lower than forecast. The COS analysis also reflects updated exchange, water sales, and supply program assumptions following SDCWA's March 2026 notice that Metropolitan's second right of refusal for CY 2026 would be limited to 5 Thousand Acre Feet (TAF).

"Firm Demand" refers to member agency purchases that are subject to the calculation of water sales in TAF subject to the Readiness-to-Serve Charge. Schedule 26 summarizes projected water sales by service type for Cash Year 2026/27 and Cash Year 2027/28.

Schedule 26: Cash Year Water Sales, by Type

Cash Year Ending	2027	2028
Water Sales by Type		
Treated Firm Water Sales	621	690
Untreated Firm Water Sales	316	321
Total Water Sales (TAF)	**937**	**1,011**

APPENDIX: COS TABLES

Revenue Requirements
Fiscal Year Ending 2027

			1 Labor And Labor Additive	2 Outside Services	3 Utilities	4 Chemicals	5 Other O&M	6 O&M Capitalization (pro-rated)	Projected Total To Be functionalized
Departmental O&M									
	Group	***Item***							
	Office of General Manager		10,837,015	1,000,000	-	-	370,362	(305,591)	11,901,786
	Office of General Manager	Board of Directors	2,310,977	116,000	-	-	585,000	(75,363)	2,936,614
	Bay Delta Initiatives	Bay Delta Initiatives	6,526,321	3,600,800	-	-	3,942,100	(351,591)	13,717,631
	External Affairs	Legislative Services	4,835,905	1,162,000	5,250	-	1,030,825	(175,940)	6,858,040
	External Affairs	Media Communications Services	6,414,693	478,748	-	-	675,528	(189,445)	7,379,523
	External Affairs	Manager, External Affairs/Special Projects	4,734,562	157,700	-	-	1,817,961	(167,854)	6,542,369
	External Affairs	Conservation & Community Services	3,621,980	1,038,500	-	-	1,014,464	(141,918)	5,533,026
	Human Resources		18,127,186	3,426,155	-	-	2,241,345	(595,354)	23,199,332
	Conveyance and Distribution	C&D, Eastern & Western	2,748,512	-	-	-	11,690	(69,127)	2,691,075
	Conveyance and Distribution	C&D General	501,374	-	500,000	-	26,742	(25,695)	1,002,421
	Treatment and Water Quality	Treatment Section	3,541,481	145,000	-	-	779,900	(111,765)	4,354,616
	Integrated Operations Planning and Support S	Office of the Manager, Operations Support Services	866,984	-	-	-	234,436	(27,561)	1,073,859
	Integrated Operations Planning and Support S	Operations Support Services	13,187,595	1,776,400	103,600	-	1,359,549	(411,083)	16,016,061
	Conveyance and Distribution	C&D, Desert Region / CRA	36,639,864	699,000	256,020	8,050	13,127,261	(1,269,088)	49,461,106
	Integrated Operations Planning and Support S	System Operations Unit	9,642,069	145,500	87,000	-	2,313,642	(304,991)	11,883,220
	Treatment and Water Quality	Treatment and Water Quality Section	1,919,841	163,998	500,000	-	114,820	(67,508)	2,631,151
	Integrated Operations Planning and Support S	Power Operations and Planning	4,536,679	231,500	-	-	656,364	(135,766)	5,288,777
	Integrated Operations Planning and Support S	Operations Planning & Programs Unit	2,788,715	-	-	-	179,976	(74,332)	2,894,359
	Treatment and Water Quality	Treatment Jensen	14,090,089	365,500	2,626,875	9,755,972	1,240,900	(711,909)	27,367,427
	Treatment and Water Quality	Treatment Diemer	14,099,303	212,700	1,799,268	9,167,968	834,850	(662,159)	25,451,929
	Treatment and Water Quality	Treatment Mills	12,284,997	311,174	1,001,580	3,525,086	827,166	(449,543)	17,500,460
	Treatment and Water Quality	Treatment Skinner	11,665,049	199,282	2,708,570	5,426,300	724,142	(523,556)	20,199,787
	Treatment and Water Quality	Treatment Weymouth	15,423,744	209,000	2,150,724	9,338,489	1,196,820	(682,426)	27,636,351
	Treatment and Water Quality	Water Quality Section	28,091,128	2,885,848	515,000	-	4,543,760	(901,696)	35,134,040
	Conveyance and Distribution	C&D, Eastern Unit	18,487,437	4,591,772	2,967,513	-	4,261,708	(757,862)	29,550,568
	Conveyance and Distribution	C&D, Western Unit	15,683,592	1,809,000	2,768,253	-	1,821,210	(552,387)	21,529,668
	Integrated Operations Planning and Support S	OSS, Manufacturing Services Unit	9,212,722	798,598	402,000	-	865,366	(282,261)	10,996,425
	Office of Safety, Security and Protection	Safety, Regulatory, and Training Section	16,713,107	2,022,500	1,995,000	-	1,383,270	(553,286)	21,560,591
	Integrated Operations Planning and Support S	OSS, Fleet Services Unit	17,599,087	9,495,000	1,709,300	-	7,562,957	(908,872)	35,457,472
	Integrated Operations Planning and Support S	OSS, Power Support Unit	9,820,767	1,023,000	75,000	-	1,020,072	(298,789)	11,640,049
	Integrated Operations Planning and Support S	Office of the Manager, Operations & Planning Section	665,309	32,000	-	-	44,436	(18,569)	723,176
	Office of Safety, Security and Protection	Security & Emergency Management Unit	4,937,658	16,155,000	-	-	1,491,425	(563,813)	22,020,270
	Sustainability, Resilience & Innovation		14,281,525	7,033,565	61,500	-	6,731,935	(702,561)	27,405,965
	Diversity, Equity & Inclusion		4,455,276	436,242	-	-	593,235	(137,259)	5,347,494
	Equal Employment Opportunity		3,172,857	585,000	-	-	54,300	(96,409)	3,716,748
	Finance and Administration		32,650,307	2,716,100	-	-	12,556,077	(1,198,649)	46,723,834
	Business Technology	Office of Manager	1,081,125	75,000	-	-	101,200	(31,471)	1,225,854
	Engineering Services		50,575,389	9,195,900	140,000	-	5,129,000	(1,627,443)	63,412,846
	Office of Safety, Security and Protection	Office of Safety, Security and Protection Officer	613,620	-	-	-	36,200	(16,271)	633,549
	Business Technology	Information Technology	36,856,911	11,240,950	15,000	-	16,781,900	(1,622,414)	63,272,347
	Water Resources Management	Resource Planning & Development	5,414,540	1,025,000	-	-	307,320	(168,838)	6,578,023
	Water Resources Management	Resource Implementation	11,520,991	2,020,000	-	-	5,504,840	(476,231)	18,569,600
	Water Resources Management	Office of the Group Manager	3,123,808	-	-	-	122,400	(81,288)	3,164,920
	Ethics Office		3,249,404	562,340	-	-	103,000	(97,976)	3,816,768
	Integrated Operations Planning and Support S	Integrated Operations Planning and Support Services	2,491,179	20,000	500,000	-	130,302	(78,611)	3,062,870
	General Counsel		15,895,962	5,772,500	-	-	645,000	(558,181)	21,755,281
	General Auditor		5,052,527	717,940	-	-	162,970	(148,512)	5,784,925
	Total Departmental O&M		**512,991,162**	**95,652,212**	**22,887,452**	**37,221,866**	**107,259,727**	**(19,408,216)**	**756,604,203**
GENERAL DISTRICT REQUIREMENTS									-
									-
State Water Project*									-
	Supply - O&M								105,902,747
	Supply - Capital								82,968,115
	Power - O&M & Off-Aq Capital								213,531,434
	Power - Capital (less Off-Aq)								1,931,267
	Transmission - Capital - Commodity, Demand, & Standby								86,184,245
	Transmission - O&M - Commodity only								227,881,863
	Delta Conveyance - Supply								-
	Delta Conveyance - Power								-
	Delta Conveyance - Other								74,654,310
	Total State Water Project								**793,053,980**
Colorado River Aqueduct Power Costs									**62,731,329**
									-
Supply Programs (cash funded portion)									**95,272,389**
									-
Demand Management (cash funded portion)									-
	Local Resources Program								17,278,065
	Future Supply Actions & Stormwater Pilot								3,515,000
	Conservation Program (cash funded portion)								30,500,000
	Total Demand Management Costs								**51,293,065**
Capital Financing									
	Revenue Bond Debt Service	*Base CIP + Existing Debt*							337,268,374
	Revenue Bond Debt Service	*PWSC*							-
	Revenue Bond Debt Service	*Special Project*							-
	Revenue Bond Debt Service	*Existing AVEK + Supply Programs*							9,843,500
	Revenue Bond Debt Service	*Existing Conservation + New Conservation*							5,193,032
	Revenue Bond Debt Service	*Operating Equipment*							5,085,210
	Revenue Bond Debt Service net of BABs Interest Subsidy Payment								357,390,116
	G.O. Bond Debt Service								1,962,250
	Debt Administration								3,484,015
	Bond Defeasance								-
	PAYGO	*Base CIP*							185,000,000
	PAYGO + Grant Funds (7101, 7102)	*PWSC*							42,400,000
	PAYGO	*Special Project*							-
	PAYGO								227,400,000
	Total Capital Financing Costs								**590,236,381**
									-
Other Operating Costs									-
	Operating Equipment								17,099,986
									-
	Succession Planning Labor Pool								-
									-
	OPEB\PERS Pre-Funding								-
	Total Other Operating Costs								**17,099,986**
Increase/(Decrease) in Required Reserves									**(300,000)**
									-
Total General District Requirements									**1,609,387,129**
									-
REQUIREMENTS BEFORE OFFSETS:									**2,365,991,332**
									-
Revenue Offsets									-
	Property Taxes - MWD Portion of SWC GO Debt Service								-
	Property Taxes - MWD GO Debt Service								1,962,250
	SDCWA Baseline Exchange								152,317,000
	Additional Exchange Payment								30,664,700
	Interest on Investments								33,842,888
	Hydro-Power Revenue								2,718,742
	CRA Power Revenue								-
	Wadsworth Pumping Plant (DVL) Power Revenue								653,645
	Misc. allocated to A&G (Lease, Late Fees, etc.)								7,362,711
	Misc. allocated to supply (PVID Lease)								4,979,188
	Property Taxes - SWP								463,137,814
	Revenue Reserve used for Revenue Bonds - I&P								-
	CVWD Revenues								51,158,400
	SLR Revenues								2,250,880
	DWCV Revenues								-
	Grant Funds								-
	IRA Bucket 1								-
	Stored Water Sales								25,000,000
	$80M Grant								40,670,148
	Federal Reimbursement for PWSC								6,499,852
	LSWRP Grant								-
	Annexation								-
	Total Revenue Offsets								**823,218,217**
NET REVENUE REQUIREMENTS:									**1,542,773,115**

				Fn1	Fn2	Fn3	Fn4	Fn5	Fn6	Fn7	Fn8	Fn9	Fn10	Fn11	Fn12	Fn16	Fn17	Fn18	Fn19	Fn20	Fn21	Fn23	Fn22	Fn24	
				Source of Supply			Conveyance & Aqueduct					Storage				Treatment									
		Letter Codes for Primary Functional Assignment Bases					CRA		SWP		Other	Storage Costs Other Than Power									Distribution	Demand	Hydro-	Administrative	Percentage
		a Direct Assignment		CRA	SWP	Other	CRA Power	CRA All Other	SWP Power	SWP All Other	Conv. & Aqueduct	Emergency	Drought	Regulatory	Power	Jensen	Weymouth	Diemer	Mills	Skinner		Management	Electric	& General	Total
		b Work in Process/Net Book Value																							
		c Pro-Rating																							
		d Branch Manager Analysis																							
		e Prior-Year Results																							
		f Other																							
Departmental O&M		**Functional Allocation Basis (1)**																							
Group	***Item***																								
Office of General Manager		c	Pro-rata by labor costs	1.7%	3.6%	3.2%	1.0%	11.1%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.3%	1.5%	1.3%	21.0%	100.00%
Board of Directors		a	100% A&G																					100.0%	100.00%
Bay Delta Initiatives	Bay Delta Initiatives	d	Branch Manager Analysis	0.0%	78.9%	0.0%	0.0%	0.0%	0.0%	14.7%	0.0%	0.0%	6.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
External Affairs	Legislative Services	a	100% A&G																					100.0%	100.00%
External Affairs	Media Communications Services	a	100% A&G																					100.0%	100.00%
External Affairs	Manager, External Affairs/Special Projects	a	100% A&G																					100.0%	100.00%
External Affairs	Conservation & Community Services	d	Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	50.0%	0.0%	50.0%	100.00%
Human Resources		c	Pro-rata by labor costs	1.7%	3.6%	3.2%	1.0%	11.1%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.3%	1.5%	1.3%	21.0%	100.00%
Conveyance and Distribution	C&D, Eastern & Western	c2	Pro-rata by all other C&D dir. Labor	0.0%	0.0%	0.0%	0.0%	53.1%	0.0%	4.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.9%	0.0%	1.1%	0.1%	100.00%
Conveyance and Distribution	C&D General	c2	Pro-rata by all other C&D dir. Labor	0.0%	0.0%	0.0%	0.0%	53.1%	0.0%	4.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.9%	0.0%	1.1%	0.1%	100.00%
Treatment and Water Quality	Treatment Section	c2	Pro-rata by direct field treatment costs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	18.6%	20.3%	18.6%	16.2%	15.4%	10.9%	0.0%	0.0%	0.0%	100.00%
Integrated Operations Planning a	Office of the Manager, Operations Support Services	c2	Pro-rata by all other WSO dir. Labor	2.1%	2.1%	2.2%	1.1%	17.0%	0.0%	1.4%	0.3%	0.4%	0.4%	0.3%	0.0%	7.0%	7.5%	7.0%	6.3%	6.1%	36.7%	0.0%	1.8%	0.3%	100.00%
Integrated Operations Planning a	Operations Support Services	e	By Actual Appropriation Cost	0.0%	0.0%	0.0%	0.0%	7.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.5%	2.5%	2.5%	2.5%	2.5%	77.8%	0.0%	2.1%	0.5%	100.00%
Conveyance and Distribution	C&D, Desert Region / CRA	a	100% C&A	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Integrated Operations Planning a	System Operations Unit	a	100% Distribution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment and Water Quality Section			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17.8%	17.8%	17.8%	17.8%	17.8%	10.9%	0.0%	0.0%	0.0%	100.00%
Integrated Operations Planning a	Power Operations and Planning	e	By Actual Appropriation Cost	0.0%	0.0%	0.0%	43.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	43.1%	0.0%	13.6%	0.1%	100.00%
Integrated Operations Planning a	Operations Planning & Programs Unit	a	100% supply	33.3%	33.3%	33.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Jensen	d	Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	0.0%	0.0%	0.0%	0.0%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Diemer	d	Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	0.0%	0.0%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Mills	d	Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	0.0%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Skinner	d	Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Weymouth	d	Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	0.0%	0.0%	0.0%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Water Quality Section	d	Branch Manager Analysis	16.4%	16.4%	16.4%	0.0%	0.0%	0.0%	0.0%	0.0%	2.2%	2.2%	2.2%	0.0%	8.8%	8.8%	8.8%	8.8%	8.8%	0.0%	0.0%	0.0%	0.0%	100.00%
Conveyance and Distribution	C&D, Eastern Unit	e	By Actual Appropriation Cost	0.0%	0.0%	0.0%	0.0%	4.7%	0.0%	14.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	77.9%	0.0%	3.1%	0.4%	100.00%
Conveyance and Distribution	C&D, Western Unit	e	By Actual Appropriation Cost	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	5.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	92.9%	0.0%	1.2%	0.0%	100.00%
Integrated Operations Planning a	OSS, Manufacturing Services Unit	e	By Actual Appropriation Cost	0.0%	0.0%	0.0%	0.0%	6.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.4%	2.4%	2.4%	2.4%	2.4%	81.4%	0.0%	0.1%	0.0%	100.00%
Office of Safety, Security and Pri	Safety, Regulatory, and Training Section	e	By Actual Appropriation Cost	0.0%	0.0%	0.0%	0.0%	16.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	8.7%	8.7%	8.7%	8.7%	8.7%	37.0%	0.0%	1.5%	1.5%	100.00%
Integrated Operations Planning a	OSS, Fleet Services Unit	d	Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	3.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.4%	0.4%	0.4%	0.4%	94.4%	0.0%	0.2%	0.2%	100.00%
Integrated Operations Planning a	OSS, Power Support Unit	e	By Actual Appropriation Cost	0.0%	0.0%	0.0%	8.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.6%	2.6%	2.6%	2.6%	2.6%	50.6%	0.0%	28.1%	0.0%	100.00%
Integrated Operations Planning a	Office of the Manager, Operations & Planning Secti	c2	Pro-rata by all other WSO dir. Labor	2.1%	2.1%	2.2%	1.1%	17.0%	0.0%	1.4%	0.3%	0.4%	0.4%	0.3%	0.0%	7.0%	7.5%	7.0%	6.3%	6.1%	36.7%	0.0%	1.8%	0.3%	100.00%
Office of Safety, Security and Pri	Security & Emergency Management Unit	b	NBV	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
Sustainability, Resilience & Inno		d	Branch Manager Analysis	1.0%	1.6%	0.0%	0.0%	6.0%	0.0%	7.8%	0.0%	1.1%	1.9%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.2%	0.0%	0.0%	75.0%	100.00%
Diversity, Equity & Inclusion		c	Pro-rata by labor costs	1.7%	3.6%	3.2%	1.0%	11.1%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.3%	1.5%	1.3%	21.0%	100.00%
Equal Employment Opportunity		c	Pro-rata by labor costs	1.7%	3.6%	3.2%	1.0%	11.1%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.3%	1.5%	1.3%	21.0%	100.00%
Finance and Administration		a	100% A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Business Technology	Office of Manager	a	100% A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Engineering Services		b	NBV/WIP	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
Office of Safety, Security and Pri	Office of Safety, Security and Protection Officer	a	100% A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Business Technology	Information Technology	c	Pro-rata by all other departmental costs	1.7%	3.6%	3.2%	1.0%	11.1%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.3%	1.5%	1.3%	21.0%	100.00%
Water Resources Management	Resource Planning & Development	e	By Actual Appropriation Cost	0.0%	0.0%	86.3%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.8%	8.1%	0.0%	0.2%	100.00%
Water Resources Management	Resource Implementation	e	By Actual Appropriation Cost	14.8%	38.3%	10.5%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	34.9%	0.0%	0.7%	100.00%
Water Resources Management	Office of the Group Manager	c	Prorated by other WRM costs	10.9%	28.3%	30.3%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.3%	27.9%	0.0%	0.6%	100.00%
Ethics Office		c	100% A&G	1.6%	3.9%	3.2%	1.0%	10.0%	0.0%	1.7%	2.1%	1.8%	1.3%	0.9%	0.0%	4.5%	4.8%	5.0%	3.7%	4.1%	26.0%	1.5%	1.3%	21.5%	100.00%
Integrated Operations Planning a	Integrated Operations Planning and Support Servic	c2	Pro-rata by all other WSO dir. Labor	2.1%	2.1%	2.2%	1.1%	17.0%	0.0%	1.4%	0.3%	0.4%	0.4%	0.3%	0.0%	7.0%	7.5%	7.0%	6.3%	6.1%	36.7%	0.0%	1.8%	0.3%	100.00%
General Counsel		a	100% A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
General Auditor		a	100% A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Total Departmental O&M																									
GENERAL DISTRICT REQUIREMENTS																									
State Water Project*																									
Supply - O&M		a	Supply: SWP	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Supply - Capital		a	Supply: SWP	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Power - O&M & Off-Aq Capital		a	C&A: SWP - Power	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Power - Capital (less Off-Aq)		a	C&A: SWP - Power	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Transmission - Capital - Commodity, Demand, & Standby		a	C&A: SWP - All Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Transmission - O&M - Commodity only		a	C&A: SWP - All Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Delta Conveyance - Supply		a	Supply: SWP	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Delta Conveyance - Power		a	C&A: SWP - Power	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Delta Conveyance - Other		a	C&A: SWP - All Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Total State Water Contract																									
Colorado River Aqueduct Power Costs		a	100% CRA	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Supply Programs (cash funded portion)		f	Forecasted Costs	68.6%	8.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	23.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Demand Management (cash funded portion)																									
Local Resources Program		a	100% Demand management	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.00%
Future Supply Actions & Stormwater Pilot		a	100% Demand management	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.00%
Conservation Program (cash funded portion)		a	100% Demand management	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.00%
Total Demand Management Costs																									
Capital Financing																									
Revenue Bond Debt Service	*Base CIP + Existing Debt*	b	NBV	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
Revenue Bond Debt Service	*PWSC*	f	Forecasted Costs	0.0%	0.0%	36.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	63.1%	0.0%	0.0%	0.0%	100.00%
Revenue Bond Debt Service	*Special Project*	b	NBV	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	f	Forecasted Costs	68.6%	8.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	23.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	a	100% Demand management	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.00%
Revenue Bond Debt Service	*Operating Equipment*	c	Pro rata departmental O&M	1.6%	4.0%	3.0%	0.9%	10.2%	0.0%	1.7%	1.8%	1.5%	1.2%	0.8%	0.0%	5.5%	5.6%	5.7%	3.9%	4.6%	25.1%	1.7%	1.2%	20.3%	100.00%
Revenue Bond Debt Service net of BABs Interest Subsidy Payment																									
G.O. Bond Debt Service		b	Treatment by NBV and Remainder to Dist	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	75.7%	0.0%	0.0%	0.0%	100.00%
Debt Administration		b	NBV	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
Bond Defeasance		b	NBV	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
PAYGO	*Base CIP*	b	NBV	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
PAYGO + Grant Funds (7101, 7	*PWSC*	f	Forecasted Costs	0.0%	0.0%	36.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	63.1%	0.0%	0.0%	0.0%	100.00%
PAYGO	*Special Project*	b	NBV	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
PAYGO				0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
Total Capital Financing Costs																									
Other Operating Costs																									
Operating Equipment (cash)		c	Pro rata departmental O&M	1.6%	4.0%	3.0%	0.9%	10.2%	0.0%	1.7%	1.8%	1.5%	1.2%	0.8%	0.0%	5.5%	5.6%	5.7%	3.9%	4.6%	25.1%	1.7%	1.2%	20.3%	100.00%
Future Staffing Needs Funding		c	Pro rata departmental O&M	1.6%	4.0%	3.0%	0.9%	10.2%	0.0%	1.7%	1.8%	1.5%	1.2%	0.8%	0.0%	5.5%	5.6%	5.7%	3.9%	4.6%	25.1%	1.7%	1.2%	20.3%	100.00%
OPEB\PERS Pre-Funding		c	Pro rata departmental O&M labor	1.8%	3.7%	3.4%	1.0%	11.0%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.9%	5.2%	5.3%	4.1%	4.4%	25.1%	1.6%	1.3%	20.8%	100.00%
Total Other Operating Costs																									
Increase\(Decrease) in Required Reserves		a	A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Total General District Requirements																									
REQUIREMENTS BEFORE OFFSETS:																									
Revenue Offsets			Functionalization Basis																						
Property Taxes - MWD Portion of SWP GO Debt Service		a	C&A: SWP - All Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Property Taxes - MWD GO Debt Service		a	See footnote #2 below.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	75.7%	0.0%	0.0%	0.0%	100.00%
SDCWA Pipeline Exchange		a	Rev Req after tax w/o Supply, Storage, & Treatm	0.0%	0.0%	0.0%	7.5%	9.2%	7.0%	19.0%	7.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	30.1%	0.0%	1.6%	17.8%	100.00%
Additional Exchange Payment		a	Rev Req after tax w/o Supply, Storage, & Treatm	0.0%	0.0%	0.0%	7.5%	9.2%	7.0%	19.0%	7.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	30.1%	0.0%	1.6%	17.8%	100.00%
Interest on Investments		c	Proportionate to Rev Req	4.4%	5.6%	3.2%	4.3%	5.3%	4.0%	10.9%	4.5%	3.5%	3.5%	1.6%	0.0%	3.5%	3.8%	4.5%	2.1%	3.2%	17.3%	3.7%	0.9%	10.2%	100.00%
Hydro-Power Revenue		a	100% Hydro	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.00%
CRA Power Revenue		a	100% CRA	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Wadsworth Pumping Plant (DVL) Power Revenue		a	100% Storage: Pumping	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Misc. allocated to A&G (Lease, Late Fees, etc.)		a	A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Misc. allocated to supply (PVID Lease)		a	100% CRA Supply	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Property Taxes - SWP		a	Proportional to SWP costs	0.0%	26.3%	0.0%	0.0%	0.0%	30.0%	43.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Revenue Reserve used for Revenue Bonds - I&P		b	NBV	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
CVWD Revenues		a	A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
SLR Revenues		a	A&G	0.0%	0.0%

Functional Assignment Results
Fiscal Year Ending 2027

		Fn1	Fn2	Fn3	Fn4	Fn5	Fn6	Fn7	Fn8	Fn9	Fn10	Fn11	Fn12	Fn13	Fn14	Fn15	Fn16	Fn17	Fn18	Fn19	Fn20	Fn21	Fn23	Fn22	Fn24		
		Source of Supply			Conveyance & Aqueduct					Storage				Water Quality			Treatment										
					CRA		SWP			Storage Costs Other Than Power																	
		CRA	SWP	Other Supply	CRA Power	CRA All Other	SWP Power	SWP All Other	Other Conv. & Aqueduct	Emergency	Drought	Regulatory	Power	CRA	SWP	Other	Jensen	Weymouth	Diemer	Mills	Skinner	Distribution	Demand Management	Hydro-Electric	Administrative & General	Total $ Allocated	Total less A&G
Departmental O&M																											
Group	***Item***																										
Office of General Manager		206,303	425,726	382,995	115,221	1,321,048	-	183,352	207,113	179,058	132,396	90,867	-	-	-	-	576,379	619,861	624,334	484,456	516,031	3,005,218	176,191	157,654	2,497,585	11,901,786	9,404,201
Office of General Manager	Board of Directors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,936,614	2,936,614	-
Bay Delta Initiatives	Bay Delta Initiatives	-	10,820,023	-	-	-	-	2,012,568	-	-	885,040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,717,631	13,717,631
External Affairs	Legislative Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,858,040	6,858,040	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,379,523	7,379,523	-
External Affairs	Manager, External Affairs/Special I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,542,369	6,542,369	-
External Affairs	Conservation & Community Servic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,766,513	-	2,766,513	5,533,026	2,766,513
Human Resources		402,132	829,837	746,547	224,592	2,575,028	-	357,395	403,710	349,025	258,069	177,122	-	-	-	-	1,123,496	1,208,253	1,216,971	944,316	1,005,864	5,857,865	343,437	307,303	4,868,370	23,199,332	18,330,962
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	1,428,881	-	129,919	-	-	-	-	-	-	-	-	-	-	-	-	-	1,100,720	-	28,826	2,729	2,691,075	2,688,346
Conveyance and Distribution	C&D General	-	-	-	-	532,256	-	48,395	-	-	-	-	-	-	-	-	-	-	-	-	-	410,016	-	10,738	1,016	1,002,421	1,001,404
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	809,154	885,742	809,683	705,493	669,891	474,653	-	-	-	4,354,616	4,354,616
Integrated Operations Planni	Office of the Manager, Operations	22,757	22,757	23,619	11,906	182,152	-	14,974	2,735	4,615	3,804	3,484	-	-	-	-	74,877	80,120	75,542	67,343	65,590	394,612	41	19,734	3,198	1,073,859	1,070,662
Integrated Operations Planni	Operations Support Services	-	-	-	-	1,137,140	-	-	-	-	-	-	-	-	-	-	400,402	400,402	400,402	400,402	400,402	12,460,496	-	336,337	80,080	16,016,061	15,935,981
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	49,461,106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,461,106	49,461,106
Integrated Operations Planni	System Operations Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,883,220	-	-	-	11,883,220	11,883,220
Treatment and Water Quality	Treatment and Water Quality Secti	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	468,871	468,871	468,871	468,871	468,871	286,795	-	-	-	2,631,151	2,631,151
Integrated Operations Planni	Power Operations and Planning	-	-	-	2,280,732	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,280,732	-	720,860	6,452	5,288,777	5,282,325
Integrated Operations Planni	Operations Planning & Programs U	964,786	964,786	964,786	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,894,359	2,894,359
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,384,378	-	-	-	-	2,983,050	-	-	-	27,367,427	27,367,427
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,677,669	-	-	2,774,260	-	-	-	25,451,929	25,451,929
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,592,910	-	1,907,550	-	-	-	17,500,460	17,500,460
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,998,010	2,201,777	-	-	-	20,199,787	20,199,787
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,623,989	-	-	-	3,012,362	-	-	-	27,636,351	27,636,351
Treatment and Water Quality	Water Quality Section	5,773,694	5,773,694	5,773,694	-	-	-	-	-	772,949	772,949	772,949	-	-	-	-	3,098,822	3,098,822	3,098,822	3,098,822	3,098,822	-	-	-	-	35,134,040	35,134,040
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	1,381,844	-	4,135,691	-	-	-	-	-	-	-	-	-	-	-	-	-	23,006,683	-	911,576	114,774	29,550,568	29,435,793
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	129,178	-	1,141,072	-	-	-	-	-	-	-	-	-	-	-	-	-	20,001,062	-	258,356	-	21,529,668	21,529,668
Integrated Operations Planni	OSS, Manufacturing Services Unit	-	-	-	-	742,259	-	-	-	-	-	-	-	-	-	-	259,076	259,076	259,076	259,076	259,076	8,952,189	-	6,598	-	10,996,425	10,996,425
Office of Safety, Security and	Safety, Regulatory, and Training Su	-	-	-	-	3,576,902	-	-	-	-	-	-	-	-	-	-	1,874,478	1,874,478	1,874,478	1,874,478	1,874,478	7,970,950	-	314,785	325,565	21,560,591	21,235,026
Integrated Operations Planni	OSS, Fleet Services Unit	-	-	-	-	1,099,182	-	-	-	-	-	-	-	-	-	-	148,921	148,921	148,921	148,921	148,921	33,471,853	-	70,915	70,915	35,457,472	35,386,557
Integrated Operations Planni	OSS, Power Support Unit	-	-	-	977,764	-	-	-	-	-	-	-	-	-	-	-	300,313	300,313	300,313	300,313	300,313	5,892,193	-	3,265,034	3,492	11,640,049	11,636,557
Integrated Operations Planni	Office of the Manager, Operations	15,326	15,326	15,906	8,018	122,668	-	10,084	1,842	3,108	2,562	2,346	-	-	-	-	50,425	53,956	50,873	45,351	44,171	265,746	77	13,289	2,153	723,176	721,022
Office of Safety, Security and	Security & Emergency Manageme	-	-	935,861	535,093	843,376	-	328,102	2,972,736	2,259,280	1,378,469	1,030,549	-	-	-	-	1,026,145	1,147,256	1,710,975	387,557	1,074,589	4,459,105	44,041	361,132	1,526,095	22,020,208	20,494,256
Sustainability, Resilience & I		266,576	452,020	-	-	1,645,818	-	2,132,609	-	301,347	515,767	121,698	-	-	-	-	-	-	-	-	-	1,420,967	-	-	20,549,163	27,405,965	6,856,801
Diversity, Equity & Inclusion		92,692	191,279	172,081	51,769	593,549	-	82,380	93,056	80,451	59,486	40,827	-	-	-	-	258,968	278,505	280,514	217,667	231,854	1,350,250	79,163	70,834	1,122,169	5,347,494	4,225,324
Equal Employment Opportur		64,425	132,948	119,604	35,982	412,543	-	57,258	64,678	55,917	41,345	28,377	-	-	-	-	179,994	193,573	194,970	151,288	161,149	938,484	55,022	49,233	779,958	3,716,749	2,936,790
Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,723,834	46,723,834	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,225,854	1,225,854	-
Engineering Services		-	-	2,695,046	1,540,932	2,428,712	-	944,851	8,560,734	6,506,158	3,969,644	2,967,721	-	-	-	-	2,955,039	3,303,809	4,927,178	1,116,066	3,094,547	12,841,101	126,826	1,039,971	4,394,510	63,412,846	59,018,336
Office of Safety, Security and	Office of Safety, Security and Prote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	633,549	633,549	-
Business Technology	Information Technology	1,096,748	2,263,244	2,036,083	612,539	7,022,963	-	974,736	1,101,053	951,907	703,842	483,070	-	-	-	-	3,064,149	3,295,310	3,319,086	2,575,466	2,743,328	15,976,360	936,667	838,119	13,277,675	63,272,347	49,994,672
Water Resources Managem	Resource Planning & Developmen	-	-	5,674,652	-	-	-	42,932	-	-	-	-	-	-	-	-	-	-	-	-	-	316,644	529,727	-	14,067	6,578,023	6,563,955
Water Resources Managem	Resource Implementation	2,748,301	7,110,114	1,954,822	-	-	-	129,987	-	-	-	-	-	-	-	-	-	-	-	-	-	7,428	6,488,961	-	129,987	18,569,600	18,439,613
Water Resources Managem	Office of the Group Manager	345,884	894,834	960,197	-	-	-	21,763	-	-	-	-	-	-	-	-	-	-	-	-	-	40,786	883,327	-	18,130	3,164,920	3,146,790
Ethics Office		62,313	147,062	123,811	37,287	382,087	-	66,351	81,859	69,146	51,035	34,264	-	-	-	-	172,167	183,991	190,071	141,316	155,056	991,694	58,002	50,172	819,084	3,816,768	2,997,684
Integrated Operations Planni	Integrated Operations Planning an	64,909	64,909	67,365	33,957	519,535	-	42,709	7,802	13,162	10,851	9,938	-	-	-	-	213,564	228,518	215,462	192,077	187,077	1,125,515	116	56,285	9,120	3,062,870	3,053,749
General Counsel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,755,281	21,755,281	-
General Auditor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,784,925	5,784,925	-
Total Departmental O&M		**12,126,846**	**30,108,559**	**22,647,068**	**6,465,791**	**77,538,225**	**-**	**12,857,128**	**13,497,319**	**11,546,122**	**8,785,259**	**5,763,212**	**-**	**-**	**-**	**-**	**41,439,616**	**42,653,767**	**42,844,211**	**29,172,190**	**34,498,040**	**190,062,337**	**12,488,060**	**8,887,751**	**153,222,703**	**756,604,203**	**603,381,500**
GENERAL DISTRICT REQUIREMENTS																											-
State Water Project*																											-
Supply - O&M		-	105,902,747	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	105,902,747	105,902,747
Supply - Capital		-	82,968,115	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82,968,115	82,968,115
Power - O&M & Off-Aq Capital		-	-	-	-	-	213,531,434	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	213,531,434	213,531,434
Power - Capital (less Off-Aq)		-	-	-	-	-	1,931,267	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,931,267	1,931,267
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	86,184,245	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86,184,245	86,184,245
Transmission - O&M - Commodity only		-	-	-	-	-	-	227,881,863	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	227,881,863	227,881,863
Delta Conveyance - Supply		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	74,654,310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74,654,310	74,654,310
Total State Water Project		**-**	**188,870,861**	**-**	**-**	**-**	**215,462,701**	**388,720,418**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**793,053,980**	**793,053,980**
Colorado River Aqueduct Power Costs		**-**	**-**	**-**	**62,731,329**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**62,731,329**	**62,731,329**
Supply Programs (cash funded portion)		**65,327,644**	**7,753,419**	**249,600**	**-**	**-**	**-**	**-**	**-**	**-**	**21,941,726**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**95,272,389**	**95,272,389**
Demand Management (cash funded portion)																											-
Local Resources Program		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,278,065	-	-	17,278,065	17,278,065
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,515,000	-	-	3,515,000	3,515,000
Conservation Program (cash funded portion)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,500,000	-	-	30,500,000	30,500,000
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**51,293,065**	**-**	**-**	**51,293,065**	**51,293,065**
Capital Financing																											
Revenue Bond Debt Service	Base CIP + Existing Debt	-	-	14,333,906	8,195,621	12,917,379	-	5,025,299	45,531,230	34,603,735	21,113,000	15,784,160	-	-	-	-	15,716,706	17,571,682	26,205,753	5,935,923	16,458,697	68,296,846	674,537	5,531,201	23,372,698	337,268,374	313,895,676
Revenue Bond Debt Service	PWSC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Special Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Existing AVEK + Supply Programs	6,749,623	801,080	25,789	-	-	-	-	-	-	2,267,009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,843,500	9,843,500
Revenue Bond Debt Service	Existing Conservation + New Cons	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,193,032	-	-	5,193,032	5,193,032
Revenue Bond Debt Service	Operating Equipment	81,506	202,363	152,213	43,457	521,142	-	86,414	90,717	77,603	59,047	38,735	-	-	-	-	278,520	286,680	287,960	196,069	231,865	1,277,427	83,933	59,735	1,029,825	5,085,210	4,055,386
Revenue Bond Debt Service	net of BABs Interest Subsidy Payme	6,831,128	1,003,442	14,511,908	8,239,079	13,438,521	-	5,111,713	45,621,947	34,681,338	23,439,056	15,822,895	-	-	-	-	15,995,226	17,858,362	26,493,713	6,131,992	16,690,561	69,574,273	5,951,502	5,590,937	24,402,523	357,390,116	332,987,593
G.O. Bond Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,441	102,233	152,467	34,536	95,758	1,485,816	-	-	-	1,962,250	1,962,250
Debt Administration		-	-	148,071	84,662	133,438	-	51,912	470,342	357,460	218,099	163,052	-	-	-	-	162,355	181,517	270,708	61,319	170,020	705,513	6,968	57,138	241,442	3,484,015	3,242,573
Bond Defeasance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAYGO	Base CIP	-	-	7,862,500	4,495,500	7,085,500	-	2,756,500	24,975,000	18,981,000	11,581,000	8,658,000	-	-	-	-	8,621,000	9,638,500	14,374,500	3,256,000	9,028,000	37,462,500	370,000	3,034,000	12,820,500	185,000,000	172,179,500
PAYGO + Grant Funds (710)	PWSC	-	-	15,649,547	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,750,453	-	-	-	42,400,000	42,400,000
PAYGO	Special Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAYGO		-	-	23,512,047	4,495,500	7,085,500	-	2,756,500	24,975,000	18,981,000	11,581,000	8,658,000	-	-	-	-	8,621,000	9,638,500	14,374,500	3,256,000	9,028,000	64,212,953	370,000	3,034,000	12,820,500	227,400,000	214,579,500
Total Capital Financing Costs		**6,831,128**	**1,003,442**	**38,172,026**	**12,819,240**	**20,657,458**	**-**	**7,920,125**	**71,067,289**	**54,019,798**	**35,238,155**	**24,643,947**	**-**	**-**	**-**	**-**	**24,870,022**	**27,780,613**	**41,291,388**	**9,483,847**	**25,984,339**	**135,978,555**	**6,328,470**	**8,682,075**	**37,464,465**	**590,236,381**	**552,771,916**
Other Operating Costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Equipment		274,078	680,483	511,846	146,133	1,752,439	-	290,584	305,052	260,954	198,555	130,254	-	-	-	-	936,575	964,016	968,321	659,320	779,689	4,295,592	282,242	200,872	3,462,981	17,099,986	13,637,005
Succession Planning Labor Pool		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Operating Costs		**274,078**	**680,483**	**511,846**	**146,133**	**1,752,439**	**-**	**290,584**	**305,052**	**260,954**	**198,555**	**130,254**	**-**	**-**	**-**	**-**	**936,575**	**964,016**	**968,321**	**659,320**	**779,689**	**4,295,592**	**282,242**	**200,872**	**3,462,981**	**17,099,986**	**13,637,005**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(300,000)	(300,000)	-
Total General District Requirements		**72,432,851**	**198,308,205**	**38,933,471**	**75,696,702**	**22,409,897**	**215,462,701**	**396,931,126**	**71,372,342**	**54,280,751**	**57,378,436**	**24,774,201**	**-**	**-**	**-**	**-**	**25,806,597**	**28,744,629**	**42,259,708**	**10,143,166**	**26,764,028**	**140,274,147**	**57,903,777**	**8,882,946**	**40,627,446**	**1,609,387,129**	**1,568,759,683**
REQUIREMENTS BEFORE OFFSETS:		**84,559,696**	**228,416,764**	**61,580,539**	**82,162,493**	**99,948,123**	**215,462,701**	**409,788,254**	**84,869,661**	**65,826,873**	**66,163,695**	**30,537,413**	**-**	**-**	**-**	**-**	**67,246,214**	**71,398,396**	**85,103,919**	**39,315,356**	**61,262,068**	**330,336,484**	**70,391,837**	**17,770,698**	**193,850,149**	**2,365,991,332**	**2,172,141,183**
Revenue Offsets																											-
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,441	102,233	152,467	34,536	95,758	1,485,816	-	-	1,962,250	1,962,250	-
SDCWA Baseline Exchange		-	-	-	11,467,465	13,949,815	10,685,275	28,935,231	11,845,306	-	-	-	-	-	-	-	-	-	-	-	-	45,897,870	-	2,480,266	27,055,773	152,317,000	125,261,227
Additional Exchange Payment		-	-	-	2,308,648	2,808,399	2,151,177	5,825,286	2,384,716	-	-	-	-	-	-	-	-	-	-	-	-	9,240,232	-	499,331	5,446,911	30,664,700	25,217,789
Interest on Investments		1,505,475	1,898,862	1,096,361	1,462,796	1,779,446	1,363,019	3,690,994	1,510,994	1,171,962	1,177,958	543,679	-	-	-	-	1,195,603	1,269,335	1,512,450	699,344	1,088,986	5,854,757	1,253,235	316,384	3,451,249	33,842,888	30,391,639
Hydro-Power Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,718,742	-	2,718,742	2,718,742
CRA Power Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-	-	-	-	653,645	-	-	-	-	-	-	-	-	-	-	-	-	653,645	653,645
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,362,711	7,362,711	-
Misc. allocated to supply (PVID Lease)		4,979,188	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,979,188	4,979,188
Property Taxes - SWP		-	121,761,244	-	-	-	138,904,468	202,472,101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	463,137,814	463,137,814
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,158,400	51,158,400	-
SLR Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,250,880	2,250,880	-
DWCV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stored Water Sales		25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000,000	25,000,000
$80M Grant		-	-	15,011,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,659,077	-	-	-	40,670,148	40,670,148
Federal Reimbursement for PWSC		-	-	2,399,051	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,100,802	-	-	-	6,499,852	6,499,852
LSWRP Grant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Offsets		**31,484,663**	**123,660,107**	**18,506,483**	**15,238,909**	**18,537,660**	**153,103,939**	**240,923,612**	**15,741,015**	**1,171,962**	**1,177,958**	**543,679**	**653,645**	**-**	**-**	**-**	**1,287,044**	**1,371,568**	**1,664,917**	**733,879**	**1,184,744**	**92,238,553**	**1,253,235**	**6,014,723**	**96,725,923**	**823,218,217**	**726,492,293**
NET REVENUE REQUIREMENTS:		**53,075,033**	**104,756,657**	**43,074,056**	**66,923,584**	**81,410,463**	**62,358,762**	**168,864,643**	**69,128,646**	**64,654,912**	**64,985,737**	**29,993,734**	**(653,645)**	**-**	**-**	**-**	**65,959,170**	**70,026,828**	**83,439,003**	**38,581,477**	**60,077,324**	**238,097,931**	**69,138,602**	**11,755,974**	**97,124,225**	**1,542,773,115**	**1,445,648,890**

Functional Assignment of Labor Costs
Fiscal Year Ending 2027

		Fn1	Fn2	Fn3	Fn4	Fn5	Fn6	Fn7	Fn8	Fn9	Fn10	Fn11	Fn12	Fn14	Fn15	Fn16	Fn17	Fn18	Fn19	Fn20	Fn21	Fn23	Fn22	Fn24	
		Source of Supply			Conveyance & Aqueduct					Storage						Treatment									
					CRA		SWP			Storage Costs Other Than Power															
		CRA	SWP	Other Supply	CRA Power	CRA All Other	SWP Power	SWP All Other	Other Conv. & Aqueduct	Emergency	Drought	Regulatory	Power	SWP	Other	Jensen	Weymouth	Diemer	Mills	Skinner	Distribution	Demand Management	Hydro-Electric	Administrative & General	Total $ Functionalized
Departmental O&M																									
Group	***Item***																								
Office of General Manager		187,846	387,639	348,732	104,913	1,202,863	-	166,949	188,584	163,039	120,551	82,738	-	-	-	524,814	564,407	568,479	441,115	469,865	2,736,362	160,428	143,549	2,274,143	10,837,015
Office of General Manager	Board of Directors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,310,977	2,310,977
Bay Delta Initiatives	Bay Delta Initiatives	-	5,147,751	-	-	-	-	957,503	-	-	421,068	-	-	-	-	-	-	-	-	-	-	-	-	-	6,526,321
External Affairs	Legislative Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,835,905	4,835,905
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,414,693	6,414,693
External Affairs	Manager, External Affairs/Special F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,734,562	4,734,562
External Affairs	Conservation & Community Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,810,990	-	1,810,990	3,621,980
Human Resources		314,212	648,407	583,327	175,489	2,012,041	-	279,257	315,446	272,716	201,647	138,397	-	-	-	877,862	944,089	950,900	737,857	785,949	4,577,141	268,350	240,117	3,803,982	18,127,186
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	1,459,378	-	132,692	-	-	-	-	-	-	-	-	-	-	-	-	1,124,213	-	29,441	2,787	2,748,512
Conveyance and Distribution	C&D General	-	-	-	-	266,215	-	24,205	-	-	-	-	-	-	-	-	-	-	-	-	205,075	-	5,371	508	501,374
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-	-	-	-	-	-	-	658,061	720,348	658,492	573,757	544,803	386,021	-	-	-	3,541,481
Integrated Operations Planning an	Office of the Manager, Operations S	18,373	18,373	19,068	9,612	147,061	-	12,089	2,208	3,726	3,071	2,813	-	-	-	60,452	64,685	60,989	54,370	52,954	318,591	33	15,932	2,582	866,984
Integrated Operations Planning an	Operations Support Services	-	-	-	-	936,319	-	-	-	-	-	-	-	-	-	329,690	329,690	329,690	329,690	329,690	10,259,949	-	276,939	65,938	13,187,595
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	36,639,864	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,639,864
Integrated Operations Planning an	System Operations Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,642,069	-	-	-	9,642,069
Treatment and Water Quality	Treatment and Water Quality Sectio	-	-	-	-	-	-	-	-	-	-	-	-	-	-	342,116	342,116	342,116	342,116	342,116	209,263	-	-	-	1,919,841
Integrated Operations Planning an	Power Operations and Planning	-	-	-	1,956,397	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,956,397	-	618,349	5,535	4,536,679
Integrated Operations Planning an	Operations Planning & Programs U	929,572	929,572	929,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,788,715
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,554,269	-	-	-	-	1,535,820	-	-	-	14,090,089
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,562,479	-	-	1,536,824	-	-	-	14,099,303
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,945,933	-	1,339,065	-	-	-	12,284,997
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,393,559	1,271,490	-	-	-	11,665,049
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,742,555	-	-	-	1,681,188	-	-	-	15,423,744
Treatment and Water Quality	Water Quality Section	4,616,309	4,616,309	4,616,309	-	-	-	-	-	618,005	618,005	618,005	-	-	-	2,477,637	2,477,637	2,477,637	2,477,637	2,477,637	-	-	-	-	28,091,128
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	864,510	-	2,587,372	-	-	-	-	-	-	-	-	-	-	-	-	14,393,449	-	570,300	71,805	18,487,437
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	94,102	-	831,230	-	-	-	-	-	-	-	-	-	-	-	-	14,570,057	-	188,203	-	15,683,592
Integrated Operations Planning an	OSS, Manufacturing Services Unit	-	-	-	-	621,859	-	-	-	-	-	-	-	-	-	217,052	217,052	217,052	217,052	217,052	7,500,077	-	5,528	-	9,212,722
Office of Safety, Security and Prot	Safety, Regulatory, and Training Se	-	-	-	-	2,772,704	-	-	-	-	-	-	-	-	-	1,453,038	1,453,038	1,453,038	1,453,038	1,453,038	6,178,836	-	244,011	252,368	16,713,107
Integrated Operations Planning an	OSS, Fleet Services Unit	-	-	-	-	545,572	-	-	-	-	-	-	-	-	-	73,916	73,916	73,916	73,916	73,916	16,613,538	-	35,198	35,198	17,599,087
Integrated Operations Planning an	OSS, Power Support Unit	-	-	-	824,944	-	-	-	-	-	-	-	-	-	-	253,376	253,376	253,376	253,376	253,376	4,971,272	-	2,754,725	2,946	9,820,767
Integrated Operations Planning an	Office of the Manager, Operations	14,099	14,099	14,633	7,376	112,852	-	9,277	1,695	2,859	2,357	2,159	-	-	-	46,390	49,638	46,802	41,723	40,636	244,481	25	12,226	1,981	665,309
Office of Safety, Security and Prot	Security & Emergency Management	-	-	209,850	119,985	189,112	-	73,571	666,584	506,604	309,097	231,082	-	-	-	230,095	257,252	383,656	86,903	240,958	999,876	9,875	80,978	342,180	4,937,658
Sustainability, Resilience & Innova		138,916	235,552	-	-	857,652	-	1,111,324	-	157,035	268,771	63,418	-	-	-	-	-	-	-	-	740,480	-	-	10,708,377	14,281,525
Diversity, Equity & Inclusion		77,227	159,365	143,369	43,131	494,517	-	68,635	77,530	67,028	49,561	34,015	-	-	-	215,760	232,037	233,711	181,350	193,169	1,124,964	65,955	59,016	934,938	4,455,276
Equal Employment Opportunity		54,998	113,493	102,101	30,716	352,174	-	48,879	55,213	47,734	35,295	24,224	-	-	-	153,655	165,247	166,439	129,149	137,567	801,151	46,970	42,028	665,823	3,172,857
Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,650,307	32,650,307
Business Technology	Office of Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,081,125	1,081,125
Engineering Services		-	-	2,149,454	1,228,982	1,937,037	-	753,573	6,827,677	5,189,035	3,166,019	2,366,928	-	-	-	2,356,813	2,634,978	3,929,708	890,127	2,468,079	10,241,516	101,151	829,436	3,504,874	50,575,389
Office of Safety, Security and Prot	Office of Safety, Security and Prote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	613,620	613,620
Business Technology	Information Technology	638,869	1,318,367	1,186,043	356,811	4,090,961	-	567,795	641,377	554,498	409,996	281,394	-	-	-	1,784,904	1,919,558	1,933,408	1,500,240	1,598,022	9,306,424	545,620	488,215	7,734,407	36,856,911
Water Resources Management	Resource Planning & Development	-	-	4,670,952	-	-	-	35,339	-	-	-	-	-	-	-	-	-	-	-	-	260,638	436,032	-	11,579	5,414,540
Water Resources Management	Resource Implementation	1,705,107	4,411,272	1,212,815	-	-	-	80,647	-	-	-	-	-	-	-	-	-	-	-	-	4,608	4,025,895	-	80,647	11,520,991
Water Resources Management	Office of the Group Manager	341,391	883,210	947,724	-	-	-	21,480	-	-	-	-	-	-	-	-	-	-	-	-	40,256	871,853	-	17,894	3,123,808
Ethics Office		53,050	125,201	105,407	31,744	325,290	-	56,488	69,690	58,867	43,449	29,171	-	-	-	146,574	156,641	161,817	120,310	132,007	844,278	49,380	42,714	697,327	3,249,404
Integrated Operations Planning an	Integrated Operations Planning and	52,793	52,793	54,791	27,619	422,563	-	34,737	6,345	10,706	8,825	8,083	-	-	-	173,702	185,865	175,246	156,226	152,158	915,435	94	45,779	7,418	2,491,179
General Counsel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,895,962	15,895,962
General Auditor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,052,527	5,052,527
Total Departmental O&M		**9,142,761**	**19,061,403**	**17,294,147**	**4,917,721**	**56,344,645**	**-**	**7,853,043**	**8,852,350**	**7,651,851**	**5,657,713**	**3,882,427**	**-**	**-**	**-**	**24,930,175**	**26,784,123**	**26,978,949**	**21,005,882**	**22,356,551**	**128,530,806**	**8,392,651**	**6,728,057**	**106,625,906**	**512,991,162**

Functional Assignment of Labor & Outside services
Fiscal Year Ending 2027

			Fn1	Fn2	Fn3	Fn4	Fn5	Fn6	Fn7	Fn8	Fn9	Fn10	Fn11	Fn12	Fn13	Fn14	Fn15	Fn16	Fn17	Fn18	Fn19
			Source of Supply			Conveyance & Aqueduct					Storage				Water Quality			Treatment			
		Labor & Outside Services				CRA		SWP		Other	Storage Costs Other Than Power										
			CRA	SWP	Other Supply	CRA Power	CRA All Other	SWP Power	SWP All Other	Conv. & Aqueduct	Emergency	Drought	Regulatory	Power	CRA	SWP	Other	Jensen	Weymouth	Diemer	Mills
Departmental O&M																					
Group	***Item***																				
Office of General Manager		**11,837,015**	205,180	423,409	380,911	114,594	1,313,859	-	182,354	205,985	178,083	131,675	90,373	-	-	-	-	573,242	616,488	620,936	481,819
Office of General Manager	Board of Directors	**2,426,977**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	**10,127,121**	-	7,987,945	-	-	-	-	1,485,790	-	-	653,386	-	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	**5,997,905**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	**6,893,441**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	**4,892,262**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	**4,660,480**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources		**21,553,341**	373,601	770,961	693,579	208,658	2,392,330	-	332,038	375,067	324,262	239,759	164,555	-	-	-	-	1,043,784	1,122,527	1,130,627	877,317
Conveyance and Distribution	C&D, Eastern & Western	**2,748,512**	-	-	-	-	1,459,378	-	132,692	-	-	-	-	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	**501,374**	-	-	-	-	266,215	-	24,205	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	**3,686,481**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	685,004	749,841	685,452	597,248
Integrated Operations Planning and	Office of the Manager, Operations Support Services	**866,984**	18,373	18,373	19,068	9,612	147,061	-	12,089	2,208	3,726	3,071	2,813	-	-	-	-	60,452	64,685	60,989	54,370
Integrated Operations Planning and	Operations Support Services	**14,963,995**	-	-	-	-	1,062,444	-	-	-	-	-	-	-	-	-	-	374,100	374,100	374,100	374,100
Conveyance and Distribution	C&D, Desert Region / CRA	**37,338,864**	-	-	-	-	37,338,864	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and	System Operations Unit	**9,787,569**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	**2,083,839**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	371,340	371,340	371,340	371,340
Integrated Operations Planning and	Power Operations and Planning	**4,768,179**	-	-	-	2,056,229	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Operations Planning & Programs Unit	**2,788,715**	929,572	929,572	929,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	**14,455,589**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,879,929	-	-	-
Treatment and Water Quality	Treatment Diemer	**14,312,003**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,751,994	-
Treatment and Water Quality	Treatment Mills	**12,996,171**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,223,189
Treatment and Water Quality	Treatment Skinner	**11,864,331**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	**15,632,744**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,928,774	-	-
Treatment and Water Quality	Water Quality Section	**30,976,976**	5,090,550	5,090,550	5,090,550	-	-	-	-	-	681,493	681,493	681,493	-	-	-	-	2,732,169	2,732,169	2,732,169	2,732,169
Conveyance and Distribution	C&D, Eastern Unit	**23,079,209**	-	-	-	-	1,079,230	-	3,230,004	-	-	-	-	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	**17,492,592**	-	-	-	-	104,956	-	927,107	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and	OSS, Manufacturing Services Unit	**10,011,320**	-	-	-	-	675,764	-	-	-	-	-	-	-	-	-	-	235,867	235,867	235,867	235,867
Office of Safety, Security and Prote	Safety, Regulatory, and Training Section	**18,735,607**	-	-	-	-	3,108,237	-	-	-	-	-	-	-	-	-	-	1,628,874	1,628,874	1,628,874	1,628,874
Integrated Operations Planning and	OSS, Fleet Services Unit	**27,094,087**	-	-	-	-	839,917	-	-	-	-	-	-	-	-	-	-	113,795	113,795	113,795	113,795
Integrated Operations Planning and	OSS, Power Support Unit	**10,843,767**	-	-	-	910,876	-	-	-	-	-	-	-	-	-	-	-	279,769	279,769	279,769	279,769
Integrated Operations Planning and	Office of the Manager, Operations & Planning Section	**697,309**	14,777	14,777	15,337	7,731	118,280	-	9,723	1,776	2,997	2,470	2,262	-	-	-	-	48,621	52,026	49,053	43,729
Office of Safety, Security and Prote	Security & Emergency Management Unit	**21,092,658**	-	-	896,438	512,552	807,849	-	314,281	2,847,509	2,164,107	1,320,400	987,136	-	-	-	-	982,918	1,098,927	1,638,900	371,231
Sustainability, Resilience & Innovat		**21,315,090**	207,331	351,561	-	-	1,280,041	-	1,658,645	-	234,374	401,140	94,651	-	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		**4,891,518**	84,788	174,969	157,407	47,355	542,938	-	75,356	85,121	73,591	54,413	37,346	-	-	-	-	236,886	254,757	256,595	199,107
Equal Employment Opportunity		**3,757,857**	65,138	134,418	120,927	36,380	417,106	-	57,891	65,394	56,535	41,802	28,690	-	-	-	-	181,985	195,714	197,126	152,961
Finance and Administration		**35,366,407**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	**1,156,125**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Services		**59,771,289**	-	-	2,540,280	1,452,442	2,289,240	-	890,592	8,069,124	6,132,534	3,741,683	2,797,296	-	-	-	-	2,785,342	3,114,084	4,644,229	1,051,975
Office of Safety, Security and Prote	Office of Safety, Security and Protection Officer	**613,620**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Technology	Information Technology	**48,097,861**	833,717	1,720,455	1,547,773	465,635	5,338,659	-	740,967	836,990	723,613	535,041	367,216	-	-	-	-	2,329,280	2,505,002	2,523,076	1,957,797
Water Resources Management	Resource Planning & Development	**6,439,540**	-	-	5,555,187	-	-	-	42,029	-	-	-	-	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	**13,540,991**	2,004,067	5,184,710	1,425,460	-	-	-	94,787	-	-	-	-	-	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	**3,123,808**	341,391	883,210	947,724	-	-	-	21,480	-	-	-	-	-	-	-	-	-	-	-	-
Ethics Office		**3,811,744**	62,231	146,868	123,648	37,238	381,584	-	66,264	81,751	69,055	50,968	34,219	-	-	-	-	171,940	183,749	189,821	141,130
Integrated Operations Planning and	Integrated Operations Planning and Support Services	**2,511,179**	53,217	53,217	55,231	27,841	425,955	-	35,016	6,396	10,792	8,896	8,148	-	-	-	-	175,096	187,357	176,653	157,480
General Counsel		**21,668,462**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Auditor		**5,770,467**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**608,643,374**	**10,283,932**	**23,884,994**	**20,499,092**	**5,887,142**	**61,389,906**	**-**	**10,333,310**	**12,577,322**	**10,655,161**	**7,866,199**	**5,296,200**	**-**	**-**	**-**	**-**	**27,890,395**	**29,809,847**	**30,661,365**	**23,045,266**

Fn20	Fn21	Fn23	Fn22	Fn24	
Skinner	Distribution	Demand Management	Hydro-Electric	Administrative & General	Total $ Functionalized
513,223	2,988,864	175,232	156,796	2,483,993	11,837,015
-	-	-	-	2,426,977	2,426,977
-	-	-	-	-	10,127,121
-	-	-	-	5,997,905	5,997,905
-	-	-	-	6,893,441	6,893,441
-	-	-	-	4,892,262	4,892,262
-	-	2,330,240	-	2,330,240	4,660,480
934,498	5,442,250	319,070	285,500	4,522,960	21,553,341
-	1,124,213	-	29,441	2,787	2,748,512
-	205,075	-	5,371	508	501,374
567,109	401,826	-	-	-	3,686,481
52,954	318,591	33	15,932	2,582	866,984
374,100	11,641,988	-	314,244	74,820	14,963,995
-	-	-	-	-	37,338,864
-	9,787,569	-	-	-	9,787,569
371,340	227,138	-	-	-	2,083,839
-	2,056,229	-	649,903	5,817	4,768,179
-	-	-	-	-	2,788,715
-	1,575,659	-	-	-	14,455,589
-	1,560,008	-	-	-	14,312,003
-	1,372,983	-	-	-	12,596,171
10,571,119	1,293,212	-	-	-	11,864,331
-	1,703,969	-	-	-	15,632,744
2,732,169	-	-	-	-	30,976,976
-	17,968,387	-	711,947	89,640	23,079,209
-	16,250,618	-	209,911	-	17,492,592
235,867	8,150,216	-	6,007	-	10,011,320
1,628,874	6,926,554	-	273,540	282,908	18,735,607
113,795	25,576,818	-	54,188	54,188	27,094,087
279,769	5,489,115	-	3,041,677	3,253	10,843,767
42,591	256,241	26	12,814	2,076	697,309
1,029,322	4,271,263	42,185	345,920	1,461,721	21,092,658
-	1,105,162	-	-	15,982,188	21,315,090
212,084	1,235,115	72,413	64,794	1,026,483	4,891,518
162,931	948,864	55,630	49,777	788,585	3,757,857
-	-	-	-	35,366,407	35,366,407
-	-	-	-	1,156,125	1,156,125
2,916,839	12,103,686	119,543	980,249	4,142,150	59,771,289
-	-	-	-	613,620	613,620
2,085,401	12,144,780	712,028	637,115	10,093,316	48,097,861
-	309,978	518,575	-	13,771	6,439,540
-	5,416	4,731,764	-	94,787	13,540,991
-	40,256	871,853	-	17,894	3,123,808
154,852	990,388	57,926	50,106	818,006	3,811,744
153,380	922,784	95	46,147	7,478	2,511,179
-	-	-	-	21,668,462	21,668,462
-	-	-	-	5,770,467	5,770,467
25,132,217	**156,395,219**	**10,006,613**	**7,941,379**	**129,087,816**	**608,643,374**

Allocation Percentages: Source Of Supply, CRA
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages						% Total
			Fixed			Variable Commodity	Other	Hydroelectric	
			Demand	Commodity	Standby				
Departmental O&M									
Group	***Item***								
Office of General Manager		206,303	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		402,132	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations Support Services	22,757	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	964,786	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	5,773,694	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protection	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	15,326	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protection	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		266,576	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		92,692	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		64,425	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protection	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	1,096,748	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	2,748,301	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	345,884	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		62,313	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	64,909	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**12,126,846**							
GENERAL DISTRICT REQUIREMENTS									
State Water Project*									
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**							
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**65,327,644**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Demand Management (cash funded portion)		**-**	0%	0%	0%	0%	0%	0%	0.0%
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**							
Capital Financing									
Revenue Bond Debt Service	*Base CIP + Existing Debt*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	6,749,623	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	81,506	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	6,831,128							0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**6,831,128**							
Other Operating Costs									
Operating Equipment (cash)		274,078	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**274,078**							
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**72,432,851**							
REQUIREMENTS BEFORE OFFSETS:		**84,559,696**							
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,505,475	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		4,979,188	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Stored Water Sales		25,000,000	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**31,484,663**							
NET REVENUE REQUIREMENTS:		**53,075,033**							

Allocation of Revenue Requirements: Source Of Supply, CRA
Fiscal Year Ending 2027

			Allocation Percentages						
				Fixed		Variable			Total
		Functionalization	Demand	Commodity	Standby	Commodity	Other	Hydroelectric	
Departmental O&M									
Group	***Item***								
Office of General Manager		206,303	-	206,303	-	-	-	-	206,303
Board of Directors		-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-	-
Human Resources		402,132	-	402,132	-	-	-	-	402,132
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Office of the Manager, Operations Support Services	22,757	-	22,757	-	-	-	-	22,757
Integrated Operations Planning and	Operations Support Services	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning and	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Power Operations and Planning	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Operations Planning & Programs Unit	964,786	-	964,786	-	-	-	-	964,786
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	5,773,694	-	5,773,694	-	-	-	-	5,773,694
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and Prote	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and	OSS, Fleet Services Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and	OSS, Power Support Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Office of the Manager, Operations & Planning Sectio	15,326	-	15,326	-	-	-	-	15,326
Office of Safety, Security and Prote	Security & Emergency Management Unit	-	-	-	-	-	-	-	-
Sustainability, Resilience & Innovati		266,576	-	266,576	-	-	-	-	266,576
Diversity, Equity & Inclusion		92,692	-	92,692	-	-	-	-	92,692
Equal Employment Opportunity	-	64,425	-	64,425	-	-	-	-	64,425
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-	-
Office of Safety, Security and Prote	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	1,096,748	-	1,096,748	-	-	-	-	1,096,748
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	2,748,301	-	2,748,301	-	-	-	-	2,748,301
Water Resources Management	Office of the Group Manager	345,884	-	345,884	-	-	-	-	345,884
Ethics Office	-	62,313	-	62,313	-	-	-	-	62,313
Integrated Operations Planning and	Integrated Operations Planning and Support Service	64,909	-	64,909	-	-	-	-	64,909
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**12,126,846**	**-**	**12,126,846**	**-**	**-**	**-**	**-**	**12,126,846**
GENERAL DISTRICT REQUIREMENTS									
State Water Project*		-	-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**65,327,644**	**-**	**65,327,644**	**-**	**-**	**-**	**-**	**65,327,644**
Demand Management (cash funded portion)									
Local Resources Program		-	-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing									-
Revenue Bond Debt Service	Base CIP + Existing Debt	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	PWSC	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Special Project	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Existing AVEK + Supply Programs	6,749,623	-	6,749,623	-	-	-	-	6,749,623
Revenue Bond Debt Service	Existing Conservation + New Conservation	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Operating Equipment	81,506	-	81,506	-	-	-	-	81,506
Revenue Bond Debt Service net of	-	6,831,128	-	6,831,128	-	-	-	-	6,831,128
G.O. Bond Debt Service	-	-	-	-	-	-	-	-	-
Debt Administration	-	-	-	-	-	-	-	-	-
Bond Defeasance	-	-	-	-	-	-	-	-	-
PAYGO	Base CIP	-	-	-	-	-	-	-	-
PAYGO + Grant Funds (7101, 710	PWSC	-	-	-	-	-	-	-	-
PAYGO	Special Project	-	-	-	-	-	-	-	-
PAYGO	-	-	-	-	-	-	-	-	-
Total Capital Financing Costs	-	**6,831,128**	**-**	**6,831,128**	**-**	**-**	**-**	**-**	**6,831,128**
Other Operating Costs									
Operating Equipment (cash)		274,078	-	274,078	-	-	-	-	274,078
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**274,078**	**-**	**274,078**	**-**	**-**	**-**	**-**	**274,078**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-
Total General District Requirements		**72,432,851**	**-**	**72,432,851**	**-**	**-**	**-**	**-**	**72,432,851**
REQUIREMENTS BEFORE OFFSETS:		**84,559,696**	**-**	**84,559,696**	**-**	**-**	**-**	**-**	**84,559,696**
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-	-
Interest on Investments		1,505,475	-	1,505,475	-	-	-	-	1,505,475
Hydro-Power Revenue		-	-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		4,979,188	-	4,979,188	-	-	-	-	4,979,188
Property Taxes - SWP		-	-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-
Stored Water Sales		25,000,000	-	25,000,000	-	-	-	-	-
$80M Grant		-	-	-	-	-	-	-	-
Federal Reimbursement for PWSC		-	-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-
Total Revenue Offsets		**31,484,663**	**-**	**31,484,663**	**-**	**-**	**-**	**-**	**31,484,663**
NET REVENUE REQUIREMENTS:		**53,075,033**	**-**	**53,075,033**	**-**	**-**	**-**	**-**	**53,075,033**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Source Of Supply, CRA
Fiscal Year Ending 2027

			Allocation Percentages						
				Fixed					Total
		Functionalization	Demand	Commodity	Standby	Variable Commodity	Other	Hydroelectric	
Departmental O&M									
Group	***Item***								
Office of General Manager		187,846	-	187,846	-	-	-	-	187,846
Board of Directors		-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-	-
Human Resources		314,212	-	314,212	-	-	-	-	314,212
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Office of the Manager, Operations Support Services	18,373	-	18,373	-	-	-	-	18,373
Integrated Operations Planning and S	Operations Support Services	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Power Operations and Planning	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Operations Planning & Programs Unit	929,572	-	929,572	-	-	-	-	929,572
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	4,616,309	-	4,616,309	-	-	-	-	4,616,309
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and Protect	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	OSS, Fleet Services Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	OSS, Power Support Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Office of the Manager, Operations & Planning Section	14,099	-	14,099	-	-	-	-	14,099
Office of Safety, Security and Protect	Security & Emergency Management Unit	-	-	-	-	-	-	-	-
Sustainability, Resilience & Innovatio		138,916	-	138,916	-	-	-	-	138,916
Diversity, Equity & Inclusion		77,227	-	77,227	-	-	-	-	77,227
Equal Employment Opportunity	-	54,998	-	54,998	-	-	-	-	54,998
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-	-
Office of Safety, Security and Protect	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	638,869	-	638,869	-	-	-	-	638,869
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	1,705,107	-	1,705,107	-	-	-	-	1,705,107
Water Resources Management	Office of the Group Manager	341,391	-	341,391	-	-	-	-	341,391
Ethics Office	-	53,050	-	53,050	-	-	-	-	53,050
Integrated Operations Planning and S	Integrated Operations Planning and Support Services	52,793	-	52,793	-	-	-	-	52,793
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**9,142,761**	**-**	**9,142,761**	**-**	**-**	**-**	**-**	**9,142,761**

Allocation Percentages: Source Of Supply, SWP
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		425,726	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	10,820,023	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		829,837	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	22,757	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	964,786	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	5,773,694	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	15,326	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		452,020	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		191,279	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		132,948	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,263,244	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	7,110,114	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	894,834	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		147,062	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	64,909	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**30,108,559**						
GENERAL DISTRICT REQUIREMENTS								
-								
State Water Project*								
Supply - O&M		105,902,747	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Supply - Capital		82,968,115	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Power - O&M & Off-Aq Capital		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Power - Capital (less Off-Aq)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transmission - O&M - Commodity only		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Supply		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Power		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Other		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total State Water Project		**188,870,861**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**7,753,419**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	801,080	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	202,363	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	1,003,442						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**1,003,442**						
Other Operating Costs								
Operating Equipment (cash)		680,483	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**680,483**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**198,308,205**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
REQUIREMENTS BEFORE OFFSETS:		**228,416,764**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Additional Exchange Payment		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest on Investments		1,898,862	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		121,761,244	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**123,660,107**						
NET REVENUE REQUIREMENTS:		**104,756,657**						

Allocation of Revenue Requirements: Source Of Supply, SWP
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		425,726	-	425,726	-	-	-	425,726
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	10,820,023	-	10,820,023	-	-	-	10,820,023
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		829,837	-	829,837	-	-	-	829,837
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	22,757	-	22,757	-	-	-	22,757
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	964,786	-	964,786	-	-	-	964,786
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	5,773,694	-	5,773,694	-	-	-	5,773,694
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	15,326	-	15,326	-	-	-	15,326
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		452,020	-	452,020	-	-	-	452,020
Diversity, Equity & Inclusion		191,279	-	191,279	-	-	-	191,279
Equal Employment Opportunity	-	132,948	-	132,948	-	-	-	132,948
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,263,244	-	2,263,244	-	-	-	2,263,244
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	7,110,114	-	7,110,114	-	-	-	7,110,114
Water Resources Management	Office of the Group Manager	894,834	-	894,834	-	-	-	894,834
Ethics Office	-	147,062	-	147,062	-	-	-	147,062
Integrated Operations Planning	Integrated Operations Planning and Support Service	64,909	-	64,909	-	-	-	64,909
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**30,108,559**	**-**	**30,108,559**	**-**	**-**	**-**	**30,108,559**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		105,902,747	-	105,902,747	-	-	-	105,902,747
Supply - Capital		82,968,115	-	82,968,115	-	-	-	82,968,115
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		188,870,861	-	188,870,861	-	-	-	188,870,861
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**7,753,419**	**-**	**7,753,419**	**-**	**-**	**-**	**7,753,419**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		801,080	-	801,080	-	-	-	801,080
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		202,363	-	202,363	-	-	-	202,363
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		1,003,442	-	1,003,442	-	-	-	1,003,442
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		-	-	-	-	-	-	-
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
Total Capital Financing Costs		**1,003,442**	**-**	**1,003,442**	**-**	**-**	**-**	**1,003,442**
Other Operating Costs								
Operating Equipment (cash)		680,483	-	680,483	-	-	-	680,483
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**680,483**	**-**	**680,483**	**-**	**-**	**-**	**680,483**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**198,308,205**	**-**	**198,308,205**	**-**	**-**	**-**	**198,308,205**
REQUIREMENTS BEFORE OFFSETS:		**228,416,764**	**-**	**228,416,764**	**-**	**-**	**-**	**228,416,764**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,898,862	-	1,898,862	-	-	-	1,898,862
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		121,761,244	-	121,761,244	-	-	-	121,761,244
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**123,660,107**	**-**	**123,660,107**	**-**	**-**	**-**	**123,660,107**
NET REVENUE REQUIREMENTS:		**104,756,657**	**-**	**104,756,657**	**-**	**-**	**-**	**104,756,657**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Source Of Supply, SWP
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		387,639	-	387,639	-	-	-	387,639
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	5,147,751	-	5,147,751	-	-	-	5,147,751
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		648,407	-	648,407	-	-	-	648,407
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	18,373	-	18,373	-	-	-	18,373
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	929,572	-	929,572	-	-	-	929,572
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	4,616,309	-	4,616,309	-	-	-	4,616,309
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	14,099	-	14,099	-	-	-	14,099
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		235,552	-	235,552	-	-	-	235,552
Diversity, Equity & Inclusion		159,365	-	159,365	-	-	-	159,365
Equal Employment Opportunity	-	113,493	-	113,493	-	-	-	113,493
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,318,367	-	1,318,367	-	-	-	1,318,367
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	4,411,272	-	4,411,272	-	-	-	4,411,272
Water Resources Management	Office of the Group Manager	883,210	-	883,210	-	-	-	883,210
Ethics Office	-	125,201	-	125,201	-	-	-	125,201
Integrated Operations Planning	Integrated Operations Planning and Support Services	52,793	-	52,793	-	-	-	52,793
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**19,061,403**	**-**	**19,061,403**	**-**	**-**	**-**	**19,061,403**

Allocation Percentages: Source Of Supply - Other Supply
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		382,995	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		746,547	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	23,619	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	964,786	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	5,773,694	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	15,906	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	935,861	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		172,081	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		119,604	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		2,695,046	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,036,083	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	5,674,652	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	1,954,822	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	960,197	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		123,811	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	67,365	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**22,647,068**						
GENERAL DISTRICT REQUIREMENTS								
-								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**249,600**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs								
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	14,333,906	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	25,789	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	152,213	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	14,511,908						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		148,071	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	7,862,500	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	15,649,547	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		23,512,047	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**38,172,026**						
Other Operating Costs								
Operating Equipment (cash)		511,846	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**511,846**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**38,933,471**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**61,580,539**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Additional Exchange Payment		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest on Investments		1,096,361	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		15,011,071	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Federal Reimbursement for PWSC		2,399,051	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**18,506,483**						
NET REVENUE REQUIREMENTS:		**43,074,056**						

Allocation of Revenue Requirements: Source Of Supply - Other Supply
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Demand	Fixed Commodity	Standby	Variable Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		382,995	-	382,995	-	-	-	382,995
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		746,547	-	746,547	-	-	-	746,547
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	23,619	-	23,619	-	-	-	23,619
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	964,786	-	964,786	-	-	-	964,786
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	5,773,694	-	5,773,694	-	-	-	5,773,694
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	15,906	-	15,906	-	-	-	15,906
Office of Safety, Security and P	Security & Emergency Management Unit	935,861	-	935,861	-	-	-	935,861
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		172,081	-	172,081	-	-	-	172,081
Equal Employment Opportunity	-	119,604	-	119,604	-	-	-	119,604
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,695,046	-	2,695,046	-	-	-	2,695,046
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,036,083	-	2,036,083	-	-	-	2,036,083
Water Resources Management	Resource Planning & Development	5,674,652	-	5,674,652	-	-	-	5,674,652
Water Resources Management	Resource Implementation	1,954,822	-	1,954,822	-	-	-	1,954,822
Water Resources Management	Office of the Group Manager	960,197	-	960,197	-	-	-	960,197
Ethics Office	-	123,811	-	123,811	-	-	-	123,811
Integrated Operations Planning	Integrated Operations Planning and Support Service	67,365	-	67,365	-	-	-	67,365
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**22,647,068**	**-**	**22,647,068**	**-**	**-**	**-**	**22,647,068**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**249,600**	**-**	**249,600**	**-**	**-**	**-**	**249,600**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		14,333,906	-	14,333,906	-	-	-	14,333,906
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		25,789	-	25,789	-	-	-	25,789
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		152,213	-	152,213	-	-	-	152,213
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		14,511,908	-	14,511,908	-	-	-	14,511,908
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**148,071**	**-**	**148,071**	**-**	**-**	**-**	**148,071**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**7,862,500**	**-**	**7,862,500**	**-**	**-**	**-**	**7,862,500**
PAYGO + Grant Funds (7101, 7102)		**15,649,547**	**-**	**15,649,547**	**-**	**-**	**-**	**15,649,547**
PAYGO		-	-	-	-	-	-	-
PAYGO		**23,512,047**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**38,172,026**	**-**	**14,659,978**	**-**	**-**	**-**	**14,659,978**
Other Operating Costs								
Operating Equipment (cash)		511,846	-	511,846	-	-	-	511,846
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**511,846**	**-**	**511,846**	**-**	**-**	**-**	**511,846**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**38,933,471**	**-**	**15,421,424**	**-**	**-**	**-**	**15,421,424**
REQUIREMENTS BEFORE OFFSETS:		**61,580,539**	**-**	**38,068,491**	**-**	**-**	**-**	**38,068,491**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,096,361	-	1,096,361	-	-	-	1,096,361
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		15,011,071	-	15,011,071	-	-	-	
Federal Reimbursement for PWSC		2,399,051	-	2,399,051	-	-	-	2,399,051
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**18,506,483**	**-**	**18,506,483**	**-**	**-**	**-**	**18,506,483**
NET REVENUE REQUIREMENTS:		**43,074,056**	**-**	**19,562,009**	**-**	**-**	**-**	**19,562,009**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Source Of Supply - Other Supply
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		348,732	-	348,732	-	-	-	348,732
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		583,327	-	583,327	-	-	-	583,327
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	19,068	-	19,068	-	-	-	19,068
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	929,572	-	929,572	-	-	-	929,572
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	4,616,309	-	4,616,309	-	-	-	4,616,309
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	14,633	-	14,633	-	-	-	14,633
Office of Safety, Security and P	Security & Emergency Management Unit	209,850	-	209,850	-	-	-	209,850
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		143,369	-	143,369	-	-	-	143,369
Equal Employment Opportunity	-	102,101	-	102,101	-	-	-	102,101
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,149,454	-	2,149,454	-	-	-	2,149,454
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,186,043	-	1,186,043	-	-	-	1,186,043
Water Resources Management	Resource Planning & Development	4,670,952	-	4,670,952	-	-	-	4,670,952
Water Resources Management	Resource Implementation	1,212,815	-	1,212,815	-	-	-	1,212,815
Water Resources Management	Office of the Group Manager	947,724	-	947,724	-	-	-	947,724
Ethics Office	-	105,407	-	105,407	-	-	-	105,407
Integrated Operations Planning	Integrated Operations Planning and Support Services	54,791	-	54,791	-	-	-	54,791
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**17,294,147**	**-**	**17,294,147**	**-**	**-**	**-**	**17,294,147**

Allocation Percentages: C&A, CRA Power
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		115,221	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		224,592	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	11,906	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	2,280,732	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	977,764	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	8,018	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	535,093	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		51,769	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		35,982	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		1,540,932	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	612,539	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		37,287	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	33,957	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**6,465,791**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**62,731,329**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	100.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	8,195,621	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	43,457	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	8,239,079						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		84,662	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	4,495,500	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		4,495,500	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**12,819,240**						
Other Operating Costs								
Operating Equipment (cash)		146,133	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**146,133**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**17.1%**	**0.0%**	**82.9%**	**0.0%**	**100.0%**
Total General District Requirements		**75,696,702**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**82,162,493**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		11,467,465	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		2,308,648	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,462,796	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Revenue Offsets		**15,238,909**						
NET REVENUE REQUIREMENTS:		**66,923,584**						

Allocation of Revenue Requirements: C&A, CRA Power
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		115,221	-	115,221	-	-	-	115,221
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		224,592	-	224,592	-	-	-	224,592
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	11,906	-	11,906	-	-	-	11,906
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	2,280,732	-	2,280,732	-	-	-	2,280,732
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	977,764	-	977,764	-	-	-	977,764
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	8,018	-	8,018	-	-	-	8,018
Office of Safety, Security and P	Security & Emergency Management Unit	535,093	-	535,093	-	-	-	535,093
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		51,769	-	51,769	-	-	-	51,769
Equal Employment Opportunity	-	35,982	-	35,982	-	-	-	35,982
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,540,932	-	1,540,932	-	-	-	1,540,932
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	612,539	-	612,539	-	-	-	612,539
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	37,287	-	37,287	-	-	-	37,287
Integrated Operations Planning	Integrated Operations Planning and Support Service	33,957	-	33,957	-	-	-	33,957
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**6,465,791**	**-**	**6,465,791**	**-**	**-**	**-**	**6,465,791**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		62,731,329	-	-	-	62,731,329	-	62,731,329
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		8,195,621	-	8,195,621	-	-	-	8,195,621
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		43,457	-	43,457	-	-	-	43,457
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		8,239,079	-	8,239,079	-	-	-	8,239,079
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**84,662**	**-**	**84,662**	**-**	**-**	**-**	**84,662**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**4,495,500**	**-**	**4,495,500**	**-**	**-**	**-**	**4,495,500**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**4,495,500**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**12,819,240**	**-**	**8,323,740**	**-**	**-**	**-**	**8,323,740**
Other Operating Costs								
Operating Equipment (cash)		146,133	-	146,133	-	-	-	146,133
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**146,133**	**-**	**146,133**	**-**	**-**	**-**	**146,133**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**75,696,702**	**-**	**8,469,873**	**-**	**62,731,329**	**-**	**71,201,202**
REQUIREMENTS BEFORE OFFSETS:		**82,162,493**	**-**	**14,935,665**	**-**	**62,731,329**	**-**	**77,666,993**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		11,467,465	-	11,467,465	-	-	-	11,467,465
Additional Exchange Payment		2,308,648	-	2,308,648	-	-	-	2,308,648
Interest on Investments		1,462,796	-	-	-	1,462,796	-	1,462,796
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**15,238,909**	**-**	**13,776,113**	**-**	**1,462,796**	**-**	**15,238,909**
NET REVENUE REQUIREMENTS:		**66,923,584**	**-**	**1,159,552**	**-**	**61,268,533**	**-**	**62,428,084**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A, CRA Power
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		104,913	-	104,913	-	-	-	104,913
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		175,489	-	175,489	-	-	-	175,489
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	9,612	-	9,612	-	-	-	9,612
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	1,956,397	-	1,956,397	-	-	-	1,956,397
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	824,944	-	824,944	-	-	-	824,944
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	7,376	-	7,376	-	-	-	7,376
Office of Safety, Security and P	Security & Emergency Management Unit	119,985	-	119,985	-	-	-	119,985
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		43,131	-	43,131	-	-	-	43,131
Equal Employment Opportunity	-	30,716	-	30,716	-	-	-	30,716
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,228,982	-	1,228,982	-	-	-	1,228,982
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	356,811	-	356,811	-	-	-	356,811
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	31,744	-	31,744	-	-	-	31,744
Integrated Operations Planning	Integrated Operations Planning and Support Services	27,619	-	27,619	-	-	-	27,619
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**4,917,721**	**-**	**4,917,721**	**-**	**-**	**-**	**4,917,721**

Allocation Percentages: C&A, CRA All Other
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		1,321,048	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		2,575,028	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	1,428,881	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	532,256	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	182,152	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	1,137,140	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	49,461,106	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	1,381,844	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	129,178	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	742,259	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	3,576,902	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	1,099,182	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	122,668	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	843,376	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		1,645,818	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		593,549	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		412,543	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		2,428,712	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	7,022,963	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		382,087	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	519,535	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**77,538,225**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	12,917,379	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	521,142	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	13,438,521						0.0%
G.O. Bond Debt Service		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Debt Administration		133,438	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Bond Defeasance		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	7,085,500	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
PAYGO		7,085,500	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**20,657,458**						
Other Operating Costs								
Operating Equipment (cash)		1,752,439	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**1,752,439**						
Increase/(Decrease) in Required Reserves		**-**	**12.2%**	**36.1%**	**51.7%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**22,409,897**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**99,948,123**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		13,949,815	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		2,808,399	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,779,446	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	50.0%	50.0%	0.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Total Revenue Offsets		**18,537,660**						
NET REVENUE REQUIREMENTS:		**81,410,463**						

Allocation of Revenue Requirements: C&A, CRA All Other
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		1,321,048	-	1,321,048	-	-	-	1,321,048
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		2,575,028	-	2,575,028	-	-	-	2,575,028
Conveyance and Distribution	C&D, Eastern & Western	1,428,881	-	1,428,881	-	-	-	1,428,881
Conveyance and Distribution	C&D General	532,256	-	532,256	-	-	-	532,256
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	182,152	-	182,152	-	-	-	182,152
Integrated Operations Planning	Operations Support Services	1,137,140	-	1,137,140	-	-	-	1,137,140
Conveyance and Distribution	C&D, Desert Region / CRA	49,461,106	-	49,461,106	-	-	-	49,461,106
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	1,381,844	-	1,381,844	-	-	-	1,381,844
Conveyance and Distribution	C&D, Western Unit	129,178	-	129,178	-	-	-	129,178
Integrated Operations Planning	OSS, Manufacturing Services Unit	742,259	-	742,259	-	-	-	742,259
Office of Safety, Security and P	Safety, Regulatory, and Training Section	3,576,902	-	3,576,902	-	-	-	3,576,902
Integrated Operations Planning	OSS, Fleet Services Unit	1,099,182	-	1,099,182	-	-	-	1,099,182
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	122,668	-	122,668	-	-	-	122,668
Office of Safety, Security and P	Security & Emergency Management Unit	843,376	-	843,376	-	-	-	843,376
Sustainability, Resilience & Innc		1,645,818	-	1,645,818	-	-	-	1,645,818
Diversity, Equity & Inclusion		593,549	-	593,549	-	-	-	593,549
Equal Employment Opportunity	-	412,543	-	412,543	-	-	-	412,543
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,428,712	-	2,428,712	-	-	-	2,428,712
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	7,022,963	-	7,022,963	-	-	-	7,022,963
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	382,087	-	382,087	-	-	-	382,087
Integrated Operations Planning	Integrated Operations Planning and Support Service	519,535	-	519,535	-	-	-	519,535
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**77,538,225**	**-**	**77,538,225**	**-**	**-**	**-**	**77,538,225**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		12,917,379	1,754,267	3,732,484	7,430,628	-	-	12,917,379
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		521,142	-	521,142	-	-	-	521,142
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		13,438,521	1,754,267	4,253,626	7,430,628	-	-	13,438,521
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**133,438**	**18,122**	**38,557**	**76,759**	**-**	**-**	**133,438**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**7,085,500**	**962,259**	**2,047,359**	**4,075,882**	**-**	**-**	**7,085,500**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**7,085,500**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**20,657,458**	**1,772,389**	**4,292,183**	**7,507,387**	**-**	**-**	**13,571,958**
Other Operating Costs								
Operating Equipment (cash)		1,752,439	-	1,752,439	-	-	-	1,752,439
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**1,752,439**	**-**	**1,752,439**	**-**	**-**	**-**	**1,752,439**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**22,409,897**	**1,772,389**	**6,044,621**	**7,507,387**	**-**	**-**	**15,324,397**
REQUIREMENTS BEFORE OFFSETS:		**99,948,123**	**1,772,389**	**83,582,847**	**7,507,387**	**-**	**-**	**92,862,623**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		13,949,815	-	13,949,815	-	-	-	13,949,815
Additional Exchange Payment		2,808,399	-	2,808,399	-	-	-	2,808,399
Interest on Investments		1,779,446	241,661	514,172	1,023,613	-	-	1,779,446
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**18,537,660**	**241,661**	**17,272,386**	**1,023,613**	**-**	**-**	**18,537,660**
NET REVENUE REQUIREMENTS:		**81,410,463**	**1,530,728**	**66,310,461**	**6,483,774**	**-**	**-**	**74,324,963**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A, CRA All Other
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		1,202,863	-	1,202,863	-	-	-	1,202,863
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		2,012,041	-	2,012,041	-	-	-	2,012,041
Conveyance and Distribution	C&D, Eastern & Western	1,459,378	-	1,459,378	-	-	-	1,459,378
Conveyance and Distribution	C&D General	266,215	-	266,215	-	-	-	266,215
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	147,061	-	147,061	-	-	-	147,061
Integrated Operations Planning	Operations Support Services	936,319	-	936,319	-	-	-	936,319
Conveyance and Distribution	C&D, Desert Region / CRA	36,639,864	-	36,639,864	-	-	-	36,639,864
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	864,510	-	864,510	-	-	-	864,510
Conveyance and Distribution	C&D, Western Unit	94,102	-	94,102	-	-	-	94,102
Integrated Operations Planning	OSS, Manufacturing Services Unit	621,859	-	621,859	-	-	-	621,859
Office of Safety, Security and P	Safety, Regulatory, and Training Section	2,772,704	-	2,772,704	-	-	-	2,772,704
Integrated Operations Planning	OSS, Fleet Services Unit	545,572	-	545,572	-	-	-	545,572
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	112,852	-	112,852	-	-	-	112,852
Office of Safety, Security and P	Security & Emergency Management Unit	189,112	-	189,112	-	-	-	189,112
Sustainability, Resilience & Innc		857,652	-	857,652	-	-	-	857,652
Diversity, Equity & Inclusion		494,517	-	494,517	-	-	-	494,517
Equal Employment Opportunity	-	352,174	-	352,174	-	-	-	352,174
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,937,037	-	1,937,037	-	-	-	1,937,037
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	4,090,961	-	4,090,961	-	-	-	4,090,961
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	325,290	-	325,290	-	-	-	325,290
Integrated Operations Planning	Integrated Operations Planning and Support Services	422,563	-	422,563	-	-	-	422,563
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**56,344,645**	**-**	**56,344,645**	**-**	**-**	**-**	**56,344,645**

Allocation Percentages: C&A, State Water Project Power
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**-**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Supply - Capital		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Power - O&M & Off-Aq Capital		213,531,434	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Power - Capital (less Off-Aq)		1,931,267	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Total State Water Project		**215,462,701**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	-						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**-**						
Other Operating Costs								
Operating Equipment (cash)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**-**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**100.0%**
Total General District Requirements		**215,462,701**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**215,462,701**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		10,685,275	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		2,151,177	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,363,019	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Property Taxes - SWP		138,904,468	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**153,103,939**						
NET REVENUE REQUIREMENTS:		**62,358,762**						

Allocation of Revenue Requirements: C&A State Water Project Power
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	-	-	-	-	-	-
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	-	-	-	-	-	-	-
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	-	-	-	-	-	-	-
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	-	-	-	-	-	-	-
Integrated Operations Planning	Integrated Operations Planning and Support Service	-	-	-	-	-	-	-
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		-	-	-	-	-	-	-
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		213,531,434	-	-	-	213,531,434	-	213,531,434
Power - Capital (less Off-Aq)		1,931,267	-	-	-	1,931,267	-	1,931,267
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		215,462,701	-	-	-	215,462,701	-	215,462,701
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		-	-	-	-	-	-	-
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		-	-	-	-	-	-	-
Capital Financing								-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		-	-	-	-	-	-	-
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		-	-	-	-	-	-	-
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
Total Capital Financing Costs		-	-	-	-	-	-	-
Other Operating Costs								
Operating Equipment (cash)		-	-	-	-	-	-	-
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		-	-	-	-	-	-	-
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**215,462,701**	-	-	-	**215,462,701**	-	**215,462,701**
REQUIREMENTS BEFORE OFFSETS:		**215,462,701**	-	-	-	**215,462,701**	-	**215,462,701**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		10,685,275	-	10,685,275	-	-	-	10,685,275
Additional Exchange Payment		2,151,177	-	2,151,177	-	-	-	2,151,177
Interest on Investments		1,363,019	-	-	-	1,363,019	-	1,363,019
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		138,904,468	-	-	-	138,904,468	-	138,904,468
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**153,103,939**	-	**12,836,452**	-	**140,267,488**	-	**153,103,939**
NET REVENUE REQUIREMENTS:		**62,358,762**	-	**(12,836,452)**	-	**75,195,213**	-	**62,358,762**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A State Water Project Power
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	-	-	-	-	-	-
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	-	-	-	-	-	-	-
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	-	-	-	-	-	-	-
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	-	-	-	-	-	-	-
Integrated Operations Planning	Integrated Operations Planning and Support Services	-	-	-	-	-	-	-
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**-**	**-**	**-**	**-**	**-**	**-**	**-**

Allocation Percentages: C&A, State Water Project, All Other
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		183,352	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	2,012,568	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		357,395	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	129,919	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	48,395	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	14,974	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	4,135,691	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	1,141,072	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	10,084	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	328,102	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		2,132,609	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		82,380	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		57,258	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		944,851	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	974,736	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	42,932	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	129,987	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	21,763	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		66,351	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	42,709	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**12,857,128**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		86,184,245	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Transmission - O&M - Commodity only		227,881,863	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Supply		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Power		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Other		74,654,310	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Total State Water Project		**388,720,418**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	5,025,299	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	86,414	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	5,111,713						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		51,912	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	2,756,500	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		2,756,500	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**7,920,125**						
Other Operating Costs								
Operating Equipment (cash)		290,584	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**290,584**						
Increase/(Decrease) in Required Reserves		**-**	**5.5%**	**71.2%**	**23.3%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**396,931,126**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**409,788,254**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		28,935,231	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		5,825,286	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		3,690,994	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		202,472,101	3.7%	80.5%	15.8%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Total Revenue Offsets		**240,923,612**						
NET REVENUE REQUIREMENTS:		**168,864,643**						

Allocation of Revenue Requirements: C&A, State Water Project, All Other
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		183,352	-	183,352	-	-	-	183,352
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	2,012,568	-	2,012,568	-	-	-	2,012,568
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		357,395	-	357,395	-	-	-	357,395
Conveyance and Distribution	C&D, Eastern & Western	129,919	-	129,919	-	-	-	129,919
Conveyance and Distribution	C&D General	48,395	-	48,395	-	-	-	48,395
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	14,974	-	14,974	-	-	-	14,974
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	4,135,691	-	4,135,691	-	-	-	4,135,691
Conveyance and Distribution	C&D, Western Unit	1,141,072	-	1,141,072	-	-	-	1,141,072
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	10,084	-	10,084	-	-	-	10,084
Office of Safety, Security and P	Security & Emergency Management Unit	328,102	-	328,102	-	-	-	328,102
Sustainability, Resilience & Innc		2,132,609	-	2,132,609	-	-	-	2,132,609
Diversity, Equity & Inclusion		82,380	-	82,380	-	-	-	82,380
Equal Employment Opportunity	-	57,258	-	57,258	-	-	-	57,258
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		944,851	-	944,851	-	-	-	944,851
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	974,736	-	974,736	-	-	-	974,736
Water Resources Management	Resource Planning & Development	42,932	-	42,932	-	-	-	42,932
Water Resources Management	Resource Implementation	129,987	-	129,987	-	-	-	129,987
Water Resources Management	Office of the Group Manager	21,763	-	21,763	-	-	-	21,763
Ethics Office	-	66,351	-	66,351	-	-	-	66,351
Integrated Operations Planning	Integrated Operations Planning and Support Service	42,709	-	42,709	-	-	-	42,709
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**12,857,128**	**-**	**12,857,128**	**-**	**-**	**-**	**12,857,128**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		86,184,245	11,704,403	24,902,985	49,576,857	-	-	86,184,245
Transmission - O&M - Commodity only		227,881,863	-	227,881,863	-	-	-	227,881,863
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		74,654,310	10,138,560	21,571,404	42,944,346	-	-	74,654,310
Total State Water Project		388,720,418	21,842,963	274,356,252	92,521,203	-	-	388,720,418
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		5,025,299	-	5,025,299	-	-	-	5,025,299
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		86,414	-	86,414	-	-	-	86,414
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,111,713	-	5,111,713	-	-	-	5,111,713
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**51,912**	**-**	**51,912**	**-**	**-**	**-**	**51,912**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**2,756,500**	**-**	**2,756,500**	**-**	**-**	**-**	**2,756,500**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**2,756,500**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**7,920,125**	**-**	**5,163,625**	**-**	**-**	**-**	**5,163,625**
Other Operating Costs								
Operating Equipment (cash)		290,584	-	290,584	-	-	-	290,584
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**290,584**	**-**	**290,584**	**-**	**-**	**-**	**290,584**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**396,931,126**	**21,842,963**	**279,810,461**	**92,521,203**	**-**	**-**	**394,174,626**
REQUIREMENTS BEFORE OFFSETS:		**409,788,254**	**21,842,963**	**292,667,589**	**92,521,203**	**-**	**-**	**407,031,754**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		28,935,231	-	28,935,231	-	-	-	28,935,231
Additional Exchange Payment		5,825,286	-	5,825,286	-	-	-	5,825,286
Interest on Investments		3,690,994	501,262	1,066,515	2,123,217	-	-	3,690,994
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		202,472,101	7,545,593	162,965,306	31,961,202	-	-	202,472,101
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**240,923,612**	**8,046,855**	**198,792,337**	**34,084,419**	**-**	**-**	**240,923,612**
NET REVENUE REQUIREMENTS:		**168,864,643**	**13,796,108**	**93,875,251**	**58,436,784**	**-**	**-**	**166,108,143**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A, State Water Project, All Other
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		166,949	-	166,949	-	-	-	166,949
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	957,503	-	957,503	-	-	-	957,503
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		279,257	-	279,257	-	-	-	279,257
Conveyance and Distribution	C&D, Eastern & Western	132,692	-	132,692	-	-	-	132,692
Conveyance and Distribution	C&D General	24,205	-	24,205	-	-	-	24,205
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	12,089	-	12,089	-	-	-	12,089
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	2,587,372	-	2,587,372	-	-	-	2,587,372
Conveyance and Distribution	C&D, Western Unit	831,230	-	831,230	-	-	-	831,230
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	9,277	-	9,277	-	-	-	9,277
Office of Safety, Security and P	Security & Emergency Management Unit	73,571	-	73,571	-	-	-	73,571
Sustainability, Resilience & Innc		1,111,324	-	1,111,324	-	-	-	1,111,324
Diversity, Equity & Inclusion		68,635	-	68,635	-	-	-	68,635
Equal Employment Opportunity	-	48,879	-	48,879	-	-	-	48,879
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		753,573	-	753,573	-	-	-	753,573
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	567,795	-	567,795	-	-	-	567,795
Water Resources Management	Resource Planning & Development	35,339	-	35,339	-	-	-	35,339
Water Resources Management	Resource Implementation	80,647	-	80,647	-	-	-	80,647
Water Resources Management	Office of the Group Manager	21,480	-	21,480	-	-	-	21,480
Ethics Office	-	56,488	-	56,488	-	-	-	56,488
Integrated Operations Planning	Integrated Operations Planning and Support Services	34,737	-	34,737	-	-	-	34,737
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**7,853,043**	**-**	**7,853,043**	**-**	**-**	**-**	**7,853,043**

Allocation Percentages: C&A - Other C&A
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		207,113	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		403,710	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	2,735	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	1,842	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	2,972,736	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		93,056	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		64,678	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		8,560,734	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	1,101,053	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		81,859	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	7,802	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**13,497,319**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	45,531,230	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	90,717	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	45,621,947						0.0%
G.O. Bond Debt Service		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Debt Administration		470,342	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Bond Defeasance		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	24,975,000	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
PAYGO		24,975,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**71,067,289**						
Other Operating Costs								
Operating Equipment (cash)		305,052	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**305,052**						
Increase/(Decrease) in Required Reserves		**-**	**13.5%**	**29.3%**	**57.2%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**71,372,342**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**84,869,661**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		11,845,306	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		2,384,716	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,510,994	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**15,741,015**						
NET REVENUE REQUIREMENTS:		**69,128,646**						

Allocation of Revenue Requirements: C&A - Other C&A
Fiscal Year Ending 2027

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		207,113	-	207,113	-	-	-	207,113
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		403,710	-	403,710	-	-	-	403,710
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	2,735	-	2,735	-	-	-	2,735
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	1,842	-	1,842	-	-	-	1,842
Office of Safety, Security and P	Security & Emergency Management Unit	2,972,736	-	2,972,736	-	-	-	2,972,736
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		93,056	-	93,056	-	-	-	93,056
Equal Employment Opportunity	-	64,678	-	64,678	-	-	-	64,678
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		8,560,734	-	8,560,734	-	-	-	8,560,734
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,101,053	-	1,101,053	-	-	-	1,101,053
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	81,859	-	81,859	-	-	-	81,859
Integrated Operations Planning	Integrated Operations Planning and Support Service	7,802	-	7,802	-	-	-	7,802
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**13,497,319**	**-**	**13,497,319**	**-**	**-**	**-**	**13,497,319**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		45,531,230	6,183,449	13,156,274	26,191,507	-	-	45,531,230
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		90,717	-	90,717	-	-	-	90,717
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		45,621,947	6,183,449	13,246,991	26,191,507	-	-	45,621,947
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**470,342**	**63,876**	**135,906**	**270,561**	**-**	**-**	**470,342**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**24,975,000**	**3,391,774**	**7,216,540**	**14,366,686**	**-**	**-**	**24,975,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**24,975,000**	-	-	-	-	-	-
Total Capital Financing Costs		**71,067,289**	**6,247,324**	**13,382,897**	**26,462,068**	**-**	**-**	**46,092,289**
Other Operating Costs								
Operating Equipment (cash)		305,052	-	305,052	-	-	-	305,052
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**305,052**	**-**	**305,052**	**-**	**-**	**-**	**305,052**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**71,372,342**	**6,247,324**	**13,687,949**	**26,462,068**	**-**	**-**	**46,397,342**
REQUIREMENTS BEFORE OFFSETS:		**84,869,661**	**6,247,324**	**27,185,268**	**26,462,068**	**-**	**-**	**59,894,661**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		11,845,306	-	11,845,306	-	-	-	11,845,306
Additional Exchange Payment		2,384,716	-	2,384,716	-	-	-	2,384,716
Interest on Investments		1,510,994	1,510,994	-	-	-	-	1,510,994
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**15,741,015**	**1,510,994**	**14,230,021**	**-**	**-**	**-**	**15,741,015**
NET REVENUE REQUIREMENTS:		**69,128,646**	**4,736,331**	**12,955,246**	**26,462,068**	**-**	**-**	**44,153,646**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A - Other C&A
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		188,584	-	188,584	-	-	-	188,584
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		315,446	-	315,446	-	-	-	315,446
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	2,208	-	2,208	-	-	-	2,208
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	1,695	-	1,695	-	-	-	1,695
Office of Safety, Security and P	Security & Emergency Management Unit	666,584	-	666,584	-	-	-	666,584
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		77,530	-	77,530	-	-	-	77,530
Equal Employment Opportunity	-	55,213	-	55,213	-	-	-	55,213
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		6,827,677	-	6,827,677	-	-	-	6,827,677
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	641,377	-	641,377	-	-	-	641,377
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	69,690	-	69,690	-	-	-	69,690
Integrated Operations Planning	Integrated Operations Planning and Support Services	6,345	-	6,345	-	-	-	6,345
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,852,350**	**-**	**8,852,350**	**-**	**-**	**-**	**8,852,350**

Allocation Percentages: Storage - Other Than Power, Emergency
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		179,058	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		349,025	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	4,615	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	772,949	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	3,108	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	2,259,280	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		301,347	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		80,451	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		55,917	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		6,506,158	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	951,907	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		69,146	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	13,162	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**11,546,122**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	34,603,735	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	77,603	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	34,681,338						0.0%
G.O. Bond Debt Service		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Debt Administration		357,460	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	18,981,000	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
PAYGO		18,981,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**54,019,798**						
Other Operating Costs								
Operating Equipment (cash)		260,954	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**260,954**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**54,280,751**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**65,826,873**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Interest on Investments		1,171,962	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,171,962**						
NET REVENUE REQUIREMENTS:		**64,654,912**						

Allocation of Revenue Requirements: Storage - Other Than Power, Emergency
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		179,058	-	179,058	-	-	-	179,058
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		349,025	-	349,025	-	-	-	349,025
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	4,615	-	4,615	-	-	-	4,615
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	772,949	-	772,949	-	-	-	772,949
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	3,108	-	3,108	-	-	-	3,108
Office of Safety, Security and P	Security & Emergency Management Unit	2,259,280	-	2,259,280	-	-	-	2,259,280
Sustainability, Resilience & Innc		301,347	-	301,347	-	-	-	301,347
Diversity, Equity & Inclusion		80,451	-	80,451	-	-	-	80,451
Equal Employment Opportunity	-	55,917	-	55,917	-	-	-	55,917
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		6,506,158	-	6,506,158	-	-	-	6,506,158
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	951,907	-	951,907	-	-	-	951,907
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	69,146	-	69,146	-	-	-	69,146
Integrated Operations Planning	Integrated Operations Planning and Support Service	13,162	-	13,162	-	-	-	13,162
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**11,546,122**	**-**	**11,546,122**	**-**	**-**	**-**	**11,546,122**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		34,603,735	-	-	34,603,735	-	-	34,603,735
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		77,603	-	-	77,603	-	-	77,603
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		34,681,338	-	-	34,681,338	-	-	34,681,338
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**357,460**	**-**	**-**	**357,460**	**-**	**-**	**357,460**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**18,981,000**	**-**	**-**	**18,981,000**	**-**	**-**	**18,981,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**18,981,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**54,019,798**	**-**	**-**	**35,038,798**	**-**	**-**	**35,038,798**
Other Operating Costs								
Operating Equipment (cash)		260,954	-	-	260,954	-	-	260,954
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**260,954**	**-**	**-**	**260,954**	**-**	**-**	**260,954**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**54,280,751**	**-**	**-**	**35,299,751**	**-**	**-**	**35,299,751**
REQUIREMENTS BEFORE OFFSETS:		**65,826,873**	**-**	**11,546,122**	**35,299,751**	**-**	**-**	**46,845,873**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,171,962	-	-	1,171,962	-	-	1,171,962
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,171,962**	**-**	**-**	**1,171,962**	**-**	**-**	**1,171,962**
NET REVENUE REQUIREMENTS:		**64,654,912**	**-**	**11,546,122**	**34,127,790**	**-**	**-**	**45,673,912**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Storage - Other Than Power, Emergency
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		163,039	-	163,039	-	-	-	163,039
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		272,716	-	272,716	-	-	-	272,716
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,726	-	3,726	-	-	-	3,726
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	618,005	-	618,005	-	-	-	618,005
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	2,859	-	2,859	-	-	-	2,859
Office of Safety, Security and P	Security & Emergency Management Unit	506,604	-	506,604	-	-	-	506,604
Sustainability, Resilience & Innc		157,035	-	157,035	-	-	-	157,035
Diversity, Equity & Inclusion		67,028	-	67,028	-	-	-	67,028
Equal Employment Opportunity	-	47,734	-	47,734	-	-	-	47,734
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		5,189,035	-	5,189,035	-	-	-	5,189,035
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	554,498	-	554,498	-	-	-	554,498
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	58,867	-	58,867	-	-	-	58,867
Integrated Operations Planning	Integrated Operations Planning and Support Services	10,706	-	10,706	-	-	-	10,706
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**7,651,851**	**-**	**7,651,851**	**-**	**-**	**-**	**7,651,851**

Allocation Percentages: Storage - Other Than Power, Drought
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		132,396	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	885,040	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		258,069	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	3,804	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	772,949	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	2,562	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,378,469	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		515,767	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		59,486	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		41,345	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		3,969,644	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	703,842	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		51,035	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	10,851	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**8,785,259**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**21,941,726**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	21,113,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	2,267,009	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	59,047	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	23,439,056						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		218,099	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	11,581,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		11,581,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**35,238,155**						
Other Operating Costs								
Operating Equipment (cash)		198,555	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**198,555**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**57,378,436**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**66,163,695**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,177,958	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,177,958**						
NET REVENUE REQUIREMENTS:		**64,985,737**						

Allocation of Revenue Requirements: Storage - Other Than Power, Drought
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		132,396	-	132,396	-	-	-	132,396
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	885,040	-	885,040	-	-	-	885,040
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		258,069	-	258,069	-	-	-	258,069
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,804	-	3,804	-	-	-	3,804
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	772,949	-	772,949	-	-	-	772,949
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	2,562	-	2,562	-	-	-	2,562
Office of Safety, Security and P	Security & Emergency Management Unit	1,378,469	-	1,378,469	-	-	-	1,378,469
Sustainability, Resilience & Innc		515,767	-	515,767	-	-	-	515,767
Diversity, Equity & Inclusion		59,486	-	59,486	-	-	-	59,486
Equal Employment Opportunity	-	41,345	-	41,345	-	-	-	41,345
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,969,644	-	3,969,644	-	-	-	3,969,644
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	703,842	-	703,842	-	-	-	703,842
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	51,035	-	51,035	-	-	-	51,035
Integrated Operations Planning	Integrated Operations Planning and Support Service	10,851	-	10,851	-	-	-	10,851
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,785,259**	**-**	**8,785,259**	**-**	**-**	**-**	**8,785,259**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**21,941,726**	**-**	**21,941,726**	**-**	**-**	**-**	**21,941,726**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		21,113,000	-	21,113,000	-	-	-	21,113,000
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		2,267,009	-	2,267,009	-	-	-	2,267,009
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		59,047	-	59,047	-	-	-	59,047
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		23,439,056	-	23,439,056	-	-	-	23,439,056
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**218,099**	**-**	**218,099**	**-**	**-**	**-**	**218,099**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**11,581,000**	**-**	**11,581,000**	**-**	**-**	**-**	**11,581,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**11,581,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**35,238,155**	**-**	**23,657,155**	**-**	**-**	**-**	**23,657,155**
Other Operating Costs								
Operating Equipment (cash)		198,555	-	198,555	-	-	-	198,555
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**198,555**	**-**	**198,555**	**-**	**-**	**-**	**198,555**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**57,378,436**	**-**	**45,797,436**	**-**	**-**	**-**	**45,797,436**
REQUIREMENTS BEFORE OFFSETS:		**66,163,695**	**-**	**54,582,695**	**-**	**-**	**-**	**54,582,695**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,177,958	-	1,177,958	-	-	-	1,177,958
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,177,958**	**-**	**1,177,958**	**-**	**-**	**-**	**1,177,958**
NET REVENUE REQUIREMENTS:		**64,985,737**	**-**	**53,404,737**	**-**	**-**	**-**	**53,404,737**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Storage - Other Than Power, Drought
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		120,551	-	120,551	-	-	-	120,551
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	421,068	-	421,068	-	-	-	421,068
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		201,647	-	201,647	-	-	-	201,647
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,071	-	3,071	-	-	-	3,071
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	618,005	-	618,005	-	-	-	618,005
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	2,357	-	2,357	-	-	-	2,357
Office of Safety, Security and P	Security & Emergency Management Unit	309,097	-	309,097	-	-	-	309,097
Sustainability, Resilience & Innc		268,771	-	268,771	-	-	-	268,771
Diversity, Equity & Inclusion		49,561	-	49,561	-	-	-	49,561
Equal Employment Opportunity	-	35,295	-	35,295	-	-	-	35,295
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,166,019	-	3,166,019	-	-	-	3,166,019
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	409,996	-	409,996	-	-	-	409,996
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	43,449	-	43,449	-	-	-	43,449
Integrated Operations Planning	Integrated Operations Planning and Support Services	8,825	-	8,825	-	-	-	8,825
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**5,657,713**	**-**	**5,657,713**	**-**	**-**	**-**	**5,657,713**

Allocation Percentages: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		90,867	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		177,122	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	3,484	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	772,949	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	2,346	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,030,549	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		121,698	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		40,827	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		28,377	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		2,967,721	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	483,070	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		34,264	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	9,938	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**5,763,212**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	15,784,160	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	38,735	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	15,822,895						0.0%
G.O. Bond Debt Service		-	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
Debt Administration		163,052	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
Bond Defeasance		-	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	8,658,000	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
PAYGO		8,658,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**24,643,947**						
Other Operating Costs								
Operating Equipment (cash)		130,254	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**130,254**						
Increase/(Decrease) in Required Reserves		**-**	**37.8%**	**24.0%**	**38.2%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**24,774,201**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**30,537,413**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		543,679	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	30.7%	38.4%	31.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**543,679**						
NET REVENUE REQUIREMENTS:		**29,993,734**						

Allocation of Revenue Requirements: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		90,867	-	90,867	-	-	-	90,867
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		177,122	-	177,122	-	-	-	177,122
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,484	-	3,484	-	-	-	3,484
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	772,949	-	772,949	-	-	-	772,949
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	2,346	-	2,346	-	-	-	2,346
Office of Safety, Security and P	Security & Emergency Management Unit	1,030,549	-	1,030,549	-	-	-	1,030,549
Sustainability, Resilience & Innc		121,698	-	121,698	-	-	-	121,698
Diversity, Equity & Inclusion		40,827	-	40,827	-	-	-	40,827
Equal Employment Opportunity	-	28,377	-	28,377	-	-	-	28,377
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,967,721	-	2,967,721	-	-	-	2,967,721
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	483,070	-	483,070	-	-	-	483,070
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	34,264	-	34,264	-	-	-	34,264
Integrated Operations Planning	Integrated Operations Planning and Support Service	9,938	-	9,938	-	-	-	9,938
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**5,763,212**	**-**	**5,763,212**	**-**	**-**	**-**	**5,763,212**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		15,784,160	6,012,002	3,709,098	6,063,060	-	-	15,784,160
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		38,735	-	38,735	-	-	-	38,735
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		15,822,895	6,012,002	3,747,833	6,063,060	-	-	15,822,895
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**163,052**	**62,105**	**38,315**	**62,632**	**-**	**-**	**163,052**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**8,658,000**	**3,297,731**	**2,034,532**	**3,325,737**	**-**	**-**	**8,658,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**8,658,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**24,643,947**	**6,074,106**	**3,786,149**	**6,125,692**	**-**	**-**	**15,985,947**
Other Operating Costs								
Operating Equipment (cash)		130,254	-	130,254	-	-	-	130,254
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**130,254**	**-**	**130,254**	**-**	**-**	**-**	**130,254**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**24,774,201**	**6,074,106**	**3,916,403**	**6,125,692**	**-**	**-**	**16,116,201**
REQUIREMENTS BEFORE OFFSETS:		**30,537,413**	**6,074,106**	**9,679,615**	**6,125,692**	**-**	**-**	**21,879,413**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		543,679	-	543,679	-	-	-	543,679
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**543,679**	**-**	**543,679**	**-**	**-**	**-**	**543,679**
NET REVENUE REQUIREMENTS:		**29,993,734**	**6,074,106**	**9,135,936**	**6,125,692**	**-**	**-**	**21,335,734**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		82,738	-	82,738	-	-	-	82,738
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		138,397	-	138,397	-	-	-	138,397
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	2,813	-	2,813	-	-	-	2,813
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	618,005	-	618,005	-	-	-	618,005
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	2,159	-	2,159	-	-	-	2,159
Office of Safety, Security and P	Security & Emergency Management Unit	231,082	-	231,082	-	-	-	231,082
Sustainability, Resilience & Innc		63,418	-	63,418	-	-	-	63,418
Diversity, Equity & Inclusion		34,015	-	34,015	-	-	-	34,015
Equal Employment Opportunity	-	24,224	-	24,224	-	-	-	24,224
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,366,928	-	2,366,928	-	-	-	2,366,928
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	281,394	-	281,394	-	-	-	281,394
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	29,171	-	29,171	-	-	-	29,171
Integrated Operations Planning	Integrated Operations Planning and Support Services	8,083	-	8,083	-	-	-	8,083
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**3,882,427**	**-**	**3,882,427**	**-**	**-**	**-**	**3,882,427**

Allocation Percentages: Storage - Power
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**-**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Supply - Capital		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Power - O&M & Off-Aq Capital		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Power - Capital (less Off-Aq)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	-						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**-**						
Other Operating Costs								
Operating Equipment (cash)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**-**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Total General District Requirements		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		653,645	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**653,645**						
NET REVENUE REQUIREMENTS:		**(653,645)**						

Allocation of Revenue Requirements: Storage - Power
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	-	-	-	-	-	-
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	-	-	-	-	-	-	-
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	-	-	-	-	-	-	-
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	-	-	-	-	-	-	-
Integrated Operations Planning	Integrated Operations Planning and Support Service	-	-	-	-	-	-	-
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		-	-	-	-	-	-	-
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		-	-	-	-	-	-	-
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		-	-	-	-	-	-	-
Capital Financing								-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		-	-	-	-	-	-	-
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		-	-	-	-	-	-	-
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
Total Capital Financing Costs		-	-	-	-	-	-	-
Other Operating Costs								
Operating Equipment (cash)		-	-	-	-	-	-	-
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		-	-	-	-	-	-	-
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		-	-	-	-	-	-	-
REQUIREMENTS BEFORE OFFSETS:		-	-	-	-	-	-	-
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		-	-	-	-	-	-	-
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		653,645	-	-	-	653,645	-	653,645
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**653,645**	**-**	**-**	**-**	**653,645**	**-**	**653,645**
NET REVENUE REQUIREMENTS:		**(653,645)**	**-**	**-**	**-**	**(653,645)**	**-**	**(653,645)**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Storage - Power
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	-	-	-	-	-	-
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	-	-	-	-	-	-	-
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	-	-	-	-	-	-	-
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	-	-	-	-	-	-	-
Integrated Operations Planning	Integrated Operations Planning and Support Services	-	-	-	-	-	-	-
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**-**	**-**	**-**	**-**	**-**	**-**	**-**

Allocation Percentages: Treatment - Jensen
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		576,379	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		1,123,496	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	809,154	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	74,877	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	400,402	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	468,871	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	24,384,378	0.0%	55.9%	0.0%	44.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	58.0%	0.0%	42.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	60.7%	0.0%	39.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	59.4%	0.0%	40.6%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,098,822	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	259,076	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,874,478	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	148,921	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	300,313	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	50,425	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,026,145	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		258,968	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		179,994	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		2,955,039	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,064,149	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		172,167	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	213,564	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**41,439,616**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	15,716,706	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	278,520	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	15,995,226						0.0%
G.O. Bond Debt Service		91,441	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Debt Administration		162,355	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Bond Defeasance		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	8,621,000	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO		8,621,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**24,870,022**						
Other Operating Costs								
Operating Equipment (cash)		936,575	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**936,575**						
Increase/(Decrease) in Required Reserves		**-**	**29.3%**	**27.1%**	**43.6%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**25,806,597**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**67,246,214**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		91,441	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,195,603	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,287,044**						
NET REVENUE REQUIREMENTS:		**65,959,170**						

Allocation of Revenue Requirements: Treatment - Jensen
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		576,379	-	576,379	-	-	-	576,379
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		1,123,496	-	1,123,496	-	-	-	1,123,496
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	809,154	-	809,154	-	-	-	809,154
Integrated Operations Planning	Office of the Manager, Operations Support Services	74,877	-	74,877	-	-	-	74,877
Integrated Operations Planning	Operations Support Services	400,402	-	400,402	-	-	-	400,402
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	468,871	-	468,871	-	-	-	468,871
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	24,384,378	-	13,630,988	-	10,753,389	-	24,384,378
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,098,822	-	3,098,822	-	-	-	3,098,822
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	259,076	-	259,076	-	-	-	259,076
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,874,478	-	1,874,478	-	-	-	1,874,478
Integrated Operations Planning	OSS, Fleet Services Unit	148,921	-	148,921	-	-	-	148,921
Integrated Operations Planning	OSS, Power Support Unit	300,313	-	300,313	-	-	-	300,313
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	50,425	-	50,425	-	-	-	50,425
Office of Safety, Security and P	Security & Emergency Management Unit	1,026,145	-	1,026,145	-	-	-	1,026,145
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		258,968	-	258,968	-	-	-	258,968
Equal Employment Opportunity	-	179,994	-	179,994	-	-	-	179,994
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,955,039	908,542	694,145	1,352,352	-	-	2,955,039
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,064,149	-	3,064,149	-	-	-	3,064,149
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	172,167	-	172,167	-	-	-	172,167
Integrated Operations Planning	Integrated Operations Planning and Support Service	213,564	-	213,564	-	-	-	213,564
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**41,439,616**	**908,542**	**28,425,333**	**1,352,352**	**10,753,389**	**-**	**41,439,616**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		15,716,706	4,832,181	3,691,887	7,192,638	-	-	15,716,706
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		278,520	-	278,520	-	-	-	278,520
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		15,995,226	4,832,181	3,970,407	7,192,638	-	-	15,995,226
G.O. Bond Debt Service		**91,441**	**28,114**	**21,480**	**41,847**	**-**	**-**	**91,441**
Debt Administration		**162,355**	**49,917**	**38,138**	**74,301**	**-**	**-**	**162,355**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**8,621,000**	**2,650,570**	**2,025,091**	**3,945,339**	**-**	**-**	**8,621,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**8,621,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**24,870,022**	**4,910,212**	**4,030,024**	**7,308,785**	**-**	**-**	**16,249,022**
Other Operating Costs								
Operating Equipment (cash)		936,575	-	936,575	-	-	-	936,575
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**936,575**	**-**	**936,575**	**-**	**-**	**-**	**936,575**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**25,806,597**	**4,910,212**	**4,966,599**	**7,308,785**	**-**	**-**	**17,185,597**
REQUIREMENTS BEFORE OFFSETS:		**67,246,214**	**5,818,754**	**33,391,933**	**8,661,138**	**10,753,389**	**-**	**58,625,214**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		91,441	-	-	91,441	-	-	91,441
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,195,603	367,594	280,850	547,159	-	-	1,195,603
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,287,044**	**367,594**	**280,850**	**638,600**	**-**	**-**	**1,287,044**
NET REVENUE REQUIREMENTS:		**65,959,170**	**5,451,160**	**33,111,083**	**8,022,538**	**10,753,389**	**-**	**57,338,170**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Jensen
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		524,814	-	524,814	-	-	-	524,814
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		877,862	-	877,862	-	-	-	877,862
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	658,061	-	658,061	-	-	-	658,061
Integrated Operations Planning	Office of the Manager, Operations Support Services	60,452	-	60,452	-	-	-	60,452
Integrated Operations Planning	Operations Support Services	329,690	-	329,690	-	-	-	329,690
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	342,116	-	342,116	-	-	-	342,116
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	12,554,269	-	12,554,269	-	-	-	12,554,269
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,477,637	-	2,477,637	-	-	-	2,477,637
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	217,052	-	217,052	-	-	-	217,052
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,453,038	-	1,453,038	-	-	-	1,453,038
Integrated Operations Planning	OSS, Fleet Services Unit	73,916	-	73,916	-	-	-	73,916
Integrated Operations Planning	OSS, Power Support Unit	253,376	-	253,376	-	-	-	253,376
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	46,390	-	46,390	-	-	-	46,390
Office of Safety, Security and P	Security & Emergency Management Unit	230,095	-	230,095	-	-	-	230,095
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		215,760	-	215,760	-	-	-	215,760
Equal Employment Opportunity	-	153,655	-	153,655	-	-	-	153,655
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,356,813	724,614	553,620	1,078,579	-	-	2,356,813
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,784,904	-	1,784,904	-	-	-	1,784,904
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	146,574	-	146,574	-	-	-	146,574
Integrated Operations Planning	Integrated Operations Planning and Support Services	173,702	-	173,702	-	-	-	173,702
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**24,930,175**	**724,614**	**23,126,982**	**1,078,579**	**-**	**-**	**24,930,175**

Allocation Percentages: Treatment - Weymouth
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		619,861	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		1,208,253	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	885,742	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	80,120	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	400,402	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	468,871	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.9%	0.0%	44.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	58.0%	0.0%	42.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	60.7%	0.0%	39.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	24,623,989	0.0%	59.4%	0.0%	40.6%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,098,822	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	259,076	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,874,478	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	148,921	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	300,313	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	53,956	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,147,256	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		278,505	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		193,573	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		3,303,809	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,295,310	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		183,991	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	228,518	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**42,653,767**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	17,571,682	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	286,680	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	17,858,362						0.0%
G.O. Bond Debt Service		102,233	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Debt Administration		181,517	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Bond Defeasance		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	9,638,500	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO		9,638,500	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**27,780,613**						
Other Operating Costs								
Operating Equipment (cash)		964,016	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**964,016**						
Increase/(Decrease) in Required Reserves		**-**	**29.4%**	**26.8%**	**43.8%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**28,744,629**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**71,398,396**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		102,233	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,269,335	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,371,568**						
NET REVENUE REQUIREMENTS:		**70,026,828**						

Allocation of Revenue Requirements: Treatment - Weymouth
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		619,861	-	619,861	-	-	-	619,861
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		1,208,253	-	1,208,253	-	-	-	1,208,253
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	885,742	-	885,742	-	-	-	885,742
Integrated Operations Planning	Office of the Manager, Operations Support Services	80,120	-	80,120	-	-	-	80,120
Integrated Operations Planning	Operations Support Services	400,402	-	400,402	-	-	-	400,402
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	468,871	-	468,871	-	-	-	468,871
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	24,623,989	-	14,633,788	-	9,990,201	-	24,623,989
Treatment and Water Quality	Water Quality Section	3,098,822	-	3,098,822	-	-	-	3,098,822
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	259,076	-	259,076	-	-	-	259,076
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,874,478	-	1,874,478	-	-	-	1,874,478
Integrated Operations Planning	OSS, Fleet Services Unit	148,921	-	148,921	-	-	-	148,921
Integrated Operations Planning	OSS, Power Support Unit	300,313	-	300,313	-	-	-	300,313
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	53,956	-	53,956	-	-	-	53,956
Office of Safety, Security and P	Security & Emergency Management Unit	1,147,256	-	1,147,256	-	-	-	1,147,256
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		278,505	-	278,505	-	-	-	278,505
Equal Employment Opportunity	-	193,573	-	193,573	-	-	-	193,573
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,303,809	1,015,773	776,072	1,511,965	-	-	3,303,809
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,295,310	-	3,295,310	-	-	-	3,295,310
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	183,991	-	183,991	-	-	-	183,991
Integrated Operations Planning	Integrated Operations Planning and Support Service	228,518	-	228,518	-	-	-	228,518
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**42,653,767**	**1,015,773**	**30,135,829**	**1,511,965**	**9,990,201**	**-**	**42,653,767**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		17,571,682	5,402,503	4,127,625	8,041,554	-	-	17,571,682
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		286,680	-	286,680	-	-	-	286,680
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		17,858,362	5,402,503	4,414,305	8,041,554	-	-	17,858,362
G.O. Bond Debt Service		**102,233**	**31,432**	**24,015**	**46,786**	**-**	**-**	**102,233**
Debt Administration		**181,517**	**55,808**	**42,639**	**83,070**	**-**	**-**	**181,517**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,638,500**	**2,963,406**	**2,264,104**	**4,410,990**	**-**	**-**	**9,638,500**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,638,500**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**27,780,613**	**5,489,744**	**4,480,959**	**8,171,410**	**-**	**-**	**18,142,113**
Other Operating Costs								
Operating Equipment (cash)		964,016	-	964,016	-	-	-	964,016
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**964,016**	**-**	**964,016**	**-**	**-**	**-**	**964,016**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**28,744,629**	**5,489,744**	**5,444,975**	**8,171,410**	**-**	**-**	**19,106,129**
REQUIREMENTS BEFORE OFFSETS:		**71,398,396**	**6,505,517**	**35,580,804**	**9,683,375**	**9,990,201**	**-**	**61,759,896**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		102,233	-	-	102,233	-	-	102,233
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,269,335	390,264	298,169	580,902	-	-	1,269,335
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,371,568**	**390,264**	**298,169**	**683,135**	**-**	**-**	**1,371,568**
NET REVENUE REQUIREMENTS:		**70,026,828**	**6,115,253**	**35,282,634**	**9,000,240**	**9,990,201**	**-**	**60,388,328**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Weymouth
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		564,407	-	564,407	-	-	-	564,407
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		944,089	-	944,089	-	-	-	944,089
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	720,348	-	720,348	-	-	-	720,348
Integrated Operations Planning	Office of the Manager, Operations Support Services	64,685	-	64,685	-	-	-	64,685
Integrated Operations Planning	Operations Support Services	329,690	-	329,690	-	-	-	329,690
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	342,116	-	342,116	-	-	-	342,116
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	13,742,555	-	13,742,555	-	-	-	13,742,555
Treatment and Water Quality	Water Quality Section	2,477,637	-	2,477,637	-	-	-	2,477,637
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	217,052	-	217,052	-	-	-	217,052
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,453,038	-	1,453,038	-	-	-	1,453,038
Integrated Operations Planning	OSS, Fleet Services Unit	73,916	-	73,916	-	-	-	73,916
Integrated Operations Planning	OSS, Power Support Unit	253,376	-	253,376	-	-	-	253,376
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	49,638	-	49,638	-	-	-	49,638
Office of Safety, Security and P	Security & Emergency Management Unit	257,252	-	257,252	-	-	-	257,252
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		232,037	-	232,037	-	-	-	232,037
Equal Employment Opportunity	-	165,247	-	165,247	-	-	-	165,247
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,634,978	810,137	618,962	1,205,879	-	-	2,634,978
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,919,558	-	1,919,558	-	-	-	1,919,558
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	156,641	-	156,641	-	-	-	156,641
Integrated Operations Planning	Integrated Operations Planning and Support Services	185,865	-	185,865	-	-	-	185,865
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**26,784,123**	**810,137**	**24,768,107**	**1,205,879**	**-**	**-**	**26,784,123**

Allocation Percentages: Treatment - Diemer
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		624,334	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		1,216,971	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	809,683	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	75,542	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	400,402	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	468,871	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.9%	0.0%	44.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	22,677,669	0.0%	58.0%	0.0%	42.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	60.7%	0.0%	39.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	59.4%	0.0%	40.6%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,098,822	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	259,076	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,874,478	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	148,921	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	300,313	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	50,873	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,710,975	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		280,514	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		194,970	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		4,927,178	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,319,086	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		190,071	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	215,462	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**42,844,211**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	26,205,753	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	287,960	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	26,493,713						0.0%
G.O. Bond Debt Service		152,467	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Debt Administration		270,708	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Bond Defeasance		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	14,374,500	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO		14,374,500	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**41,291,388**						
Other Operating Costs								
Operating Equipment (cash)		968,321	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**968,321**						
Increase/(Decrease) in Required Reserves		**-**	**29.8%**	**25.8%**	**44.4%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**42,259,708**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**85,103,919**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		152,467	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,512,450	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,664,917**						
NET REVENUE REQUIREMENTS:		**83,439,003**						

Allocation of Revenue Requirements: Treatment - Diemer
Fiscal Year Ending 2027

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		624,334	-	624,334	-	-	-	624,334
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		1,216,971	-	1,216,971	-	-	-	1,216,971
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	809,683	-	809,683	-	-	-	809,683
Integrated Operations Planning	Office of the Manager, Operations Support Services	75,542	-	75,542	-	-	-	75,542
Integrated Operations Planning	Operations Support Services	400,402	-	400,402	-	-	-	400,402
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	468,871	-	468,871	-	-	-	468,871
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	22,677,669	-	13,153,640	-	9,524,029	-	22,677,669
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,098,822	-	3,098,822	-	-	-	3,098,822
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	259,076	-	259,076	-	-	-	259,076
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,874,478	-	1,874,478	-	-	-	1,874,478
Integrated Operations Planning	OSS, Fleet Services Unit	148,921	-	148,921	-	-	-	148,921
Integrated Operations Planning	OSS, Power Support Unit	300,313	-	300,313	-	-	-	300,313
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	50,873	-	50,873	-	-	-	50,873
Office of Safety, Security and P	Security & Emergency Management Unit	1,710,975	-	1,710,975	-	-	-	1,710,975
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		280,514	-	280,514	-	-	-	280,514
Equal Employment Opportunity	-	194,970	-	194,970	-	-	-	194,970
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		4,927,178	1,514,886	1,157,404	2,254,888	-	-	4,927,178
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,319,086	-	3,319,086	-	-	-	3,319,086
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	190,071	-	190,071	-	-	-	190,071
Integrated Operations Planning	Integrated Operations Planning and Support Service	215,462	-	215,462	-	-	-	215,462
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**42,844,211**	**1,514,886**	**29,550,408**	**2,254,888**	**9,524,029**	**-**	**42,844,211**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		26,205,753	8,057,092	6,155,786	11,992,874	-	-	26,205,753
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		287,960	-	287,960	-	-	-	287,960
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		26,493,713	8,057,092	6,443,746	11,992,874	-	-	26,493,713
G.O. Bond Debt Service		**152,467**	**46,877**	**35,815**	**69,775**	**-**	**-**	**152,467**
Debt Administration		**270,708**	**83,231**	**63,590**	**123,888**	**-**	**-**	**270,708**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**14,374,500**	**4,419,513**	**3,376,600**	**6,578,387**	**-**	**-**	**14,374,500**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**14,374,500**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**41,291,388**	**8,187,200**	**6,543,151**	**12,186,537**	**-**	**-**	**26,916,888**
Other Operating Costs								
Operating Equipment (cash)		968,321	-	968,321	-	-	-	968,321
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**968,321**	**-**	**968,321**	**-**	**-**	**-**	**968,321**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**42,259,708**	**8,187,200**	**7,511,471**	**12,186,537**	**-**	**-**	**27,885,208**
REQUIREMENTS BEFORE OFFSETS:		**85,103,919**	**9,702,086**	**37,061,879**	**14,441,425**	**9,524,029**	**-**	**70,729,419**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		152,467	-	-	152,467	-	-	152,467
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,512,450	465,010	355,278	692,162	-	-	1,512,450
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,664,917**	**465,010**	**355,278**	**844,629**	**-**	**-**	**1,664,917**
NET REVENUE REQUIREMENTS:		**83,439,003**	**9,237,075**	**36,706,602**	**13,596,796**	**9,524,029**	**-**	**69,064,503**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Diemer
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		568,479	-	568,479	-	-	-	568,479
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		950,900	-	950,900	-	-	-	950,900
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	658,492	-	658,492	-	-	-	658,492
Integrated Operations Planning	Office of the Manager, Operations Support Services	60,989	-	60,989	-	-	-	60,989
Integrated Operations Planning	Operations Support Services	329,690	-	329,690	-	-	-	329,690
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	342,116	-	342,116	-	-	-	342,116
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	12,562,479	-	12,562,479	-	-	-	12,562,479
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,477,637	-	2,477,637	-	-	-	2,477,637
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	217,052	-	217,052	-	-	-	217,052
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,453,038	-	1,453,038	-	-	-	1,453,038
Integrated Operations Planning	OSS, Fleet Services Unit	73,916	-	73,916	-	-	-	73,916
Integrated Operations Planning	OSS, Power Support Unit	253,376	-	253,376	-	-	-	253,376
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	46,802	-	46,802	-	-	-	46,802
Office of Safety, Security and P	Security & Emergency Management Unit	383,656	-	383,656	-	-	-	383,656
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		233,711	-	233,711	-	-	-	233,711
Equal Employment Opportunity	-	166,439	-	166,439	-	-	-	166,439
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,929,708	1,208,209	923,097	1,798,402	-	-	3,929,708
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,933,408	-	1,933,408	-	-	-	1,933,408
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	161,817	-	161,817	-	-	-	161,817
Integrated Operations Planning	Integrated Operations Planning and Support Services	175,246	-	175,246	-	-	-	175,246
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**26,978,949**	**1,208,209**	**23,972,338**	**1,798,402**	**-**	**-**	**26,978,949**

Allocation Percentages: Treatment - Mills
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		484,456	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		944,316	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	705,493	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	67,343	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	400,402	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	468,871	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.9%	0.0%	44.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	58.0%	0.0%	42.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	15,592,910	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	60.7%	0.0%	39.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	59.4%	0.0%	40.6%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,098,822	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	259,076	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,874,478	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	148,921	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	300,313	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	45,351	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	387,557	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		217,667	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		151,288	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		1,116,066	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,575,466	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		141,316	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	192,077	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**29,172,190**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	5,935,923	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	196,069	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	6,131,992						0.0%
G.O. Bond Debt Service		34,536	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Debt Administration		61,319	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Bond Defeasance		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	3,256,000	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO		3,256,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**9,483,847**						
Other Operating Costs								
Operating Equipment (cash)		659,320	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**659,320**						
Increase/(Decrease) in Required Reserves		**-**	**28.2%**	**29.9%**	**41.9%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**10,143,166**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**39,315,356**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		34,536	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		699,344	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Total Revenue Offsets		**733,879**						
NET REVENUE REQUIREMENTS:		**38,581,477**						

Allocation of Revenue Requirements: Treatment - Mills
Fiscal Year Ending 2027

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		484,456	-	484,456	-	-	-	484,456
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		944,316	-	944,316	-	-	-	944,316
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	705,493	-	705,493	-	-	-	705,493
Integrated Operations Planning	Office of the Manager, Operations Support Services	67,343	-	67,343	-	-	-	67,343
Integrated Operations Planning	Operations Support Services	400,402	-	400,402	-	-	-	400,402
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	468,871	-	468,871	-	-	-	468,871
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	15,592,910	-	11,660,660	-	3,932,250	-	15,592,910
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,098,822	-	3,098,822	-	-	-	3,098,822
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	259,076	-	259,076	-	-	-	259,076
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,874,478	-	1,874,478	-	-	-	1,874,478
Integrated Operations Planning	OSS, Fleet Services Unit	148,921	-	148,921	-	-	-	148,921
Integrated Operations Planning	OSS, Power Support Unit	300,313	-	300,313	-	-	-	300,313
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	45,351	-	45,351	-	-	-	45,351
Office of Safety, Security and P	Security & Emergency Management Unit	387,557	-	387,557	-	-	-	387,557
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		217,667	-	217,667	-	-	-	217,667
Equal Employment Opportunity	-	151,288	-	151,288	-	-	-	151,288
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,116,066	343,140	262,166	510,760	-	-	1,116,066
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,575,466	-	2,575,466	-	-	-	2,575,466
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	141,316	-	141,316	-	-	-	141,316
Integrated Operations Planning	Integrated Operations Planning and Support Service	192,077	-	192,077	-	-	-	192,077
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**29,172,190**	**343,140**	**24,386,040**	**510,760**	**3,932,250**	**-**	**29,172,190**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		5,935,923	1,825,030	1,394,361	2,716,533	-	-	5,935,923
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		196,069	-	196,069	-	-	-	196,069
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		6,131,992	1,825,030	1,590,430	2,716,533	-	-	6,131,992
G.O. Bond Debt Service		**34,536**	**10,618**	**8,112**	**15,805**	**-**	**-**	**34,536**
Debt Administration		**61,319**	**18,853**	**14,404**	**28,062**	**-**	**-**	**61,319**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**3,256,000**	**1,001,074**	**764,841**	**1,490,085**	**-**	**-**	**3,256,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**3,256,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**9,483,847**	**1,854,501**	**1,612,946**	**2,760,400**	**-**	**-**	**6,227,847**
Other Operating Costs								
Operating Equipment (cash)		659,320	-	659,320	-	-	-	659,320
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**659,320**	**-**	**659,320**	**-**	**-**	**-**	**659,320**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**10,143,166**	**1,854,501**	**2,272,266**	**2,760,400**	**-**	**-**	**6,887,166**
REQUIREMENTS BEFORE OFFSETS:		**39,315,356**	**2,197,641**	**26,658,306**	**3,271,159**	**3,932,250**	**-**	**36,059,356**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		34,536	-	-	34,536	-	-	34,536
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		699,344	215,017	164,277	320,050	-	-	699,344
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**733,879**	**215,017**	**164,277**	**354,585**	**-**	**-**	**733,879**
NET REVENUE REQUIREMENTS:		**38,581,477**	**1,982,624**	**26,494,028**	**2,916,574**	**3,932,250**	**-**	**35,325,477**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Mills
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		441,115	-	441,115	-	-	-	441,115
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		737,857	-	737,857	-	-	-	737,857
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	573,757	-	573,757	-	-	-	573,757
Integrated Operations Planning	Office of the Manager, Operations Support Services	54,370	-	54,370	-	-	-	54,370
Integrated Operations Planning	Operations Support Services	329,690	-	329,690	-	-	-	329,690
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	342,116	-	342,116	-	-	-	342,116
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	10,945,933	-	10,945,933	-	-	-	10,945,933
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,477,637	-	2,477,637	-	-	-	2,477,637
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	217,052	-	217,052	-	-	-	217,052
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,453,038	-	1,453,038	-	-	-	1,453,038
Integrated Operations Planning	OSS, Fleet Services Unit	73,916	-	73,916	-	-	-	73,916
Integrated Operations Planning	OSS, Power Support Unit	253,376	-	253,376	-	-	-	253,376
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	41,723	-	41,723	-	-	-	41,723
Office of Safety, Security and P	Security & Emergency Management Unit	86,903	-	86,903	-	-	-	86,903
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		181,350	-	181,350	-	-	-	181,350
Equal Employment Opportunity	-	129,149	-	129,149	-	-	-	129,149
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		890,127	273,674	209,093	407,360	-	-	890,127
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,500,240	-	1,500,240	-	-	-	1,500,240
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	120,310	-	120,310	-	-	-	120,310
Integrated Operations Planning	Integrated Operations Planning and Support Services	156,226	-	156,226	-	-	-	156,226
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**21,005,882**	**273,674**	**20,324,847**	**407,360**	**-**	**-**	**21,005,882**

Allocation Percentages: Treatment - Skinner
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		516,031	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		1,005,864	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	669,891	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	65,590	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	400,402	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	468,871	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.9%	0.0%	44.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	58.0%	0.0%	42.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	17,998,010	0.0%	60.7%	0.0%	39.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	59.4%	0.0%	40.6%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,098,822	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	259,076	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,874,478	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	148,921	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	300,313	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	44,171	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,074,589	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		231,854	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		161,149	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		3,094,547	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,743,328	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		155,056	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	187,077	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**34,498,040**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	16,458,697	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	231,865	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	16,690,561						0.0%
G.O. Bond Debt Service		95,758	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Debt Administration		170,020	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Bond Defeasance		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	9,028,000	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO		9,028,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**25,984,339**						
Other Operating Costs								
Operating Equipment (cash)		779,689	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**779,689**						
Increase/(Decrease) in Required Reserves		**-**	**29.6%**	**26.4%**	**44.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**26,764,028**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**61,262,068**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		95,758	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,088,986	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,184,744**						
NET REVENUE REQUIREMENTS:		**60,077,324**						

Allocation of Revenue Requirements: Treatment - Skinner
Fiscal Year Ending 2027

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		516,031	-	516,031	-	-	-	516,031
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		1,005,864	-	1,005,864	-	-	-	1,005,864
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	669,891	-	669,891	-	-	-	669,891
Integrated Operations Planning	Office of the Manager, Operations Support Services	65,590	-	65,590	-	-	-	65,590
Integrated Operations Planning	Operations Support Services	400,402	-	400,402	-	-	-	400,402
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	468,871	-	468,871	-	-	-	468,871
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	17,998,010	-	10,932,960	-	7,065,051	-	17,998,010
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,098,822	-	3,098,822	-	-	-	3,098,822
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	259,076	-	259,076	-	-	-	259,076
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,874,478	-	1,874,478	-	-	-	1,874,478
Integrated Operations Planning	OSS, Fleet Services Unit	148,921	-	148,921	-	-	-	148,921
Integrated Operations Planning	OSS, Power Support Unit	300,313	-	300,313	-	-	-	300,313
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	44,171	-	44,171	-	-	-	44,171
Office of Safety, Security and P	Security & Emergency Management Unit	1,074,589	-	1,074,589	-	-	-	1,074,589
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		231,854	-	231,854	-	-	-	231,854
Equal Employment Opportunity	-	161,149	-	161,149	-	-	-	161,149
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,094,547	951,434	726,916	1,416,197	-	-	3,094,547
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,743,328	-	2,743,328	-	-	-	2,743,328
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	155,056	-	155,056	-	-	-	155,056
Integrated Operations Planning	Integrated Operations Planning and Support Service	187,077	-	187,077	-	-	-	187,077
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**34,498,040**	**951,434**	**25,065,358**	**1,416,197**	**7,065,051**	**-**	**34,498,040**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		16,458,697	5,060,310	3,866,182	7,532,204	-	-	16,458,697
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		231,865	-	231,865	-	-	-	231,865
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		16,690,561	5,060,310	4,098,047	7,532,204	-	-	16,690,561
G.O. Bond Debt Service		**95,758**	**29,441**	**22,494**	**43,823**	**-**	**-**	**95,758**
Debt Administration		**170,020**	**52,274**	**39,938**	**77,808**	**-**	**-**	**170,020**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,028,000**	**2,775,705**	**2,120,696**	**4,131,599**	**-**	**-**	**9,028,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,028,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**25,984,339**	**5,142,025**	**4,160,479**	**7,653,835**	**-**	**-**	**16,956,339**
Other Operating Costs								
Operating Equipment (cash)		779,689	-	779,689	-	-	-	779,689
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**779,689**	**-**	**779,689**	**-**	**-**	**-**	**779,689**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**26,764,028**	**5,142,025**	**4,940,168**	**7,653,835**	**-**	**-**	**17,736,028**
REQUIREMENTS BEFORE OFFSETS:		**61,262,068**	**6,093,459**	**30,005,526**	**9,070,033**	**7,065,051**	**-**	**52,234,068**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		95,758	-	-	95,758	-	-	95,758
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,088,986	334,814	255,805	498,367	-	-	1,088,986
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,184,744**	**334,814**	**255,805**	**594,125**	**-**	**-**	**1,184,744**
NET REVENUE REQUIREMENTS:		**60,077,324**	**5,758,645**	**29,749,721**	**8,475,908**	**7,065,051**	**-**	**51,049,324**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Skinner
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		469,865	-	469,865	-	-	-	469,865
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		785,949	-	785,949	-	-	-	785,949
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	544,803	-	544,803	-	-	-	544,803
Integrated Operations Planning	Office of the Manager, Operations Support Services	52,954	-	52,954	-	-	-	52,954
Integrated Operations Planning	Operations Support Services	329,690	-	329,690	-	-	-	329,690
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	342,116	-	342,116	-	-	-	342,116
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	10,393,559	-	10,393,559	-	-	-	10,393,559
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,477,637	-	2,477,637	-	-	-	2,477,637
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	217,052	-	217,052	-	-	-	217,052
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,453,038	-	1,453,038	-	-	-	1,453,038
Integrated Operations Planning	OSS, Fleet Services Unit	73,916	-	73,916	-	-	-	73,916
Integrated Operations Planning	OSS, Power Support Unit	253,376	-	253,376	-	-	-	253,376
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	40,636	-	40,636	-	-	-	40,636
Office of Safety, Security and P	Security & Emergency Management Unit	240,958	-	240,958	-	-	-	240,958
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		193,169	-	193,169	-	-	-	193,169
Equal Employment Opportunity	-	137,567	-	137,567	-	-	-	137,567
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,468,079	758,823	579,757	1,129,499	-	-	2,468,079
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,598,022	-	1,598,022	-	-	-	1,598,022
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	132,007	-	132,007	-	-	-	132,007
Integrated Operations Planning	Integrated Operations Planning and Support Services	152,158	-	152,158	-	-	-	152,158
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**22,356,551**	**758,823**	**20,468,229**	**1,129,499**	**-**	**-**	**22,356,551**

Allocation Percentages: Distribution
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages						% Total
			Fixed			Variable Commodity	Other	Hydroelectric	
			Demand	Commodity	Standby				
Departmental O&M									
Group	***Item***								
Office of General Manager		3,005,218	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		5,857,865	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	1,100,720	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	410,016	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	474,653	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	394,612	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	12,460,496	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	11,883,220	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	286,795	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	2,280,732	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	2,983,050	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	2,774,260	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	1,907,550	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	2,201,777	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	3,012,362	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	23,006,683	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	20,001,062	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	8,952,189	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	7,970,950	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	33,471,853	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	5,892,193	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	265,746	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	4,459,105	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		1,420,967	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		1,350,250	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		938,484	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		12,841,101	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	15,976,360	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	316,644	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	7,428	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	40,786	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		991,694	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	1,125,515	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**190,062,337**							
GENERAL DISTRICT REQUIREMENTS									
State Water Project*									
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**							
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)									
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**							
Capital Financing									
Revenue Bond Debt Service	*Base CIP + Existing Debt*	68,296,846	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	1,277,427	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	69,574,273							0.0%
G.O. Bond Debt Service		1,485,816	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
Debt Administration		705,513	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	37,462,500	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	26,750,453	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
PAYGO		64,212,953	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**135,978,555**							
Other Operating Costs									
Operating Equipment (cash)		4,295,592	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**4,295,592**							
Increase/(Decrease) in Required Reserves		**-**	**36.6%**	**26.5%**	**36.9%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**140,274,147**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**330,336,484**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		1,485,816	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		45,897,870	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		9,240,232	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		5,854,757	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
$80M Grant		25,659,077	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
Federal Reimbursement for PWSC		4,100,802	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
LSWRP Grant		-	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
Annexation		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Revenue Offsets		**92,238,553**							
NET REVENUE REQUIREMENTS:		**238,097,931**							

Allocation of Revenue Requirements: Distribution
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		3,005,218	-	3,005,218	-	-	-	3,005,218
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		5,857,865	-	5,857,865	-	-	-	5,857,865
Conveyance and Distribution	C&D, Eastern & Western	1,100,720	-	1,100,720	-	-	-	1,100,720
Conveyance and Distribution	C&D General	410,016	-	410,016	-	-	-	410,016
Treatment and Water Quality	Treatment Section	474,653	-	474,653	-	-	-	474,653
Integrated Operations Planning	Office of the Manager, Operations Support Services	394,612	-	394,612	-	-	-	394,612
Integrated Operations Planning	Operations Support Services	12,460,496	-	12,460,496	-	-	-	12,460,496
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	11,883,220	-	11,883,220	-	-	-	11,883,220
Treatment and Water Quality	Treatment and Water Quality Section	286,795	-	286,795	-	-	-	286,795
Integrated Operations Planning	Power Operations and Planning	2,280,732	-	2,280,732	-	-	-	2,280,732
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	2,983,050	-	2,983,050	-	-	-	2,983,050
Treatment and Water Quality	Treatment Diemer	2,774,260	-	2,774,260	-	-	-	2,774,260
Treatment and Water Quality	Treatment Mills	1,907,550	-	1,907,550	-	-	-	1,907,550
Treatment and Water Quality	Treatment Skinner	2,201,777	-	2,201,777	-	-	-	2,201,777
Treatment and Water Quality	Treatment Weymouth	3,012,362	-	3,012,362	-	-	-	3,012,362
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	23,006,683	-	23,006,683	-	-	-	23,006,683
Conveyance and Distribution	C&D, Western Unit	20,001,062	-	20,001,062	-	-	-	20,001,062
Integrated Operations Planning	OSS, Manufacturing Services Unit	8,952,189	-	8,952,189	-	-	-	8,952,189
Office of Safety, Security and P	Safety, Regulatory, and Training Section	7,970,950	-	7,970,950	-	-	-	7,970,950
Integrated Operations Planning	OSS, Fleet Services Unit	33,471,853	-	33,471,853	-	-	-	33,471,853
Integrated Operations Planning	OSS, Power Support Unit	5,892,193	-	5,892,193	-	-	-	5,892,193
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	265,746	-	265,746	-	-	-	265,746
Office of Safety, Security and P	Security & Emergency Management Unit	4,459,105	-	4,459,105	-	-	-	4,459,105
Sustainability, Resilience & Innc		1,420,967	-	1,420,967	-	-	-	1,420,967
Diversity, Equity & Inclusion		1,350,250	-	1,350,250	-	-	-	1,350,250
Equal Employment Opportunity	-	938,484	-	938,484	-	-	-	938,484
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		12,841,101	-	12,841,101	-	-	-	12,841,101
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	15,976,360	-	15,976,360	-	-	-	15,976,360
Water Resources Management	Resource Planning & Development	316,644	-	316,644	-	-	-	316,644
Water Resources Management	Resource Implementation	7,428	-	7,428	-	-	-	7,428
Water Resources Management	Office of the Group Manager	40,786	-	40,786	-	-	-	40,786
Ethics Office	-	991,694	-	991,694	-	-	-	991,694
Integrated Operations Planning	Integrated Operations Planning and Support Service	1,125,515	-	1,125,515	-	-	-	1,125,515
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**190,062,337**	**-**	**190,062,337**	**-**	**-**	**-**	**190,062,337**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		68,296,846	26,013,470	16,048,983	26,234,393	-	-	68,296,846
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		1,277,427	-	1,277,427	-	-	-	1,277,427
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		69,574,273	26,013,470	17,326,411	26,234,393	-	-	69,574,273
G.O. Bond Debt Service		**1,485,816**	**565,930**	**349,150**	**570,736**	**-**	**-**	**1,485,816**
Debt Administration		**705,513**	**268,722**	**165,788**	**271,004**	**-**	**-**	**705,513**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**37,462,500**	**14,269,028**	**8,803,262**	**14,390,210**	**-**	**-**	**37,462,500**
PAYGO + Grant Funds (7101, 7102)		**26,750,453**	**10,188,934**	**6,286,053**	**10,275,466**	**-**	**-**	**26,750,453**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**64,212,953**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**135,978,555**	**26,848,121**	**17,841,348**	**27,076,133**	**-**	**-**	**71,765,602**
Other Operating Costs								
Operating Equipment (cash)		4,295,592	-	4,295,592	-	-	-	4,295,592
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**4,295,592**	**-**	**4,295,592**	**-**	**-**	**-**	**4,295,592**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**140,274,147**	**26,848,121**	**22,136,940**	**27,076,133**	**-**	**-**	**76,061,194**
REQUIREMENTS BEFORE OFFSETS:		**330,336,484**	**26,848,121**	**212,199,277**	**27,076,133**	**-**	**-**	**266,123,531**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		1,485,816	565,930	349,150	570,736	-	-	1,485,816
SDCWA Baseline Exchange		45,897,870	-	45,897,870	-	-	-	45,897,870
Additional Exchange Payment		9,240,232	-	9,240,232	-	-	-	9,240,232
Interest on Investments		5,854,757	-	5,854,757	-	-	-	5,854,757
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		25,659,077	9,773,242	6,029,592	9,856,243	-	-	
Federal Reimbursement for PWSC		4,100,802	1,561,947	963,642	1,575,212	-	-	4,100,802
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**92,238,553**	**11,901,119**	**68,335,242**	**12,002,192**	**-**	**-**	**92,238,553**
NET REVENUE REQUIREMENTS:		**238,097,931**	**14,947,002**	**143,864,035**	**15,073,941**	**-**	**-**	**173,884,978**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Distribution
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		2,736,362	-	2,736,362	-	-	-	2,736,362
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		4,577,141	-	4,577,141	-	-	-	4,577,141
Conveyance and Distribution	C&D, Eastern & Western	1,124,213	-	1,124,213	-	-	-	1,124,213
Conveyance and Distribution	C&D General	205,075	-	205,075	-	-	-	205,075
Treatment and Water Quality	Treatment Section	386,021	-	386,021	-	-	-	386,021
Integrated Operations Planning	Office of the Manager, Operations Support Services	318,591	-	318,591	-	-	-	318,591
Integrated Operations Planning	Operations Support Services	10,259,949	-	10,259,949	-	-	-	10,259,949
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	9,642,069	-	9,642,069	-	-	-	9,642,069
Treatment and Water Quality	Treatment and Water Quality Section	209,263	-	209,263	-	-	-	209,263
Integrated Operations Planning	Power Operations and Planning	1,956,397	-	1,956,397	-	-	-	1,956,397
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	1,535,820	-	1,535,820	-	-	-	1,535,820
Treatment and Water Quality	Treatment Diemer	1,536,824	-	1,536,824	-	-	-	1,536,824
Treatment and Water Quality	Treatment Mills	1,339,065	-	1,339,065	-	-	-	1,339,065
Treatment and Water Quality	Treatment Skinner	1,271,490	-	1,271,490	-	-	-	1,271,490
Treatment and Water Quality	Treatment Weymouth	1,681,188	-	1,681,188	-	-	-	1,681,188
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	14,393,449	-	14,393,449	-	-	-	14,393,449
Conveyance and Distribution	C&D, Western Unit	14,570,057	-	14,570,057	-	-	-	14,570,057
Integrated Operations Planning	OSS, Manufacturing Services Unit	7,500,077	-	7,500,077	-	-	-	7,500,077
Office of Safety, Security and P	Safety, Regulatory, and Training Section	6,178,836	-	6,178,836	-	-	-	6,178,836
Integrated Operations Planning	OSS, Fleet Services Unit	16,613,538	-	16,613,538	-	-	-	16,613,538
Integrated Operations Planning	OSS, Power Support Unit	4,971,272	-	4,971,272	-	-	-	4,971,272
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	244,481	-	244,481	-	-	-	244,481
Office of Safety, Security and P	Security & Emergency Management Unit	999,876	-	999,876	-	-	-	999,876
Sustainability, Resilience & Innc		740,480	-	740,480	-	-	-	740,480
Diversity, Equity & Inclusion		1,124,964	-	1,124,964	-	-	-	1,124,964
Equal Employment Opportunity	-	801,151	-	801,151	-	-	-	801,151
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		10,241,516	-	10,241,516	-	-	-	10,241,516
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	9,306,424	-	9,306,424	-	-	-	9,306,424
Water Resources Management	Resource Planning & Development	260,638	-	260,638	-	-	-	260,638
Water Resources Management	Resource Implementation	4,608	-	4,608	-	-	-	4,608
Water Resources Management	Office of the Group Manager	40,256	-	40,256	-	-	-	40,256
Ethics Office	-	844,278	-	844,278	-	-	-	844,278
Integrated Operations Planning	Integrated Operations Planning and Support Services	915,435	-	915,435	-	-	-	915,435
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**128,530,806**	**-**	**128,530,806**	**-**	**-**	**-**	**128,530,806**

Allocation Percentages: Hydroelectric
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		157,654	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Board of Directors		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
External Affairs	Legislative Services	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Human Resources		307,303	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	28,826	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D General	10,738	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	19,734	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	336,337	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	720,860	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	911,576	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	258,356	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	6,598	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	314,785	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	70,915	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	3,265,034	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	13,289	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	361,132	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Diversity, Equity & Inclusion		70,834	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Equal Employment Opportunity		49,233	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Finance and Administration		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Business Technology	Office of Manager	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Engineering Services		1,039,971	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Business Technology	Information Technology	838,119	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Ethics Office		50,172	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	56,285	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
General Counsel		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
General Auditor		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Departmental O&M		**8,887,751**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	5,531,201	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	59,735	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	5,590,937						100.0%
G.O. Bond Debt Service		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Debt Administration		57,138	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Bond Defeasance		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
PAYGO	*Base CIP*	3,034,000	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
PAYGO	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
PAYGO		3,034,000	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Capital Financing Costs		**8,682,075**						
Other Operating Costs								
Operating Equipment (cash)		200,872	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Future Staffing Needs Funding		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Other Operating Costs		**200,872**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	**100.0%**
Total General District Requirements		**8,882,946**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**17,770,698**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
SDCWA Baseline Exchange		2,480,266	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Additional Exchange Payment		499,331	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Interest on Investments		316,384	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Hydro-Power Revenue		2,718,742	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Revenue Offsets		**6,014,723**						
NET REVENUE REQUIREMENTS:		**11,755,974**						

Allocation of Revenue Requirements: Hydroelectric
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		157,654	-	-	-	-	157,654	157,654
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		307,303	-	-	-	-	307,303	307,303
Conveyance and Distribution	C&D, Eastern & Western	28,826	-	-	-	-	28,826	28,826
Conveyance and Distribution	C&D General	10,738	-	-	-	-	10,738	10,738
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	19,734	-	-	-	-	19,734	19,734
Integrated Operations Planning	Operations Support Services	336,337	-	-	-	-	336,337	336,337
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	720,860	-	-	-	-	720,860	720,860
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	911,576	-	-	-	-	911,576	911,576
Conveyance and Distribution	C&D, Western Unit	258,356	-	-	-	-	258,356	258,356
Integrated Operations Planning	OSS, Manufacturing Services Unit	6,598	-	-	-	-	6,598	6,598
Office of Safety, Security and P	Safety, Regulatory, and Training Section	314,785	-	-	-	-	314,785	314,785
Integrated Operations Planning	OSS, Fleet Services Unit	70,915	-	-	-	-	70,915	70,915
Integrated Operations Planning	OSS, Power Support Unit	3,265,034	-	-	-	-	3,265,034	3,265,034
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	13,289	-	-	-	-	13,289	13,289
Office of Safety, Security and P	Security & Emergency Management Unit	361,132	-	-	-	-	361,132	361,132
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		70,834	-	-	-	-	70,834	70,834
Equal Employment Opportunity	-	49,233	-	-	-	-	49,233	49,233
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,039,971	-	-	-	-	1,039,971	1,039,971
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	838,119	-	-	-	-	838,119	838,119
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	50,172	-	-	-	-	50,172	50,172
Integrated Operations Planning	Integrated Operations Planning and Support Service	56,285	-	-	-	-	56,285	56,285
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,887,751**	**-**	**-**	**-**	**-**	**8,887,751**	**8,887,751**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		5,531,201	-	-	-	-	5,531,201	5,531,201
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		59,735	-	-	-	-	59,735	59,735
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,590,937	-	-	-	-	5,590,937	5,590,937
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**57,138**	**-**	**-**	**-**	**-**	**57,138**	**57,138**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**3,034,000**	**-**	**-**	**-**	**-**	**3,034,000**	**3,034,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**3,034,000**	**-**	**-**	**-**	**-**	**3,034,000**	**3,034,000**
Total Capital Financing Costs		**8,682,075**	**-**	**-**	**-**	**-**	**8,682,075**	**8,682,075**
Other Operating Costs								
Operating Equipment (cash)		200,872	-	-	-	-	200,872	200,872
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**200,872**	**-**	**-**	**-**	**-**	**200,872**	**200,872**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**8,882,946**	**-**	**-**	**-**	**-**	**8,882,946**	**8,882,946**
REQUIREMENTS BEFORE OFFSETS:		**17,770,698**	**-**	**-**	**-**	**-**	**17,770,698**	**17,770,698**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		2,480,266	-	-	-	-	2,480,266	2,480,266
Additional Exchange Payment		499,331	-	-	-	-	499,331	499,331
Interest on Investments		316,384	-	-	-	-	316,384	316,384
Hydro-Power Revenue		2,718,742	-	-	-	-	2,718,742	2,718,742
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**6,014,723**	**-**	**-**	**-**	**-**	**6,014,723**	**6,014,723**
NET REVENUE REQUIREMENTS:		**11,755,974**	**-**	**-**	**-**	**-**	**11,755,974**	**11,755,974**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Hydroelectric
Fiscal Year Ending 2027

			Allocation Percentages						
			Fixed			Variable			
		Functionalization	Demand	Commodity	Standby	Commodity	Other	Hydroelectric	Total
Departmental O&M									
Group	***Item***								
Office of General Manager		143,549	-	-	-	-	-	143,549	143,549
Board of Directors		-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-	-
Human Resources		240,117	-	-	-	-	-	240,117	240,117
Conveyance and Distribution	C&D, Eastern & Western	29,441	-	-	-	-	-	29,441	29,441
Conveyance and Distribution	C&D General	5,371	-	-	-	-	-	5,371	5,371
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	15,932	-	-	-	-	-	15,932	15,932
Integrated Operations Planning	Operations Support Services	276,939	-	-	-	-	-	276,939	276,939
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	618,349	-	-	-	-	-	618,349	618,349
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	570,300	-	-	-	-	-	570,300	570,300
Conveyance and Distribution	C&D, Western Unit	188,203	-	-	-	-	-	188,203	188,203
Integrated Operations Planning	OSS, Manufacturing Services Unit	5,528	-	-	-	-	-	5,528	5,528
Office of Safety, Security and P	Safety, Regulatory, and Training Section	244,011	-	-	-	-	-	244,011	244,011
Integrated Operations Planning	OSS, Fleet Services Unit	35,198	-	-	-	-	-	35,198	35,198
Integrated Operations Planning	OSS, Power Support Unit	2,754,725	-	-	-	-	-	2,754,725	2,754,725
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	12,226	-	-	-	-	-	12,226	12,226
Office of Safety, Security and P	Security & Emergency Management Unit	80,978	-	-	-	-	-	80,978	80,978
Sustainability, Resilience & Innc		-	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		59,016	-	-	-	-	-	59,016	59,016
Equal Employment Opportunity	-	42,028	-	-	-	-	-	42,028	42,028
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		829,436	-	-	-	-	-	829,436	829,436
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	488,215	-	-	-	-	-	488,215	488,215
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-	-
Ethics Office	-	42,714	-	-	-	-	-	42,714	42,714
Integrated Operations Planning	Integrated Operations Planning and Support Services	45,779	-	-	-	-	-	45,779	45,779
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**6,728,057**	**-**	**-**	**-**	**-**	**-**	**6,728,057**	**6,728,057**

Allocation Percentages: Demand Management
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		176,191	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	2,766,513	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		343,437	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	41	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	27	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	44,041	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		79,163	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		55,022	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		126,826	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	936,667	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	529,727	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	6,488,961	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	883,327	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		58,002	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	116	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**12,488,060**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		17,278,065	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		3,515,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		30,500,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**51,293,065**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	674,537	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	5,193,032	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	83,933	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	5,951,502						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		6,968	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	370,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		370,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**6,328,470**						
Other Operating Costs								
Operating Equipment (cash)		282,242	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**282,242**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**57,903,777**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**70,391,837**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,253,235	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**1,253,235**						
NET REVENUE REQUIREMENTS:		**69,138,602**						

Allocation of Revenue Requirements: Demand Management
Fiscal Year Ending 2027

			Allocation Percentages						
				Fixed					
		Functionalization	Demand	Commodity	Standby	Variable Commodity	Other	Hydroelectric	Total
Departmental O&M									
Group	***Item***								
Office of General Manager		176,191	-	176,191	-	-	-	-	176,191
Board of Directors		-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	2,766,513	-	2,766,513	-	-	-	-	2,766,513
Human Resources		343,437	-	343,437	-	-	-	-	343,437
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	41	-	41	-	-	-	-	41
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	27	-	27	-	-	-	-	27
Office of Safety, Security and P	Security & Emergency Management Unit	44,041	-	44,041	-	-	-	-	44,041
Sustainability, Resilience & Innc		-	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		79,163	-	79,163	-	-	-	-	79,163
Equal Employment Opportunity	-	55,022	-	55,022	-	-	-	-	55,022
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		126,826	-	126,826	-	-	-	-	126,826
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	936,667	-	936,667	-	-	-	-	936,667
Water Resources Management	Resource Planning & Development	529,727	-	529,727	-	-	-	-	529,727
Water Resources Management	Resource Implementation	6,488,961	-	6,488,961	-	-	-	-	6,488,961
Water Resources Management	Office of the Group Manager	883,327	-	883,327	-	-	-	-	883,327
Ethics Office	-	58,002	-	58,002	-	-	-	-	58,002
Integrated Operations Planning	Integrated Operations Planning and Support Service	116	-	116	-	-	-	-	116
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**12,488,060**	**-**	**12,488,060**	**-**	**-**	**-**	**-**	**12,488,060**
GENERAL DISTRICT REQUIREMENTS									
State Water Project*		-	-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)									
Local Resources Program		17,278,065	-	17,278,065	-	-	-	-	17,278,065
Future Supply Actions & Stormwater Pilot		3,515,000	-	3,515,000	-	-	-	-	3,515,000
Conservation Program (cash funded portion)		30,500,000	-	30,500,000	-	-	-	-	30,500,000
Total Demand Management Costs		**51,293,065**	**-**	**51,293,065**	**-**	**-**	**-**	**-**	**51,293,065**
Capital Financing									-
Revenue Bond Debt Service		674,537	-	674,537	-	-	-	-	674,537
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		5,193,032	-	5,193,032	-	-	-	-	5,193,032
Revenue Bond Debt Service		83,933	-	83,933	-	-	-	-	83,933
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,951,502	-	5,951,502	-	-	-	-	5,951,502
G.O. Bond Debt Service		-	-	-	-	-	-	-	-
Debt Administration		**6,968**	**-**	**6,968**	**-**	**-**	**-**	**-**	**6,968**
Bond Defeasance		-	-	-	-	-	-	-	-
PAYGO		**370,000**	**-**	**370,000**	**-**	**-**	**-**	**-**	**370,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-	-
PAYGO		**370,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**6,328,470**	**-**	**5,958,470**	**-**	**-**	**-**	**-**	**5,958,470**
Other Operating Costs									
Operating Equipment (cash)		282,242	-	282,242	-	-	-	-	282,242
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**282,242**	**-**	**282,242**	**-**	**-**	**-**	**-**	**282,242**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-
Total General District Requirements		**57,903,777**	**-**	**57,533,777**	**-**	**-**	**-**	**-**	**57,533,777**
REQUIREMENTS BEFORE OFFSETS:		**70,391,837**	**-**	**70,021,837**	**-**	**-**	**-**	**-**	**70,021,837**
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-	-
Interest on Investments		1,253,235	-	1,253,235	-	-	-	-	1,253,235
Hydro-Power Revenue		-	-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-
Total Revenue Offsets		**1,253,235**	**-**	**1,253,235**	**-**	**-**	**-**	**-**	**1,253,235**
NET REVENUE REQUIREMENTS:		**69,138,602**	**-**	**68,768,602**	**-**	**-**	**-**	**-**	**68,768,602**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Demand Management
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		160,428	-	160,428	-	-	-	160,428
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	1,810,990	-	1,810,990	-	-	-	1,810,990
Human Resources		268,350	-	268,350	-	-	-	268,350
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	33	-	33	-	-	-	33
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	25	-	25	-	-	-	25
Office of Safety, Security and P	Security & Emergency Management Unit	9,875	-	9,875	-	-	-	9,875
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		65,955	-	65,955	-	-	-	65,955
Equal Employment Opportunity	-	46,970	-	46,970	-	-	-	46,970
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		101,151	-	101,151	-	-	-	101,151
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	545,620	-	545,620	-	-	-	545,620
Water Resources Management	Resource Planning & Development	436,032	-	436,032	-	-	-	436,032
Water Resources Management	Resource Implementation	4,025,895	-	4,025,895	-	-	-	4,025,895
Water Resources Management	Office of the Group Manager	871,853	-	871,853	-	-	-	871,853
Ethics Office	-	49,380	-	49,380	-	-	-	49,380
Integrated Operations Planning	Integrated Operations Planning and Support Services	94	-	94	-	-	-	94
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,392,651**	**-**	**8,392,651**	**-**	**-**	**-**	**8,392,651**

Allocation Percentages: Administrative & General
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages						% Total
			Fixed			Variable Commodity	Other	Hydroelectric	
			Demand	Commodity	Standby				
Departmental O&M									
Group	***Item***								
Office of General Manager		2,497,585	0.0%	2.1%	0.0%	0.0%	0.0%	0.0%	2.1%
Board of Directors		2,936,614	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	1.6%	0.0%	0.0%	0.0%	0.0%	1.6%
External Affairs	Legislative Services	6,858,040	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Media Communications Services	7,379,523	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Manager, External Affairs/Special Projects	6,542,369	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Conservation & Community Services	2,766,513	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.4%
Human Resources		4,868,370	0.0%	3.5%	0.0%	0.0%	0.0%	0.1%	3.5%
Conveyance and Distribution	C&D, Eastern & Western	2,729	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Conveyance and Distribution	C&D General	1,016	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%
Treatment and Water Quality	Treatment Section	-	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	3,198	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Integrated Operations Planning and Su	Operations Support Services	80,080	0.0%	3.2%	0.0%	0.0%	0.0%	0.1%	3.2%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	9.0%	0.0%	0.0%	0.0%	0.0%	9.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	2.4%	0.0%	0.0%	0.0%	0.0%	2.4%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.5%
Integrated Operations Planning and Su	Power Operations and Planning	6,452	0.0%	1.0%	0.0%	0.0%	0.0%	0.2%	1.1%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Treatment and Water Quality	Treatment Jensen	-	0.0%	3.5%	0.0%	0.0%	0.0%	0.0%	3.5%
Treatment and Water Quality	Treatment Diemer	-	0.0%	3.5%	0.0%	0.0%	0.0%	0.0%	3.5%
Treatment and Water Quality	Treatment Mills	-	0.0%	3.0%	0.0%	0.0%	0.0%	0.0%	3.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	2.9%	0.0%	0.0%	0.0%	0.0%	2.9%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	3.8%	0.0%	0.0%	0.0%	0.0%	3.8%
Treatment and Water Quality	Water Quality Section	-	0.0%	6.9%	0.0%	0.0%	0.0%	0.0%	6.9%
Conveyance and Distribution	C&D, Eastern Unit	114,774	0.0%	4.4%	0.0%	0.0%	0.0%	0.1%	4.5%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	3.8%	0.0%	0.0%	0.0%	0.0%	3.9%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	2.3%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	325,565	0.0%	4.0%	0.0%	0.0%	0.0%	0.1%	4.1%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	70,915	0.0%	4.3%	0.0%	0.0%	0.0%	0.0%	4.3%
Integrated Operations Planning and Su	OSS, Power Support Unit	3,492	0.0%	1.7%	0.0%	0.0%	0.0%	0.7%	2.4%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	2,153	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,526,005	0.0%	1.1%	0.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		20,549,163	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Diversity, Equity & Inclusion		1,122,169	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Equal Employment Opportunity		779,958	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		46,723,834	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	1,225,854	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Engineering Services		4,394,510	0.9%	9.1%	1.4%	0.0%	0.0%	0.2%	11.6%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	633,549	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Business Technology	Information Technology	13,277,675	0.0%	7.0%	0.0%	0.0%	0.0%	0.1%	100.0%
Water Resources Management	Resource Planning & Development	14,067	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%	1.3%
Water Resources Management	Resource Implementation	129,987	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%	2.8%
Water Resources Management	Office of the Group Manager	18,130	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		819,084	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	9,120	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		21,755,281	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		5,784,925	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**153,222,703**							
GENERAL DISTRICT REQUIREMENTS									
State Water Project*									
Supply - O&M		-	0.0%	6.8%	0.0%	0.0%	0.0%	0.0%	6.8%
Supply - Capital		-	0.0%	5.3%	0.0%	0.0%	0.0%	0.0%	5.3%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	13.6%	0.0%	0.0%	13.6%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%
Transmission - Capital - Commodity, Demand, & Standby		-	0.7%	1.6%	3.2%	0.0%	0.0%	0.0%	5.5%
Transmission - O&M - Commodity only		-	0.0%	14.5%	0.0%	0.0%	0.0%	0.0%	14.5%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.6%	1.4%	2.7%	0.0%	0.0%	0.0%	4.8%
Total State Water Project		**-**							
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**4.0%**	**0.0%**	**0.0%**	4.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**6.1%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	6.1%
Demand Management (cash funded portion)									
Local Resources Program		-	0.0%	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%
Future Supply Actions & Stormwater Pilot		-	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Conservation Program (cash funded portion)		-	0.0%	1.9%	0.0%	0.0%	0.0%	0.0%	1.9%
Total Demand Management Costs		**-**							
Capital Financing									
Revenue Bond Debt Service	*Base CIP + Existing Debt*	23,372,698	4.2%	6.7%	8.8%	0.0%	0.0%	0.4%	20.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service	*Operating Equipment*	1,029,825	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	24,402,523							21.2%
G.O. Bond Debt Service		-	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%
Debt Administration		241,442	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.2%
Bond Defeasance		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO	*Base CIP*	12,820,500	2.3%	3.7%	4.8%	0.0%	0.0%	0.2%	11.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.6%	1.4%	0.7%	0.0%	0.0%	0.0%	2.7%
PAYGO	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO		12,820,500	2.9%	5.1%	5.5%	0.0%	0.0%	0.2%	13.7%
Total Capital Financing Costs		**37,464,465**							
Other Operating Costs									
Operating Equipment (cash)		3,462,981	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.9%
Future Staffing Needs Funding		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
OPEB\PERS Pre-Funding		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Other Operating Costs		**3,462,981**							
Increase/(Decrease) in Required Reserves		**(300,000)**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Total General District Requirements		**40,627,446**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
REQUIREMENTS BEFORE OFFSETS:		**193,850,149**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Property Taxes - MWD GO Debt Service		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
SDCWA Baseline Exchange		27,055,773	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Additional Exchange Payment		5,446,911	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Interest on Investments		3,451,249	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Hydro-Power Revenue		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
CRA Power Revenue		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		7,362,711	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Misc. allocated to supply (PVID Lease)		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Property Taxes - SWP		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
CVWD Revenues		51,158,400	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
SLR Revenues		2,250,880	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
DWCV Revenues		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Grant Funds		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
IRA Bucket 1		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Stored Water Sales		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
$80M Grant		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Federal Reimbursement for PWSC		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
LSWRP Grant		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Annexation		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Total Revenue Offsets		**96,725,923**							
NET REVENUE REQUIREMENTS:		**97,124,225**							

Allocation of Revenue Requirements: Administrative & General
Fiscal Year Ending 2027

			Allocation Percentages						
				Fixed					Total
		Functionalization	Demand	Commodity	Standby	Variable Commodity	Other	Hydroelectric	
Departmental O&M									
Group	***Item***								
Office of General Manager		2,497,585	-	51,746	-	-	-	882	52,629
Board of Directors		2,936,614	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	6,858,040	-	-	-	-	-	-	-
External Affairs	Media Communications Services	7,379,523	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	6,542,369	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	2,766,513	-	12,329	-	-	-	-	12,329
Human Resources		4,868,370	-	168,719	-	-	-	2,877	171,596
Conveyance and Distribution	C&D, Eastern & Western	2,729	-	18	-	-	-	0	18
Conveyance and Distribution	C&D General	1,016	-	1	-	-	-	0	1
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,198	-	7	-	-	-	0	7
Integrated Operations Planning	Operations Support Services	80,080	-	2,531	-	-	-	55	2,586
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	6,452	-	62	-	-	-	10	72
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	114,774	-	5,040	-	-	-	161	5,201
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	325,565	-	12,992	-	-	-	195	13,188
Integrated Operations Planning	OSS, Fleet Services Unit	70,915	-	3,059	-	-	-	6	3,065
Integrated Operations Planning	OSS, Power Support Unit	3,492	-	61	-	-	-	24	84
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	2,153	-	3	-	-	-	0	4
Office of Safety, Security and P	Security & Emergency Management Unit	1,526,005	-	16,953	-	-	-	304	17,257
Sustainability, Resilience & Innc		20,549,163	-	180,688	-	-	-	-	180,688
Diversity, Equity & Inclusion		1,122,169	-	9,558	-	-	-	163	9,721
Equal Employment Opportunity	-	779,958	-	4,731	-	-	-	81	4,812
Finance and Administration	-	46,723,834	-	-	-	-	-	-	-
Business Technology	Office of Manager	1,225,854	-	-	-	-	-	-	-
Engineering Services		4,394,510	40,829	398,459	60,773	-	-	8,970	509,029
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	633,549	-	-	-	-	-	-	-
Business Technology	Information Technology	13,277,675	-	935,604	-	-	-	15,952	951,556
Water Resources Management	Resource Planning & Development	14,067	-	187	-	-	-	-	187
Water Resources Management	Resource Implementation	129,987	-	3,660	-	-	-	-	3,660
Water Resources Management	Office of the Group Manager	18,130	-	139	-	-	-	-	139
Ethics Office	-	819,084	-	5,058	-	-	-	86	5,144
Integrated Operations Planning	Integrated Operations Planning and Support Service	9,120	-	55	-	-	-	1	56
General Counsel	-	21,755,281	-	-	-	-	-	-	-
General Auditor	-	5,784,925	-	-	-	-	-	-	-
Total Departmental O&M		**153,222,703**	**40,829**	**1,811,660**	**60,773**	**-**	**-**	**29,767**	**1,943,028**
GENERAL DISTRICT REQUIREMENTS									
State Water Project*		-	-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)									
Local Resources Program		-	-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing									-
Revenue Bond Debt Service		23,372,698	970,515	1,567,731	2,056,027	-	-	82,408	4,676,681
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		1,029,825	-	2,572	51	-	-	39	2,662
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		24,402,523	970,515	1,570,303	2,056,078	-	-	82,448	4,679,343
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**241,442**	**104**	**167**	**219**	**-**	**-**	**9**	**499**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**12,820,500**	**292,008**	**471,698**	**618,616**	**-**	**-**	**24,795**	**1,407,116**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**12,820,500**	**375,276**	**650,964**	**702,591**	**-**	**-**	**24,795**	**1,753,625**
Total Capital Financing Costs		**37,464,465**	**1,345,894**	**2,221,434**	**2,758,888**	**-**	**-**	**107,251**	**6,433,468**
Other Operating Costs									
Operating Equipment (cash)		3,462,981	-	29,084	576	-	-	443	30,103
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**3,462,981**	**-**	**29,084**	**576**	**-**	**-**	**443**	**30,103**
Increase/(Decrease) in Required Reserves		(300,000)	-	-	-	-	-	-	-
Total General District Requirements		**40,627,446**	**1,345,894**	**2,250,518**	**2,759,464**	**-**	**-**	**107,695**	**6,463,571**
REQUIREMENTS BEFORE OFFSETS:		**193,850,149**	**1,386,723**	**4,062,178**	**2,820,237**	**-**	**-**	**137,462**	**8,406,599**
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-
SDCWA Baseline Exchange		27,055,773	1,891,237	16,692,583	4,447,336	3,810,774	-	213,844	27,055,773
Additional Exchange Payment		5,446,911	380,747	3,360,577	895,345	767,191	-	43,051	5,446,911
Interest on Investments		3,451,249	241,247	2,129,315	567,305	486,104	-	27,278	3,451,249
Hydro-Power Revenue		-	-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		7,362,711	514,664	4,542,567	1,210,257	1,037,029	-	58,193	7,362,711
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-
CVWD Revenues		51,158,400	3,576,045	31,563,165	8,409,243	7,205,601	-	404,346	51,158,400
SLR Revenues		2,250,880	157,340	1,388,724	369,992	317,034	-	17,791	2,250,880
DWCV Revenues		-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-
Total Revenue Offsets		**96,725,923**	**6,761,279**	**59,676,931**	**15,899,477**	**13,623,733**	**-**	**764,503**	**96,725,923**
NET REVENUE REQUIREMENTS:		**97,124,225**	**(5,374,557)**	**(55,614,753)**	**(13,079,241)**	**(13,623,733)**	**-**	**(627,041)**	**(88,319,324)**

Detailed Summary of Cost Allocations (by budget line Item, Includes Administrative and General Costs)
Fiscal Year Ending 2027

		Total Costs to Be Allocated	A&G Cost Redistribution	Adjusted Costs	Allocation Categories						Total
					Fixed			Variable	Other	Hydroelectric	
					Demand	Commodity	Standby	Commodity			
Departmental O&M											
Group	***Item***										
Office of General Manager		11,901,786	731,103	12,632,889	-	12,421,109	-	-	-	211,780	12,632,889
Board of Directors		2,936,614	(2,936,614)	-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	13,717,631	2,460,792	16,178,423	-	16,178,423	-	-	-	-	16,178,423
External Affairs	Legislative Services	6,858,040	(6,858,040)	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	7,379,523	(7,379,523)	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	6,542,369	(6,542,369)	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	5,533,026	(2,083,667)	3,449,359	-	3,449,359	-	-	-	-	3,449,359
Human Resources		23,199,332	532,289	23,731,621	-	23,333,780	-	-	-	397,841	23,731,621
Conveyance and Distribution	C&D, Eastern & Western	2,691,075	1,032,565	3,723,640	-	3,683,713	-	-	-	39,927	3,723,640
Conveyance and Distribution	C&D General	1,002,421	187,838	1,190,259	-	1,177,496	-	-	-	12,763	1,190,259
Treatment and Water Quality	Treatment Section	4,354,616	1,335,339	5,689,955	-	5,689,955	-	-	-	-	5,689,955
Integrated Operations Planning and Suppc	Office of the Manager, Operations Support Services	1,073,859	322,731	1,396,590	-	1,370,849	-	-	-	25,741	1,396,590
Integrated Operations Planning and Suppc	Operations Support Services	16,016,061	4,867,527	20,883,588	-	20,442,829	-	-	-	440,759	20,883,588
Conveyance and Distribution	C&D, Desert Region / CRA	49,461,106	13,815,303	63,276,409	-	63,276,409	-	-	-	-	63,276,409
Integrated Operations Planning and Suppc	System Operations Unit	11,883,220	3,635,606	15,518,826	-	15,518,826	-	-	-	-	15,518,826
Treatment and Water Quality	Treatment and Water Quality Section	2,631,151	723,889	3,355,040	-	3,355,040	-	-	-	-	3,355,040
Integrated Operations Planning and Suppc	Power Operations and Planning	5,288,777	1,702,046	6,990,823	-	6,036,810	-	-	-	954,013	6,990,823
Integrated Operations Planning and Suppc	Operations Planning & Programs Unit	2,894,359	1,051,503	3,945,862	-	3,945,862	-	-	-	-	3,945,862
Treatment and Water Quality	Treatment Jensen	27,367,427	5,312,761	32,680,188	-	21,926,799	-	10,753,389	-	-	32,680,188
Treatment and Water Quality	Treatment Diemer	25,451,929	5,316,235	30,768,164	-	21,244,135	-	9,524,029	-	-	30,768,164
Treatment and Water Quality	Treatment Mills	17,500,460	4,632,139	22,132,600	-	18,200,350	-	3,932,250	-	-	22,132,600
Treatment and Water Quality	Treatment Skinner	20,199,787	4,398,384	24,598,171	-	17,533,120	-	7,065,051	-	-	24,598,171
Treatment and Water Quality	Treatment Weymouth	27,636,351	5,815,624	33,451,976	-	23,461,775	-	9,990,201	-	-	33,451,976
Treatment and Water Quality	Water Quality Section	35,134,040	10,591,945	45,725,985	-	45,725,985	-	-	-	-	45,725,985
Conveyance and Distribution	C&D, Eastern Unit	29,550,568	6,828,961	36,379,529	-	35,252,917	-	-	-	1,126,611	36,379,529
Conveyance and Distribution	C&D, Western Unit	21,529,668	5,913,602	27,443,270	-	27,113,951	-	-	-	329,319	27,443,270
Integrated Operations Planning and Suppc	OSS, Manufacturing Services Unit	10,996,425	3,473,718	14,470,142	-	14,461,460	-	-	-	8,682	14,470,142
Office of Safety, Security and Protection	Safety, Regulatory, and Training Section	21,560,591	5,881,065	27,441,656	-	27,034,866	-	-	-	406,791	27,441,656
Integrated Operations Planning and Suppc	OSS, Fleet Services Unit	35,457,472	6,551,665	42,009,137	-	41,924,950	-	-	-	84,187	42,009,137
Integrated Operations Planning and Suppc	OSS, Power Support Unit	11,640,049	3,698,382	15,338,431	-	11,034,710	-	-	-	4,303,721	15,338,431
Integrated Operations Planning and Suppc	Office of the Manager, Operations & Planning Sectio	723,176	247,959	971,135	-	953,235	-	-	-	17,899	971,135
Office of Safety, Security and Protection	Security & Emergency Management Unit	22,020,270	206,751	22,227,021	-	21,835,355	-	-	-	391,666	22,227,021
Sustainability, Resilience & Innovation		27,405,965	(19,201,884)	8,204,081	-	8,204,081	-	-	-	-	8,204,081
Diversity, Equity & Inclusion		5,347,494	205,197	5,552,691	-	5,459,605	-	-	-	93,086	5,552,691
Equal Employment Opportunity		3,716,748	165,336	3,882,083	-	3,817,004	-	-	-	65,080	3,882,083
Finance and Administration		46,723,834	(46,723,834)	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	1,225,854	(1,225,854)	-	-	-	-	-	-	-	-
Engineering Services		63,412,846	13,353,738	76,766,584	6,157,336	60,091,419	9,165,113	-	-	1,352,715	76,766,584
Office of Safety, Security and Protection	Office of Safety, Security and Protection Officer	633,549	(633,549)	-	-	-	-	-	-	-	-
Business Technology	Information Technology	63,272,347	(2,296,843)	60,975,504	-	59,953,300	-	-	-	1,022,204	60,975,504
Water Resources Management	Resource Planning & Development	6,578,023	2,023,155	8,601,178	-	8,601,178	-	-	-	-	8,601,178
Water Resources Management	Resource Implementation	18,569,600	4,183,670	22,753,270	-	22,753,270	-	-	-	-	22,753,270
Water Resources Management	Office of the Group Manager	3,164,920	1,152,975	4,317,895	-	4,317,895	-	-	-	-	4,317,895
Ethics Office		3,816,768	143,193	3,959,961	-	3,893,684	-	-	-	66,278	3,959,961
Integrated Operations Planning and Suppc	Integrated Operations Planning and Support Services	3,062,870	927,398	3,990,268	-	3,916,721	-	-	-	73,546	3,990,268
General Counsel		21,755,281	(21,755,281)	-	-	-	-	-	-	-	-
General Auditor		5,784,925	(5,784,925)	-	-	-	-	-	-	-	-
Total Departmental O&M	-	**756,604,203**	**0**	**756,604,203**	**6,157,336**	**688,592,224**	**9,165,113**	**41,264,920**	**-**	**11,424,609**	**756,604,203**
GENERAL DISTRICT REQUIREMENTS											
State Water Project*											
Supply - O&M		105,902,747	2,742,650	108,645,396	-	108,645,396	-	-	-	-	108,645,396
Supply - Capital		82,968,115	2,148,693	85,116,807	-	85,116,807	-	-	-	-	85,116,807
Power - O&M & Off-Aq Capital		213,531,434	5,529,997	219,061,431	-	-	-	219,061,431	-	-	219,061,431
Power - Capital (less Off-Aq)		1,931,267	50,016	1,981,282	-	-	-	1,981,282	-	-	1,981,282
Transmission - Capital - Commodity, Demand, & Standby		86,184,245	2,231,984	88,416,229	12,007,522	25,547,918	50,860,789	-	-	-	88,416,229
Transmission - O&M - Commodity only		227,881,863	5,901,642	233,783,505	-	233,783,505	-	-	-	-	233,783,505
Delta Conveyance - Supply		-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power		-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		74,654,310	1,933,383	76,587,693	10,401,126	22,130,056	44,056,511	-	-	-	76,587,693
Total State Water Project		**793,053,980**	**20,538,364**	**813,592,345**	**22,408,648**	**475,223,683**	**94,917,300**	**221,042,714**	**-**	**-**	**813,592,345**
Colorado River Aqueduct Power Costs		**62,731,329**	**1,624,604**	**64,355,933**	**-**	**-**	**-**	**64,355,933**	**-**	**-**	**64,355,933**
Supply Programs (cash funded portion)		**95,272,389**	**2,467,347**	**97,739,735**	**-**	**97,739,735**	**-**	**-**	**-**	**-**	**97,739,735**
Demand Management (cash funded portion)											
Local Resources Program		17,278,065	447,464	17,725,529	-	17,725,529	-	-	-	-	17,725,529
Future Supply Actions & Stormwater Pilot		3,515,000	91,031	3,606,031	-	3,606,031	-	-	-	-	3,606,031
Conservation Program (cash funded portion)		30,500,000	789,883	31,289,883	-	31,289,883	-	-	-	-	31,289,883
Total Demand Management Costs		**51,293,065**	**1,328,378**	**52,621,443**	**-**	**52,621,443**	**-**	**-**	**-**	**-**	**52,621,443**
Capital Financing											
Revenue Bond Debt Service	*Base CIP + Existing Debt*	337,268,374	(15,243,487)	322,024,887	66,827,296	107,950,142	141,573,001	-	-	5,674,447	322,024,887
Revenue Bond Debt Service	*PWSC*	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	*Special Project*	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	9,843,500	254,925	10,098,425	-	10,098,425	-	-	-	-	10,098,425
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	5,193,032	134,488	5,327,520	-	5,327,520	-	-	-	-	5,327,520
Revenue Bond Debt Service	*Operating Equipment*	5,085,210	(924,799)	4,160,411	-	4,019,516	79,612	-	-	61,282	4,160,411
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		357,390,116	(15,778,872)	341,611,244	66,827,296	127,395,604	141,652,614	-	-	5,735,730	341,611,244
G.O. Bond Debt Service		1,962,250	50,818	2,013,068	730,862	473,006	809,200	-	-	-	2,013,068
Debt Administration		3,484,015	(157,467)	3,326,549	690,333	1,115,136	1,462,463	-	-	58,618	3,326,549
Bond Defeasance		-	-	-	-	-	-	-	-	-	-
PAYGO	Base CIP	185,000,000	(8,361,427)	176,638,573	36,656,416	59,213,309	77,656,274	-	-	3,112,574	176,638,573
PAYGO + Grant Funds (7101, 7102)	PWSC	42,400,000	1,098,067	43,498,067	10,452,806	22,503,684	10,541,578	-	-	-	43,498,067
PAYGO	Special Project	-	-	-	-	-	-	-	-	-	-
PAYGO		227,400,000	(7,263,360)	220,136,640	47,109,222	81,716,993	88,197,852	-	-	3,112,574	220,136,640
Total Capital Financing Costs		**590,236,381**	**(23,148,881)**	**567,087,500**	**115,357,712**	**210,700,738**	**232,122,129**	**-**	**-**	**8,906,921**	**567,087,500**
Other Operating Costs											
Operating Equipment (cash)		17,099,986	(3,109,813)	13,990,173	-	13,516,388	267,712	-	-	206,074	13,990,173
Future Staffing Needs Funding		-	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-	-	-
Total Other Operating Costs		**17,099,986**	**(3,109,813)**	**13,990,173**	**-**	**13,516,388**	**267,712**	**-**	**-**	**206,074**	**13,990,173**
Increase/(Decrease) in Required Reserves		**(300,000)**	**300,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total General District Requirements		**1,609,387,129**	**(0)**	**1,609,387,129**	**137,766,360**	**849,801,988**	**327,307,140**	**285,398,646**	**-**	**9,112,995**	**1,609,387,129**
REQUIREMENTS BEFORE OFFSETS:		**2,365,991,332**	**0**	**2,365,991,332**	**143,923,697**	**1,538,394,211**	**336,472,253**	**326,663,566**	**-**		**2,365,991,332**
Revenue Offsets											
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		1,962,250	-	1,962,250	565,930	349,150	1,047,170	-	-	-	1,962,250
SDCWA Baseline Exchange		152,317,000	0	152,317,000	1,891,237	139,473,544	4,447,336	3,810,774	-	2,694,110	152,317,000
Additional Exchange Payment		30,664,700	0	30,664,700	380,747	28,079,035	895,345	767,191	-	542,382	30,664,700
Interest on Investments		33,842,888	-	33,842,888	4,267,863	18,394,708	7,524,736	3,311,920	-	343,662	33,842,888
Hydro-Power Revenue		2,718,742	-	2,718,742	-	-	-	-	-	2,718,742	2,718,742
CRA Power Revenue		-	-	-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		653,645	-	653,645	-	-	-	653,645	-	-	653,645
Misc. allocated to A&G (Lease, Late Fees, etc.)		7,362,711	(0)	7,362,711	514,664	4,542,567	1,210,257	1,037,029	-	58,193	7,362,711
Misc. allocated to supply (PVID Lease)		4,979,188	-	4,979,188	-	4,979,188	-	-	-	-	4,979,188
Property Taxes - SWP		463,137,814	0	463,137,814	7,545,593	284,726,550	31,961,202	138,904,468	-	-	463,137,814
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-	-	-
CVWD Revenues		51,158,400	(0)	51,158,400	3,576,045	31,563,165	8,409,243	7,205,601	-	404,346	51,158,400
SLR Revenues		2,250,880	-	2,250,880	157,340	1,388,724	369,992	317,034	-	17,791	2,250,880
DWCV Revenues		-	-	-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-	-	-
Stored Water Sales		25,000,000	-	25,000,000	-	25,000,000	-	-	-	-	25,000,000
$80M Grant		40,670,148	-	40,670,148	9,773,242	21,040,662	9,856,243	-	-	-	40,670,148
Federal Reimbursement for PWSC		6,499,852	-	6,499,852	1,561,947	3,362,692	1,575,212	-	-	-	6,499,852
LSWRP Grant		-	-	-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-	-	-
Total Revenue Offsets		**823,218,217**	**0**	**823,218,217**	**30,234,608**	**562,899,985**	**67,296,737**	**156,007,661**	**-**	**6,779,226**	**823,218,217**
NET REVENUE REQUIREMENTS:		**1,542,773,115**	**(0)**	**1,542,773,115**	**113,689,089**	**975,494,226**	**269,175,516**	**170,655,905**	**-**	**(6,779,226)**	**1,542,773,115**

Costs Used for Calculating A&G Allocation Percentages
Adjusted to exclude negative numbers
Fiscal Year Ending 2027

		Total to Be Allocated Excluding A&G and Negative Values	Line Item Costs by Allocation Category (w/o A&G)					Total Allocations
				Fixed		Variable	Hydro-	
			Demand	Commodity	Standby	Commodity	Electric	
Departmental O&M								
Group	***Item***							
Office of General Manager		8,562,872	-	8,419,323	-	-	143,549	8,562,872
Board of Directors		-	-	-	-	-	-	-
Conveyance and Distribution	Bay Delta Initiatives	6,526,321	-	6,526,321	-	-	-	6,526,321
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Pro	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	1,810,990	-	1,810,990	-	-	-	1,810,990
Human Resources		14,323,204	-	14,083,087	-	-	240,117	14,323,204
Conveyance and Distribution	C&D, Eastern & Western	2,745,725	-	2,716,284	-	-	29,441	2,745,725
Conveyance and Distribution	C&D General	500,866	-	495,495	-	-	5,371	500,866
Treatment and Water Quality	Treatment Section	3,541,481	-	3,541,481	-	-	-	3,541,481
Integrated Operations Planni	Office of the Manager, Operations Su	864,402	-	848,470	-	-	15,932	864,402
Integrated Operations Planni	Operations Support Services	13,121,657	-	12,844,718	-	-	276,939	13,121,657
Conveyance and Distribution	C&D, Desert Region / CRA	36,639,864	-	36,639,864	-	-	-	36,639,864
Integrated Operations Planni	System Operations Unit	9,642,069	-	9,642,069	-	-	-	9,642,069
Treatment and Water Quality	Treatment and Water Quality Sectior	1,919,841	-	1,919,841	-	-	-	1,919,841
Integrated Operations Planni	Power Operations and Planning	4,531,144	-	3,912,795	-	-	618,349	4,531,144
Integrated Operations Planni	Operations Planning & Programs Uni	2,788,715	-	2,788,715	-	-	-	2,788,715
Treatment and Water Quality	Treatment Jensen	14,090,089	-	14,090,089	-	-	-	14,090,089
Treatment and Water Quality	Treatment Diemer	14,099,303	-	14,099,303	-	-	-	14,099,303
Treatment and Water Quality	Treatment Mills	12,284,997	-	12,284,997	-	-	-	12,284,997
Treatment and Water Quality	Treatment Skinner	11,665,049	-	11,665,049	-	-	-	11,665,049
Treatment and Water Quality	Treatment Weymouth	15,423,744	-	15,423,744	-	-	-	15,423,744
Treatment and Water Quality	Water Quality Section	28,091,128	-	28,091,128	-	-	-	28,091,128
Conveyance and Distribution	C&D, Eastern Unit	18,415,631	-	17,845,331	-	-	570,300	18,415,631
Conveyance and Distribution	C&D, Western Unit	15,683,592	-	15,495,389	-	-	188,203	15,683,592
Integrated Operations Planni	OSS, Manufacturing Services Unit	9,212,722	-	9,207,194	-	-	5,528	9,212,722
Office of Safety, Security and	Safety, Regulatory, and Training Sec	16,460,739	-	16,216,728	-	-	244,011	16,460,739
Integrated Operations Planni	OSS, Fleet Services Unit	17,563,889	-	17,528,690	-	-	35,198	17,563,889
Integrated Operations Planni	OSS, Power Support Unit	9,817,820	-	7,063,095	-	-	2,754,725	9,817,820
Integrated Operations Planni	Office of the Manager, Operations &	663,328	-	651,102	-	-	12,226	663,328
Office of Safety, Security and	Security & Emergency Management	4,595,478	-	4,514,501	-	-	80,978	4,595,478
Sustainability, Resilience & In		3,573,149	-	3,573,149	-	-	-	3,573,149
Diversity, Equity & Inclusion		3,520,338	-	3,461,323	-	-	59,016	3,520,338
Equal Employment Opportun		2,507,034	-	2,465,006	-	-	42,028	2,507,034
Finance and Administration		-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		47,070,514	3,775,458	36,845,902	5,619,718	-	829,436	47,070,514
Office of Safety, Security and	Office of Safety, Security and Protect	-	-	-	-	-	-	-
Business Technology	Information Technology	29,122,504	-	28,634,289	-	-	488,215	29,122,504
Water Resources Manageme	Resource Planning & Development	5,402,961	-	5,402,961	-	-	-	5,402,961
Water Resources Manageme	Resource Implementation	11,440,344	-	11,440,344	-	-	-	11,440,344
Water Resources Manageme	Office of the Group Manager	3,105,913	-	3,105,913	-	-	-	3,105,913
Ethics Office		2,552,077	-	2,509,363	-	-	42,714	2,552,077
Integrated Operations Planni	Integrated Operations Planning and S	2,483,761	-	2,437,981	-	-	45,779	2,483,761
General Counsel		-	-	-	-	-	-	-
General Auditor		-	-	-	-	-	-	-
Total Departmental O&M	-	**406,365,256**	**3,775,458**	**390,242,023**	**5,619,718**	**-**	**6,728,057**	**406,365,256**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		105,902,747	-	105,902,747	-	-	-	105,902,747
Supply - Capital		82,968,115	-	82,968,115	-	-	-	82,968,115
Power - O&M & Off-Aq Capital		213,531,434	-	-	-	213,531,434	-	213,531,434
Power - Capital (less Off-Aq)		1,931,267	-	-	-	1,931,267	-	1,931,267
Transmission - Capital - Commodity, Demand, & Standby		86,184,245	11,704,403	24,902,985	49,576,857	-	-	86,184,245
Transmission - O&M - Commodity only		227,881,863	-	227,881,863	-	-	-	227,881,863
Delta Conveyance - Supply		-	-	-	-	-	-	-
Delta Conveyance - Power		-	-	-	-	-	-	-
Delta Conveyance - Other		74,654,310	10,138,560	21,571,404	42,944,346	-	-	74,654,310
Total State Water Project		**793,053,980**	**21,842,963**	**463,227,114**	**92,521,203**	**215,462,701**	**-**	**793,053,980**
Colorado River Aqueduct Power Costs		**62,731,329**	**-**	**-**	**-**	**62,731,329**	**-**	**62,731,329**
Supply Programs (cash funded portion)		**95,272,389**	**-**	**95,272,389**	**-**	**-**	**-**	**95,272,389**
Demand Management (cash funded portion)								
Local Resources Program		17,278,065	-	17,278,065	-	-	-	17,278,065
Future Supply Actions & Stormwater Pilot		3,515,000	-	3,515,000	-	-	-	3,515,000
Conservation Program (cash funded portion)		30,500,000	-	30,500,000	-	-	-	30,500,000
Total Demand Management Costs		**51,293,065**	**-**	**51,293,065**	**-**	**-**	**-**	**51,293,065**
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	313,895,676	65,140,305	105,225,044	137,999,126	-	5,531,201	313,895,676
Revenue Bond Debt Service	*PWSC*	-	-	-	-	-	-	-
Revenue Bond Debt Service	*Special Project*	-	-	-	-	-	-	-
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	9,843,500	-	9,843,500	-	-	-	9,843,500
Revenue Bond Debt Service	*Existing Conservation + New Conser*	5,193,032	-	5,193,032	-	-	-	5,193,032
Revenue Bond Debt Service	*Operating Equipment*	4,055,386	-	3,918,048	77,603	-	59,735	4,055,386
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		332,987,593	65,140,305	124,179,623	138,076,728	-	5,590,937	332,987,593
G.O. Bond Debt Service		1,962,250	712,412	461,065	788,773	-	-	1,962,250
Debt Administration		3,242,573	672,906	1,086,985	1,425,545	-	57,138	3,242,573
Bond Defeasance		-	-	-	-	-	-	-
PAYGO	*Base CIP*	172,179,500	35,731,060	57,718,525	75,695,915	-	3,034,000	172,179,500
PAYGO + Grant Funds (7101	*PWSC*	42,400,000	10,188,934	21,935,600	10,275,466	-	-	42,400,000
PAYGO	*Special Project*	-	-	-	-	-	-	-
PAYGO		214,579,500	45,919,994	79,654,125	85,971,381	-	3,034,000	214,579,500
Total Capital Financing Costs		**552,771,916**	**112,445,617**	**205,381,799**	**226,262,426**	**-**	**8,682,075**	**552,771,916**
Other Operating Costs								
Operating Equipment (cash)		13,637,005	-	13,175,180	260,954	-	200,872	13,637,005
Future Staffing Needs Funding		-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**13,637,005**	**-**	**13,175,180**	**260,954**	**-**	**200,872**	**13,637,005**
Increase/(Decrease) in Required Reserves		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total General District Requirements		**1,568,759,683**	**134,288,580**	**828,349,545**	**319,044,583**	**278,194,029**	**8,882,946**	**1,568,759,683**
REQUIREMENTS BEFORE OFFSETS:		**1,975,124,939**	**138,064,037**	**1,218,591,568**	**324,664,301**	**278,194,029**	**15,611,003**	**1,975,124,939**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		1,962,250	565,930	349,150	1,047,170	-	-	1,962,250
SDCWA Baseline Exchange		125,261,227	-	122,780,961	-	-	2,480,266	125,261,227
Additional Exchange Payment		25,217,789	-	24,718,458	-	-	499,331	25,217,789
Interest on Investments		30,391,639	4,026,616	16,265,393	6,957,431	2,825,815	316,384	30,391,639
Hydro-Power Revenue		2,718,742	-	-	-	-	2,718,742	2,718,742
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		653,645	-	-	-	653,645	-	653,645
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		4,979,188	-	4,979,188	-	-	-	4,979,188
Property Taxes - SWP		463,137,814	7,545,593	284,726,550	31,961,202	138,904,468	-	463,137,814
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		25,000,000	-	25,000,000	-	-	-	25,000,000
$80M Grant		40,670,148	9,773,242	21,040,662	9,856,243	-	-	40,670,148
Federal Reimbursement for PWSC		6,499,852	1,561,947	3,362,692	1,575,212	-	-	6,499,852
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**726,492,293**	**23,473,328**	**503,223,054**	**51,397,259**	**142,383,928**	**6,014,723**	**726,492,293**
NET REVENUE REQUIREMENTS:		**$ 1,248,632,646**	**$ 114,590,709**	**$ 715,368,514**	**$ 273,267,042**	**$ 135,810,101**	**$ 9,596,280**	**$ 1,248,632,646**

A&G Cost Allocation Percentages
(Carried to COS Schedule E-a for A&G allocation)
Fiscal Year 2027

		A&G Line Item Allocators by Allocation Category						Total
		Fixed			Variable	Demand	Hydro-Electric	
		Demand	Commodity	Standby	Commodity	Management		
Departmental O&M								
Group	***Item***							
Office of General Manager		0.0%	2.1%	0.0%	0.0%	0.0%	0.0%	2.1%
Board of Directors		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bay Delta Initiatives	Bay Delta Initiatives	0.0%	1.6%	0.0%	0.0%	0.0%	0.0%	1.6%
External Affairs	Legislative Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Media Communications Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Manager, External Affairs/Special Projects	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Conservation & Community Services	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.4%
Human Resources		0.0%	3.5%	0.0%	0.0%	0.0%	0.1%	3.5%
Conveyance and Distribution	C&D, Eastern & Western	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Conveyance and Distribution	C&D General	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%
Treatment and Water Quality	Treatment Section	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Integrated Operations Planning and	Office of the Manager, Operations Suppor	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Integrated Operations Planning and	Operations Support Services	0.0%	3.2%	0.0%	0.0%	0.0%	0.1%	3.2%
Conveyance and Distribution	C&D, Desert Region / CRA	0.0%	9.0%	0.0%	0.0%	0.0%	0.0%	9.0%
Integrated Operations Planning and	System Operations Unit	0.0%	2.4%	0.0%	0.0%	0.0%	0.0%	2.4%
Treatment and Water Quality	Treatment and Water Quality Section	0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.5%
Integrated Operations Planning and	Power Operations and Planning	0.0%	1.0%	0.0%	0.0%	0.0%	0.2%	1.1%
Integrated Operations Planning and	Operations Planning & Programs Unit	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Treatment and Water Quality	Treatment Jensen	0.0%	3.5%	0.0%	0.0%	0.0%	0.0%	3.5%
Treatment and Water Quality	Treatment Diemer	0.0%	3.5%	0.0%	0.0%	0.0%	0.0%	3.5%
Treatment and Water Quality	Treatment Mills	0.0%	3.0%	0.0%	0.0%	0.0%	0.0%	3.0%
Treatment and Water Quality	Treatment Skinner	0.0%	2.9%	0.0%	0.0%	0.0%	0.0%	2.9%
Treatment and Water Quality	Treatment Weymouth	0.0%	3.8%	0.0%	0.0%	0.0%	0.0%	3.8%
Treatment and Water Quality	Water Quality Section	0.0%	6.9%	0.0%	0.0%	0.0%	0.0%	6.9%
Conveyance and Distribution	C&D, Eastern Unit	0.0%	4.4%	0.0%	0.0%	0.0%	0.1%	4.5%
Conveyance and Distribution	C&D, Western Unit	0.0%	3.8%	0.0%	0.0%	0.0%	0.0%	3.9%
Integrated Operations Planning and	OSS, Manufacturing Services Unit	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	2.3%
Office of Safety, Security and Prote	Safety, Regulatory, and Training Section	0.0%	4.0%	0.0%	0.0%	0.0%	0.1%	4.1%
Integrated Operations Planning and	OSS, Fleet Services Unit	0.0%	4.3%	0.0%	0.0%	0.0%	0.0%	4.3%
Integrated Operations Planning and	OSS, Power Support Unit	0.0%	1.7%	0.0%	0.0%	0.0%	0.7%	2.4%
Integrated Operations Planning and	Office of the Manager, Operations & Plann	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Office of Safety, Security and Prote	Security & Emergency Management Unit	0.0%	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%
Sustainability, Resilience & Innovati		0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Diversity, Equity & Inclusion		0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Equal Employment Opportunity		0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
Finance and Administration		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Business Technology	Office of Manager	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Engineering Services		0.9%	9.1%	1.4%	0.0%	0.0%	0.2%	11.6%
Office of Safety, Security and Prote	Office of Safety, Security and Protection C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Business Technology	Information Technology	0.0%	7.0%	0.0%	0.0%	0.0%	0.1%	7.2%
Water Resources Management	Resource Planning & Development	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%	1.3%
Water Resources Management	Resource Implementation	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%	2.8%
Water Resources Management	Office of the Group Manager	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.8%
Ethics Office		0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
Integrated Operations Planning and	Integrated Operations Planning and Suppo	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
General Counsel		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
General Auditor		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Departmental O&M	-	**0.9%**	**96.0%**	**1.4%**	**0.0%**	**0.0%**	**1.7%**	**100.0%**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		0.0%	6.8%	0.0%	0.0%	0.0%	0.0%	6.8%
Supply - Capital		0.0%	5.3%	0.0%	0.0%	0.0%	0.0%	5.3%
Power - O&M & Off-Aq Capital		0.0%	0.0%	0.0%	13.6%	0.0%	0.0%	13.6%
Power - Capital (less Off-Aq)		0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%
Transmission - Capital - Commodity, Demand, & Standby		0.7%	1.6%	3.2%	0.0%	0.0%	0.0%	5.5%
Transmission - O&M - Commodity only		0.0%	14.5%	0.0%	0.0%	0.0%	0.0%	14.5%
Delta Conveyance - Supply		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		0.6%	1.4%	2.7%	0.0%	0.0%	0.0%	4.8%
Total State Water Project		**1.4%**	**29.5%**	**5.9%**	**13.7%**	**0.0%**	**0.0%**	**50.6%**
Colorado River Aqueduct Power Costs		**0.0%**	**0.0%**	**0.0%**	**4.0%**	**0.0%**	**0.0%**	**4.0%**
Supply Programs (cash funded portion)		**0.0%**	**6.1%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**6.1%**
Demand Management (cash funded portion)		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Local Resources Program		0.0%	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%
Future Supply Actions & Stormwater Pilot		0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Conservation Program (cash funded portion)		0.0%	1.9%	0.0%	0.0%	0.0%	0.0%	1.9%
Total Demand Management Costs		**0.0%**	**3.3%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**3.3%**
Capital Financing		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Revenue Bond Debt Service	*Base CIP + Existing Debt*	4.2%	6.7%	8.8%	0.0%	0.0%	0.4%	20.0%
Revenue Bond Debt Service	*PWSC*	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Bond Debt Service	*Special Project*	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
Revenue Bond Debt Service	*Existing Conservation + New Conservatio*	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service	*Operating Equipment*	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	4.2%	7.9%	8.8%	0.0%	0.0%	0.4%	21.2%
G.O. Bond Debt Service		0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%
Debt Administration		0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.2%
Bond Defeasance		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO	*Base CIP*	2.3%	3.7%	4.8%	0.0%	0.0%	0.2%	11.0%
PAYGO + Grant Funds (7101, 7102	*PWSC*	0.6%	1.4%	0.7%	0.0%	0.0%	0.0%	2.7%
PAYGO	*Special Project*	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO		2.9%	5.1%	5.5%	0.0%	0.0%	0.2%	13.7%
Total Capital Financing Costs		**7.2%**	**13.1%**	**14.4%**	**0.0%**	**0.0%**	**0.6%**	**35.2%**
Other Operating Costs								
Operating Equipment (cash)		2.3%	3.7%	4.8%	0.0%	0.0%	0.2%	11.0%
Future Staffing Needs Funding		0.6%	1.4%	0.7%	0.0%	0.0%	0.0%	2.7%
OPEB\PERS Pre-Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Other Operating Costs		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Increase/(Decrease) in Required Reserves		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Total General District Requirements		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
REQUIREMENTS BEFORE OFFSETS:		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**

Functionalization of A&G Costs
Summary of Allocation Results before Inclusion of Administrative and General Costs
Fiscal Year Ending 2027

Functional Categories	Functional Costs Allocated for FY 2027	Allocation Categories (Costs Exclude Administrative and General)					Total Allocated Excluding A&G
		Fixed			Variable Commodity	Hydro-Electric	
		Demand	Commodity	Standby			
Source of Supply							
CRA	$ 53,075,033.50	$ -	$ 53,075,033	$ -	$ -	$ -	$ 53,075,033
SWP	104,756,657	-	104,756,657	-	-	-	104,756,657
Other Supply	43,074,056	-	43,074,056	-	-	-	43,074,056
Subtotal: Source of Supply	**200,905,747**	-	200,905,747	-	-	-	**200,905,747**
Conveyance & Aqueduct							
CRA							
CRA Power	66,923,584	-	5,655,052	-	61,268,533	-	66,923,584
CRA All Other	81,410,463	2,492,987	68,357,820	10,559,656	-	-	81,410,463
SWP*	-	-	-	-	-	-	-
SWP Power	62,358,762	-	(12,836,452)	-	75,195,213	-	62,358,762
SWP All Other	168,864,643	13,796,108	96,631,751	58,436,784	-	-	168,864,643
Other Conveyance & Aqueduct	69,128,646	8,128,105	20,171,786	40,828,754	-	-	69,128,646
Subtotal: Conveyance & Aqueduct	**448,686,097**	24,417,200	177,979,958	109,825,194	136,463,746	-	**448,686,097**
Storage							
Storage Costs Other Than Power							
Emergency	64,654,912	-	11,546,122	53,108,790	-	-	64,654,912
Drought	64,985,737	-	64,985,737	-	-	-	64,985,737
Regulatory	29,993,734	9,371,837	11,170,467	9,451,429	-	-	29,993,734
Storage Power	(653,645)	-	-	-	(653,645)	-	(653,645)
Subtotal: Storage	**158,980,738**	9,371,837	87,702,326	62,560,219	(653,645)	-	**158,980,738**
Treatment							
Jensen	65,959,170	8,101,730	35,136,174	11,967,876	10,753,389	-	65,959,170
Weymouth	70,026,828	9,078,659	37,546,738	13,411,230	9,990,201	-	70,026,828
Diemer	83,439,003	13,656,589	40,083,202	20,175,183	9,524,029	-	83,439,003
Mills	38,581,477	2,983,698	27,258,870	4,406,659	3,932,250	-	38,581,477
Skinner	60,077,324	8,534,349	31,870,417	12,607,507	7,065,051	-	60,077,324
Subtotal: Treatment	**318,083,801**	42,355,025	171,895,400	62,568,455	41,264,920	-	**318,083,801**
Distribution	**238,097,931**	39,404,964	158,953,349	39,739,617	-	-	**238,097,931**
Demand Management	**69,138,602**	-	69,138,602	-	-	-	**69,138,602**
Hydro-Electric	**11,755,974**	-	-	-	-	11,755,974	**11,755,974**
Total Costs Allocated	**$ 1,445,648,890**	**$ 115,549,027**	**$ 866,575,383**	**$ 274,693,485**	**$ 177,075,021**	**$ 11,755,974**	**$ 1,445,648,890**
A&G Costs to be Functionalized		$ (1,859,937)	$ 108,918,843	$ (5,517,968.248)	$ (6,419,116)	$ 2,002,404	$ 97,124,225

Percentages Used for Functionalization of A&G Costs

Allocation Categories				
Fixed			Variable	
Demand	Commodity	Standby	Commodity	Hydro-Electric
0.0%	6.2%	0.0%	0.0%	0.0%
0.0%	16.7%	0.0%	0.0%	0.0%
0.0%	4.5%	0.0%	0.0%	0.0%
0.0%	27.3%	0.0%	0.0%	0.0%
0.0%	1.4%	0.0%	19.6%	0.0%
2.0%	6.3%	3.6%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	67.4%	0.0%
15.7%	21.6%	28.4%	0.0%	0.0%
6.9%	2.5%	12.5%	0.0%	0.0%
24.6%	31.7%	44.4%	87.1%	0.0%
0.0%	0.8%	16.6%	0.0%	0.0%
0.0%	4.8%	0.0%	0.0%	0.0%
6.7%	0.9%	2.9%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%
6.7%	6.5%	19.5%	0.0%	0.0%
6.1%	2.6%	3.9%	3.4%	0.0%
6.8%	2.8%	4.3%	3.1%	0.0%
10.2%	3.0%	6.4%	3.0%	0.0%
2.3%	2.0%	1.5%	1.2%	0.0%
6.4%	2.3%	4.0%	2.2%	0.0%
31.7%	12.6%	20.1%	12.9%	0.0%
36.9%	16.6%	15.9%	0.0%	0.0%
0.0%	5.1%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	100.0%
100.0%	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Administrative and General Costs Redistributed Among Functional Categories

Administrative and General Costs by Allocation Categories					Total A&G Costs Allocated	
Fixed			Variable			
Demand	Commodity	Standby	Commodity	Hydro-Electric		Functional Categories
						Source of Supply
$ -	$ 6,723,722	$ -	$ -	$ -	$ 6,723,722	CRA
-	18,162,446	-	-	-	18,162,446	SWP
-	4,896,546	-	-	-	4,896,546	Other Supply
-	29,782,714	-	-	-	29,782,714	Subtotal: Source of Supply
						Conveyance & Aqueduct
						CRA
-	1,545,059	-	(1,260,505)	-	284,554	
(36,586)	6,808,843	(196,007)	-	-	6,576,250	
-	-	-	-	-	-	SWP*
-	-	-	(4,329,445)	-	(4,329,445)	
(292,230)	23,490,500	(1,565,604)	-	-	21,632,665	
(128,959)	2,735,443	(690,887)	-	-	1,915,597	Other Conveyance & Aqueduct
(457,775)	34,579,845	(2,452,498)	(5,589,950)	-	26,079,622	Subtotal: Conveyance & Aqueduc
						Storage
						Storage Costs Other Than Power
-	918,084	(918,516)	-	-	(432)	
-	5,260,973	-	-	-	5,260,973	
(125,383)	931,445	(159,933)	-	-	646,129	
-	-	-	-	-	-	Storage Power
(125,383)	7,110,502	(1,078,449)	-	-	5,906,670	Subtotal: Storage
						Treatment
(113,308)	2,816,167	(213,321)	(216,075)	-	2,273,462	Jensen
(126,682)	3,009,219	(238,499)	(200,740)	-	2,443,298	Weymouth
(188,929)	3,215,446	(355,688)	(191,373)	-	2,479,456	Diemer
(42,795)	2,180,538	(80,568)	(79,013)	-	1,978,162	Mills
(118,658)	2,554,501	(223,392)	(141,963)	-	2,070,487	Skinner
(590,371)	13,775,870	(1,111,469)	(829,165)	-	11,244,865	Subtotal: Treatment
(686,408)	18,072,740	(875,553)	-	-	16,510,778	**Distribution**
-	5,597,172	-	-	-	5,597,172	**Demand Management**
-	-	-	-	2,002,404	2,002,404	**Hydro-Electric**
$ (1,859,937)	**$ 108,918,843**	**$ (5,517,968)**	**$ (6,419,116)**	**$ 2,002,404**	**$ 97,124,225**	Total Costs Allocated

Summary of Functionalization Percentages
Fiscal Year Ending 2027

	Source of Supply	Conveyance & Aqueduct	Storage	Water Quality	Treatment	Distribution	Demand Management	Hydro-Electric	Administrative & General	Total Allocated
Departmental Operations & Maintenance										
Office of General Manager	9%	15%	3%	0%	24%	25%	1%	1%	21%	100%
Board of Directors	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Bay Delta Initiatives	79%	15%	6%	0%	0%	0%	0%	0%	0%	100%
Human Resources	9%	15%	3%	0%	24%	25%	1%	1%	21%	100%
External Affairs	0%	0%	0%	0%	0%	0%	11%	0%	89%	100%
Conveyance and Distribution	0%	56%	0%	0%	0%	43%	0%	1%	0%	100%
Treatment and Water Quality	11%	0%	1%	0%	79%	9%	0%	0%	0%	100%
Integrated Operations Planning and Support Servic	3%	7%	0%	0%	7%	77%	0%	5%	0%	100%
Office of Safety, Security and Protection	2%	19%	11%	0%	33%	28%	0%	2%	6%	100%
Finance and Administration	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Engineering Services	4%	21%	21%	0%	24%	20%	0%	2%	7%	100%
Business Technology	8%	15%	3%	0%	23%	25%	1%	1%	22%	100%
Water Resources Management	70%	1%	0%	0%	0%	1%	28%	0%	1%	100%
General Counsel	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
General Auditor	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Ethics Office	9%	15%	4%	0%	22%	26%	2%	1%	21%	100%
Sustainability, Resilience & Innovation	3%	14%	3%	0%	0%	5%	0%	0%	75%	100%
Total Departmental O&M	9%	15%	3%	0%	25%	25%	2%	1%	20%	100%
General District Requirements										
State Water Project*	24%	76%	0%	0%	0%	0%	0%	0%	0%	100%
Colorado River Aqueduct Power Costs	0%	100%	0%	0%	0%	0%	0%	0%	0%	100%
Supply Programs (cash funded portion)	77%	0%	23%	0%	0%	0%	0%	0%	0%	100%
Demand Management (cash funded portion)	0%	0%	0%	0%	0%	0%	100%	0%	0%	100%
Capital Financing	8%	19%	19%	0%	22%	23%	1%	1%	6%	100%
Other Operating Costs	9%	15%	3%	0%	25%	25%	2%	1%	20%	100%
Increase/(Decrease) in Required Reserves	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Total General District Requirements	19%	49%	8%	0%	8%	9%	4%	1%	3%	100%
Revenue Offsets	21%	54%	0%	0%	1%	11%	0%	1%	12%	100%
Net Revenue Requirements	**13%**	**29%**	**10%**	**0%**	**21%**	**15%**	**4%**	**1%**	**6%**	**100%**

Cost Allocation Summary (by budget line item)
Fiscal Year Ending 2027

	Allocation Categories						Total
	Fixed			Variable	Other	Hydro-Electric	Allocated
	Demand	Commodity	Standby	Commodity			
Departmental Operations & Maintenance							
Office of General Manager	$ -	$ 12,421,109	$ -	$ -	$ -	$ 211,780	$ 12,632,889
Board of Directors	-	-	-	-	-	-	-
Bay Delta Initiatives	-	16,178,423	-	-	-	-	16,178,423
Human Resources	-	23,333,780	-	-	-	397,841	23,731,621
External Affairs	-	3,449,359	-	-	-	-	3,449,359
Conveyance and Distribution	-	130,504,486	-	-	-	1,508,620	132,013,106
Treatment and Water Quality	-	157,137,159	-	41,264,920	-	-	198,402,079
Integrated Operations Planning and Support Services	-	119,606,253	-	-	-	5,908,549	125,514,802
Office of Safety, Security and Protection	-	48,870,221	-	-	-	798,456	49,668,677
Finance and Administration	-	-	-	-	-	-	-
Engineering Services	6,157,336	60,091,419	9,165,113	-	-	1,352,715	76,766,584
Business Technology	-	59,953,300	-	-	-	1,022,204	60,975,504
Water Resources Management	-	35,672,342	-	-	-	-	35,672,342
General Counsel	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-
Ethics Office	-	3,893,684	-	-	-	66,278	3,959,961
Sustainability, Resilience & Innovation	-	8,204,081	-	-	-	-	8,204,081
Diversity, Equity & Inclusion	-	5,459,605	-	-	-	93,086	5,552,691
Equal Employment Opportunity	-	3,817,004	-	-	-	65,080	3,882,083
	6,157,336	**688,592,224**	**9,165,113**	**41,264,920**	**-**	**11,424,609**	**756,604,203**
General District Requirements							
State Water Project*	22,408,648	475,223,683	94,917,300	221,042,714	-	-	813,592,345
Colorado River Aqueduct Power Costs	-	-	-	64,355,933	-	-	64,355,933
Supply Programs (cash funded portion)	-	97,739,735	-	-	-	-	97,739,735
Demand Management (cash funded portion)	-	52,621,443	-	-	-	-	52,621,443
Capital Financing	115,357,712	210,700,738	232,122,129	-	-	8,906,921	567,087,500
Other Operating Costs	-	13,516,388	267,712	-	-	206,074	13,990,173
Increase/(Decrease) in Required Reserves	-	-	-	-	-	-	-
Total General District Requirements *(including Administrative and General)*	**137,766,360**	**849,801,988**	**327,307,140**	**285,398,646**	**-**	**9,112,995**	**1,609,387,129**
Revenue Offsets	(30,234,608)	(562,899,985)	(67,296,737)	(156,007,661)	-	(6,779,226)	(823,218,217)
Net Revenue Requirements	**$ 113,689,089**	**$ 975,494,226**	**$ 269,175,516**	**$ 170,655,905**	**$ -**	**$ 13,758,379**	**$ 1,542,773,115**

Revenue Requirement by sub-function and budget line item
Fiscal Year Ending 2027

Fiscal Year Ending 2027	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWP	Other	CRA power	CRA other	SWP power	SWP other	Other C&A	Emergency	Drought	Regulatory	Power					
Dept. Operations & Maintenance	12,126,846	30,108,559	22,647,068	6,465,791	77,538,225	-	12,857,128	13,497,319	11,546,122	8,785,259	5,763,212	-	190,607,824	190,062,337	12,488,060	8,887,751	603,381,500
General District Requirements																	
State Water Project*																	
Capital	-	82,968,115	-	-	-	1,931,267	160,838,555	-	-	-	-	-	-	-	-	-	245,737,936
O&M	-	105,902,747	-	-	-	213,531,434	227,881,863	-	-	-	-	-	-	-	-	-	547,316,044
Colorado River Aqueduct Power	-	-	-	62,731,329	-	-	-	-	-	-	-	-	-	-	-	-	62,731,329
Supply Programs (cash funded portion)	65,327,644	7,753,419	249,600	-	-	-	-	-	-	21,941,726	-	-	-	-	-	-	95,272,389
Demand Management (cash funded portion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,293,065	-	51,293,065
Capital Financing Program	6,831,128	1,003,442	38,172,026	12,819,240	20,657,458	-	7,920,125	71,067,289	54,019,798	35,238,155	24,643,947	-	129,410,208	135,978,555	6,328,470	8,682,075	552,771,916
Other Operating Costs	274,078	680,483	511,846	146,133	1,752,439	-	290,584	305,052	260,954	198,555	130,254	-	4,307,921	4,295,592	282,242	200,872	13,637,005
Revenue Offsets	(31,484,663)	(123,660,107)	(18,506,483)	(15,238,909)	(18,537,660)	(153,103,939)	(240,923,612)	(15,741,015)	(1,171,962)	(1,177,958)	(543,679)	(653,645)	(6,242,152)	(92,238,553)	(1,253,235)	(6,014,723)	(726,492,293)
Admin. & General	6,723,722	18,162,446	4,896,546	284,554	6,576,250	(4,329,445)	21,632,665	1,915,597	(432)	5,260,973	646,129	-	11,244,865	16,510,778	5,597,172	2,002,404	97,124,225
Net Revenue Requirement	59,798,756	122,919,103	47,970,602	67,208,139	87,986,713	58,029,317	190,497,308	71,044,243	64,654,480	70,246,710	30,639,862	(653,645)	329,328,666	254,608,709	74,735,774	13,758,379	1,542,773,115

Fiscal Year Ending 2027	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWP	Other	CRA power	CRA other	SWP power	SWP other	Other C&A	Emergency	Drought	Regulatory	Power					
Fixed Demand																	
engineering factors	-	-	-	0.0%	13.6%	0.0%	13.6%	13.6%	0.0%	0.0%	38.1%	0.0%	30.7%	38.1%	-	-	
SWP Capital	-	-	-	-	-	-	21,842,963	-	-	-	-	-	-	-	-	-	21,842,963
Capital Financing	-	-	-	-	2,805,422	-	1,075,606	9,651,418	-	-	9,386,591	-	39,787,828	51,792,641	-	-	114,499,507
A&G less Offsets	-	-	-	-	(349,021)	-	(9,414,692)	(1,652,272)	-	-	(140,137)	-	1,976,826	(13,074,085)	-	-	(22,653,381)
Total fixed demand	-	-	-	-	2,456,401	-	13,503,878	7,999,146	-	-	9,246,454	-	41,764,654	38,718,556	-	-	113,689,089
Fixed Commodity																	
engineering factors	100%	100%	100%	100%	28.9%	0%	28.9%	28.9%	0%	100%	23.5%	0%	23.5%	23.5%	1	-	
Capital Financing	6,831,128	1,003,442	38,172,026	12,819,240	5,968,984	-	2,288,524	20,534,932	-	35,238,155	5,791,048	-	30,398,729	31,953,416	6,328,470	-	197,328,095
SWP Capital*	-	82,968,115	-	-	-	-	46,474,389	-	-	-	-	-	-	-	-	-	129,442,504
SWP O&M	-	105,902,747	-	-	-	-	227,881,863	-	-	-	-	-	-	-	-	-	333,784,610
Dept. O&M	12,126,846	30,108,559	22,647,068	6,465,791	77,538,225	-	12,857,128	13,497,319	11,546,122	8,785,259	5,763,212	-	143,106,991	190,062,337	12,488,060	-	546,992,916
Supply Programs (cash funded portion)	65,327,644	7,753,419	249,600	-	-	-	-	-	-	21,941,726	-	-	-	-	-	-	95,272,389
Demand Management (cash funded portion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,293,065	-	51,293,065
Other Operating Costs	274,078	680,483	511,846	146,133	1,752,439	-	290,584	305,052	260,954	198,555	130,254	-	4,307,921	4,295,592	282,242	-	13,436,133
A&G less Offsets	(24,760,941)	(105,497,661)	(13,609,937)	(12,231,054)	(10,092,985)	(12,836,452)	(169,670,238)	(11,430,075)	657,131	4,083,015	417,399	-	7,857,630	(49,285,256)	4,343,937	-	(392,055,485)
Total fixed commodity	59,798,756	122,919,103	47,970,602	7,200,111	75,166,664	(12,836,452)	120,122,251	22,907,229	12,464,206	70,246,710	12,101,912	-	185,671,271	177,026,089	74,735,774	-	975,494,226
Fixed Standby																	
engineering factors	-	-	-	0%	58%	0%	57.5%	57.5%	100%	0%	38.4%	0%	45.8%	38.4%	-	-	
SWP Capital	-	-	-	-	-	-	92,521,203	-	-	-	-	-	-	-	-	-	92,521,203
Capital Financing	-	-	-	-	11,883,052	-	4,555,994	40,880,939	54,019,798	-	9,466,308	-	59,223,651	52,232,498	-	-	232,262,239
A&G less Offsets	-	-	-	-	(1,519,403)	-	(40,206,017)	(743,071)	(1,829,524)	-	(174,812)	-	2,233,335	(13,368,434)	-	-	(55,607,926)
Total fixed standby	-	-	-	-	10,363,648	-	56,871,179	40,137,868	52,190,274	-	9,291,496	-	61,456,987	38,864,064	-	-	269,175,516
Variable Commodity																	
SWP Power	-	-	-	-	-	215,462,701	-	-	-	-	-	-	-	-	-	-	215,462,701
CRA Power	-	-	-	62,731,329	-	-	-	-	-	-	-	-	-	-	-	-	62,731,329
Variable Treatment	-	-	-	-	-	-	-	-	-	-	-	-	47,500,833	-	-	-	47,500,833
A&G less Offsets	-	-	-	(2,723,301)	-	(144,596,933)	-	-	-	-	-	(653,645)	(7,065,078)	-	-	-	(155,038,957)
Total variable commodity	-	-	-	60,008,027	-	70,865,768	-	-	-	-	-	(653,645)	40,435,755	-	-	-	170,655,905
Hydroelectric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,770,698	17,770,698
A&G less Offsets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,012,319)	(4,012,319)
Total hydroelectric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,758,379	13,758,379
Total Costs	59,798,756	122,919,103	47,970,602	67,208,139	87,986,713	58,029,317	190,497,308	71,044,243	64,654,480	70,246,710	30,639,862	(653,645)	329,328,666	254,608,709	74,735,774	13,758,379	1,542,773,115

Revenue Requirements
Fiscal Year Ending 2028

			1 Labor And Labor Additive	2 Outside Services	3 Utilities	4 Chemicals	5 Other O&M	6 O&M Capitalization (pro-rated)	Projected Total To Be functionalized
Departmental O&M									
	Group	***Item***							
	Office of General Manager		11,332,993	1,000,000	-	-	370,362	(315,292)	12,388,063
	Office of General Manager	Board of Directors	2,585,683	116,000	-	-	585,000	(81,505)	3,205,178
	Bay Delta Initiatives	Bay Delta Initiatives	6,774,217	3,700,800	-	-	4,212,411	(363,281)	14,324,147
	External Affairs	Legislative Services	5,060,554	1,162,000	5,250	-	1,031,241	(179,886)	7,079,159
	External Affairs	Media Communications Services	6,696,185	528,998	-	-	664,451	(195,749)	7,693,885
	External Affairs	Manager, External Affairs/Special Projects	4,966,406	177,700	-	-	1,980,461	(176,553)	6,948,014
	External Affairs	Conservation & Community Services	3,815,780	1,288,500	-	-	1,155,573	(155,016)	6,104,837
	Human Resources		18,875,104	3,419,655	-	-	2,410,445	(612,545)	24,092,659
	Conveyance and Distribution	C&D, Eastern & Western	3,189,938	-	-	-	11,367	(79,521)	3,121,784
	Conveyance and Distribution	C&D General	520,131	-	500,000	-	27,400	(25,917)	1,021,613
	Treatment and Water Quality	Treatment Section	4,838,008	145,000	-	-	781,200	(143,005)	5,621,203
	Integrated Operations Planning and Support S	Office of the Manager, Operations Support Services	983,044	-	-	-	234,609	(30,201)	1,187,451
	Integrated Operations Planning and Support S	Operations Support Services	14,448,052	1,881,400	104,600	-	1,399,427	(442,329)	17,391,150
	Conveyance and Distribution	C&D, Desert Region / CRA	39,951,469	735,500	293,530	8,373	13,734,181	(1,356,444)	53,366,608
	Integrated Operations Planning and Support S	System Operations Unit	10,305,333	154,000	90,000	-	2,365,862	(320,308)	12,594,887
	Treatment and Water Quality	Treatment and Water Quality Section	2,011,508	163,998	500,000	-	114,420	(69,150)	2,720,776
	Integrated Operations Planning and Support S	Power Operations and Planning	5,211,284	231,500	-	-	666,036	(151,571)	5,957,249
	Integrated Operations Planning and Support S	Operations Planning & Programs Unit	3,018,497	-	-	-	211,867	(80,203)	3,150,161
	Treatment and Water Quality	Treatment Jensen	14,891,706	365,500	2,803,519	10,412,013	1,241,700	(745,149)	28,969,290
	Treatment and Water Quality	Treatment Diemer	14,781,703	212,700	1,920,260	9,784,468	835,250	(690,746)	26,843,635
	Treatment and Water Quality	Treatment Mills	13,217,393	311,174	1,068,931	3,762,131	828,466	(476,128)	18,711,967
	Treatment and Water Quality	Treatment Skinner	12,056,682	199,282	2,890,707	5,791,192	724,792	(543,175)	21,119,480
	Treatment and Water Quality	Treatment Weymouth	16,097,316	209,000	2,295,349	9,966,456	1,197,520	(709,832)	29,055,810
	Treatment and Water Quality	Water Quality Section	30,106,889	2,984,322	582,500	-	4,360,910	(943,245)	37,091,377
	Conveyance and Distribution	C&D, Eastern Unit	19,506,983	4,755,605	3,063,644	-	4,354,377	(784,563)	30,896,045
	Conveyance and Distribution	C&D, Western Unit	17,014,311	1,863,200	2,876,183	-	1,870,467	(585,536)	23,038,625
	Integrated Operations Planning and Support S	OSS, Manufacturing Services Unit	10,033,603	848,698	417,000	-	899,320	(302,596)	11,896,025
	Office of Safety, Security and Protection	Safety, Regulatory, and Training Section	17,827,071	2,057,500	2,095,000	-	1,381,620	(579,217)	22,781,974
	Integrated Operations Planning and Support S	OSS, Fleet Services Unit	19,241,844	10,068,200	1,814,050	-	7,873,621	(964,824)	38,032,890
	Integrated Operations Planning and Support S	OSS, Power Support Unit	10,353,659	1,043,000	75,000	-	1,053,122	(310,697)	12,214,084
	Integrated Operations Planning and Support S	Office of the Manager, Operations & Planning Section	483,561	32,000	-	-	45,825	(13,930)	547,457
	Office of Safety, Security and Protection	Security & Emergency Management Unit	5,499,401	17,210,000	-	-	1,569,825	(599,396)	23,679,830
	Sustainability, Resilience & Innovation		14,909,357	6,520,318	63,500	-	7,070,862	(706,851)	27,857,185
	Diversity, Equity & Inclusion		4,650,766	436,242	-	-	593,505	(140,905)	5,539,608
	Equal Employment Opportunity		3,316,528	585,000	-	-	54,300	(98,140)	3,857,688
	Finance and Administration		34,449,285	2,811,400	-	-	13,276,005	(1,252,190)	49,284,499
	Business Technology	Office of Manager	1,120,625	75,000	-	-	101,200	(32,179)	1,264,646
	Engineering Services		53,242,621	9,197,700	140,000	-	5,219,200	(1,681,319)	66,118,202
	Office of Safety, Security and Protection	Office of Safety, Security and Protection Officer	780,149	-	-	-	37,700	(20,309)	797,540
	Business Technology	Information Technology	38,754,889	11,883,500	15,000	-	18,441,500	(1,710,368)	67,384,521
	Water Resources Management	Resource Planning & Development	5,868,579	900,000	-	-	314,780	(175,717)	6,907,642
	Water Resources Management	Resource Implementation	12,116,466	2,020,879	-	-	5,669,273	(490,491)	19,316,127
	Water Resources Management	Office of the Group Manager	3,255,652	-	-	-	122,400	(83,890)	3,294,162
	Ethics Office		3,432,793	562,340	-	-	103,000	(101,670)	3,996,464
	Integrated Operations Planning and Support S	Integrated Operations Planning and Support Services	2,929,649	22,000	500,000	-	133,660	(88,933)	3,496,377
	General Counsel		16,551,431	4,567,500	-	-	645,000	(539,603)	21,224,328
	General Auditor		5,302,615	738,900	-	-	165,045	(153,998)	6,052,563
	Total Departmental O&M		**546,377,716**	**97,186,011**	**24,114,024**	**39,724,632**	**112,140,559**	**(20,304,075)**	**799,238,866**
GENERAL DISTRICT REQUIREMENTS									-
									-
State Water Project*									-
	Supply - O&M								114,290,989
	Supply - Capital								90,117,020
	Power - O&M & Off-Aq Capital								213,006,579
	Power - Capital (less Off-Aq)								1,944,325
	Transmission - Capital - Commodity, Demand, & Standby								111,268,617
	Transmission - O&M - Commodity only								250,138,731
	Delta Conveyance - Supply								-
	Delta Conveyance - Power								-
	Delta Conveyance - Other								41,268,714
	Total State Water Project								**822,034,974**
Colorado River Aqueduct Power Costs									**51,153,391**
									-
Supply Programs (cash funded portion)									**96,248,357**
									-
Demand Management (cash funded portion)									-
	Local Resources Program								23,171,810
	Future Supply Actions & Stormwater Pilot								3,440,000
	Conservation Program (cash funded portion)								30,500,000
	Total Demand Management Costs								**57,111,810**
Capital Financing									
	Revenue Bond Debt Service	*Base CIP + Existing Debt*							352,763,793
	Revenue Bond Debt Service	*PWSC*							-
	Revenue Bond Debt Service	*Special Project*							-
	Revenue Bond Debt Service	*Existing AVEK + Supply Programs*							9,844,000
	Revenue Bond Debt Service	*Existing Conservation + New Conservation*							5,192,774
	Revenue Bond Debt Service	*Operating Equipment*							5,133,457
	Revenue Bond Debt Service net of BABs Interest Subsidy Payment								372,934,025
	G.O. Bond Debt Service								1,964,250
	Debt Administration								3,167,926
	Bond Defeasance								-
	PAYGO	*Base CIP*							200,000,000
	PAYGO + Grant Funds (7101, 7102)	*PWSC*							20,770,000
	PAYGO	*Special Project*							-
	PAYGO								220,770,000
	Total Capital Financing Costs								**598,836,201**
									-
Other Operating Costs									-
	Operating Equipment								18,099,843
	Succession Planning Labor Pool								-
	OPEB\PERS Pre-Funding								-
	Total Other Operating Costs								**18,099,843**
Increase/(Decrease) in Required Reserves									**37,700,000**
									-
Total General District Requirements									**1,681,184,576**
									-
REQUIREMENTS BEFORE OFFSETS:									**2,480,423,442**
									-
Revenue Offsets									-
	Property Taxes - MWD Portion of SWC GO Debt Service								-
	Property Taxes - MWD GO Debt Service								1,964,250
	SDCWA Baseline Exchange								154,738,333
	Additional Exchange Payment								31,152,167
	Interest on Investments								34,972,220
	Hydro-Power Revenue								3,448,018
	CRA Power Revenue								-
	Wadsworth Pumping Plant (DVL) Power Revenue								633,267
	Misc. allocated to A&G (Lease, Late Fees, etc.)								7,555,706
	Misc. allocated to supply (PVID Lease)								5,078,772
	Property Taxes - SWP								484,936,416
	Revenue Reserve used for Revenue Bonds - I&P								-
	CVWD Revenues								30,285,200
	SLR Revenues								2,285,760
	DWCV Revenues								-
	Grant Funds								-
	IRA Bucket 1								-
	Stored Water Sales								25,000,000
	$80M Grant								4,901,074
	Federal Reimbursement for PWSC								20,769,499
	LSWRP Grant								-
	Annexation								-
	Total Revenue Offsets								**807,720,683**
NET REVENUE REQUIREMENTS:									**1,672,702,760**

Functional Assignment Percentages
Fiscal Year Ending 2028

				Fn1	Fn2	Fn3	Fn4	Fn5	Fn6	Fn7	Fn8	Fn9	Fn10	Fn11	Fn12	Fn16	Fn17	Fn18	Fn19	Fn20	Fn21	Fn23	Fn22	Fn24	
				Source of Supply			Conveyance & Aqueduct					Storage				Treatment									
		Letter Codes for Primary Functional Assignment Bases					CRA		SWP		Other	Storage Costs Other Than Power									Distribution	Demand	Hydro-	Administrative	Percentage
		a Direct Assignment		CRA	SWP	Other	CRA Power	CRA All Other	SWP Power	SWP All Other	Conv. & Aqueduct	Emergency	Drought	Regulatory	Power	Jensen	Weymouth	Diemer	Mills	Skinner		Management	Electric	& General	Total
		b Work in Process/Net Book Value																							
		c Pro-Rating																							
		d Branch Manager Analysis																							
		e Prior-Year Results																							
		f Other																							
Departmental O&M		**Functional Allocation Basis (1)**																							
Group	***Item***																								
Office of General Manager		c	Pro-rata by labor costs	1.7%	3.5%	3.2%	1.0%	11.3%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.5%	1.5%	1.3%	20.7%	100.00%
Board of Directors		a	100% A&G																					100.0%	100.00%
Bay Delta Initiatives	Bay Delta Initiatives	d	Branch Manager Analysis	0.0%	78.9%	0.0%	0.0%	0.0%	0.0%	14.7%	0.0%	0.0%	6.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
External Affairs	Legislative Services	a	100% A&G																					100.0%	100.00%
External Affairs	Media Communications Services	a	100% A&G																					100.0%	100.00%
External Affairs	Manager, External Affairs/Special Projects	a	100% A&G																					100.0%	100.00%
External Affairs	Conservation & Community Services	d	Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	50.0%	0.0%	50.0%	100.00%
Human Resources		c	Pro-rata by labor costs	1.7%	3.5%	3.2%	1.0%	11.3%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.5%	1.5%	1.3%	20.7%	100.00%
Conveyance and Distribution	C&D, Eastern & Western	c2	Pro-rata by all other C&D dir. Labor	0.0%	0.0%	0.0%	0.0%	53.6%	0.0%	4.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.5%	0.0%	1.1%	0.1%	100.00%
Conveyance and Distribution	C&D General	c2	Pro-rata by all other C&D dir. Labor	0.0%	0.0%	0.0%	0.0%	53.6%	0.0%	4.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.5%	0.0%	1.1%	0.1%	100.00%
Treatment and Water Quality	Treatment Section	c2	Pro-rata by direct field treatment costs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	18.7%	20.2%	18.5%	16.6%	15.1%	10.9%	0.0%	0.0%	0.0%	100.00%
Integrated Operations Planning a	Office of the Manager, Operations Support Services	c2	Pro-rata by all other WSO dir. Labor	2.1%	2.1%	2.2%	1.2%	17.2%	0.0%	1.4%	0.3%	0.4%	0.4%	0.3%	0.0%	6.9%	7.4%	7.0%	6.3%	6.0%	36.8%	0.0%	1.8%	0.3%	100.00%
Integrated Operations Planning a	Operations Support Services	e	By Actual Appropriation Cost	0.0%	0.0%	0.0%	0.0%	7.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.5%	2.5%	2.5%	2.5%	2.5%	77.8%	0.0%	2.1%	0.5%	100.00%
Conveyance and Distribution	C&D, Desert Region / CRA	a	100% C&A	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Integrated Operations Planning a	System Operations Unit	a	100% Distribution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment and Water Quality Section			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17.8%	17.8%	17.8%	17.8%	17.8%	10.9%	0.0%	0.0%	0.0%	100.00%
Integrated Operations Planning a	Power Operations and Planning	e	By Actual Appropriation Cost	0.0%	0.0%	0.0%	43.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	43.1%	0.0%	13.6%	0.1%	100.00%
Integrated Operations Planning a	Operations Planning & Programs Unit	a	100% supply	33.3%	33.3%	33.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Jensen	d	Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	0.0%	0.0%	0.0%	0.0%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Diemer	d	Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	0.0%	0.0%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Mills	d	Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	0.0%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Skinner	d	Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Weymouth	d	Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	0.0%	0.0%	0.0%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Water Quality Section	d	Branch Manager Analysis	16.4%	16.4%	16.4%	0.0%	0.0%	0.0%	0.0%	0.0%	2.2%	2.2%	2.2%	0.0%	8.8%	8.8%	8.8%	8.8%	8.8%	0.0%	0.0%	0.0%	0.0%	100.00%
Conveyance and Distribution	C&D, Eastern Unit	e	By Actual Appropriation Cost	0.0%	0.0%	0.0%	0.0%	4.7%	0.0%	14.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	77.9%	0.0%	3.1%	0.4%	100.00%
Conveyance and Distribution	C&D, Western Unit	e	By Actual Appropriation Cost	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	5.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	92.9%	0.0%	1.2%	0.0%	100.00%
Integrated Operations Planning a	OSS, Manufacturing Services Unit	e	By Actual Appropriation Cost	0.0%	0.0%	0.0%	0.0%	6.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.4%	2.4%	2.4%	2.4%	2.4%	81.4%	0.0%	0.1%	0.0%	100.00%
Office of Safety, Security and Pri	Safety, Regulatory, and Training Section	e	By Actual Appropriation Cost	0.0%	0.0%	0.0%	0.0%	16.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	8.7%	8.7%	8.7%	8.7%	8.7%	37.0%	0.0%	1.5%	1.5%	100.00%
Integrated Operations Planning a	OSS, Fleet Services Unit	d	Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	3.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.4%	0.4%	0.4%	0.4%	94.4%	0.0%	0.2%	0.2%	100.00%
Integrated Operations Planning a	OSS, Power Support Unit	e	By Actual Appropriation Cost	0.0%	0.0%	0.0%	8.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.6%	2.6%	2.6%	2.6%	2.6%	50.6%	0.0%	28.1%	0.0%	100.00%
Integrated Operations Planning a	Office of the Manager, Operations & Planning Secti	c2	Pro-rata by all other WSO dir. Labor	2.1%	2.1%	2.2%	1.2%	17.2%	0.0%	1.4%	0.3%	0.4%	0.4%	0.3%	0.0%	6.9%	7.4%	7.0%	6.3%	6.0%	36.8%	0.0%	1.8%	0.3%	100.00%
Office of Safety, Security and Pri	Security & Emergency Management Unit	b	NBV	0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
Sustainability, Resilience & Inno		d	Branch Manager Analysis	1.0%	1.6%	0.0%	0.0%	6.0%	0.0%	7.8%	0.0%	1.1%	1.9%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.2%	0.0%	0.0%	75.0%	100.00%
Diversity, Equity & Inclusion		c	Pro-rata by labor costs	1.7%	3.5%	3.2%	1.0%	11.3%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.5%	1.5%	1.3%	20.7%	100.00%
Equal Employment Opportunity		c	Pro-rata by labor costs	1.7%	3.5%	3.2%	1.0%	11.3%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.5%	1.5%	1.3%	20.7%	100.00%
Finance and Administration		a	100% A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Business Technology	Office of Manager	a	100% A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Engineering Services		b	NBV/WIP	0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
Office of Safety, Security and Pri	Office of Safety, Security and Protection Officer	a	100% A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Business Technology	Information Technology	c	Pro-rata by all other departmental costs	1.7%	3.5%	3.2%	1.0%	11.3%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.5%	1.5%	1.3%	20.7%	100.00%
Water Resources Management	Resource Planning & Development	e	By Actual Appropriation Cost	0.0%	0.0%	86.3%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.8%	8.1%	0.0%	0.2%	100.00%
Water Resources Management	Resource Implementation	e	By Actual Appropriation Cost	14.8%	38.3%	10.5%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	34.9%	0.0%	0.7%	100.00%
Water Resources Management	Office of the Group Manager	c	Prorated by other WRM costs	10.9%	28.2%	30.5%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.3%	27.9%	0.0%	0.6%	100.00%
Ethics Office		c	100% A&G	1.6%	3.8%	3.2%	1.0%	10.3%	0.0%	1.7%	2.1%	1.8%	1.4%	0.9%	0.0%	4.5%	4.8%	5.0%	3.8%	4.0%	26.4%	1.5%	1.3%	21.0%	100.00%
Integrated Operations Planning a	Integrated Operations Planning and Support Servic	c2	Pro-rata by all other WSO dir. Labor	2.1%	2.1%	2.2%	1.2%	17.2%	0.0%	1.4%	0.3%	0.4%	0.4%	0.3%	0.0%	6.9%	7.4%	7.0%	6.3%	6.0%	36.8%	0.0%	1.8%	0.3%	100.00%
General Counsel		a	100% A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
General Auditor		a	100% A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Total Departmental O&M																									
GENERAL DISTRICT REQUIREMENTS																									
State Water Project*																									
Supply - O&M		a	Supply: SWP	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Supply - Capital		a	Supply: SWP	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Power - O&M & Off-Aq Capital		a	C&A: SWP - Power	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Power - Capital (less Off-Aq)		a	C&A: SWP - Power	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Transmission - Capital - Commodity, Demand, & Standby		a	C&A: SWP - All Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Transmission - O&M - Commodity only		a	C&A: SWP - All Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Delta Conveyance - Supply		a	Supply: SWP	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Delta Conveyance - Power		a	C&A: SWP - Power	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Delta Conveyance - Other		a	C&A: SWP - All Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Total State Water Contract																									
Colorado River Aqueduct Power Costs		a	100% CRA	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Supply Programs (cash funded portion)		f	Forecasted Costs	64.1%	8.4%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Demand Management (cash funded portion)																									
Local Resources Program		a	100% Demand management	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.00%
Future Supply Actions & Stormwater Pilot		a	100% Demand management	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.00%
Conservation Program (cash funded portion)		a	100% Demand management	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.00%
Total Demand Management Costs																									
Capital Financing																									
Revenue Bond Debt Service	*Base CIP + Existing Debt*	b	NBV	0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
Revenue Bond Debt Service	*PWSC*	f	Forecasted Costs	0.0%	0.0%	36.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	63.1%	0.0%	0.0%	0.0%	100.00%
Revenue Bond Debt Service	*Special Project*	b	NBV	0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	f	Forecasted Costs	64.1%	8.4%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	a	100% Demand management	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.00%
Revenue Bond Debt Service	*Operating Equipment*	c	Pro rata departmental O&M	1.6%	3.9%	3.0%	0.9%	10.5%	0.0%	1.7%	1.7%	1.5%	1.2%	0.8%	0.0%	5.5%	5.6%	5.7%	3.9%	4.5%	25.4%	1.6%	1.2%	19.9%	100.00%
Revenue Bond Debt Service net of BABs Interest Subsidy Payment																									
G.O. Bond Debt Service		b	Treatment by NBV and Remainder to Dist	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	76.5%	0.0%	0.0%	0.0%	100.00%
Debt Administration		b	NBV	0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
Bond Defeasance		b	NBV	0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
PAYGO	*Base CIP*	b	NBV	0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
PAYGO + Grant Funds (7101, 7	*PWSC*	f	Forecasted Costs	0.0%	0.0%	36.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	63.1%	0.0%	0.0%	0.0%	100.00%
PAYGO	*Special Project*	b	NBV	0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
PAYGO				0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
Total Capital Financing Costs																									
Other Operating Costs																									
Operating Equipment (cash)		c	Pro rata departmental O&M	1.6%	3.9%	3.0%	0.9%	10.5%	0.0%	1.7%	1.7%	1.5%	1.2%	0.8%	0.0%	5.5%	5.6%	5.7%	3.9%	4.5%	25.4%	1.6%	1.2%	19.9%	100.00%
Future Staffing Needs Funding		c	Pro rata departmental O&M	1.6%	3.9%	3.0%	0.9%	10.5%	0.0%	1.7%	1.7%	1.5%	1.2%	0.8%	0.0%	5.5%	5.6%	5.7%	3.9%	4.5%	25.4%	1.6%	1.2%	19.9%	100.00%
OPEB\PERS Pre-Funding		c	Pro rata departmental O&M labor	1.8%	3.7%	3.4%	1.0%	11.2%	0.0%	1.5%	1.7%	1.4%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.3%	1.6%	1.3%	20.5%	100.00%
Total Other Operating Costs																									
Increase/(Decrease) in Required Reserves		a	A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Total General District Requirements																									
REQUIREMENTS BEFORE OFFSETS:																									
Revenue Offsets			Functionalization Basis																						
Property Taxes - MWD Portion of SWP GO Debt Service		a	C&A: SWP - All Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Property Taxes - MWD GO Debt Service		a	See footnote #2 below.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	76.5%	0.0%	0.0%	0.0%	100.00%
SDCWA Baseline Exchange		a	Rev Req after tax w/o Supply, Storage, & Treatm	0.0%	0.0%	0.0%	6.4%	9.4%	7.1%	17.4%	7.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	29.4%	0.0%	1.6%	21.1%	100.00%
Additional Exchange Payment		a	Rev Req after tax w/o Supply, Storage, & Treatm	0.0%	0.0%	0.0%	6.4%	9.4%	7.1%	17.4%	7.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	29.4%	0.0%	1.6%	21.1%	100.00%
Interest on Investments		c	Proportionate to Rev Req	4.1%	6.0%	2.8%	3.7%	5.4%	4.1%	10.0%	4.4%	3.4%	3.8%	1.6%	0.0%	3.5%	3.7%	4.5%	2.1%	3.2%	17.0%	3.9%	0.9%	12.1%	100.00%
Hydro-Power Revenue		a	100% Hydro	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.00%
CRA Power Revenue		a	100% CRA	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Wadsworth Pumping Plant (DVL) Power Revenue		a	100% Storage: Pumping	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Misc. allocated to A&G (Lease, Late Fees, etc.)		a	A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Misc. allocated to supply (PVID Lease)		a	100% CRA Supply	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Property Taxes - SWP		a	Proportional to SWP costs	0.0%	28.2%	0.0%	0.0%	0.0%	27.5%	46.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Revenue Reserve used for Revenue Bonds - I&P		b	NBV	0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
CVWD Revenues		a	A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
SLR Revenues		a	A&G	0.0%	0.0%	0

Functional Assignment Results
Fiscal Year Ending 2028

		Fn1	Fn2	Fn3	Fn4	Fn5	Fn6	Fn7	Fn8	Fn9	Fn10	Fn11	Fn12	Fn13	Fn14	Fn15	Fn16	Fn17	Fn18	Fn19	Fn20	Fn21	Fn23	Fn22	Fn24		
		Source of Supply			Conveyance & Aqueduct					Storage				Water Quality			Treatment										
					CRA		SWP			Storage Costs Other Than Power																	
		CRA	SWP	Other Supply	CRA Power	CRA All Other	SWP Power	SWP All Other	Other Conv. & Aqueduct	Emergency	Drought	Regulatory	Power	CRA	SWP	Other	Jensen	Weymouth	Diemer	Mills	Skinner	Distribution	Demand Management	Hydro-Electric	Administrative & General	Total $ Allocated	Total less A&G
Departmental O&M																											
Group	***Item***																										
Office of General Manager		214,686	437,583	399,099	127,344	1,403,132	-	188,458	207,360	180,980	141,615	94,522	-	-	-	-	598,647	638,518	645,137	510,692	527,506	3,163,474	181,006	162,578	2,565,726	12,388,063	9,822,337
Office of General Manager	Board of Directors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,205,178	3,205,178	-
Bay Delta Initiatives	Bay Delta Initiatives	-	11,298,424	-	-	-	-	2,101,553	-	-	924,171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,324,147	14,324,147
External Affairs	Legislative Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,079,159	7,079,159	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,693,885	7,693,885	-
External Affairs	Manager, External Affairs/Special I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,948,014	6,948,014	-
External Affairs	Conservation & Community Servic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,052,419	-	3,052,419	6,104,837	3,052,419
Human Resources		417,527	851,025	776,180	247,663	2,728,851	-	366,519	403,280	351,974	275,417	183,829	-	-	-	-	1,164,266	1,241,807	1,254,682	993,209	1,025,909	6,152,414	352,025	316,187	4,989,897	24,092,659	19,102,762
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	1,672,310	-	148,259	-	-	-	-	-	-	-	-	-	-	-	-	-	1,265,223	-	32,900	3,093	3,121,784	3,118,691
Conveyance and Distribution	C&D General	-	-	-	-	547,269	-	48,518	-	-	-	-	-	-	-	-	-	-	-	-	-	414,048	-	10,766	1,012	1,021,613	1,020,601
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,049,830	1,134,823	1,042,075	931,795	849,968	612,711	-	-	-	5,621,203	5,621,203
Integrated Operations Planni	Office of the Manager, Operations	25,060	25,060	26,028	13,738	203,841	-	16,369	3,035	5,107	4,313	3,881	-	-	-	-	82,373	87,327	82,654	75,015	71,053	437,219	46	21,685	3,647	1,187,451	1,183,804
Integrated Operations Planni	Operations Support Services	-	-	-	-	1,234,772	-	-	-	-	-	-	-	-	-	-	434,779	434,779	434,779	434,779	434,779	13,530,315	-	365,214	86,956	17,391,150	17,304,194
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	53,366,608	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,366,608	53,366,608
Integrated Operations Planni	System Operations Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,594,887	-	-	-	12,594,887	12,594,887
Treatment and Water Quality	Treatment and Water Quality Secti	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	484,842	484,842	484,842	484,842	484,842	296,565	-	-	-	2,720,776	2,720,776
Integrated Operations Planni	Power Operations and Planning	-	-	-	2,569,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,569,004	-	811,973	7,268	5,957,249	5,949,982
Integrated Operations Planni	Operations Planning & Programs U	1,050,054	1,050,054	1,050,054	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,150,161	3,150,161
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,811,637	-	-	-	-	3,157,653	-	-	-	28,969,290	28,969,290
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,917,679	-	-	2,925,956	-	-	-	26,843,635	26,843,635
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,672,363	-	2,039,604	-	-	-	18,711,967	18,711,967
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,817,456	2,302,023	-	-	-	21,119,480	21,119,480
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,888,727	-	-	-	3,167,083	-	-	-	29,055,810	29,055,810
Treatment and Water Quality	Water Quality Section	6,095,350	6,095,350	6,095,350	-	-	-	-	-	816,010	816,010	816,010	-	-	-	-	3,271,459	3,271,459	3,271,459	3,271,459	3,271,459	-	-	-	-	37,091,377	37,091,377
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	1,444,761	-	4,323,994	-	-	-	-	-	-	-	-	-	-	-	-	-	24,054,209	-	953,081	120,000	30,896,045	30,776,045
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	138,232	-	1,221,047	-	-	-	-	-	-	-	-	-	-	-	-	-	21,402,883	-	276,464	-	23,038,625	23,038,625
Integrated Operations Planni	OSS, Manufacturing Services Unit	-	-	-	-	802,982	-	-	-	-	-	-	-	-	-	-	280,270	280,270	280,270	280,270	280,270	9,684,554	-	7,138	-	11,896,025	11,896,025
Office of Safety, Security and	Safety, Regulatory, and Training Su	-	-	-	-	3,779,530	-	-	-	-	-	-	-	-	-	-	1,980,665	1,980,665	1,980,665	1,980,665	1,980,665	8,422,496	-	332,617	344,008	22,781,974	22,437,966
Integrated Operations Planni	OSS, Fleet Services Unit	-	-	-	-	1,179,020	-	-	-	-	-	-	-	-	-	-	159,738	159,738	159,738	159,738	159,738	35,903,048	-	76,066	76,066	38,032,890	37,956,824
Integrated Operations Planni	OSS, Power Support Unit	-	-	-	1,025,983	-	-	-	-	-	-	-	-	-	-	-	315,123	315,123	315,123	315,123	315,123	6,182,769	-	3,426,050	3,664	12,214,084	12,210,420
Integrated Operations Planni	Office of the Manager, Operations	11,554	11,554	12,000	6,334	93,978	-	7,547	1,399	2,355	1,989	1,789	-	-	-	-	37,977	40,261	38,106	34,585	32,758	201,573	-	9,998	1,681	547,457	545,775
Office of Safety, Security and	Security & Emergency Manageme	-	-	989,817	632,251	937,721	-	348,093	3,104,426	2,372,719	1,560,501	1,117,688	-	-	-	-	1,063,224	1,191,095	1,802,035	397,821	1,101,112	4,939,612	47,360	362,301	1,712,052	23,679,580	21,967,778
Sustainability, Resilience & I		270,965	459,463	-	-	1,672,915	-	2,167,721	-	306,308	524,259	123,701	-	-	-	-	-	-	-	-	-	1,444,362	-	-	20,887,491	27,857,185	6,969,694
Diversity, Equity & Inclusion		96,002	195,675	178,466	56,945	627,443	-	84,273	92,726	80,929	63,326	42,268	-	-	-	-	267,699	285,528	288,488	228,368	235,886	1,414,620	80,941	72,701	1,147,323	5,539,608	4,392,284
Equal Employment Opportur		66,854	136,265	124,281	39,655	436,940	-	58,687	64,573	56,358	44,099	29,435	-	-	-	-	186,421	198,837	200,898	159,031	164,267	985,117	56,366	50,627	798,976	3,857,688	3,058,712
Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,284,499	49,284,499	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,264,646	1,264,646	-
Engineering Services		-	-	2,763,741	1,765,356	2,618,281	-	971,938	8,668,096	6,625,044	4,357,190	3,120,779	-	-	-	-	2,968,707	3,325,746	5,031,595	1,110,786	3,074,496	13,792,257	132,236	1,011,608	4,780,346	66,118,202	61,337,856
Office of Safety, Security and	Office of Safety, Security and Prote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	797,540	797,540	-
Business Technology	Information Technology	1,167,776	2,380,222	2,170,890	692,685	7,632,297	-	1,025,112	1,127,929	984,434	770,311	514,150	-	-	-	-	3,256,324	3,473,199	3,509,207	2,777,896	2,869,354	17,207,625	984,575	884,339	13,956,195	67,384,521	53,428,326
Water Resources Managem	Resource Planning & Developmen	-	-	5,959,004	-	-	-	45,084	-	-	-	-	-	-	-	-	-	-	-	-	-	332,511	556,271	-	14,772	6,907,642	6,892,870
Water Resources Managem	Resource Implementation	2,858,787	7,395,952	2,033,409	-	-	-	135,213	-	-	-	-	-	-	-	-	-	-	-	-	-	7,726	6,749,827	-	135,213	19,316,127	19,180,914
Water Resources Managem	Office of the Group Manager	359,113	929,060	1,003,986	-	-	-	22,648	-	-	-	-	-	-	-	-	-	-	-	-	-	42,740	917,773	-	18,841	3,294,162	3,275,322
Ethics Office		65,429	152,246	129,012	41,672	410,440	-	68,346	82,719	70,433	55,035	35,952	-	-	-	-	180,516	191,534	198,405	150,424	160,104	1,053,826	60,758	52,077	837,534	3,996,464	3,158,930
Integrated Operations Planni	Integrated Operations Planning an	73,788	73,788	76,637	40,451	600,198	-	48,197	8,935	15,038	12,701	11,426	-	-	-	-	242,541	257,129	243,370	220,878	209,212	1,287,363	136	63,850	10,738	3,496,377	3,485,639
General Counsel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,224,328	21,224,328	-
General Auditor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,052,563	6,052,563	-
Total Departmental O&M		**12,772,944**	**31,491,720**	**23,787,953**	**7,259,082**	**83,531,521**	**-**	**13,397,576**	**13,764,478**	**11,867,689**	**9,550,937**	**6,095,431**	**-**	**-**	**-**	**-**	**43,837,039**	**44,881,407**	**45,181,209**	**31,189,740**	**36,065,959**	**202,987,470**	**13,171,762**	**9,300,221**	**159,104,731**	**799,238,866**	**640,134,135**
GENERAL DISTRICT REQUIREMENTS																											-
State Water Project*																											-
Supply - O&M		-	114,290,989	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114,290,989	114,290,989
Supply - Capital		-	90,117,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90,117,020	90,117,020
Power - O&M & Off-Aq Capital		-	-	-	-	-	213,006,579	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	213,006,579	213,006,579
Power - Capital (less Off-Aq)		-	-	-	-	-	1,944,325	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,944,325	1,944,325
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	111,268,617	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111,268,617	111,268,617
Transmission - O&M - Commodity only		-	-	-	-	-	-	250,138,731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250,138,731	250,138,731
Delta Conveyance - Supply		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	41,268,714	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,268,714	41,268,714
Total State Water Project		**-**	**204,408,008**	**-**	**-**	**-**	**214,950,904**	**402,676,062**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**822,034,974**	**822,034,974**
Colorado River Aqueduct Power Costs		**-**	**-**	**-**	**51,153,391**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**51,153,391**	**51,153,391**
Supply Programs (cash funded portion)		**61,698,250**	**8,063,556**	**249,600**	**-**	**-**	**-**	**-**	**-**	**-**	**26,236,951**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**96,248,357**	**96,248,357**
Demand Management (cash funded portion)																											-
Local Resources Program		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,171,810	-	-	23,171,810	23,171,810
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,440,000	-	-	3,440,000	3,440,000
Conservation Program (cash funded portion)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,500,000	-	-	30,500,000	30,500,000
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**57,111,810**	**-**	**-**	**57,111,810**	**57,111,810**
Capital Financing																											
Revenue Bond Debt Service	Base CIP + Existing Debt	-	-	14,745,527	9,418,793	13,969,446	-	5,185,628	46,247,333	35,346,932	23,247,134	16,650,451	-	-	-	-	15,839,094	17,744,019	26,845,325	5,926,432	16,403,516	73,586,527	705,528	5,397,286	25,504,822	352,763,793	327,258,971
Revenue Bond Debt Service	PWSC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Special Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Existing AVEK + Supply Programs	6,310,316	824,717	25,528	-	-	-	-	-	-	2,683,438	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,844,000	9,844,000
Revenue Bond Debt Service	Existing Conservation + New Cons	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,192,774	-	-	5,192,774	5,192,774
Revenue Bond Debt Service	Operating Equipment	82,040	202,269	152,788	46,625	536,517	-	86,052	88,408	76,225	61,345	39,151	-	-	-	-	281,562	288,270	290,196	200,330	231,649	1,303,775	84,601	59,735	1,021,919	5,133,457	4,111,538
Revenue Bond Debt Service net of BABs Interest Subsidy Payme		6,392,356	1,026,986	14,923,843	9,465,418	14,505,964	-	5,271,679	46,335,742	35,423,157	25,991,918	16,689,602	-	-	-	-	16,120,657	18,032,289	27,135,521	6,126,761	16,635,166	74,890,302	5,982,903	5,457,021	26,526,741	372,934,025	346,407,283
G.O. Bond Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,195	98,802	149,479	32,999	91,338	1,503,437	-	-	-	1,964,250	1,964,250
Debt Administration		-	-	132,419	84,584	125,450	-	46,569	415,315	317,426	208,766	149,526	-	-	-	-	142,240	159,347	241,079	53,221	147,309	660,829	6,336	48,469	229,041	3,167,926	2,938,885
Bond Defeasance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAYGO	Base CIP	-	-	8,360,000	5,340,000	7,920,000	-	2,940,000	26,220,000	20,040,000	13,180,000	9,440,000	-	-	-	-	8,980,000	10,060,000	15,220,000	3,360,000	9,300,000	41,720,000	400,000	3,060,000	14,460,000	200,000,000	185,540,000
PAYGO + Grant Funds (710)	PWSC	-	-	7,666,064	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,103,936	-	-	-	20,770,000	20,770,000
PAYGO	Special Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAYGO		-	-	16,026,064	5,340,000	7,920,000	-	2,940,000	26,220,000	20,040,000	13,180,000	9,440,000	-	-	-	-	8,980,000	10,060,000	15,220,000	3,360,000	9,300,000	54,823,936	400,000	3,060,000	14,460,000	220,770,000	206,310,000
Total Capital Financing Costs		**6,392,356**	**1,026,986**	**31,082,326**	**14,890,002**	**22,551,413**	**-**	**8,258,248**	**72,971,057**	**55,780,584**	**39,380,684**	**26,279,128**	**-**	**-**	**-**	**-**	**25,331,091**	**28,350,438**	**42,746,079**	**9,572,982**	**26,173,812**	**131,878,505**	**6,389,239**	**8,565,490**	**41,215,782**	**598,836,201**	**557,620,419**
Other Operating Costs																											-
Operating Equipment		289,261	713,173	538,710	164,392	1,891,684	-	303,406	311,715	268,760	216,294	138,039	-	-	-	-	992,749	1,016,400	1,023,189	706,334	816,762	4,596,925	298,292	210,616	3,603,141	18,099,843	14,496,702
Succession Planning Labor Pool		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Operating Costs		**289,261**	**713,173**	**538,710**	**164,392**	**1,891,684**	**-**	**303,406**	**311,715**	**268,760**	**216,294**	**138,039**	**-**	**-**	**-**	**-**	**992,749**	**1,016,400**	**1,023,189**	**706,334**	**816,762**	**4,596,925**	**298,292**	**210,616**	**3,603,141**	**18,099,843**	**14,496,702**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,700,000	37,700,000	-
Total General District Requirements		**68,379,867**	**214,211,723**	**31,870,637**	**66,207,784**	**24,443,097**	**214,950,904**	**411,237,716**	**73,282,772**	**56,049,344**	**65,833,929**	**26,417,167**	**-**	**-**	**-**	**-**	**26,323,840**	**29,366,838**	**43,769,269**	**10,279,316**	**26,990,574**	**136,475,430**	**63,799,341**	**8,776,106**	**82,518,924**	**1,681,184,576**	**1,598,665,652**
REQUIREMENTS BEFORE OFFSETS:		**81,152,811**	**245,703,443**	**55,658,589**	**73,466,866**	**107,974,619**	**214,950,904**	**424,635,292**	**87,047,250**	**67,917,033**	**75,384,866**	**32,512,598**	**-**	**-**	**-**	**-**	**70,160,879**	**74,248,244**	**88,950,478**	**41,469,056**	**63,056,533**	**339,462,900**	**76,971,103**	**18,076,327**	**241,623,654**	**2,480,423,442**	**2,238,799,788**
Revenue Offsets																											-
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,195	98,802	149,479	32,999	91,338	1,503,437	-	-	1,964,250	1,964,250	
SNCWA Baseline Exchange		-	-	-	9,904,663	14,556,932	10,980,153	26,985,734	11,735,544	-	-	-	-	-	-	-	-	-	-	-	-	45,563,051	-	2,437,016	32,575,241	154,738,333	122,163,093
Additional Exchange Payment		-	-	-	1,994,022	2,930,625	2,210,542	5,432,811	2,362,618	-	-	-	-	-	-	-	-	-	-	-	-	9,172,826	-	490,624	6,558,099	31,152,167	24,594,068
Interest on Investments		1,423,658	2,083,134	976,414	1,288,824	1,894,191	1,428,770	3,511,463	1,527,063	1,191,463	1,322,471	570,366	-	-	-	-	1,229,280	1,300,798	1,557,829	726,910	1,104,594	5,928,797	1,350,298	317,112	4,238,786	34,972,220	30,733,434
Hydro-Power Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,448,018	-	3,448,018	3,448,018
CRA Power Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-	-	-	-	633,267	-	-	-	-	-	-	-	-	-	-	-	-	633,267	633,267
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,555,706	7,555,706	-
Misc. allocated to supply (PVID Lease)		5,078,772	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,078,772	5,078,772
Property Taxes - SWP		-	126,958,466	-	-	-	133,506,692	224,471,257	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	484,936,416	484,936,416
Revenue reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,285,200	30,285,200	-
SLR Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,285,760	2,285,760	-
DWCV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stored Water Sales		25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000,000	25,000,000
$80M Grant		-	-	1,808,953	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,092,122	-	-	-	4,901,074	4,901,074
Federal Reimbursement for PWSC		-	-	7,665,879	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,103,620	-	-	-	20,769,499	20,769,499
LSWRP Grant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Offsets		**31,502,429**	**129,041,601**	**10,451,246**	**13,187,509**	**19,381,748**	**148,126,157**	**260,401,264**	**15,625,226**	**1,191,463**	**1,322,471**	**570,366**	**633,267**	**-**	**-**	**-**	**1,317,475**	**1,399,600**	**1,707,309**	**759,909**	**1,195,931**	**78,363,852**	**1,350,298**	**6,692,769**	**83,498,792**	**807,720,683**	**724,221,891**
NET REVENUE REQUIREMENTS:		**49,650,381**	**116,661,842**	**45,207,344**	**60,279,357**	**88,592,871**	**66,824,746**	**164,234,028**	**71,422,024**	**66,725,569**	**74,062,395**	**31,942,231**	**(633,267)**	**-**	**-**	**-**	**68,843,405**	**72,848,644**	**87,243,169**	**40,709,147**	**61,860,602**	**261,099,047**	**75,620,805**	**11,383,557**	**158,124,863**	**1,672,702,760**	**1,514,577,897**

Functional Assignment of Labor Costs
Fiscal Year Ending 2028

		Fn1	Fn2	Fn3	Fn4	Fn5	Fn6	Fn7	Fn8	Fn9	Fn10	Fn11	Fn12	Fn14	Fn15	Fn16	Fn17	Fn18	Fn19	Fn20	Fn21	Fn23	Fn22	Fn24	
		Source of Supply			Conveyance & Aqueduct					Storage						Treatment									
					CRA		SWP			Storage Costs Other Than Power															
		CRA	SWP	Other Supply	CRA Power	CRA All Other	SWP Power	SWP All Other	Other Conv. & Aqueduct	Emergency	Drought	Regulatory	Power	SWP	Other	Jensen	Weymouth	Diemer	Mills	Skinner	Distribution	Demand Management	Hydro-Electric	Administrative & General	Total $ Functionalized
Departmental O&M																									
Group	***Item***																								
Office of General Manager		196,401	400,315	365,109	116,499	1,283,630	-	172,407	189,700	165,566	129,554	86,472	-	-	-	547,661	584,136	590,192	467,197	482,579	2,894,046	165,590	148,732	2,347,208	11,332,993
Office of General Manager	Board of Directors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,585,683	2,585,683
Bay Delta Initiatives	Bay Delta Initiatives	-	5,343,283	-	-	-	-	993,872	-	-	437,062	-	-	-	-	-	-	-	-	-	-	-	-	-	6,774,217
External Affairs	Legislative Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,060,554	5,060,554
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,696,185	6,696,185
External Affairs	Manager, External Affairs/Special F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,966,406	4,966,406
External Affairs	Conservation & Community Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,907,890	-	1,907,890	3,815,780
Human Resources		327,106	666,725	608,089	194,028	2,137,886	-	287,145	315,945	275,750	215,772	144,019	-	-	-	912,130	972,879	982,965	778,118	803,736	4,820,035	275,790	247,713	3,909,275	18,875,104
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	1,708,820	-	151,495	-	-	-	-	-	-	-	-	-	-	-	-	1,292,844	-	33,618	3,160	3,189,938
Conveyance and Distribution	C&D General	-	-	-	-	278,629	-	24,702	-	-	-	-	-	-	-	-	-	-	-	-	210,803	-	5,481	515	520,131
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-	-	-	-	-	-	-	903,559	976,710	896,884	801,969	731,543	527,343	-	-	-	4,838,008
Integrated Operations Planning an	Office of the Manager, Operations S	20,746	20,746	21,547	11,373	168,752	-	13,551	2,512	4,228	3,571	3,213	-	-	-	68,193	72,295	68,426	62,102	58,822	361,956	38	17,952	3,019	983,044
Integrated Operations Planning an	Operations Support Services	-	-	-	-	1,025,812	-	-	-	-	-	-	-	-	-	361,201	361,201	361,201	361,201	361,201	11,240,585	-	303,409	72,240	14,448,052
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	39,951,469	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,951,469
Integrated Operations Planning an	System Operations Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,305,333	-	-	-	10,305,333
Treatment and Water Quality	Treatment and Water Quality Sectio	-	-	-	-	-	-	-	-	-	-	-	-	-	-	358,451	358,451	358,451	358,451	358,451	219,254	-	-	-	2,011,508
Integrated Operations Planning an	Power Operations and Planning	-	-	-	2,247,314	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,247,314	-	710,298	6,358	5,211,284
Integrated Operations Planning an	Operations Planning & Programs U	1,006,166	1,006,166	1,006,166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,018,497
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,268,510	-	-	-	-	1,623,196	-	-	-	14,891,706
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,170,498	-	-	1,611,206	-	-	-	14,781,703
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,776,698	-	1,440,696	-	-	-	13,217,393
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,742,503	1,314,178	-	-	-	12,056,682
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,342,709	-	-	-	1,754,607	-	-	-	16,097,316
Treatment and Water Quality	Water Quality Section	4,947,565	4,947,565	4,947,565	-	-	-	-	-	662,352	662,352	662,352	-	-	-	2,655,428	2,655,428	2,655,428	2,655,428	2,655,428	-	-	-	-	30,106,889
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	912,186	-	2,730,061	-	-	-	-	-	-	-	-	-	-	-	-	15,187,220	-	601,751	75,765	19,506,983
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	102,086	-	901,759	-	-	-	-	-	-	-	-	-	-	-	-	15,806,295	-	204,172	-	17,014,311
Integrated Operations Planning an	OSS, Manufacturing Services Unit	-	-	-	-	677,268	-	-	-	-	-	-	-	-	-	236,392	236,392	236,392	236,392	236,392	8,168,356	-	6,020	-	10,033,603
Office of Safety, Security and Prot	Safety, Regulatory, and Training Se	-	-	-	-	2,957,511	-	-	-	-	-	-	-	-	-	1,549,886	1,549,886	1,549,886	1,549,886	1,549,886	6,590,668	-	260,275	269,189	17,827,071
Integrated Operations Planning an	OSS, Fleet Services Unit	-	-	-	-	596,497	-	-	-	-	-	-	-	-	-	80,816	80,816	80,816	80,816	80,816	18,164,300	-	38,484	38,484	19,241,844
Integrated Operations Planning an	OSS, Power Support Unit	-	-	-	869,707	-	-	-	-	-	-	-	-	-	-	267,124	267,124	267,124	267,124	267,124	5,241,022	-	2,904,201	3,106	10,353,659
Integrated Operations Planning an	Office of the Manager, Operations	10,205	10,205	10,599	5,595	83,010	-	6,666	1,236	2,080	1,757	1,580	-	-	-	33,544	35,562	33,659	30,548	28,935	178,047	19	8,831	1,485	483,561
Office of Safety, Security and Prot	Security & Emergency Management	-	-	229,875	146,834	217,776	-	80,841	720,972	551,040	362,411	259,572	-	-	-	246,923	276,620	418,504	92,390	255,722	1,147,175	10,999	84,141	397,607	5,499,401
Sustainability, Resilience & Innov		145,022	245,908	-	-	895,356	-	1,160,179	-	163,938	280,587	66,206	-	-	-	-	-	-	-	-	773,032	-	-	11,179,129	14,909,357
Diversity, Equity & Inclusion		80,598	164,279	149,831	47,808	526,768	-	70,752	77,848	67,944	53,166	35,486	-	-	-	224,746	239,714	242,200	191,726	198,038	1,187,641	67,954	61,036	963,233	4,650,766
Equal Employment Opportunity		57,476	117,150	106,847	34,093	375,646	-	50,454	55,514	48,452	37,913	25,305	-	-	-	160,270	170,944	172,716	136,722	141,224	846,924	48,459	43,525	686,895	3,316,528
Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,449,285	34,449,285
Business Technology	Office of Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,120,625	1,120,625
Engineering Services		-	-	2,225,542	1,421,578	2,108,408	-	782,667	6,980,108	5,334,911	3,508,689	2,513,052	-	-	-	2,390,594	2,678,104	4,051,763	894,476	2,475,782	11,106,411	106,485	814,612	3,849,441	53,242,621
Office of Safety, Security and Prot	Office of Safety, Security and Prote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	780,149	780,149
Business Technology	Information Technology	671,624	1,368,938	1,248,545	398,384	4,389,566	-	589,573	648,707	566,178	443,029	295,704	-	-	-	1,872,811	1,997,542	2,018,252	1,597,653	1,650,253	9,896,629	566,259	508,610	8,026,632	38,754,889
Water Resources Management	Resource Planning & Development	-	-	5,062,637	-	-	-	38,302	-	-	-	-	-	-	-	-	-	-	-	-	282,494	472,596	-	12,550	5,868,579
Water Resources Management	Resource Implementation	1,793,237	4,639,274	1,275,500	-	-	-	84,815	-	-	-	-	-	-	-	-	-	-	-	-	4,847	4,233,978	-	84,815	12,116,466
Water Resources Management	Office of the Group Manager	354,915	918,199	992,249	-	-	-	22,384	-	-	-	-	-	-	-	-	-	-	-	-	42,240	907,044	-	18,621	3,255,652
Ethics Office		56,201	130,773	110,816	35,794	352,551	-	58,707	71,052	60,499	47,273	30,881	-	-	-	155,056	164,520	170,422	129,208	137,522	905,192	52,189	44,732	719,407	3,432,793
Integrated Operations Planning an	Integrated Operations Planning and	61,828	61,828	64,215	33,894	502,912	-	40,385	7,487	12,601	10,642	9,574	-	-	-	203,227	215,451	203,922	185,076	175,301	1,078,694	114	53,501	8,998	2,929,649
General Counsel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,551,431	16,551,431
General Auditor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,302,615	5,302,615
Total Departmental O&M		**9,729,091**	**20,041,354**	**18,425,132**	**5,562,902**	**61,252,538**	**-**	**8,260,716**	**9,071,079**	**7,915,538**	**6,193,775**	**4,133,414**	**-**	**-**	**-**	**26,496,521**	**28,236,482**	**28,529,700**	**22,653,179**	**23,391,257**	**138,470,585**	**8,815,403**	**7,101,094**	**112,097,956**	**546,377,716**

Functional Assignment of Labor & Outside services
Fiscal Year Ending 2028

			Fn1	Fn2	Fn3	Fn4	Fn5	Fn6	Fn7	Fn8	Fn9	Fn10	Fn11	Fn12	Fn13	Fn14	Fn15	Fn16	Fn17	Fn18	Fn19
			Source of Supply			Conveyance & Aqueduct					Storage				Water Quality			Treatment			
		Labor & Outside Services				CRA		SWP		Other	Storage Costs Other Than Power										
			CRA	SWP	Other Supply	CRA Power	CRA All Other	SWP Power	SWP All Other	Conv. & Aqueduct	Emergency	Drought	Regulatory	Power	CRA	SWP	Other	Jensen	Weymouth	Diemer	Mills
Departmental O&M																					
Group	***Item***																				
Office of General Manager		**12,332,993**	213,731	435,638	397,325	126,778	1,396,894	-	187,620	206,438	180,175	140,986	94,102	-	-	-	-	595,986	635,679	642,269	508,422
Office of General Manager	Board of Directors	**2,701,683**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	**10,475,017**	-	8,262,354	-	-	-	-	1,536,831	-	-	675,831	-	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	**6,222,554**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	**7,225,183**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	**5,144,106**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	**5,104,280**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources		**22,294,759**	386,369	787,517	718,258	229,181	2,525,212	-	339,167	373,185	325,708	254,864	170,111	-	-	-	-	1,077,383	1,149,138	1,161,052	919,091
Conveyance and Distribution	C&D, Eastern & Western	**3,189,938**	-	-	-	-	1,708,820	-	151,495	-	-	-	-	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	**520,131**	-	-	-	-	278,629	-	24,702	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	**4,983,008**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	930,639	1,005,983	923,765	826,005
Integrated Operations Planning and	Office of the Manager, Operations Support Services	**983,044**	20,746	20,746	21,547	11,373	168,752	-	13,551	2,512	4,228	3,571	3,213	-	-	-	-	68,193	72,295	68,426	62,102
Integrated Operations Planning and	Operations Support Services	**16,329,452**	-	-	-	-	1,159,391	-	-	-	-	-	-	-	-	-	-	408,236	408,236	408,236	408,236
Conveyance and Distribution	C&D, Desert Region / CRA	**40,686,969**	-	-	-	-	40,686,969	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and	System Operations Unit	**10,459,333**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	**2,175,506**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	387,675	387,675	387,675	387,675
Integrated Operations Planning and	Power Operations and Planning	**5,442,784**	-	-	-	2,347,146	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Operations Planning & Programs Unit	**3,018,497**	1,006,166	1,006,166	1,006,166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	**15,257,206**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,594,171	-	-	-
Treatment and Water Quality	Treatment Diemer	**14,994,403**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,360,013	-
Treatment and Water Quality	Treatment Mills	**13,528,567**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,053,954
Treatment and Water Quality	Treatment Skinner	**12,255,964**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	**16,306,316**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,528,928	-	-
Treatment and Water Quality	Water Quality Section	**33,091,211**	5,437,989	5,437,989	5,437,989	-	-	-	-	-	728,007	728,007	728,007	-	-	-	-	2,918,645	2,918,645	2,918,645	2,918,645
Conveyance and Distribution	C&D, Eastern Unit	**24,262,588**	-	-	-	-	1,134,567	-	3,395,622	-	-	-	-	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	**18,877,511**	-	-	-	-	113,265	-	1,000,508	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and	OSS, Manufacturing Services Unit	**10,882,301**	-	-	-	-	734,555	-	-	-	-	-	-	-	-	-	-	256,387	256,387	256,387	256,387
Office of Safety, Security and Prote	Safety, Regulatory, and Training Section	**19,884,571**	-	-	-	-	3,298,850	-	-	-	-	-	-	-	-	-	-	1,728,765	1,728,765	1,728,765	1,728,765
Integrated Operations Planning and	OSS, Fleet Services Unit	**29,310,044**	-	-	-	-	908,611	-	-	-	-	-	-	-	-	-	-	123,102	123,102	123,102	123,102
Integrated Operations Planning and	OSS, Power Support Unit	**11,396,659**	-	-	-	957,319	-	-	-	-	-	-	-	-	-	-	-	294,034	294,034	294,034	294,034
Integrated Operations Planning and	Office of the Manager, Operations & Planning Section	**515,561**	10,881	10,881	11,301	5,965	88,503	-	7,107	1,318	2,217	1,873	1,685	-	-	-	-	35,764	37,915	35,886	32,570
Office of Safety, Security and Prote	Security & Emergency Management Unit	**22,709,401**	-	-	949,253	606,341	899,292	-	333,828	2,977,203	2,275,482	1,496,550	1,071,884	-	-	-	-	1,019,652	1,142,283	1,728,185	381,518
Sustainability, Resilience & Innovat		**21,429,675**	208,445	353,450	-	-	1,286,922	-	1,667,561	-	235,634	403,296	95,160	-	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		**5,087,008**	88,158	179,688	163,885	52,292	576,179	-	77,388	85,150	74,317	58,153	38,814	-	-	-	-	245,827	262,200	264,918	209,710
Equal Employment Opportunity		**3,901,528**	67,614	137,814	125,693	40,106	441,906	-	59,353	65,307	56,998	44,601	29,769	-	-	-	-	188,539	201,096	203,181	160,839
Finance and Administration		**37,260,685**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	**1,195,625**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Services		**62,440,321**	-	-	2,610,005	1,667,157	2,472,637	-	917,873	8,185,926	6,256,520	4,114,817	2,947,183	-	-	-	-	2,803,570	3,140,748	4,751,708	1,048,997
Office of Safety, Security and Prote	Office of Safety, Security and Protection Officer	**780,149**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Technology	Information Technology	**50,638,389**	877,565	1,788,699	1,631,389	520,542	5,735,549	-	770,356	847,621	739,786	578,876	386,376	-	-	-	-	2,447,075	2,610,053	2,637,113	2,087,545
Water Resources Management	Resource Planning & Development	**6,768,579**	-	-	5,839,038	-	-	-	44,176	-	-	-	-	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	**14,137,345**	2,092,327	5,413,048	1,488,238	-	-	-	98,961	-	-	-	-	-	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	**3,255,652**	354,915	918,199	992,249	-	-	-	22,384	-	-	-	-	-	-	-	-	-	-	-	-
Ethics Office		**3,995,133**	65,407	152,195	128,969	41,658	410,304	-	68,324	82,691	70,409	55,017	35,940	-	-	-	-	180,456	191,471	198,339	150,374
Integrated Operations Planning and	Integrated Operations Planning and Support Services	**2,951,649**	62,292	62,292	64,697	34,149	506,689	-	40,688	7,543	12,695	10,722	9,646	-	-	-	-	204,754	217,069	205,453	186,465
General Counsel		**21,118,931**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Auditor		**6,041,515**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**643,563,727**	**10,892,605**	**24,966,677**	**21,586,004**	**6,640,007**	**66,532,497**	**-**	**10,757,496**	**12,834,894**	**10,962,178**	**8,567,162**	**5,611,889**	**-**	**-**	**-**	**-**	**29,508,854**	**31,311,701**	**32,297,154**	**24,744,435**

Fn20	Fn21	Fn23	Fn22	Fn24	
Skinner	Distribution	Demand Management	Hydro-Electric	Administrative & General	Total $ Functionalized
525,161	3,149,411	180,201	161,855	2,554,320	12,332,993
-	-	-	-	2,701,683	2,701,683
-	-	-	-	-	10,475,017
-	-	-	-	6,222,554	6,222,554
-	-	-	-	7,225,183	7,225,183
-	-	-	-	5,144,106	5,144,106
-	-	2,552,140	-	2,552,140	5,104,280
949,351	5,693,294	325,755	292,591	4,617,529	22,294,759
-	1,292,844	-	33,618	3,160	3,189,938
-	210,803	-	5,481	515	520,131
753,468	543,148	-	-	-	4,983,008
58,822	361,956	38	17,952	3,019	983,044
408,236	12,704,314	-	342,918	81,647	16,329,452
-	-	-	-	-	40,686,969
-	10,459,333	-	-	-	10,459,333
387,675	237,130	-	-	-	2,175,506
-	2,347,146	-	741,852	6,640	5,442,784
-	-	-	-	-	3,018,497
-	1,663,035	-	-	-	15,257,206
-	1,634,390	-	-	-	14,994,403
-	1,474,614	-	-	-	13,528,567
10,920,064	1,335,900	-	-	-	12,255,964
-	1,777,388	-	-	-	16,306,316
2,918,645	-	-	-	-	33,091,211
-	18,889,711	-	748,452	94,236	24,262,588
-	17,537,208	-	226,530	-	18,877,511
256,387	8,859,281	-	6,529	-	10,882,301
1,728,765	7,351,326	-	290,315	300,257	19,884,571
123,102	27,668,681	-	58,620	58,620	29,310,044
294,034	5,768,989	-	3,196,763	3,419	11,396,659
30,850	189,829	20	9,415	1,583	515,561
1,055,987	4,737,181	45,419	347,454	1,641,890	22,709,401
-	1,111,103	-	-	16,068,104	21,429,675
216,614	1,299,042	74,328	66,761	1,053,584	5,087,008
166,134	996,312	57,006	51,203	808,056	3,901,528
-	-	-	-	37,260,685	37,260,685
-	-	-	-	1,195,625	1,195,625
2,903,475	13,025,051	124,881	955,337	4,514,435	62,440,321
-	-	-	-	780,149	780,149
2,156,273	12,931,255	739,893	664,567	10,487,857	50,638,389
-	325,817	545,073	-	14,475	6,768,579
-	5,655	4,940,154	-	98,961	14,137,345
-	42,240	907,044	-	18,621	3,255,652
160,051	1,053,475	60,738	52,060	837,255	3,995,133
176,617	1,086,795	115	53,902	9,065	2,951,649
-	-	-	-	21,118,931	21,118,931
-	-	-	-	6,041,515	6,041,515
26,189,710	**167,763,658**	**10,552,805**	**8,324,176**	**133,519,823**	**643,563,727**

Allocation Percentages: Source Of Supply, CRA
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages						% Total
			Fixed			Variable Commodity	Other	Hydroelectric	
			Demand	Commodity	Standby				
Departmental O&M									
Group	***Item***								
Office of General Manager		214,686	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		417,527	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations Support Services	25,060	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	1,050,054	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	6,095,350	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protection	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	11,554	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protection	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		270,965	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		96,002	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		66,854	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protection	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	1,167,776	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	2,858,787	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	359,113	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		65,429	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	73,788	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**12,772,944**							
GENERAL DISTRICT REQUIREMENTS									
State Water Project*									
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**							
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**61,698,250**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Demand Management (cash funded portion)		**-**	0%	0%	0%	0%	0%	0%	0.0%
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**							
Capital Financing									
Revenue Bond Debt Service	*Base CIP + Existing Debt*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	6,310,316	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	82,040	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	6,392,356							0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**6,392,356**							
Other Operating Costs									
Operating Equipment (cash)		289,261	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**289,261**							
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**68,379,867**							
REQUIREMENTS BEFORE OFFSETS:		**81,152,811**							
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,423,658	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		5,078,772	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Stored Water Sales		25,000,000	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**31,502,429**							
NET REVENUE REQUIREMENTS:		**49,650,381**							

Allocation of Revenue Requirements: Source Of Supply, CRA
Fiscal Year Ending 2028

			Allocation Percentages						
				Fixed		Variable			Total
		Functionalization	Demand	Commodity	Standby	Commodity	Other	Hydroelectric	
Departmental O&M									
Group	***Item***								
Office of General Manager		214,686	-	214,686	-	-	-	-	214,686
Board of Directors		-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-	-
Human Resources		417,527	-	417,527	-	-	-	-	417,527
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Office of the Manager, Operations Support Services	25,060	-	25,060	-	-	-	-	25,060
Integrated Operations Planning and	Operations Support Services	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning and	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Power Operations and Planning	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Operations Planning & Programs Unit	1,050,054	-	1,050,054	-	-	-	-	1,050,054
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	6,095,350	-	6,095,350	-	-	-	-	6,095,350
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and Prote	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and	OSS, Fleet Services Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and	OSS, Power Support Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Office of the Manager, Operations & Planning Sectio	11,554	-	11,554	-	-	-	-	11,554
Office of Safety, Security and Prote	Security & Emergency Management Unit	-	-	-	-	-	-	-	-
Sustainability, Resilience & Innovati		270,965	-	270,965	-	-	-	-	270,965
Diversity, Equity & Inclusion		96,002	-	96,002	-	-	-	-	96,002
Equal Employment Opportunity	-	66,854	-	66,854	-	-	-	-	66,854
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-	-
Office of Safety, Security and Prote	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	1,167,776	-	1,167,776	-	-	-	-	1,167,776
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	2,858,787	-	2,858,787	-	-	-	-	2,858,787
Water Resources Management	Office of the Group Manager	359,113	-	359,113	-	-	-	-	359,113
Ethics Office	-	65,429	-	65,429	-	-	-	-	65,429
Integrated Operations Planning and	Integrated Operations Planning and Support Service	73,788	-	73,788	-	-	-	-	73,788
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**12,772,944**	**-**	**12,772,944**	**-**	**-**	**-**	**-**	**12,772,944**
GENERAL DISTRICT REQUIREMENTS									
State Water Project*		-	-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**61,698,250**	**-**	**61,698,250**	**-**	**-**	**-**	**-**	**61,698,250**
Demand Management (cash funded portion)									
Local Resources Program		-	-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing									-
Revenue Bond Debt Service	Base CIP + Existing Debt	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	PWSC	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Special Project	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Existing AVEK + Supply Programs	6,310,316	-	6,310,316	-	-	-	-	6,310,316
Revenue Bond Debt Service	Existing Conservation + New Conservation	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Operating Equipment	82,040	-	82,040	-	-	-	-	82,040
Revenue Bond Debt Service net of	-	6,392,356	-	6,392,356	-	-	-	-	6,392,356
G.O. Bond Debt Service	-	-	-	-	-	-	-	-	-
Debt Administration	-	-	-	-	-	-	-	-	-
Bond Defeasance	-	-	-	-	-	-	-	-	-
PAYGO	Base CIP	-	-	-	-	-	-	-	-
PAYGO + Grant Funds (7101, 710	PWSC	-	-	-	-	-	-	-	-
PAYGO	Special Project	-	-	-	-	-	-	-	-
PAYGO	-	-	-	-	-	-	-	-	-
Total Capital Financing Costs	-	**6,392,356**	**-**	**6,392,356**	**-**	**-**	**-**	**-**	**6,392,356**
Other Operating Costs									
Operating Equipment (cash)		289,261	-	289,261	-	-	-	-	289,261
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**289,261**	**-**	**289,261**	**-**	**-**	**-**	**-**	**289,261**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-
Total General District Requirements		**68,379,867**	**-**	**68,379,867**	**-**	**-**	**-**	**-**	**68,379,867**
REQUIREMENTS BEFORE OFFSETS:		**81,152,811**	**-**	**81,152,811**	**-**	**-**	**-**	**-**	**81,152,811**
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-	-
Interest on Investments		1,423,658	-	1,423,658	-	-	-	-	1,423,658
Hydro-Power Revenue		-	-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		5,078,772	-	5,078,772	-	-	-	-	5,078,772
Property Taxes - SWP		-	-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-
Stored Water Sales		25,000,000	-	25,000,000	-	-	-	-	-
$80M Grant		-	-	-	-	-	-	-	-
Federal Reimbursement for PWSC		-	-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-
Total Revenue Offsets		**31,502,429**	**-**	**31,502,429**	**-**	**-**	**-**	**-**	**31,502,429**
NET REVENUE REQUIREMENTS:		**49,650,381**	**-**	**49,650,381**	**-**	**-**	**-**	**-**	**49,650,381**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Source Of Supply, CRA
Fiscal Year Ending 2028

			Allocation Percentages						
				Fixed					Total
		Functionalization	Demand	Commodity	Standby	Variable Commodity	Other	Hydroelectric	
Departmental O&M									
Group	***Item***								
Office of General Manager		196,401	-	196,401	-	-	-	-	196,401
Board of Directors		-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-	-
Human Resources		327,106	-	327,106	-	-	-	-	327,106
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Office of the Manager, Operations Support Services	20,746	-	20,746	-	-	-	-	20,746
Integrated Operations Planning and S	Operations Support Services	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Power Operations and Planning	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Operations Planning & Programs Unit	1,006,166	-	1,006,166	-	-	-	-	1,006,166
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	4,947,565	-	4,947,565	-	-	-	-	4,947,565
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and Protect	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	OSS, Fleet Services Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	OSS, Power Support Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Office of the Manager, Operations & Planning Section	10,205	-	10,205	-	-	-	-	10,205
Office of Safety, Security and Protect	Security & Emergency Management Unit	-	-	-	-	-	-	-	-
Sustainability, Resilience & Innovatio		145,022	-	145,022	-	-	-	-	145,022
Diversity, Equity & Inclusion		80,598	-	80,598	-	-	-	-	80,598
Equal Employment Opportunity	-	57,476	-	57,476	-	-	-	-	57,476
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-	-
Office of Safety, Security and Protect	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	671,624	-	671,624	-	-	-	-	671,624
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	1,793,237	-	1,793,237	-	-	-	-	1,793,237
Water Resources Management	Office of the Group Manager	354,915	-	354,915	-	-	-	-	354,915
Ethics Office	-	56,201	-	56,201	-	-	-	-	56,201
Integrated Operations Planning and S	Integrated Operations Planning and Support Services	61,828	-	61,828	-	-	-	-	61,828
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**9,729,091**	**-**	**9,729,091**	**-**	**-**	**-**	**-**	**9,729,091**

Allocation Percentages: Source Of Supply, SWP
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		437,583	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	11,298,424	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		851,025	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	25,060	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	1,050,054	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	6,095,350	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	11,554	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		459,463	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		195,675	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		136,265	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,380,222	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	7,395,952	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	929,060	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		152,246	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	73,788	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**31,491,720**						
GENERAL DISTRICT REQUIREMENTS								
-								
State Water Project*								
Supply - O&M		114,290,989	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Supply - Capital		90,117,020	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Power - O&M & Off-Aq Capital		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Power - Capital (less Off-Aq)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transmission - O&M - Commodity only		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Supply		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Power		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Other		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total State Water Project		**204,408,008**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**8,063,556**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	824,717	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	202,269	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	1,026,986						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**1,026,986**						
Other Operating Costs								
Operating Equipment (cash)		713,173	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**713,173**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**214,211,723**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
REQUIREMENTS BEFORE OFFSETS:		**245,703,443**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Additional Exchange Payment		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest on Investments		2,083,134	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		126,958,466	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**129,041,601**						
NET REVENUE REQUIREMENTS:		**116,661,842**						

Allocation of Revenue Requirements: Source Of Supply, SWP
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		437,583	-	437,583	-	-	-	437,583
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	11,298,424	-	11,298,424	-	-	-	11,298,424
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		851,025	-	851,025	-	-	-	851,025
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	25,060	-	25,060	-	-	-	25,060
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	1,050,054	-	1,050,054	-	-	-	1,050,054
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	6,095,350	-	6,095,350	-	-	-	6,095,350
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	11,554	-	11,554	-	-	-	11,554
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		459,463	-	459,463	-	-	-	459,463
Diversity, Equity & Inclusion		195,675	-	195,675	-	-	-	195,675
Equal Employment Opportunity	-	136,265	-	136,265	-	-	-	136,265
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,380,222	-	2,380,222	-	-	-	2,380,222
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	7,395,952	-	7,395,952	-	-	-	7,395,952
Water Resources Management	Office of the Group Manager	929,060	-	929,060	-	-	-	929,060
Ethics Office	-	152,246	-	152,246	-	-	-	152,246
Integrated Operations Planning	Integrated Operations Planning and Support Service	73,788	-	73,788	-	-	-	73,788
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**31,491,720**	**-**	**31,491,720**	**-**	**-**	**-**	**31,491,720**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		114,290,989	-	114,290,989	-	-	-	114,290,989
Supply - Capital		90,117,020	-	90,117,020	-	-	-	90,117,020
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		204,408,008	-	204,408,008	-	-	-	204,408,008
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**8,063,556**	**-**	**8,063,556**	**-**	**-**	**-**	**8,063,556**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		824,717	-	824,717	-	-	-	824,717
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		202,269	-	202,269	-	-	-	202,269
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		1,026,986	-	1,026,986	-	-	-	1,026,986
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		-	-	-	-	-	-	-
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
Total Capital Financing Costs		**1,026,986**	**-**	**1,026,986**	**-**	**-**	**-**	**1,026,986**
Other Operating Costs								
Operating Equipment (cash)		713,173	-	713,173	-	-	-	713,173
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**713,173**	**-**	**713,173**	**-**	**-**	**-**	**713,173**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**214,211,723**	**-**	**214,211,723**	**-**	**-**	**-**	**214,211,723**
REQUIREMENTS BEFORE OFFSETS:		**245,703,443**	**-**	**245,703,443**	**-**	**-**	**-**	**245,703,443**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		2,083,134	-	2,083,134	-	-	-	2,083,134
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		126,958,466	-	126,958,466	-	-	-	126,958,466
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**129,041,601**	**-**	**129,041,601**	**-**	**-**	**-**	**129,041,601**
NET REVENUE REQUIREMENTS:		**116,661,842**	**-**	**116,661,842**	**-**	**-**	**-**	**116,661,842**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Source Of Supply, SWP
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		400,315	-	400,315	-	-	-	400,315
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	5,343,283	-	5,343,283	-	-	-	5,343,283
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		666,725	-	666,725	-	-	-	666,725
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	20,746	-	20,746	-	-	-	20,746
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	1,006,166	-	1,006,166	-	-	-	1,006,166
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	4,947,565	-	4,947,565	-	-	-	4,947,565
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	10,205	-	10,205	-	-	-	10,205
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		245,908	-	245,908	-	-	-	245,908
Diversity, Equity & Inclusion		164,279	-	164,279	-	-	-	164,279
Equal Employment Opportunity	-	117,150	-	117,150	-	-	-	117,150
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,368,938	-	1,368,938	-	-	-	1,368,938
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	4,639,274	-	4,639,274	-	-	-	4,639,274
Water Resources Management	Office of the Group Manager	918,199	-	918,199	-	-	-	918,199
Ethics Office	-	130,773	-	130,773	-	-	-	130,773
Integrated Operations Planning	Integrated Operations Planning and Support Services	61,828	-	61,828	-	-	-	61,828
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**20,041,354**	**-**	**20,041,354**	**-**	**-**	**-**	**20,041,354**

Allocation Percentages: Source Of Supply - Other Supply
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		399,099	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		776,180	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	26,028	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	1,050,054	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	6,095,350	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	12,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	989,817	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		178,466	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		124,281	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		2,763,741	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,170,890	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	5,959,004	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	2,033,409	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	1,003,986	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		129,012	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	76,637	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**23,787,953**						
GENERAL DISTRICT REQUIREMENTS								
-								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**249,600**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs								
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	14,745,527	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	25,528	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	152,788	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	14,923,843						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		132,419	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	8,360,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	7,666,064	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		16,026,064	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**31,082,326**						
Other Operating Costs								
Operating Equipment (cash)		538,710	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**538,710**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**31,870,637**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**55,658,589**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Additional Exchange Payment		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest on Investments		976,414	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		1,808,953	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Federal Reimbursement for PWSC		7,665,879	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**10,451,246**						
NET REVENUE REQUIREMENTS:		**45,207,344**						

Allocation of Revenue Requirements: Source Of Supply - Other Supply
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Demand	Fixed Commodity	Standby	Variable Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		399,099	-	399,099	-	-	-	399,099
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		776,180	-	776,180	-	-	-	776,180
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	26,028	-	26,028	-	-	-	26,028
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	1,050,054	-	1,050,054	-	-	-	1,050,054
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	6,095,350	-	6,095,350	-	-	-	6,095,350
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	12,000	-	12,000	-	-	-	12,000
Office of Safety, Security and P	Security & Emergency Management Unit	989,817	-	989,817	-	-	-	989,817
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		178,466	-	178,466	-	-	-	178,466
Equal Employment Opportunity	-	124,281	-	124,281	-	-	-	124,281
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,763,741	-	2,763,741	-	-	-	2,763,741
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,170,890	-	2,170,890	-	-	-	2,170,890
Water Resources Management	Resource Planning & Development	5,959,004	-	5,959,004	-	-	-	5,959,004
Water Resources Management	Resource Implementation	2,033,409	-	2,033,409	-	-	-	2,033,409
Water Resources Management	Office of the Group Manager	1,003,986	-	1,003,986	-	-	-	1,003,986
Ethics Office	-	129,012	-	129,012	-	-	-	129,012
Integrated Operations Planning	Integrated Operations Planning and Support Service	76,637	-	76,637	-	-	-	76,637
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**23,787,953**	**-**	**23,787,953**	**-**	**-**	**-**	**23,787,953**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**249,600**	**-**	**249,600**	**-**	**-**	**-**	**249,600**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		14,745,527	-	14,745,527	-	-	-	14,745,527
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		25,528	-	25,528	-	-	-	25,528
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		152,788	-	152,788	-	-	-	152,788
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		14,923,843	-	14,923,843	-	-	-	14,923,843
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**132,419**	**-**	**132,419**	**-**	**-**	**-**	**132,419**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**8,360,000**	**-**	**8,360,000**	**-**	**-**	**-**	**8,360,000**
PAYGO + Grant Funds (7101, 7102)		**7,666,064**	**-**	**7,666,064**	**-**	**-**	**-**	**7,666,064**
PAYGO		-	-	-	-	-	-	-
PAYGO		**16,026,064**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**31,082,326**	**-**	**15,056,263**	**-**	**-**	**-**	**15,056,263**
Other Operating Costs								
Operating Equipment (cash)		538,710	-	538,710	-	-	-	538,710
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**538,710**	**-**	**538,710**	**-**	**-**	**-**	**538,710**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**31,870,637**	**-**	**15,844,573**	**-**	**-**	**-**	**15,844,573**
REQUIREMENTS BEFORE OFFSETS:		**55,658,589**	**-**	**39,632,526**	**-**	**-**	**-**	**39,632,526**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		976,414	-	976,414	-	-	-	976,414
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		1,808,953	-	1,808,953	-	-	-	
Federal Reimbursement for PWSC		7,665,879	-	7,665,879	-	-	-	7,665,879
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**10,451,246**	**-**	**10,451,246**	**-**	**-**	**-**	**10,451,246**
NET REVENUE REQUIREMENTS:		**45,207,344**	**-**	**29,181,280**	**-**	**-**	**-**	**29,181,280**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Source Of Supply - Other Supply
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		365,109	-	365,109	-	-	-	365,109
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		608,089	-	608,089	-	-	-	608,089
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	21,547	-	21,547	-	-	-	21,547
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	1,006,166	-	1,006,166	-	-	-	1,006,166
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	4,947,565	-	4,947,565	-	-	-	4,947,565
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	10,599	-	10,599	-	-	-	10,599
Office of Safety, Security and P	Security & Emergency Management Unit	229,875	-	229,875	-	-	-	229,875
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		149,831	-	149,831	-	-	-	149,831
Equal Employment Opportunity	-	106,847	-	106,847	-	-	-	106,847
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,225,542	-	2,225,542	-	-	-	2,225,542
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,248,545	-	1,248,545	-	-	-	1,248,545
Water Resources Management	Resource Planning & Development	5,062,637	-	5,062,637	-	-	-	5,062,637
Water Resources Management	Resource Implementation	1,275,500	-	1,275,500	-	-	-	1,275,500
Water Resources Management	Office of the Group Manager	992,249	-	992,249	-	-	-	992,249
Ethics Office	-	110,816	-	110,816	-	-	-	110,816
Integrated Operations Planning	Integrated Operations Planning and Support Services	64,215	-	64,215	-	-	-	64,215
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**18,425,132**	**-**	**18,425,132**	**-**	**-**	**-**	**18,425,132**

Allocation Percentages: C&A, CRA Power
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		127,344	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		247,663	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	13,738	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	2,569,004	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	1,025,983	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	6,334	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	632,251	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		56,945	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		39,655	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		1,765,356	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	692,685	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		41,672	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	40,451	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**7,259,082**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**51,153,391**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	100.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	9,418,793	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	46,625	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	9,465,418						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		84,584	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	5,340,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		5,340,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**14,890,002**						
Other Operating Costs								
Operating Equipment (cash)		164,392	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**164,392**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**22.7%**	**0.0%**	**77.3%**	**0.0%**	**100.0%**
Total General District Requirements		**66,207,784**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**73,466,866**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		9,904,663	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		1,994,022	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,288,824	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Revenue Offsets		**13,187,509**						
NET REVENUE REQUIREMENTS:		**60,279,357**						

Allocation of Revenue Requirements: C&A, CRA Power
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		127,344	-	127,344	-	-	-	127,344
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		247,663	-	247,663	-	-	-	247,663
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	13,738	-	13,738	-	-	-	13,738
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	2,569,004	-	2,569,004	-	-	-	2,569,004
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	1,025,983	-	1,025,983	-	-	-	1,025,983
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	6,334	-	6,334	-	-	-	6,334
Office of Safety, Security and P	Security & Emergency Management Unit	632,251	-	632,251	-	-	-	632,251
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		56,945	-	56,945	-	-	-	56,945
Equal Employment Opportunity	-	39,655	-	39,655	-	-	-	39,655
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,765,356	-	1,765,356	-	-	-	1,765,356
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	692,685	-	692,685	-	-	-	692,685
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	41,672	-	41,672	-	-	-	41,672
Integrated Operations Planning	Integrated Operations Planning and Support Service	40,451	-	40,451	-	-	-	40,451
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**7,259,082**	**-**	**7,259,082**	**-**	**-**	**-**	**7,259,082**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		51,153,391	-	-	-	51,153,391	-	51,153,391
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		9,418,793	-	9,418,793	-	-	-	9,418,793
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		46,625	-	46,625	-	-	-	46,625
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		9,465,418	-	9,465,418	-	-	-	9,465,418
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**84,584**	**-**	**84,584**	**-**	**-**	**-**	**84,584**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**5,340,000**	**-**	**5,340,000**	**-**	**-**	**-**	**5,340,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**5,340,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**14,890,002**	**-**	**9,550,002**	**-**	**-**	**-**	**9,550,002**
Other Operating Costs								
Operating Equipment (cash)		164,392	-	164,392	-	-	-	164,392
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**164,392**	**-**	**164,392**	**-**	**-**	**-**	**164,392**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**66,207,784**	**-**	**9,714,393**	**-**	**51,153,391**	**-**	**60,867,784**
REQUIREMENTS BEFORE OFFSETS:		**73,466,866**	**-**	**16,973,475**	**-**	**51,153,391**	**-**	**68,126,866**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		9,904,663	-	9,904,663	-	-	-	9,904,663
Additional Exchange Payment		1,994,022	-	1,994,022	-	-	-	1,994,022
Interest on Investments		1,288,824	-	-	-	1,288,824	-	1,288,824
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**13,187,509**	**-**	**11,898,685**	**-**	**1,288,824**	**-**	**13,187,509**
NET REVENUE REQUIREMENTS:		**60,279,357**	**-**	**5,074,790**	**-**	**49,864,567**	**-**	**54,939,357**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A, CRA Power
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		116,499	-	116,499	-	-	-	116,499
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		194,028	-	194,028	-	-	-	194,028
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	11,373	-	11,373	-	-	-	11,373
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	2,247,314	-	2,247,314	-	-	-	2,247,314
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	869,707	-	869,707	-	-	-	869,707
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	5,595	-	5,595	-	-	-	5,595
Office of Safety, Security and P	Security & Emergency Management Unit	146,834	-	146,834	-	-	-	146,834
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		47,808	-	47,808	-	-	-	47,808
Equal Employment Opportunity	-	34,093	-	34,093	-	-	-	34,093
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,421,578	-	1,421,578	-	-	-	1,421,578
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	398,384	-	398,384	-	-	-	398,384
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	35,794	-	35,794	-	-	-	35,794
Integrated Operations Planning	Integrated Operations Planning and Support Services	33,894	-	33,894	-	-	-	33,894
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**5,562,902**	**-**	**5,562,902**	**-**	**-**	**-**	**5,562,902**

Allocation Percentages: C&A, CRA All Other
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		1,403,132	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		2,728,851	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	1,672,310	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	547,269	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	203,841	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	1,234,772	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	53,366,608	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	1,444,761	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	138,232	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	802,982	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	3,779,530	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	1,179,020	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	93,978	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	937,721	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		1,672,915	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		627,443	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		436,940	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		2,618,281	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	7,632,297	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		410,440	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	600,198	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**83,531,521**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	13,969,446	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	536,517	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	14,505,964						0.0%
G.O. Bond Debt Service		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Debt Administration		125,450	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Bond Defeasance		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	7,920,000	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
PAYGO		7,920,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**22,551,413**						
Other Operating Costs								
Operating Equipment (cash)		1,891,684	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**1,891,684**						
Increase/(Decrease) in Required Reserves		**-**	**13.2%**	**38.0%**	**48.8%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**24,443,097**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**107,974,619**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		14,556,932	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		2,930,625	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,894,191	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	50.0%	50.0%	0.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Total Revenue Offsets		**19,381,748**						
NET REVENUE REQUIREMENTS:		**88,592,871**						

Allocation of Revenue Requirements: C&A, CRA All Other
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		1,403,132	-	1,403,132	-	-	-	1,403,132
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		2,728,851	-	2,728,851	-	-	-	2,728,851
Conveyance and Distribution	C&D, Eastern & Western	1,672,310	-	1,672,310	-	-	-	1,672,310
Conveyance and Distribution	C&D General	547,269	-	547,269	-	-	-	547,269
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	203,841	-	203,841	-	-	-	203,841
Integrated Operations Planning	Operations Support Services	1,234,772	-	1,234,772	-	-	-	1,234,772
Conveyance and Distribution	C&D, Desert Region / CRA	53,366,608	-	53,366,608	-	-	-	53,366,608
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	1,444,761	-	1,444,761	-	-	-	1,444,761
Conveyance and Distribution	C&D, Western Unit	138,232	-	138,232	-	-	-	138,232
Integrated Operations Planning	OSS, Manufacturing Services Unit	802,982	-	802,982	-	-	-	802,982
Office of Safety, Security and P	Safety, Regulatory, and Training Section	3,779,530	-	3,779,530	-	-	-	3,779,530
Integrated Operations Planning	OSS, Fleet Services Unit	1,179,020	-	1,179,020	-	-	-	1,179,020
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	93,978	-	93,978	-	-	-	93,978
Office of Safety, Security and P	Security & Emergency Management Unit	937,721	-	937,721	-	-	-	937,721
Sustainability, Resilience & Innc		1,672,915	-	1,672,915	-	-	-	1,672,915
Diversity, Equity & Inclusion		627,443	-	627,443	-	-	-	627,443
Equal Employment Opportunity	-	436,940	-	436,940	-	-	-	436,940
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,618,281	-	2,618,281	-	-	-	2,618,281
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	7,632,297	-	7,632,297	-	-	-	7,632,297
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	410,440	-	410,440	-	-	-	410,440
Integrated Operations Planning	Integrated Operations Planning and Support Service	600,198	-	600,198	-	-	-	600,198
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**83,531,521**	**-**	**83,531,521**	**-**	**-**	**-**	**83,531,521**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		13,969,446	2,046,425	4,354,096	7,568,925	-	-	13,969,446
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		536,517	-	536,517	-	-	-	536,517
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		14,505,964	2,046,425	4,890,613	7,568,925	-	-	14,505,964
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**125,450**	**18,378**	**39,101**	**67,971**	**-**	**-**	**125,450**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**7,920,000**	**1,160,224**	**2,468,562**	**4,291,214**	**-**	**-**	**7,920,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**7,920,000**	-	-	-	-	-	-
Total Capital Financing Costs		**22,551,413**	**2,064,803**	**4,929,714**	**7,636,896**	**-**	**-**	**14,631,413**
Other Operating Costs								
Operating Equipment (cash)		1,891,684	-	1,891,684	-	-	-	1,891,684
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**1,891,684**	**-**	**1,891,684**	**-**	**-**	**-**	**1,891,684**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**24,443,097**	**2,064,803**	**6,821,398**	**7,636,896**	**-**	**-**	**16,523,097**
REQUIREMENTS BEFORE OFFSETS:		**107,974,619**	**2,064,803**	**90,352,920**	**7,636,896**	**-**	**-**	**100,054,619**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		14,556,932	-	14,556,932	-	-	-	14,556,932
Additional Exchange Payment		2,930,625	-	2,930,625	-	-	-	2,930,625
Interest on Investments		1,894,191	277,486	590,395	1,026,310	-	-	1,894,191
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**19,381,748**	**277,486**	**18,077,952**	**1,026,310**	**-**	**-**	**19,381,748**
NET REVENUE REQUIREMENTS:		**88,592,871**	**1,787,317**	**72,274,968**	**6,610,586**	**-**	**-**	**80,672,871**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A, CRA All Other
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		1,283,630	-	1,283,630	-	-	-	1,283,630
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		2,137,886	-	2,137,886	-	-	-	2,137,886
Conveyance and Distribution	C&D, Eastern & Western	1,708,820	-	1,708,820	-	-	-	1,708,820
Conveyance and Distribution	C&D General	278,629	-	278,629	-	-	-	278,629
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	168,752	-	168,752	-	-	-	168,752
Integrated Operations Planning	Operations Support Services	1,025,812	-	1,025,812	-	-	-	1,025,812
Conveyance and Distribution	C&D, Desert Region / CRA	39,951,469	-	39,951,469	-	-	-	39,951,469
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	912,186	-	912,186	-	-	-	912,186
Conveyance and Distribution	C&D, Western Unit	102,086	-	102,086	-	-	-	102,086
Integrated Operations Planning	OSS, Manufacturing Services Unit	677,268	-	677,268	-	-	-	677,268
Office of Safety, Security and P	Safety, Regulatory, and Training Section	2,957,511	-	2,957,511	-	-	-	2,957,511
Integrated Operations Planning	OSS, Fleet Services Unit	596,497	-	596,497	-	-	-	596,497
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	83,010	-	83,010	-	-	-	83,010
Office of Safety, Security and P	Security & Emergency Management Unit	217,776	-	217,776	-	-	-	217,776
Sustainability, Resilience & Innc		895,356	-	895,356	-	-	-	895,356
Diversity, Equity & Inclusion		526,768	-	526,768	-	-	-	526,768
Equal Employment Opportunity	-	375,646	-	375,646	-	-	-	375,646
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,108,408	-	2,108,408	-	-	-	2,108,408
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	4,389,566	-	4,389,566	-	-	-	4,389,566
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	352,551	-	352,551	-	-	-	352,551
Integrated Operations Planning	Integrated Operations Planning and Support Services	502,912	-	502,912	-	-	-	502,912
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**61,252,538**	**-**	**61,252,538**	**-**	**-**	**-**	**61,252,538**

Allocation Percentages: C&A, State Water Project Power
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**-**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Supply - Capital		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Power - O&M & Off-Aq Capital		213,006,579	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Power - Capital (less Off-Aq)		1,944,325	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Total State Water Project		**214,950,904**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	-						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**-**						
Other Operating Costs								
Operating Equipment (cash)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**-**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**100.0%**
Total General District Requirements		**214,950,904**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**214,950,904**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		10,980,153	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		2,210,542	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,428,770	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Property Taxes - SWP		133,506,692	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**148,126,157**						
NET REVENUE REQUIREMENTS:		**66,824,746**						

Allocation of Revenue Requirements: C&A State Water Project Power
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	-	-	-	-	-	-
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	-	-	-	-	-	-	-
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	-	-	-	-	-	-	-
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	-	-	-	-	-	-	-
Integrated Operations Planning	Integrated Operations Planning and Support Service	-	-	-	-	-	-	-
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		-	-	-	-	-	-	-
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		213,006,579	-	-	-	213,006,579	-	213,006,579
Power - Capital (less Off-Aq)		1,944,325	-	-	-	1,944,325	-	1,944,325
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		214,950,904	-	-	-	214,950,904	-	214,950,904
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		-	-	-	-	-	-	-
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		-	-	-	-	-	-	-
Capital Financing								-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		-	-	-	-	-	-	-
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		-	-	-	-	-	-	-
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
Total Capital Financing Costs		-	-	-	-	-	-	-
Other Operating Costs								
Operating Equipment (cash)		-	-	-	-	-	-	-
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		-	-	-	-	-	-	-
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**214,950,904**	-	-	-	**214,950,904**	-	**214,950,904**
REQUIREMENTS BEFORE OFFSETS:		**214,950,904**	-	-	-	**214,950,904**	-	**214,950,904**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		10,980,153	-	10,980,153	-	-	-	10,980,153
Additional Exchange Payment		2,210,542	-	2,210,542	-	-	-	2,210,542
Interest on Investments		1,428,770	-	-	-	1,428,770	-	1,428,770
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		133,506,692	-	-	-	133,506,692	-	133,506,692
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**148,126,157**	-	**13,190,695**	-	**134,935,462**	-	**148,126,157**
NET REVENUE REQUIREMENTS:		**66,824,746**	-	**(13,190,695)**	-	**80,015,442**	-	**66,824,746**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A State Water Project Power
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	-	-	-	-	-	-
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	-	-	-	-	-	-	-
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	-	-	-	-	-	-	-
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	-	-	-	-	-	-	-
Integrated Operations Planning	Integrated Operations Planning and Support Services	-	-	-	-	-	-	-
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**-**	**-**	**-**	**-**	**-**	**-**	**-**

Allocation Percentages: C&A, State Water Project, All Other
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		188,458	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	2,101,553	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		366,519	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	148,259	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	48,518	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	16,369	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	4,323,994	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	1,221,047	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	7,547	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	348,093	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		2,167,721	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		84,273	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		58,687	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		971,938	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	1,025,112	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	45,084	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	135,213	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	22,648	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		68,346	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	48,197	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**13,397,576**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		111,268,617	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Transmission - O&M - Commodity only		250,138,731	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Supply		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Power		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Other		41,268,714	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Total State Water Project		**402,676,062**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	5,185,628	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	86,052	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	5,271,679						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		46,569	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	2,940,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		2,940,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**8,258,248**						
Other Operating Costs								
Operating Equipment (cash)		303,406	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**303,406**						
Increase/(Decrease) in Required Reserves		**-**	**5.4%**	**74.5%**	**20.1%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**411,237,716**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**424,635,292**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		26,985,734	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		5,432,811	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		3,511,463	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		224,471,257	4.5%	78.8%	16.7%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Total Revenue Offsets		**260,401,264**						
NET REVENUE REQUIREMENTS:		**164,234,028**						

Allocation of Revenue Requirements: C&A, State Water Project, All Other
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		188,458	-	188,458	-	-	-	188,458
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	2,101,553	-	2,101,553	-	-	-	2,101,553
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		366,519	-	366,519	-	-	-	366,519
Conveyance and Distribution	C&D, Eastern & Western	148,259	-	148,259	-	-	-	148,259
Conveyance and Distribution	C&D General	48,518	-	48,518	-	-	-	48,518
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	16,369	-	16,369	-	-	-	16,369
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	4,323,994	-	4,323,994	-	-	-	4,323,994
Conveyance and Distribution	C&D, Western Unit	1,221,047	-	1,221,047	-	-	-	1,221,047
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	7,547	-	7,547	-	-	-	7,547
Office of Safety, Security and P	Security & Emergency Management Unit	348,093	-	348,093	-	-	-	348,093
Sustainability, Resilience & Innc		2,167,721	-	2,167,721	-	-	-	2,167,721
Diversity, Equity & Inclusion		84,273	-	84,273	-	-	-	84,273
Equal Employment Opportunity	-	58,687	-	58,687	-	-	-	58,687
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		971,938	-	971,938	-	-	-	971,938
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,025,112	-	1,025,112	-	-	-	1,025,112
Water Resources Management	Resource Planning & Development	45,084	-	45,084	-	-	-	45,084
Water Resources Management	Resource Implementation	135,213	-	135,213	-	-	-	135,213
Water Resources Management	Office of the Group Manager	22,648	-	22,648	-	-	-	22,648
Ethics Office	-	68,346	-	68,346	-	-	-	68,346
Integrated Operations Planning	Integrated Operations Planning and Support Service	48,197	-	48,197	-	-	-	48,197
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**13,397,576**	**-**	**13,397,576**	**-**	**-**	**-**	**13,397,576**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		111,268,617	16,300,066	34,680,990	60,287,561	-	-	111,268,617
Transmission - O&M - Commodity only		250,138,731	-	250,138,731	-	-	-	250,138,731
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		41,268,714	6,045,575	12,862,925	22,360,214	-	-	41,268,714
Total State Water Project		402,676,062	22,345,640	297,682,646	82,647,775	-	-	402,676,062
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		5,185,628	-	5,185,628	-	-	-	5,185,628
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		86,052	-	86,052	-	-	-	86,052
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,271,679	-	5,271,679	-	-	-	5,271,679
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**46,569**	**-**	**46,569**	**-**	**-**	**-**	**46,569**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**2,940,000**	**-**	**2,940,000**	**-**	**-**	**-**	**2,940,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**2,940,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**8,258,248**	**-**	**5,318,248**	**-**	**-**	**-**	**5,318,248**
Other Operating Costs								
Operating Equipment (cash)		303,406	-	303,406	-	-	-	303,406
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**303,406**	**-**	**303,406**	**-**	**-**	**-**	**303,406**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**411,237,716**	**22,345,640**	**303,304,300**	**82,647,775**	**-**	**-**	**408,297,716**
REQUIREMENTS BEFORE OFFSETS:		**424,635,292**	**22,345,640**	**316,701,876**	**82,647,775**	**-**	**-**	**421,695,292**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		26,985,734	-	26,985,734	-	-	-	26,985,734
Additional Exchange Payment		5,432,811	-	5,432,811	-	-	-	5,432,811
Interest on Investments		3,511,463	514,404	1,094,478	1,902,581	-	-	3,511,463
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		224,471,257	10,124,023	176,902,438	37,444,797	-	-	224,471,257
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**260,401,264**	**10,638,427**	**210,415,460**	**39,347,377**	**-**	**-**	**260,401,264**
NET REVENUE REQUIREMENTS:		**164,234,028**	**11,707,213**	**106,286,416**	**43,300,398**	**-**	**-**	**161,294,028**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A, State Water Project, All Other
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		172,407	-	172,407	-	-	-	172,407
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	993,872	-	993,872	-	-	-	993,872
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		287,145	-	287,145	-	-	-	287,145
Conveyance and Distribution	C&D, Eastern & Western	151,495	-	151,495	-	-	-	151,495
Conveyance and Distribution	C&D General	24,702	-	24,702	-	-	-	24,702
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	13,551	-	13,551	-	-	-	13,551
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	2,730,061	-	2,730,061	-	-	-	2,730,061
Conveyance and Distribution	C&D, Western Unit	901,759	-	901,759	-	-	-	901,759
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	6,666	-	6,666	-	-	-	6,666
Office of Safety, Security and P	Security & Emergency Management Unit	80,841	-	80,841	-	-	-	80,841
Sustainability, Resilience & Innc		1,160,179	-	1,160,179	-	-	-	1,160,179
Diversity, Equity & Inclusion		70,752	-	70,752	-	-	-	70,752
Equal Employment Opportunity	-	50,454	-	50,454	-	-	-	50,454
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		782,667	-	782,667	-	-	-	782,667
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	589,573	-	589,573	-	-	-	589,573
Water Resources Management	Resource Planning & Development	38,302	-	38,302	-	-	-	38,302
Water Resources Management	Resource Implementation	84,815	-	84,815	-	-	-	84,815
Water Resources Management	Office of the Group Manager	22,384	-	22,384	-	-	-	22,384
Ethics Office	-	58,707	-	58,707	-	-	-	58,707
Integrated Operations Planning	Integrated Operations Planning and Support Services	40,385	-	40,385	-	-	-	40,385
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,260,716**	**-**	**8,260,716**	**-**	**-**	**-**	**8,260,716**

Allocation Percentages: C&A - Other C&A
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		207,360	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		403,280	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	3,035	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	1,399	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	3,104,426	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		92,726	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		64,573	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		8,668,096	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	1,127,929	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		82,719	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	8,935	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**13,764,478**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	46,247,333	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	88,408	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	46,335,742						0.0%
G.O. Bond Debt Service		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Debt Administration		415,315	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Bond Defeasance		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	26,220,000	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
PAYGO		26,220,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**72,971,057**						
Other Operating Costs								
Operating Equipment (cash)		311,715	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**311,715**						
Increase/(Decrease) in Required Reserves		**-**	**14.6%**	**31.5%**	**53.9%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**73,282,772**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**87,047,250**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		11,735,544	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		2,362,618	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,527,063	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**15,625,226**						
NET REVENUE REQUIREMENTS:		**71,422,024**						

Allocation of Revenue Requirements: C&A - Other C&A
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		207,360	-	207,360	-	-	-	207,360
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		403,280	-	403,280	-	-	-	403,280
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,035	-	3,035	-	-	-	3,035
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	1,399	-	1,399	-	-	-	1,399
Office of Safety, Security and P	Security & Emergency Management Unit	3,104,426	-	3,104,426	-	-	-	3,104,426
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		92,726	-	92,726	-	-	-	92,726
Equal Employment Opportunity	-	64,573	-	64,573	-	-	-	64,573
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		8,668,096	-	8,668,096	-	-	-	8,668,096
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,127,929	-	1,127,929	-	-	-	1,127,929
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	82,719	-	82,719	-	-	-	82,719
Integrated Operations Planning	Integrated Operations Planning and Support Service	8,935	-	8,935	-	-	-	8,935
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**13,764,478**	**-**	**13,764,478**	**-**	**-**	**-**	**13,764,478**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		46,247,333	6,774,907	14,414,696	25,057,730	-	-	46,247,333
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		88,408	-	88,408	-	-	-	88,408
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		46,335,742	6,774,907	14,503,105	25,057,730	-	-	46,335,742
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**415,315**	**60,841**	**129,448**	**225,026**	**-**	**-**	**415,315**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**26,220,000**	**3,841,045**	**8,172,435**	**14,206,520**	**-**	**-**	**26,220,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**26,220,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**72,971,057**	**6,835,748**	**14,632,553**	**25,282,756**	**-**	**-**	**46,751,057**
Other Operating Costs								
Operating Equipment (cash)		311,715	-	311,715	-	-	-	311,715
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**311,715**	**-**	**311,715**	**-**	**-**	**-**	**311,715**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**73,282,772**	**6,835,748**	**14,944,268**	**25,282,756**	**-**	**-**	**47,062,772**
REQUIREMENTS BEFORE OFFSETS:		**87,047,250**	**6,835,748**	**28,708,746**	**25,282,756**	**-**	**-**	**60,827,250**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		11,735,544	-	11,735,544	-	-	-	11,735,544
Additional Exchange Payment		2,362,618	-	2,362,618	-	-	-	2,362,618
Interest on Investments		1,527,063	1,527,063	-	-	-	-	1,527,063
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**15,625,226**	**1,527,063**	**14,098,163**	**-**	**-**	**-**	**15,625,226**
NET REVENUE REQUIREMENTS:		**71,422,024**	**5,308,685**	**14,610,583**	**25,282,756**	**-**	**-**	**45,202,024**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A - Other C&A
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		189,700	-	189,700	-	-	-	189,700
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		315,945	-	315,945	-	-	-	315,945
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	2,512	-	2,512	-	-	-	2,512
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	1,236	-	1,236	-	-	-	1,236
Office of Safety, Security and P	Security & Emergency Management Unit	720,972	-	720,972	-	-	-	720,972
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		77,848	-	77,848	-	-	-	77,848
Equal Employment Opportunity	-	55,514	-	55,514	-	-	-	55,514
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		6,980,108	-	6,980,108	-	-	-	6,980,108
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	648,707	-	648,707	-	-	-	648,707
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	71,052	-	71,052	-	-	-	71,052
Integrated Operations Planning	Integrated Operations Planning and Support Services	7,487	-	7,487	-	-	-	7,487
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**9,071,079**	**-**	**9,071,079**	**-**	**-**	**-**	**9,071,079**

Allocation Percentages: Storage - Other Than Power, Emergency
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		180,980	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		351,974	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	5,107	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	816,010	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	2,355	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	2,372,719	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		306,308	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		80,929	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		56,358	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		6,625,044	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	984,434	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		70,433	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	15,038	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**11,867,689**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	35,346,932	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	76,225	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	35,423,157						0.0%
G.O. Bond Debt Service		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Debt Administration		317,426	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	20,040,000	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
PAYGO		20,040,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**55,780,584**						
Other Operating Costs								
Operating Equipment (cash)		268,760	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**268,760**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**56,049,344**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**67,917,033**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Interest on Investments		1,191,463	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,191,463**						
NET REVENUE REQUIREMENTS:		**66,725,569**						

Allocation of Revenue Requirements: Storage - Other Than Power, Emergency
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		180,980	-	180,980	-	-	-	180,980
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		351,974	-	351,974	-	-	-	351,974
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	5,107	-	5,107	-	-	-	5,107
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	816,010	-	816,010	-	-	-	816,010
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	2,355	-	2,355	-	-	-	2,355
Office of Safety, Security and P	Security & Emergency Management Unit	2,372,719	-	2,372,719	-	-	-	2,372,719
Sustainability, Resilience & Innc		306,308	-	306,308	-	-	-	306,308
Diversity, Equity & Inclusion		80,929	-	80,929	-	-	-	80,929
Equal Employment Opportunity	-	56,358	-	56,358	-	-	-	56,358
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		6,625,044	-	6,625,044	-	-	-	6,625,044
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	984,434	-	984,434	-	-	-	984,434
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	70,433	-	70,433	-	-	-	70,433
Integrated Operations Planning	Integrated Operations Planning and Support Service	15,038	-	15,038	-	-	-	15,038
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**11,867,689**	**-**	**11,867,689**	**-**	**-**	**-**	**11,867,689**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		35,346,932	-	-	35,346,932	-	-	35,346,932
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		76,225	-	-	76,225	-	-	76,225
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		35,423,157	-	-	35,423,157	-	-	35,423,157
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**317,426**	**-**	**-**	**317,426**	**-**	**-**	**317,426**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**20,040,000**	**-**	**-**	**20,040,000**	**-**	**-**	**20,040,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**20,040,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**55,780,584**	**-**	**-**	**35,740,584**	**-**	**-**	**35,740,584**
Other Operating Costs								
Operating Equipment (cash)		268,760	-	-	268,760	-	-	268,760
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**268,760**	**-**	**-**	**268,760**	**-**	**-**	**268,760**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**56,049,344**	**-**	**-**	**36,009,344**	**-**	**-**	**36,009,344**
REQUIREMENTS BEFORE OFFSETS:		**67,917,033**	**-**	**11,867,689**	**36,009,344**	**-**	**-**	**47,877,033**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,191,463	-	-	1,191,463	-	-	1,191,463
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,191,463**	**-**	**-**	**1,191,463**	**-**	**-**	**1,191,463**
NET REVENUE REQUIREMENTS:		**66,725,569**	**-**	**11,867,689**	**34,817,880**	**-**	**-**	**46,685,569**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Storage - Other Than Power, Emergency
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		165,566	-	165,566	-	-	-	165,566
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		275,750	-	275,750	-	-	-	275,750
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	4,228	-	4,228	-	-	-	4,228
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	662,352	-	662,352	-	-	-	662,352
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	2,080	-	2,080	-	-	-	2,080
Office of Safety, Security and P	Security & Emergency Management Unit	551,040	-	551,040	-	-	-	551,040
Sustainability, Resilience & Innc		163,938	-	163,938	-	-	-	163,938
Diversity, Equity & Inclusion		67,944	-	67,944	-	-	-	67,944
Equal Employment Opportunity	-	48,452	-	48,452	-	-	-	48,452
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		5,334,911	-	5,334,911	-	-	-	5,334,911
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	566,178	-	566,178	-	-	-	566,178
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	60,499	-	60,499	-	-	-	60,499
Integrated Operations Planning	Integrated Operations Planning and Support Services	12,601	-	12,601	-	-	-	12,601
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**7,915,538**	**-**	**7,915,538**	**-**	**-**	**-**	**7,915,538**

Allocation Percentages: Storage - Other Than Power, Drought
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		141,615	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	924,171	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		275,417	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	4,313	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	816,010	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	1,989	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,560,501	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		524,259	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		63,326	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		44,099	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		4,357,190	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	770,311	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		55,035	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	12,701	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**9,550,937**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**26,236,951**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	23,247,134	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	2,683,438	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	61,345	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	25,991,918						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		208,766	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	13,180,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		13,180,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**39,380,684**						
Other Operating Costs								
Operating Equipment (cash)		216,294	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**216,294**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**65,833,929**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**75,384,866**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,322,471	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,322,471**						
NET REVENUE REQUIREMENTS:		**74,062,395**						

Allocation of Revenue Requirements: Storage - Other Than Power, Drought
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		141,615	-	141,615	-	-	-	141,615
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	924,171	-	924,171	-	-	-	924,171
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		275,417	-	275,417	-	-	-	275,417
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	4,313	-	4,313	-	-	-	4,313
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	816,010	-	816,010	-	-	-	816,010
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	1,989	-	1,989	-	-	-	1,989
Office of Safety, Security and P	Security & Emergency Management Unit	1,560,501	-	1,560,501	-	-	-	1,560,501
Sustainability, Resilience & Innc		524,259	-	524,259	-	-	-	524,259
Diversity, Equity & Inclusion		63,326	-	63,326	-	-	-	63,326
Equal Employment Opportunity	-	44,099	-	44,099	-	-	-	44,099
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		4,357,190	-	4,357,190	-	-	-	4,357,190
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	770,311	-	770,311	-	-	-	770,311
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	55,035	-	55,035	-	-	-	55,035
Integrated Operations Planning	Integrated Operations Planning and Support Service	12,701	-	12,701	-	-	-	12,701
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**9,550,937**	**-**	**9,550,937**	**-**	**-**	**-**	**9,550,937**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**26,236,951**	**-**	**26,236,951**	**-**	**-**	**-**	**26,236,951**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		23,247,134	-	23,247,134	-	-	-	23,247,134
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		2,683,438	-	2,683,438	-	-	-	2,683,438
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		61,345	-	61,345	-	-	-	61,345
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		25,991,918	-	25,991,918	-	-	-	25,991,918
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**208,766**	**-**	**208,766**	**-**	**-**	**-**	**208,766**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**13,180,000**	**-**	**13,180,000**	**-**	**-**	**-**	**13,180,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**13,180,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**39,380,684**	**-**	**26,200,684**	**-**	**-**	**-**	**26,200,684**
Other Operating Costs								
Operating Equipment (cash)		216,294	-	216,294	-	-	-	216,294
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**216,294**	**-**	**216,294**	**-**	**-**	**-**	**216,294**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**65,833,929**	**-**	**52,653,929**	**-**	**-**	**-**	**52,653,929**
REQUIREMENTS BEFORE OFFSETS:		**75,384,866**	**-**	**62,204,866**	**-**	**-**	**-**	**62,204,866**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,322,471	-	1,322,471	-	-	-	1,322,471
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,322,471**	**-**	**1,322,471**	**-**	**-**	**-**	**1,322,471**
NET REVENUE REQUIREMENTS:		**74,062,395**	**-**	**60,882,395**	**-**	**-**	**-**	**60,882,395**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Storage - Other Than Power, Drought
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		129,554	-	129,554	-	-	-	129,554
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	437,062	-	437,062	-	-	-	437,062
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		215,772	-	215,772	-	-	-	215,772
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,571	-	3,571	-	-	-	3,571
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	662,352	-	662,352	-	-	-	662,352
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	1,757	-	1,757	-	-	-	1,757
Office of Safety, Security and P	Security & Emergency Management Unit	362,411	-	362,411	-	-	-	362,411
Sustainability, Resilience & Innc		280,587	-	280,587	-	-	-	280,587
Diversity, Equity & Inclusion		53,166	-	53,166	-	-	-	53,166
Equal Employment Opportunity	-	37,913	-	37,913	-	-	-	37,913
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,508,689	-	3,508,689	-	-	-	3,508,689
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	443,029	-	443,029	-	-	-	443,029
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	47,273	-	47,273	-	-	-	47,273
Integrated Operations Planning	Integrated Operations Planning and Support Services	10,642	-	10,642	-	-	-	10,642
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**6,193,775**	**-**	**6,193,775**	**-**	**-**	**-**	**6,193,775**

Allocation Percentages: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		94,522	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		183,829	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	3,881	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	816,010	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	1,789	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,117,688	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		123,701	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		42,268	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		29,435	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		3,120,779	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	514,150	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		35,952	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	11,426	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**6,095,431**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	16,650,451	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	39,151	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	16,689,602						0.0%
G.O. Bond Debt Service		-	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
Debt Administration		149,526	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
Bond Defeasance		-	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	9,440,000	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
PAYGO		9,440,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**26,279,128**						
Other Operating Costs								
Operating Equipment (cash)		138,039	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**138,039**						
Increase/(Decrease) in Required Reserves		**-**	**36.0%**	**25.8%**	**38.2%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**26,417,167**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**32,512,598**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		570,366	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	29.2%	39.8%	31.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**570,366**						
NET REVENUE REQUIREMENTS:		**31,942,231**						

Allocation of Revenue Requirements: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		94,522	-	94,522	-	-	-	94,522
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		183,829	-	183,829	-	-	-	183,829
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,881	-	3,881	-	-	-	3,881
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	816,010	-	816,010	-	-	-	816,010
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	1,789	-	1,789	-	-	-	1,789
Office of Safety, Security and P	Security & Emergency Management Unit	1,117,688	-	1,117,688	-	-	-	1,117,688
Sustainability, Resilience & Innc		123,701	-	123,701	-	-	-	123,701
Diversity, Equity & Inclusion		42,268	-	42,268	-	-	-	42,268
Equal Employment Opportunity	-	29,435	-	29,435	-	-	-	29,435
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,120,779	-	3,120,779	-	-	-	3,120,779
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	514,150	-	514,150	-	-	-	514,150
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	35,952	-	35,952	-	-	-	35,952
Integrated Operations Planning	Integrated Operations Planning and Support Service	11,426	-	11,426	-	-	-	11,426
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**6,095,431**	**-**	**6,095,431**	**-**	**-**	**-**	**6,095,431**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		16,650,451	6,034,088	4,220,541	6,395,822	-	-	16,650,451
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		39,151	-	39,151	-	-	-	39,151
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		16,689,602	6,034,088	4,259,692	6,395,822	-	-	16,689,602
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**149,526**	**54,188**	**37,902**	**57,436**	**-**	**-**	**149,526**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**9,440,000**	**3,421,036**	**2,392,843**	**3,626,122**	**-**	**-**	**9,440,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**9,440,000**	-	-	-	-	-	-
Total Capital Financing Costs		**26,279,128**	**6,088,276**	**4,297,594**	**6,453,259**	**-**	**-**	**16,839,128**
Other Operating Costs								
Operating Equipment (cash)		138,039	-	138,039	-	-	-	138,039
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**138,039**	**-**	**138,039**	**-**	**-**	**-**	**138,039**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**26,417,167**	**6,088,276**	**4,435,633**	**6,453,259**	**-**	**-**	**16,977,167**
REQUIREMENTS BEFORE OFFSETS:		**32,512,598**	**6,088,276**	**10,531,063**	**6,453,259**	**-**	**-**	**23,072,598**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		570,366	-	570,366	-	-	-	570,366
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**570,366**	**-**	**570,366**	**-**	**-**	**-**	**570,366**
NET REVENUE REQUIREMENTS:		**31,942,231**	**6,088,276**	**9,960,697**	**6,453,259**	**-**	**-**	**22,502,231**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		86,472	-	86,472	-	-	-	86,472
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		144,019	-	144,019	-	-	-	144,019
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,213	-	3,213	-	-	-	3,213
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	662,352	-	662,352	-	-	-	662,352
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	1,580	-	1,580	-	-	-	1,580
Office of Safety, Security and P	Security & Emergency Management Unit	259,572	-	259,572	-	-	-	259,572
Sustainability, Resilience & Innc		66,206	-	66,206	-	-	-	66,206
Diversity, Equity & Inclusion		35,486	-	35,486	-	-	-	35,486
Equal Employment Opportunity	-	25,305	-	25,305	-	-	-	25,305
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,513,052	-	2,513,052	-	-	-	2,513,052
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	295,704	-	295,704	-	-	-	295,704
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	30,881	-	30,881	-	-	-	30,881
Integrated Operations Planning	Integrated Operations Planning and Support Services	9,574	-	9,574	-	-	-	9,574
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**4,133,414**	**-**	**4,133,414**	**-**	**-**	**-**	**4,133,414**

Allocation Percentages: Storage - Power
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**-**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Supply - Capital		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Power - O&M & Off-Aq Capital		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Power - Capital (less Off-Aq)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	-						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**-**						
Other Operating Costs								
Operating Equipment (cash)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**-**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Total General District Requirements		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		633,267	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**633,267**						
NET REVENUE REQUIREMENTS:		**(633,267)**						

Allocation of Revenue Requirements: Storage - Power
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	-	-	-	-	-	-
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	-	-	-	-	-	-	-
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	-	-	-	-	-	-	-
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	-	-	-	-	-	-	-
Integrated Operations Planning	Integrated Operations Planning and Support Service	-	-	-	-	-	-	-
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		-	-	-	-	-	-	-
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		-	-	-	-	-	-	-
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		-	-	-	-	-	-	-
Capital Financing								-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		-	-	-	-	-	-	-
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		-	-	-	-	-	-	-
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
Total Capital Financing Costs		-	-	-	-	-	-	-
Other Operating Costs								
Operating Equipment (cash)		-	-	-	-	-	-	-
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		-	-	-	-	-	-	-
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		-	-	-	-	-	-	-
REQUIREMENTS BEFORE OFFSETS:		-	-	-	-	-	-	-
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		-	-	-	-	-	-	-
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		633,267	-	-	-	633,267	-	633,267
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**633,267**	**-**	**-**	**-**	**633,267**	**-**	**633,267**
NET REVENUE REQUIREMENTS:		**(633,267)**	**-**	**-**	**-**	**(633,267)**	**-**	**(633,267)**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Storage - Power
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	-	-	-	-	-	-
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	-	-	-	-	-	-	-
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	-	-	-	-	-	-	-
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	-	-	-	-	-	-	-
Integrated Operations Planning	Integrated Operations Planning and Support Services	-	-	-	-	-	-	-
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**-**	**-**	**-**	**-**	**-**	**-**	**-**

Allocation Percentages: Treatment - Jensen
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		598,647	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		1,164,266	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	1,049,830	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	82,373	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	434,779	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	484,842	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	25,811,637	0.0%	55.5%	0.0%	44.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	57.5%	0.0%	42.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	59.9%	0.0%	40.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	58.8%	0.0%	41.2%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,271,459	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	280,270	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,980,665	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	159,738	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	315,123	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	37,977	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,063,224	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		267,699	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		186,421	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		2,968,707	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,256,324	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		180,516	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	242,541	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**43,837,039**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	15,839,094	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	281,562	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	16,120,657						0.0%
G.O. Bond Debt Service		88,195	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Debt Administration		142,240	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Bond Defeasance		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	8,980,000	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO		8,980,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**25,331,091**						
Other Operating Costs								
Operating Equipment (cash)		992,749	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**992,749**						
Increase/(Decrease) in Required Reserves		**-**	**32.5%**	**29.7%**	**37.8%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**26,323,840**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**70,160,879**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		88,195	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,229,280	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,317,475**						
NET REVENUE REQUIREMENTS:		**68,843,405**						

Allocation of Revenue Requirements: Treatment - Jensen
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		598,647	-	598,647	-	-	-	598,647
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		1,164,266	-	1,164,266	-	-	-	1,164,266
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	1,049,830	-	1,049,830	-	-	-	1,049,830
Integrated Operations Planning	Office of the Manager, Operations Support Services	82,373	-	82,373	-	-	-	82,373
Integrated Operations Planning	Operations Support Services	434,779	-	434,779	-	-	-	434,779
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	484,842	-	484,842	-	-	-	484,842
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	25,811,637	-	14,331,881	-	11,479,757	-	25,811,637
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,271,459	-	3,271,459	-	-	-	3,271,459
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	280,270	-	280,270	-	-	-	280,270
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,980,665	-	1,980,665	-	-	-	1,980,665
Integrated Operations Planning	OSS, Fleet Services Unit	159,738	-	159,738	-	-	-	159,738
Integrated Operations Planning	OSS, Power Support Unit	315,123	-	315,123	-	-	-	315,123
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	37,977	-	37,977	-	-	-	37,977
Office of Safety, Security and P	Security & Emergency Management Unit	1,063,224	-	1,063,224	-	-	-	1,063,224
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		267,699	-	267,699	-	-	-	267,699
Equal Employment Opportunity	-	186,421	-	186,421	-	-	-	186,421
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,968,707	1,014,730	775,275	1,178,703	-	-	2,968,707
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,256,324	-	3,256,324	-	-	-	3,256,324
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	180,516	-	180,516	-	-	-	180,516
Integrated Operations Planning	Integrated Operations Planning and Support Service	242,541	-	242,541	-	-	-	242,541
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**43,837,039**	**1,014,730**	**30,163,850**	**1,178,703**	**11,479,757**	**-**	**43,837,039**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		15,839,094	5,413,940	4,136,363	6,288,791	-	-	15,839,094
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		281,562	-	281,562	-	-	-	281,562
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		16,120,657	5,413,940	4,417,925	6,288,791	-	-	16,120,657
G.O. Bond Debt Service		**88,195**	**30,146**	**23,032**	**35,017**	**-**	**-**	**88,195**
Debt Administration		**142,240**	**48,619**	**37,146**	**56,475**	**-**	**-**	**142,240**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**8,980,000**	**3,069,442**	**2,345,118**	**3,565,440**	**-**	**-**	**8,980,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**8,980,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**25,331,091**	**5,492,705**	**4,478,103**	**6,380,284**	**-**	**-**	**16,351,091**
Other Operating Costs								
Operating Equipment (cash)		992,749	-	992,749	-	-	-	992,749
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**992,749**	**-**	**992,749**	**-**	**-**	**-**	**992,749**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**26,323,840**	**5,492,705**	**5,470,852**	**6,380,284**	**-**	**-**	**17,343,840**
REQUIREMENTS BEFORE OFFSETS:		**70,160,879**	**6,507,435**	**35,634,702**	**7,558,986**	**11,479,757**	**-**	**61,180,879**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		88,195	-	-	88,195	-	-	88,195
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,229,280	420,179	321,025	488,076	-	-	1,229,280
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,317,475**	**420,179**	**321,025**	**576,271**	**-**	**-**	**1,317,475**
NET REVENUE REQUIREMENTS:		**68,843,405**	**6,087,256**	**35,313,677**	**6,982,715**	**11,479,757**	**-**	**59,863,405**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Jensen
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		547,661	-	547,661	-	-	-	547,661
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		912,130	-	912,130	-	-	-	912,130
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	903,559	-	903,559	-	-	-	903,559
Integrated Operations Planning	Office of the Manager, Operations Support Services	68,193	-	68,193	-	-	-	68,193
Integrated Operations Planning	Operations Support Services	361,201	-	361,201	-	-	-	361,201
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	358,451	-	358,451	-	-	-	358,451
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	13,268,510	-	13,268,510	-	-	-	13,268,510
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,655,428	-	2,655,428	-	-	-	2,655,428
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	236,392	-	236,392	-	-	-	236,392
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,549,886	-	1,549,886	-	-	-	1,549,886
Integrated Operations Planning	OSS, Fleet Services Unit	80,816	-	80,816	-	-	-	80,816
Integrated Operations Planning	OSS, Power Support Unit	267,124	-	267,124	-	-	-	267,124
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	33,544	-	33,544	-	-	-	33,544
Office of Safety, Security and P	Security & Emergency Management Unit	246,923	-	246,923	-	-	-	246,923
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		224,746	-	224,746	-	-	-	224,746
Equal Employment Opportunity	-	160,270	-	160,270	-	-	-	160,270
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,390,594	817,126	624,301	949,167	-	-	2,390,594
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,872,811	-	1,872,811	-	-	-	1,872,811
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	155,056	-	155,056	-	-	-	155,056
Integrated Operations Planning	Integrated Operations Planning and Support Services	203,227	-	203,227	-	-	-	203,227
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**26,496,521**	**817,126**	**24,730,229**	**949,167**	**-**	**-**	**26,496,521**

Allocation Percentages: Treatment - Weymouth
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		638,518	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		1,241,807	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	1,134,823	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	87,327	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	434,779	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	484,842	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.5%	0.0%	44.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	57.5%	0.0%	42.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	59.9%	0.0%	40.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	25,888,727	0.0%	58.8%	0.0%	41.2%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,271,459	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	280,270	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,980,665	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	159,738	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	315,123	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	40,261	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,191,095	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		285,528	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		198,837	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		3,325,746	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,473,199	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		191,534	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	257,129	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**44,881,407**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	17,744,019	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	288,270	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	18,032,289						0.0%
G.O. Bond Debt Service		98,802	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Debt Administration		159,347	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Bond Defeasance		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	10,060,000	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO		10,060,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**28,350,438**						
Other Operating Costs								
Operating Equipment (cash)		1,016,400	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**1,016,400**						
Increase/(Decrease) in Required Reserves		**-**	**32.7%**	**29.4%**	**37.9%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**29,366,838**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**74,248,244**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		98,802	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,300,798	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,399,600**						
NET REVENUE REQUIREMENTS:		**72,848,644**						

Allocation of Revenue Requirements: Treatment - Weymouth
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		638,518	-	638,518	-	-	-	638,518
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		1,241,807	-	1,241,807	-	-	-	1,241,807
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	1,134,823	-	1,134,823	-	-	-	1,134,823
Integrated Operations Planning	Office of the Manager, Operations Support Services	87,327	-	87,327	-	-	-	87,327
Integrated Operations Planning	Operations Support Services	434,779	-	434,779	-	-	-	434,779
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	484,842	-	484,842	-	-	-	484,842
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	25,888,727	-	15,223,997	-	10,664,730	-	25,888,727
Treatment and Water Quality	Water Quality Section	3,271,459	-	3,271,459	-	-	-	3,271,459
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	280,270	-	280,270	-	-	-	280,270
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,980,665	-	1,980,665	-	-	-	1,980,665
Integrated Operations Planning	OSS, Fleet Services Unit	159,738	-	159,738	-	-	-	159,738
Integrated Operations Planning	OSS, Power Support Unit	315,123	-	315,123	-	-	-	315,123
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	40,261	-	40,261	-	-	-	40,261
Office of Safety, Security and P	Security & Emergency Management Unit	1,191,095	-	1,191,095	-	-	-	1,191,095
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		285,528	-	285,528	-	-	-	285,528
Equal Employment Opportunity	-	198,837	-	198,837	-	-	-	198,837
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,325,746	1,136,769	868,515	1,320,462	-	-	3,325,746
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,473,199	-	3,473,199	-	-	-	3,473,199
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	191,534	-	191,534	-	-	-	191,534
Integrated Operations Planning	Integrated Operations Planning and Support Service	257,129	-	257,129	-	-	-	257,129
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**44,881,407**	**1,136,769**	**31,759,446**	**1,320,462**	**10,664,730**	**-**	**44,881,407**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		17,744,019	6,065,060	4,633,832	7,045,127	-	-	17,744,019
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		288,270	-	288,270	-	-	-	288,270
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		18,032,289	6,065,060	4,922,102	7,045,127	-	-	18,032,289
G.O. Bond Debt Service		**98,802**	**33,771**	**25,802**	**39,228**	**-**	**-**	**98,802**
Debt Administration		**159,347**	**54,466**	**41,613**	**63,267**	**-**	**-**	**159,347**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**10,060,000**	**3,438,595**	**2,627,158**	**3,994,246**	**-**	**-**	**10,060,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**10,060,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**28,350,438**	**6,153,297**	**4,989,517**	**7,147,623**	**-**	**-**	**18,290,438**
Other Operating Costs								
Operating Equipment (cash)		1,016,400	-	1,016,400	-	-	-	1,016,400
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**1,016,400**	**-**	**1,016,400**	**-**	**-**	**-**	**1,016,400**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**29,366,838**	**6,153,297**	**6,005,917**	**7,147,623**	**-**	**-**	**19,306,838**
REQUIREMENTS BEFORE OFFSETS:		**74,248,244**	**7,290,066**	**37,765,364**	**8,468,085**	**10,664,730**	**-**	**64,188,244**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		98,802	-	-	98,802	-	-	98,802
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,300,798	444,624	339,702	516,472	-	-	1,300,798
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,399,600**	**444,624**	**339,702**	**615,274**	**-**	**-**	**1,399,600**
NET REVENUE REQUIREMENTS:		**72,848,644**	**6,845,442**	**37,425,662**	**7,852,811**	**10,664,730**	**-**	**62,788,644**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Weymouth
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		584,136	-	584,136	-	-	-	584,136
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		972,879	-	972,879	-	-	-	972,879
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	976,710	-	976,710	-	-	-	976,710
Integrated Operations Planning	Office of the Manager, Operations Support Services	72,295	-	72,295	-	-	-	72,295
Integrated Operations Planning	Operations Support Services	361,201	-	361,201	-	-	-	361,201
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	358,451	-	358,451	-	-	-	358,451
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	14,342,709	-	14,342,709	-	-	-	14,342,709
Treatment and Water Quality	Water Quality Section	2,655,428	-	2,655,428	-	-	-	2,655,428
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	236,392	-	236,392	-	-	-	236,392
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,549,886	-	1,549,886	-	-	-	1,549,886
Integrated Operations Planning	OSS, Fleet Services Unit	80,816	-	80,816	-	-	-	80,816
Integrated Operations Planning	OSS, Power Support Unit	267,124	-	267,124	-	-	-	267,124
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	35,562	-	35,562	-	-	-	35,562
Office of Safety, Security and P	Security & Emergency Management Unit	276,620	-	276,620	-	-	-	276,620
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		239,714	-	239,714	-	-	-	239,714
Equal Employment Opportunity	-	170,944	-	170,944	-	-	-	170,944
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,678,104	915,399	699,384	1,063,321	-	-	2,678,104
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,997,542	-	1,997,542	-	-	-	1,997,542
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	164,520	-	164,520	-	-	-	164,520
Integrated Operations Planning	Integrated Operations Planning and Support Services	215,451	-	215,451	-	-	-	215,451
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**28,236,482**	**915,399**	**26,257,762**	**1,063,321**	**-**	**-**	**28,236,482**

Allocation Percentages: Treatment - Diemer
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		645,137	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		1,254,682	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	1,042,075	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	82,654	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	434,779	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	484,842	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.5%	0.0%	44.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	23,917,679	0.0%	57.5%	0.0%	42.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	59.9%	0.0%	40.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	58.8%	0.0%	41.2%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,271,459	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	280,270	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,980,665	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	159,738	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	315,123	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	38,106	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,802,035	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		288,488	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		200,898	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		5,031,595	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,509,207	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		198,405	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	243,370	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**45,181,209**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	26,845,325	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	290,196	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	27,135,521						0.0%
G.O. Bond Debt Service		149,479	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Debt Administration		241,079	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Bond Defeasance		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	15,220,000	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO		15,220,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**42,746,079**						
Other Operating Costs								
Operating Equipment (cash)		1,023,189	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**1,023,189**						
Increase/(Decrease) in Required Reserves		**-**	**33.2%**	**28.3%**	**38.5%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**43,769,269**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**88,950,478**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		149,479	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,557,829	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,707,309**						
NET REVENUE REQUIREMENTS:		**87,243,169**						

Allocation of Revenue Requirements: Treatment - Diemer
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		645,137	-	645,137	-	-	-	645,137
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		1,254,682	-	1,254,682	-	-	-	1,254,682
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	1,042,075	-	1,042,075	-	-	-	1,042,075
Integrated Operations Planning	Office of the Manager, Operations Support Services	82,654	-	82,654	-	-	-	82,654
Integrated Operations Planning	Operations Support Services	434,779	-	434,779	-	-	-	434,779
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	484,842	-	484,842	-	-	-	484,842
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	23,917,679	-	13,750,393	-	10,167,286	-	23,917,679
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,271,459	-	3,271,459	-	-	-	3,271,459
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	280,270	-	280,270	-	-	-	280,270
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,980,665	-	1,980,665	-	-	-	1,980,665
Integrated Operations Planning	OSS, Fleet Services Unit	159,738	-	159,738	-	-	-	159,738
Integrated Operations Planning	OSS, Power Support Unit	315,123	-	315,123	-	-	-	315,123
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	38,106	-	38,106	-	-	-	38,106
Office of Safety, Security and P	Security & Emergency Management Unit	1,802,035	-	1,802,035	-	-	-	1,802,035
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		288,488	-	288,488	-	-	-	288,488
Equal Employment Opportunity	-	200,898	-	200,898	-	-	-	200,898
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		5,031,595	1,719,843	1,313,996	1,997,756	-	-	5,031,595
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,509,207	-	3,509,207	-	-	-	3,509,207
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	198,405	-	198,405	-	-	-	198,405
Integrated Operations Planning	Integrated Operations Planning and Support Service	243,370	-	243,370	-	-	-	243,370
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**45,181,209**	**1,719,843**	**31,296,324**	**1,997,756**	**10,167,286**	**-**	**45,181,209**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		26,845,325	9,175,965	7,010,628	10,658,731	-	-	26,845,325
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		290,196	-	290,196	-	-	-	290,196
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		27,135,521	9,175,965	7,300,824	10,658,731	-	-	27,135,521
G.O. Bond Debt Service		**149,479**	**51,093**	**39,036**	**59,350**	**-**	**-**	**149,479**
Debt Administration		**241,079**	**82,403**	**62,958**	**95,719**	**-**	**-**	**241,079**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**15,220,000**	**5,202,328**	**3,974,687**	**6,042,985**	**-**	**-**	**15,220,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**15,220,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**42,746,079**	**9,309,462**	**7,402,818**	**10,813,799**	**-**	**-**	**27,526,079**
Other Operating Costs								
Operating Equipment (cash)		1,023,189	-	1,023,189	-	-	-	1,023,189
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**1,023,189**	**-**	**1,023,189**	**-**	**-**	**-**	**1,023,189**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**43,769,269**	**9,309,462**	**8,426,008**	**10,813,799**	**-**	**-**	**28,549,269**
REQUIREMENTS BEFORE OFFSETS:		**88,950,478**	**11,029,305**	**39,722,332**	**12,811,556**	**10,167,286**	**-**	**73,730,478**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		149,479	-	-	149,479	-	-	149,479
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,557,829	532,480	406,825	618,524	-	-	1,557,829
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,707,309**	**532,480**	**406,825**	**768,004**	**-**	**-**	**1,707,309**
NET REVENUE REQUIREMENTS:		**87,243,169**	**10,496,825**	**39,315,507**	**12,043,552**	**10,167,286**	**-**	**72,023,169**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Diemer
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		590,192	-	590,192	-	-	-	590,192
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		982,965	-	982,965	-	-	-	982,965
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	896,884	-	896,884	-	-	-	896,884
Integrated Operations Planning	Office of the Manager, Operations Support Services	68,426	-	68,426	-	-	-	68,426
Integrated Operations Planning	Operations Support Services	361,201	-	361,201	-	-	-	361,201
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	358,451	-	358,451	-	-	-	358,451
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	13,170,498	-	13,170,498	-	-	-	13,170,498
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,655,428	-	2,655,428	-	-	-	2,655,428
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	236,392	-	236,392	-	-	-	236,392
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,549,886	-	1,549,886	-	-	-	1,549,886
Integrated Operations Planning	OSS, Fleet Services Unit	80,816	-	80,816	-	-	-	80,816
Integrated Operations Planning	OSS, Power Support Unit	267,124	-	267,124	-	-	-	267,124
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	33,659	-	33,659	-	-	-	33,659
Office of Safety, Security and P	Security & Emergency Management Unit	418,504	-	418,504	-	-	-	418,504
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		242,200	-	242,200	-	-	-	242,200
Equal Employment Opportunity	-	172,716	-	172,716	-	-	-	172,716
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		4,051,763	1,384,928	1,058,114	1,608,722	-	-	4,051,763
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,018,252	-	2,018,252	-	-	-	2,018,252
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	170,422	-	170,422	-	-	-	170,422
Integrated Operations Planning	Integrated Operations Planning and Support Services	203,922	-	203,922	-	-	-	203,922
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**28,529,700**	**1,384,928**	**25,536,051**	**1,608,722**	**-**	**-**	**28,529,700**

Allocation Percentages: Treatment - Mills
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		510,692	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		993,209	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	931,795	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	75,015	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	434,779	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	484,842	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.5%	0.0%	44.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	57.5%	0.0%	42.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	16,672,363	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	59.9%	0.0%	40.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	58.8%	0.0%	41.2%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,271,459	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	280,270	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,980,665	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	159,738	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	315,123	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	34,585	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	397,821	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		228,368	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		159,031	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		1,110,786	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,777,896	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		150,424	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	220,878	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**31,189,740**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	5,926,432	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	200,330	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	6,126,761						0.0%
G.O. Bond Debt Service		32,999	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Debt Administration		53,221	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Bond Defeasance		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	3,360,000	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO		3,360,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**9,572,982**						
Other Operating Costs								
Operating Equipment (cash)		706,334	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**706,334**						
Increase/(Decrease) in Required Reserves		**-**	**31.2%**	**32.6%**	**36.2%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**10,279,316**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**41,469,056**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		32,999	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		726,910	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Total Revenue Offsets		**759,909**						
NET REVENUE REQUIREMENTS:		**40,709,147**						

Allocation of Revenue Requirements: Treatment - Mills
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		510,692	-	510,692	-	-	-	510,692
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		993,209	-	993,209	-	-	-	993,209
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	931,795	-	931,795	-	-	-	931,795
Integrated Operations Planning	Office of the Manager, Operations Support Services	75,015	-	75,015	-	-	-	75,015
Integrated Operations Planning	Operations Support Services	434,779	-	434,779	-	-	-	434,779
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	484,842	-	484,842	-	-	-	484,842
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	16,672,363	-	12,474,697	-	4,197,666	-	16,672,363
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,271,459	-	3,271,459	-	-	-	3,271,459
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	280,270	-	280,270	-	-	-	280,270
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,980,665	-	1,980,665	-	-	-	1,980,665
Integrated Operations Planning	OSS, Fleet Services Unit	159,738	-	159,738	-	-	-	159,738
Integrated Operations Planning	OSS, Power Support Unit	315,123	-	315,123	-	-	-	315,123
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	34,585	-	34,585	-	-	-	34,585
Office of Safety, Security and P	Security & Emergency Management Unit	397,821	-	397,821	-	-	-	397,821
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		228,368	-	228,368	-	-	-	228,368
Equal Employment Opportunity	-	159,031	-	159,031	-	-	-	159,031
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,110,786	379,676	290,081	441,029	-	-	1,110,786
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,777,896	-	2,777,896	-	-	-	2,777,896
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	150,424	-	150,424	-	-	-	150,424
Integrated Operations Planning	Integrated Operations Planning and Support Service	220,878	-	220,878	-	-	-	220,878
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**31,189,740**	**379,676**	**26,171,369**	**441,029**	**4,197,666**	**-**	**31,189,740**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		5,926,432	2,025,706	1,547,681	2,353,044	-	-	5,926,432
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		200,330	-	200,330	-	-	-	200,330
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		6,126,761	2,025,706	1,748,011	2,353,044	-	-	6,126,761
G.O. Bond Debt Service		**32,999**	**11,279**	**8,618**	**13,102**	**-**	**-**	**32,999**
Debt Administration		**53,221**	**18,191**	**13,899**	**21,131**	**-**	**-**	**53,221**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**3,360,000**	**1,148,477**	**877,460**	**1,334,062**	**-**	**-**	**3,360,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**3,360,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**9,572,982**	**2,055,177**	**1,770,527**	**2,387,278**	**-**	**-**	**6,212,982**
Other Operating Costs								
Operating Equipment (cash)		706,334	-	706,334	-	-	-	706,334
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**706,334**	**-**	**706,334**	**-**	**-**	**-**	**706,334**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**10,279,316**	**2,055,177**	**2,476,861**	**2,387,278**	**-**	**-**	**6,919,316**
REQUIREMENTS BEFORE OFFSETS:		**41,469,056**	**2,434,853**	**28,648,230**	**2,828,307**	**4,197,666**	**-**	**38,109,056**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		32,999	-	-	32,999	-	-	32,999
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		726,910	248,464	189,832	288,614	-	-	726,910
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**759,909**	**248,464**	**189,832**	**321,613**	**-**	**-**	**759,909**
NET REVENUE REQUIREMENTS:		**40,709,147**	**2,186,389**	**28,458,398**	**2,506,693**	**4,197,666**	**-**	**37,349,147**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Mills
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		467,197	-	467,197	-	-	-	467,197
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		778,118	-	778,118	-	-	-	778,118
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	801,969	-	801,969	-	-	-	801,969
Integrated Operations Planning	Office of the Manager, Operations Support Services	62,102	-	62,102	-	-	-	62,102
Integrated Operations Planning	Operations Support Services	361,201	-	361,201	-	-	-	361,201
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	358,451	-	358,451	-	-	-	358,451
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	11,776,698	-	11,776,698	-	-	-	11,776,698
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,655,428	-	2,655,428	-	-	-	2,655,428
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	236,392	-	236,392	-	-	-	236,392
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,549,886	-	1,549,886	-	-	-	1,549,886
Integrated Operations Planning	OSS, Fleet Services Unit	80,816	-	80,816	-	-	-	80,816
Integrated Operations Planning	OSS, Power Support Unit	267,124	-	267,124	-	-	-	267,124
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	30,548	-	30,548	-	-	-	30,548
Office of Safety, Security and P	Security & Emergency Management Unit	92,390	-	92,390	-	-	-	92,390
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		191,726	-	191,726	-	-	-	191,726
Equal Employment Opportunity	-	136,722	-	136,722	-	-	-	136,722
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		894,476	305,740	233,591	355,145	-	-	894,476
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,597,653	-	1,597,653	-	-	-	1,597,653
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	129,208	-	129,208	-	-	-	129,208
Integrated Operations Planning	Integrated Operations Planning and Support Services	185,076	-	185,076	-	-	-	185,076
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**22,653,179**	**305,740**	**21,992,295**	**355,145**	**-**	**-**	**22,653,179**

Allocation Percentages: Treatment - Skinner
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		527,506	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		1,025,909	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	849,968	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	71,053	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	434,779	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	484,842	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.5%	0.0%	44.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	57.5%	0.0%	42.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	18,817,456	0.0%	59.9%	0.0%	40.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	58.8%	0.0%	41.2%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,271,459	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	280,270	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,980,665	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	159,738	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	315,123	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	32,758	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,101,112	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		235,886	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		164,267	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		3,074,496	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,869,354	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		160,104	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	209,212	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**36,065,959**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	16,403,516	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	231,649	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	16,635,166						0.0%
G.O. Bond Debt Service		91,338	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Debt Administration		147,309	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Bond Defeasance		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	9,300,000	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO		9,300,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**26,173,812**						
Other Operating Costs								
Operating Equipment (cash)		816,762	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**816,762**						
Increase/(Decrease) in Required Reserves		**-**	**32.9%**	**29.0%**	**38.2%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**26,990,574**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**63,056,533**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		91,338	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,104,594	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,195,931**						
NET REVENUE REQUIREMENTS:		**61,860,602**						

Allocation of Revenue Requirements: Treatment - Skinner
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		527,506	-	527,506	-	-	-	527,506
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		1,025,909	-	1,025,909	-	-	-	1,025,909
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	849,968	-	849,968	-	-	-	849,968
Integrated Operations Planning	Office of the Manager, Operations Support Services	71,053	-	71,053	-	-	-	71,053
Integrated Operations Planning	Operations Support Services	434,779	-	434,779	-	-	-	434,779
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	484,842	-	484,842	-	-	-	484,842
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	18,817,456	-	11,275,848	-	7,541,608	-	18,817,456
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,271,459	-	3,271,459	-	-	-	3,271,459
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	280,270	-	280,270	-	-	-	280,270
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,980,665	-	1,980,665	-	-	-	1,980,665
Integrated Operations Planning	OSS, Fleet Services Unit	159,738	-	159,738	-	-	-	159,738
Integrated Operations Planning	OSS, Power Support Unit	315,123	-	315,123	-	-	-	315,123
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	32,758	-	32,758	-	-	-	32,758
Office of Safety, Security and P	Security & Emergency Management Unit	1,101,112	-	1,101,112	-	-	-	1,101,112
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		235,886	-	235,886	-	-	-	235,886
Equal Employment Opportunity	-	164,267	-	164,267	-	-	-	164,267
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,074,496	1,050,890	802,902	1,220,705	-	-	3,074,496
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,869,354	-	2,869,354	-	-	-	2,869,354
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	160,104	-	160,104	-	-	-	160,104
Integrated Operations Planning	Integrated Operations Planning and Support Service	209,212	-	209,212	-	-	-	209,212
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**36,065,959**	**1,050,890**	**26,252,755**	**1,220,705**	**7,541,608**	**-**	**36,065,959**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		16,403,516	5,606,865	4,283,761	6,512,891	-	-	16,403,516
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		231,649	-	231,649	-	-	-	231,649
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		16,635,166	5,606,865	4,515,410	6,512,891	-	-	16,635,166
G.O. Bond Debt Service		**91,338**	**31,220**	**23,853**	**36,265**	**-**	**-**	**91,338**
Debt Administration		**147,309**	**50,351**	**38,469**	**58,488**	**-**	**-**	**147,309**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,300,000**	**3,178,821**	**2,428,685**	**3,692,494**	**-**	**-**	**9,300,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,300,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**26,173,812**	**5,688,436**	**4,577,733**	**6,607,643**	**-**	**-**	**16,873,812**
Other Operating Costs								
Operating Equipment (cash)		816,762	-	816,762	-	-	-	816,762
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**816,762**	**-**	**816,762**	**-**	**-**	**-**	**816,762**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**26,990,574**	**5,688,436**	**5,394,495**	**6,607,643**	**-**	**-**	**17,690,574**
REQUIREMENTS BEFORE OFFSETS:		**63,056,533**	**6,739,325**	**31,647,250**	**7,828,349**	**7,541,608**	**-**	**53,756,533**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		91,338	-	-	91,338	-	-	91,338
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,104,594	377,560	288,463	438,570	-	-	1,104,594
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,195,931**	**377,560**	**288,463**	**529,908**	**-**	**-**	**1,195,931**
NET REVENUE REQUIREMENTS:		**61,860,602**	**6,361,766**	**31,358,787**	**7,298,441**	**7,541,608**	**-**	**52,560,602**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Skinner
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		482,579	-	482,579	-	-	-	482,579
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		803,736	-	803,736	-	-	-	803,736
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	731,543	-	731,543	-	-	-	731,543
Integrated Operations Planning	Office of the Manager, Operations Support Services	58,822	-	58,822	-	-	-	58,822
Integrated Operations Planning	Operations Support Services	361,201	-	361,201	-	-	-	361,201
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	358,451	-	358,451	-	-	-	358,451
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	10,742,503	-	10,742,503	-	-	-	10,742,503
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,655,428	-	2,655,428	-	-	-	2,655,428
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	236,392	-	236,392	-	-	-	236,392
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,549,886	-	1,549,886	-	-	-	1,549,886
Integrated Operations Planning	OSS, Fleet Services Unit	80,816	-	80,816	-	-	-	80,816
Integrated Operations Planning	OSS, Power Support Unit	267,124	-	267,124	-	-	-	267,124
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	28,935	-	28,935	-	-	-	28,935
Office of Safety, Security and P	Security & Emergency Management Unit	255,722	-	255,722	-	-	-	255,722
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		198,038	-	198,038	-	-	-	198,038
Equal Employment Opportunity	-	141,224	-	141,224	-	-	-	141,224
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,475,782	846,244	646,548	982,990	-	-	2,475,782
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,650,253	-	1,650,253	-	-	-	1,650,253
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	137,522	-	137,522	-	-	-	137,522
Integrated Operations Planning	Integrated Operations Planning and Support Services	175,301	-	175,301	-	-	-	175,301
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**23,391,257**	**846,244**	**21,562,022**	**982,990**	**-**	**-**	**23,391,257**

Allocation Percentages: Distribution
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages						% Total
			Fixed			Variable Commodity	Other	Hydroelectric	
			Demand	Commodity	Standby				
Departmental O&M									
Group	***Item***								
Office of General Manager		3,163,474	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		6,152,414	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	1,265,223	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	414,048	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	612,711	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	437,219	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	13,530,315	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	12,594,887	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	296,565	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	2,569,004	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	3,157,653	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	2,925,956	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	2,039,604	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	2,302,023	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	3,167,083	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	24,054,209	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	21,402,883	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	9,684,554	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	8,422,496	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	35,903,048	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	6,182,769	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	201,573	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	4,939,612	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		1,444,362	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		1,414,620	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		985,117	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		13,792,257	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	17,207,625	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	332,511	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	7,726	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	42,740	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		1,053,826	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	1,287,363	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**202,987,470**							
GENERAL DISTRICT REQUIREMENTS									
State Water Project*									
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**							
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)									
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**							
Capital Financing									
Revenue Bond Debt Service	*Base CIP + Existing Debt*	73,586,527	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	1,303,775	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		74,890,302							0.0%
G.O. Bond Debt Service		1,503,437	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
Debt Administration		660,829	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	41,720,000	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	13,103,936	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
PAYGO		54,823,936	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**131,878,505**							
Other Operating Costs									
Operating Equipment (cash)		4,596,925	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**4,596,925**							
Increase/(Decrease) in Required Reserves		**-**	**34.7%**	**28.6%**	**36.8%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**136,475,430**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**339,462,900**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		1,503,437	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		45,563,051	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		9,172,826	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		5,928,797	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
$80M Grant		3,092,122	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
Federal Reimbursement for PWSC		13,103,620	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
LSWRP Grant		-	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
Annexation		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Revenue Offsets		**78,363,852**							
NET REVENUE REQUIREMENTS:		**261,099,047**							

Allocation of Revenue Requirements: Distribution
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		3,163,474	-	3,163,474	-	-	-	3,163,474
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		6,152,414	-	6,152,414	-	-	-	6,152,414
Conveyance and Distribution	C&D, Eastern & Western	1,265,223	-	1,265,223	-	-	-	1,265,223
Conveyance and Distribution	C&D General	414,048	-	414,048	-	-	-	414,048
Treatment and Water Quality	Treatment Section	612,711	-	612,711	-	-	-	612,711
Integrated Operations Planning	Office of the Manager, Operations Support Services	437,219	-	437,219	-	-	-	437,219
Integrated Operations Planning	Operations Support Services	13,530,315	-	13,530,315	-	-	-	13,530,315
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	12,594,887	-	12,594,887	-	-	-	12,594,887
Treatment and Water Quality	Treatment and Water Quality Section	296,565	-	296,565	-	-	-	296,565
Integrated Operations Planning	Power Operations and Planning	2,569,004	-	2,569,004	-	-	-	2,569,004
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	3,157,653	-	3,157,653	-	-	-	3,157,653
Treatment and Water Quality	Treatment Diemer	2,925,956	-	2,925,956	-	-	-	2,925,956
Treatment and Water Quality	Treatment Mills	2,039,604	-	2,039,604	-	-	-	2,039,604
Treatment and Water Quality	Treatment Skinner	2,302,023	-	2,302,023	-	-	-	2,302,023
Treatment and Water Quality	Treatment Weymouth	3,167,083	-	3,167,083	-	-	-	3,167,083
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	24,054,209	-	24,054,209	-	-	-	24,054,209
Conveyance and Distribution	C&D, Western Unit	21,402,883	-	21,402,883	-	-	-	21,402,883
Integrated Operations Planning	OSS, Manufacturing Services Unit	9,684,554	-	9,684,554	-	-	-	9,684,554
Office of Safety, Security and P	Safety, Regulatory, and Training Section	8,422,496	-	8,422,496	-	-	-	8,422,496
Integrated Operations Planning	OSS, Fleet Services Unit	35,903,048	-	35,903,048	-	-	-	35,903,048
Integrated Operations Planning	OSS, Power Support Unit	6,182,769	-	6,182,769	-	-	-	6,182,769
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	201,573	-	201,573	-	-	-	201,573
Office of Safety, Security and P	Security & Emergency Management Unit	4,939,612	-	4,939,612	-	-	-	4,939,612
Sustainability, Resilience & Innc		1,444,362	-	1,444,362	-	-	-	1,444,362
Diversity, Equity & Inclusion		1,414,620	-	1,414,620	-	-	-	1,414,620
Equal Employment Opportunity	-	985,117	-	985,117	-	-	-	985,117
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		13,792,257	-	13,792,257	-	-	-	13,792,257
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	17,207,625	-	17,207,625	-	-	-	17,207,625
Water Resources Management	Resource Planning & Development	332,511	-	332,511	-	-	-	332,511
Water Resources Management	Resource Implementation	7,726	-	7,726	-	-	-	7,726
Water Resources Management	Office of the Group Manager	42,740	-	42,740	-	-	-	42,740
Ethics Office	-	1,053,826	-	1,053,826	-	-	-	1,053,826
Integrated Operations Planning	Integrated Operations Planning and Support Service	1,287,363	-	1,287,363	-	-	-	1,287,363
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**202,987,470**	**-**	**202,987,470**	**-**	**-**	**-**	**202,987,470**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		73,586,527	26,667,599	18,652,646	28,266,282	-	-	73,586,527
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		1,303,775	-	1,303,775	-	-	-	1,303,775
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		74,890,302	26,667,599	19,956,421	28,266,282	-	-	74,890,302
G.O. Bond Debt Service		**1,503,437**	**544,842**	**381,090**	**577,505**	**-**	**-**	**1,503,437**
Debt Administration		**660,829**	**239,483**	**167,506**	**253,840**	**-**	**-**	**660,829**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**41,720,000**	**15,119,238**	**10,575,148**	**16,025,614**	**-**	**-**	**41,720,000**
PAYGO + Grant Funds (7101, 7102)		**13,103,936**	**4,748,838**	**3,321,574**	**5,033,524**	**-**	**-**	**13,103,936**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**54,823,936**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**131,878,505**	**27,451,925**	**20,505,017**	**29,097,626**	**-**	**-**	**77,054,568**
Other Operating Costs								
Operating Equipment (cash)		4,596,925	-	4,596,925	-	-	-	4,596,925
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**4,596,925**	**-**	**4,596,925**	**-**	**-**	**-**	**4,596,925**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**136,475,430**	**27,451,925**	**25,101,943**	**29,097,626**	**-**	**-**	**81,651,494**
REQUIREMENTS BEFORE OFFSETS:		**339,462,900**	**27,451,925**	**228,089,412**	**29,097,626**	**-**	**-**	**284,638,963**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		1,503,437	544,842	381,090	577,505	-	-	1,503,437
SDCWA Baseline Exchange		45,563,051	-	45,563,051	-	-	-	45,563,051
Additional Exchange Payment		9,172,826	-	9,172,826	-	-	-	9,172,826
Interest on Investments		5,928,797	-	5,928,797	-	-	-	5,928,797
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		3,092,122	1,120,578	783,788	1,187,755	-	-	
Federal Reimbursement for PWSC		13,103,620	4,748,724	3,321,494	5,033,403	-	-	13,103,620
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**78,363,852**	**6,414,144**	**65,151,045**	**6,798,663**	**-**	**-**	**78,363,852**
NET REVENUE REQUIREMENTS:		**261,099,047**	**21,037,780**	**162,938,367**	**22,298,964**	**-**	**-**	**206,275,111**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Distribution
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		2,894,046	-	2,894,046	-	-	-	2,894,046
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		4,820,035	-	4,820,035	-	-	-	4,820,035
Conveyance and Distribution	C&D, Eastern & Western	1,292,844	-	1,292,844	-	-	-	1,292,844
Conveyance and Distribution	C&D General	210,803	-	210,803	-	-	-	210,803
Treatment and Water Quality	Treatment Section	527,343	-	527,343	-	-	-	527,343
Integrated Operations Planning	Office of the Manager, Operations Support Services	361,956	-	361,956	-	-	-	361,956
Integrated Operations Planning	Operations Support Services	11,240,585	-	11,240,585	-	-	-	11,240,585
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	10,305,333	-	10,305,333	-	-	-	10,305,333
Treatment and Water Quality	Treatment and Water Quality Section	219,254	-	219,254	-	-	-	219,254
Integrated Operations Planning	Power Operations and Planning	2,247,314	-	2,247,314	-	-	-	2,247,314
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	1,623,196	-	1,623,196	-	-	-	1,623,196
Treatment and Water Quality	Treatment Diemer	1,611,206	-	1,611,206	-	-	-	1,611,206
Treatment and Water Quality	Treatment Mills	1,440,696	-	1,440,696	-	-	-	1,440,696
Treatment and Water Quality	Treatment Skinner	1,314,178	-	1,314,178	-	-	-	1,314,178
Treatment and Water Quality	Treatment Weymouth	1,754,607	-	1,754,607	-	-	-	1,754,607
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	15,187,220	-	15,187,220	-	-	-	15,187,220
Conveyance and Distribution	C&D, Western Unit	15,806,295	-	15,806,295	-	-	-	15,806,295
Integrated Operations Planning	OSS, Manufacturing Services Unit	8,168,356	-	8,168,356	-	-	-	8,168,356
Office of Safety, Security and P	Safety, Regulatory, and Training Section	6,590,668	-	6,590,668	-	-	-	6,590,668
Integrated Operations Planning	OSS, Fleet Services Unit	18,164,300	-	18,164,300	-	-	-	18,164,300
Integrated Operations Planning	OSS, Power Support Unit	5,241,022	-	5,241,022	-	-	-	5,241,022
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	178,047	-	178,047	-	-	-	178,047
Office of Safety, Security and P	Security & Emergency Management Unit	1,147,175	-	1,147,175	-	-	-	1,147,175
Sustainability, Resilience & Innc		773,032	-	773,032	-	-	-	773,032
Diversity, Equity & Inclusion		1,187,641	-	1,187,641	-	-	-	1,187,641
Equal Employment Opportunity	-	846,924	-	846,924	-	-	-	846,924
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		11,106,411	-	11,106,411	-	-	-	11,106,411
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	9,896,629	-	9,896,629	-	-	-	9,896,629
Water Resources Management	Resource Planning & Development	282,494	-	282,494	-	-	-	282,494
Water Resources Management	Resource Implementation	4,847	-	4,847	-	-	-	4,847
Water Resources Management	Office of the Group Manager	42,240	-	42,240	-	-	-	42,240
Ethics Office	-	905,192	-	905,192	-	-	-	905,192
Integrated Operations Planning	Integrated Operations Planning and Support Services	1,078,694	-	1,078,694	-	-	-	1,078,694
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**138,470,585**	**-**	**138,470,585**	**-**	**-**	**-**	**138,470,585**

Allocation Percentages: Hydroelectric
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		162,578	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Board of Directors		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
External Affairs	Legislative Services	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Human Resources		316,187	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	32,900	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D General	10,766	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	21,685	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	365,214	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	811,973	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	953,081	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	276,464	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	7,138	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	332,617	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	76,066	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	3,426,050	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	9,998	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	362,301	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Diversity, Equity & Inclusion		72,701	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Equal Employment Opportunity		50,627	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Finance and Administration		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Business Technology	Office of Manager	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Engineering Services		1,011,608	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Business Technology	Information Technology	884,339	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Ethics Office		52,077	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	63,850	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
General Counsel		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
General Auditor		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Departmental O&M		**9,300,221**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	5,397,286	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	59,735	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	5,457,021						100.0%
G.O. Bond Debt Service		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Debt Administration		48,469	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Bond Defeasance		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
PAYGO	*Base CIP*	3,060,000	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
PAYGO	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
PAYGO		3,060,000	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Capital Financing Costs		**8,565,490**						
Other Operating Costs								
Operating Equipment (cash)		210,616	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Future Staffing Needs Funding		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Other Operating Costs		**210,616**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	**100.0%**
Total General District Requirements		**8,776,106**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**18,076,327**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
SDCWA Baseline Exchange		2,437,016	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Additional Exchange Payment		490,624	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Interest on Investments		317,112	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Hydro-Power Revenue		3,448,018	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Revenue Offsets		**6,692,769**						
NET REVENUE REQUIREMENTS:		**11,383,557**						

Allocation of Revenue Requirements: Hydroelectric
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		162,578	-	-	-	-	162,578	162,578
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		316,187	-	-	-	-	316,187	316,187
Conveyance and Distribution	C&D, Eastern & Western	32,900	-	-	-	-	32,900	32,900
Conveyance and Distribution	C&D General	10,766	-	-	-	-	10,766	10,766
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	21,685	-	-	-	-	21,685	21,685
Integrated Operations Planning	Operations Support Services	365,214	-	-	-	-	365,214	365,214
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	811,973	-	-	-	-	811,973	811,973
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	953,081	-	-	-	-	953,081	953,081
Conveyance and Distribution	C&D, Western Unit	276,464	-	-	-	-	276,464	276,464
Integrated Operations Planning	OSS, Manufacturing Services Unit	7,138	-	-	-	-	7,138	7,138
Office of Safety, Security and P	Safety, Regulatory, and Training Section	332,617	-	-	-	-	332,617	332,617
Integrated Operations Planning	OSS, Fleet Services Unit	76,066	-	-	-	-	76,066	76,066
Integrated Operations Planning	OSS, Power Support Unit	3,426,050	-	-	-	-	3,426,050	3,426,050
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	9,998	-	-	-	-	9,998	9,998
Office of Safety, Security and P	Security & Emergency Management Unit	362,301	-	-	-	-	362,301	362,301
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		72,701	-	-	-	-	72,701	72,701
Equal Employment Opportunity	-	50,627	-	-	-	-	50,627	50,627
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,011,608	-	-	-	-	1,011,608	1,011,608
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	884,339	-	-	-	-	884,339	884,339
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	52,077	-	-	-	-	52,077	52,077
Integrated Operations Planning	Integrated Operations Planning and Support Service	63,850	-	-	-	-	63,850	63,850
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**9,300,221**	**-**	**-**	**-**	**-**	**9,300,221**	**9,300,221**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		5,397,286	-	-	-	-	5,397,286	5,397,286
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		59,735	-	-	-	-	59,735	59,735
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,457,021	-	-	-	-	5,457,021	5,457,021
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**48,469**	**-**	**-**	**-**	**-**	**48,469**	**48,469**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**3,060,000**	**-**	**-**	**-**	**-**	**3,060,000**	**3,060,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**3,060,000**	**-**	**-**	**-**	**-**	**3,060,000**	**3,060,000**
Total Capital Financing Costs		**8,565,490**	**-**	**-**	**-**	**-**	**8,565,490**	**8,565,490**
Other Operating Costs								
Operating Equipment (cash)		210,616	-	-	-	-	210,616	210,616
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**210,616**	**-**	**-**	**-**	**-**	**210,616**	**210,616**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**8,776,106**	**-**	**-**	**-**	**-**	**8,776,106**	**8,776,106**
REQUIREMENTS BEFORE OFFSETS:		**18,076,327**	**-**	**-**	**-**	**-**	**18,076,327**	**18,076,327**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		2,437,016	-	-	-	-	2,437,016	2,437,016
Additional Exchange Payment		490,624	-	-	-	-	490,624	490,624
Interest on Investments		317,112	-	-	-	-	317,112	317,112
Hydro-Power Revenue		3,448,018	-	-	-	-	3,448,018	3,448,018
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**6,692,769**	**-**	**-**	**-**	**-**	**6,692,769**	**6,692,769**
NET REVENUE REQUIREMENTS:		**11,383,557**	**-**	**-**	**-**	**-**	**11,383,557**	**11,383,557**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Hydroelectric
Fiscal Year Ending 2028

			Allocation Percentages						
			Fixed			Variable			
		Functionalization	Demand	Commodity	Standby	Commodity	Other	Hydroelectric	Total
Departmental O&M									
Group	***Item***								
Office of General Manager		148,732	-	-	-	-	-	148,732	148,732
Board of Directors		-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-	-
Human Resources		247,713	-	-	-	-	-	247,713	247,713
Conveyance and Distribution	C&D, Eastern & Western	33,618	-	-	-	-	-	33,618	33,618
Conveyance and Distribution	C&D General	5,481	-	-	-	-	-	5,481	5,481
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	17,952	-	-	-	-	-	17,952	17,952
Integrated Operations Planning	Operations Support Services	303,409	-	-	-	-	-	303,409	303,409
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	710,298	-	-	-	-	-	710,298	710,298
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	601,751	-	-	-	-	-	601,751	601,751
Conveyance and Distribution	C&D, Western Unit	204,172	-	-	-	-	-	204,172	204,172
Integrated Operations Planning	OSS, Manufacturing Services Unit	6,020	-	-	-	-	-	6,020	6,020
Office of Safety, Security and P	Safety, Regulatory, and Training Section	260,275	-	-	-	-	-	260,275	260,275
Integrated Operations Planning	OSS, Fleet Services Unit	38,484	-	-	-	-	-	38,484	38,484
Integrated Operations Planning	OSS, Power Support Unit	2,904,201	-	-	-	-	-	2,904,201	2,904,201
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	8,831	-	-	-	-	-	8,831	8,831
Office of Safety, Security and P	Security & Emergency Management Unit	84,141	-	-	-	-	-	84,141	84,141
Sustainability, Resilience & Innc		-	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		61,036	-	-	-	-	-	61,036	61,036
Equal Employment Opportunity	-	43,525	-	-	-	-	-	43,525	43,525
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		814,612	-	-	-	-	-	814,612	814,612
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	508,610	-	-	-	-	-	508,610	508,610
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-	-
Ethics Office	-	44,732	-	-	-	-	-	44,732	44,732
Integrated Operations Planning	Integrated Operations Planning and Support Services	53,501	-	-	-	-	-	53,501	53,501
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**7,101,094**	**-**	**-**	**-**	**-**	**-**	**7,101,094**	**7,101,094**

Allocation Percentages: Demand Management
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		181,006	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	3,052,419	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		352,025	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	46	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	21	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	47,360	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		80,941	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		56,366	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		132,236	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	984,575	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	556,271	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	6,749,827	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	917,773	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		60,758	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	136	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**13,171,762**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		23,171,810	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		3,440,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		30,500,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**57,111,810**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	705,528	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	5,192,774	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	84,601	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	5,982,903						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		6,336	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	400,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		400,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**6,389,239**						
Other Operating Costs								
Operating Equipment (cash)		298,292	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**298,292**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**63,799,341**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**76,971,103**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,350,298	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**1,350,298**						
NET REVENUE REQUIREMENTS:		**75,620,805**						

Allocation of Revenue Requirements: Demand Management
Fiscal Year Ending 2028

			Allocation Percentages						
				Fixed					
		Functionalization	Demand	Commodity	Standby	Variable Commodity	Other	Hydroelectric	Total
Departmental O&M									
Group	***Item***								
Office of General Manager		181,006	-	181,006	-	-	-	-	181,006
Board of Directors		-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	3,052,419	-	3,052,419	-	-	-	-	3,052,419
Human Resources		352,025	-	352,025	-	-	-	-	352,025
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	46	-	46	-	-	-	-	46
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	21	-	21	-	-	-	-	21
Office of Safety, Security and P	Security & Emergency Management Unit	47,360	-	47,360	-	-	-	-	47,360
Sustainability, Resilience & Innc		-	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		80,941	-	80,941	-	-	-	-	80,941
Equal Employment Opportunity	-	56,366	-	56,366	-	-	-	-	56,366
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		132,236	-	132,236	-	-	-	-	132,236
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	984,575	-	984,575	-	-	-	-	984,575
Water Resources Management	Resource Planning & Development	556,271	-	556,271	-	-	-	-	556,271
Water Resources Management	Resource Implementation	6,749,827	-	6,749,827	-	-	-	-	6,749,827
Water Resources Management	Office of the Group Manager	917,773	-	917,773	-	-	-	-	917,773
Ethics Office	-	60,758	-	60,758	-	-	-	-	60,758
Integrated Operations Planning	Integrated Operations Planning and Support Service	136	-	136	-	-	-	-	136
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**13,171,762**	**-**	**13,171,762**	**-**	**-**	**-**	**-**	**13,171,762**
GENERAL DISTRICT REQUIREMENTS									
State Water Project*		-	-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)									
Local Resources Program		23,171,810	-	23,171,810	-	-	-	-	23,171,810
Future Supply Actions & Stormwater Pilot		3,440,000	-	3,440,000	-	-	-	-	3,440,000
Conservation Program (cash funded portion)		30,500,000	-	30,500,000	-	-	-	-	30,500,000
Total Demand Management Costs		**57,111,810**	**-**	**57,111,810**	**-**	**-**	**-**	**-**	**57,111,810**
Capital Financing									-
Revenue Bond Debt Service		705,528	-	705,528	-	-	-	-	705,528
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		5,192,774	-	5,192,774	-	-	-	-	5,192,774
Revenue Bond Debt Service		84,601	-	84,601	-	-	-	-	84,601
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,982,903	-	5,982,903	-	-	-	-	5,982,903
G.O. Bond Debt Service		-	-	-	-	-	-	-	-
Debt Administration		**6,336**	**-**	**6,336**	**-**	**-**	**-**	**-**	**6,336**
Bond Defeasance		-	-	-	-	-	-	-	-
PAYGO		**400,000**	**-**	**400,000**	**-**	**-**	**-**	**-**	**400,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-	-
PAYGO		**400,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**6,389,239**	**-**	**5,989,239**	**-**	**-**	**-**	**-**	**5,989,239**
Other Operating Costs									
Operating Equipment (cash)		298,292	-	298,292	-	-	-	-	298,292
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**298,292**	**-**	**298,292**	**-**	**-**	**-**	**-**	**298,292**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-
Total General District Requirements		**63,799,341**	**-**	**63,399,341**	**-**	**-**	**-**	**-**	**63,399,341**
REQUIREMENTS BEFORE OFFSETS:		**76,971,103**	**-**	**76,571,103**	**-**	**-**	**-**	**-**	**76,571,103**
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-	-
Interest on Investments		1,350,298	-	1,350,298	-	-	-	-	1,350,298
Hydro-Power Revenue		-	-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-
Total Revenue Offsets		**1,350,298**	**-**	**1,350,298**	**-**	**-**	**-**	**-**	**1,350,298**
NET REVENUE REQUIREMENTS:		**75,620,805**	**-**	**75,220,805**	**-**	**-**	**-**	**-**	**75,220,805**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Demand Management
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		165,590	-	165,590	-	-	-	165,590
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	1,907,890	-	1,907,890	-	-	-	1,907,890
Human Resources		275,790	-	275,790	-	-	-	275,790
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	38	-	38	-	-	-	38
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	19	-	19	-	-	-	19
Office of Safety, Security and P	Security & Emergency Management Unit	10,999	-	10,999	-	-	-	10,999
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		67,954	-	67,954	-	-	-	67,954
Equal Employment Opportunity	-	48,459	-	48,459	-	-	-	48,459
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		106,485	-	106,485	-	-	-	106,485
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	566,259	-	566,259	-	-	-	566,259
Water Resources Management	Resource Planning & Development	472,596	-	472,596	-	-	-	472,596
Water Resources Management	Resource Implementation	4,233,978	-	4,233,978	-	-	-	4,233,978
Water Resources Management	Office of the Group Manager	907,044	-	907,044	-	-	-	907,044
Ethics Office	-	52,189	-	52,189	-	-	-	52,189
Integrated Operations Planning	Integrated Operations Planning and Support Services	114	-	114	-	-	-	114
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,815,403**	**-**	**8,815,403**	**-**	**-**	**-**	**8,815,403**

Allocation Percentages: Administrative & General
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages						% Total
			Fixed			Variable Commodity	Other	Hydroelectric	
			Demand	Commodity	Standby				
Departmental O&M									
Group	***Item***								
Office of General Manager		2,565,726	0.0%	2.0%	0.0%	0.0%	0.0%	0.0%	2.1%
Board of Directors		3,205,178	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	1.6%	0.0%	0.0%	0.0%	0.0%	1.6%
External Affairs	Legislative Services	7,079,159	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Media Communications Services	7,693,885	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Manager, External Affairs/Special Projects	6,948,014	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Conservation & Community Services	3,052,419	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.4%
Human Resources		4,989,897	0.0%	3.4%	0.0%	0.0%	0.0%	0.1%	3.4%
Conveyance and Distribution	C&D, Eastern & Western	3,093	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Conveyance and Distribution	C&D General	1,012	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%
Treatment and Water Quality	Treatment Section	-	0.0%	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	3,647	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Integrated Operations Planning and Su	Operations Support Services	86,956	0.0%	3.2%	0.0%	0.0%	0.0%	0.1%	3.3%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	9.2%	0.0%	0.0%	0.0%	0.0%	9.2%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	2.4%	0.0%	0.0%	0.0%	0.0%	2.4%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.5%
Integrated Operations Planning and Su	Power Operations and Planning	7,268	0.0%	1.0%	0.0%	0.0%	0.0%	0.2%	1.2%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Treatment and Water Quality	Treatment Jensen	-	0.0%	3.4%	0.0%	0.0%	0.0%	0.0%	3.4%
Treatment and Water Quality	Treatment Diemer	-	0.0%	3.4%	0.0%	0.0%	0.0%	0.0%	3.4%
Treatment and Water Quality	Treatment Mills	-	0.0%	3.0%	0.0%	0.0%	0.0%	0.0%	3.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%	2.8%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	3.7%	0.0%	0.0%	0.0%	0.0%	3.7%
Treatment and Water Quality	Water Quality Section	-	0.0%	6.9%	0.0%	0.0%	0.0%	0.0%	6.9%
Conveyance and Distribution	C&D, Eastern Unit	120,000	0.0%	4.3%	0.0%	0.0%	0.0%	0.1%	4.5%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	3.9%	0.0%	0.0%	0.0%	0.0%	3.9%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	2.3%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	344,008	0.0%	4.0%	0.0%	0.0%	0.0%	0.1%	4.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	76,066	0.0%	4.4%	0.0%	0.0%	0.0%	0.0%	4.4%
Integrated Operations Planning and Su	OSS, Power Support Unit	3,664	0.0%	1.7%	0.0%	0.0%	0.0%	0.7%	2.4%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	1,681	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,712,052	0.0%	1.2%	0.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		20,887,491	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Diversity, Equity & Inclusion		1,147,323	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.8%
Equal Employment Opportunity		798,976	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		49,284,499	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	1,264,646	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Engineering Services		4,780,346	1.0%	9.1%	1.1%	0.0%	0.0%	0.2%	11.4%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	797,540	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Business Technology	Information Technology	13,956,195	0.0%	7.0%	0.0%	0.0%	0.0%	0.1%	100.0%
Water Resources Management	Resource Planning & Development	14,772	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%	1.3%
Water Resources Management	Resource Implementation	135,213	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%	2.8%
Water Resources Management	Office of the Group Manager	18,841	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		837,534	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	10,738	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		21,224,328	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		6,052,563	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**159,104,731**							
GENERAL DISTRICT REQUIREMENTS									
State Water Project*									
Supply - O&M		-	0.0%	7.1%	0.0%	0.0%	0.0%	0.0%	7.1%
Supply - Capital		-	0.0%	5.6%	0.0%	0.0%	0.0%	0.0%	5.6%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	13.3%	0.0%	0.0%	13.3%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%
Transmission - Capital - Commodity, Demand, & Standby		-	1.0%	2.2%	3.8%	0.0%	0.0%	0.0%	7.0%
Transmission - O&M - Commodity only		-	0.0%	15.6%	0.0%	0.0%	0.0%	0.0%	15.6%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.4%	0.8%	1.4%	0.0%	0.0%	0.0%	2.6%
Total State Water Project		**-**							
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**3.2%**	**0.0%**	**0.0%**	3.2%
Supply Programs (cash funded portion)		**-**	**0.0%**	**6.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	6.0%
Demand Management (cash funded portion)									
Local Resources Program		-	0.0%	1.4%	0.0%	0.0%	0.0%	0.0%	1.4%
Future Supply Actions & Stormwater Pilot		-	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Conservation Program (cash funded portion)		-	0.0%	1.9%	0.0%	0.0%	0.0%	0.0%	1.9%
Total Demand Management Costs		**-**							
Capital Financing									
Revenue Bond Debt Service	*Base CIP + Existing Debt*	25,504,822	4.4%	7.3%	8.5%	0.0%	0.0%	0.3%	20.5%
Revenue Bond Debt Service	*PWSC*	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service	*Operating Equipment*	1,021,919	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	26,526,741							21.7%
G.O. Bond Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Debt Administration		229,041	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.2%
Bond Defeasance		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO	*Base CIP*	14,460,000	2.5%	4.1%	4.8%	0.0%	0.0%	0.2%	11.6%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.3%	0.7%	0.3%	0.0%	0.0%	0.0%	1.3%
PAYGO	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO		14,460,000	2.8%	4.8%	5.1%	0.0%	0.0%	0.2%	12.9%
Total Capital Financing Costs		**41,215,782**							
Other Operating Costs									
Operating Equipment (cash)		3,603,141	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Future Staffing Needs Funding		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
OPEB\PERS Pre-Funding		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Other Operating Costs		**3,603,141**							
Increase/(Decrease) in Required Reserves		**37,700,000**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Total General District Requirements		**82,518,924**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
REQUIREMENTS BEFORE OFFSETS:		**241,623,654**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
Property Taxes - MWD GO Debt Service		-	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
SDCWA Baseline Exchange		32,575,241	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
Additional Exchange Payment		6,558,099	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
Interest on Investments		4,238,786	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
Hydro-Power Revenue		-	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
CRA Power Revenue		-	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		7,555,706	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
Misc. allocated to supply (PVID Lease)		-	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
Property Taxes - SWP		-	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
CVWD Revenues		30,285,200	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
SLR Revenues		2,285,760	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
DWCV Revenues		-	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
Grant Funds		-	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
IRA Bucket 1		-	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
Stored Water Sales		-	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
$80M Grant		-	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
Federal Reimbursement for PWSC		-	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
LSWRP Grant		-	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
Annexation		-	7.0%	64.0%	15.1%	13.1%	0.0%	0.8%	100.0%
Total Revenue Offsets		**83,498,792**							
NET REVENUE REQUIREMENTS:		**158,124,863**							

Allocation of Revenue Requirements: Administrative & General
Fiscal Year Ending 2028

			Allocation Percentages						
				Fixed					
		Functionalization	Demand	Commodity	Standby	Variable Commodity	Other	Hydroelectric	Total
Departmental O&M									
Group	***Item***								
Office of General Manager		2,565,726	-	52,209	-	-	-	879	53,088
Board of Directors		3,205,178	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	7,079,159	-	-	-	-	-	-	-
External Affairs	Media Communications Services	7,693,885	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	6,948,014	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	3,052,419	-	13,410	-	-	-	-	13,410
Human Resources		4,989,897	-	169,112	-	-	-	2,846	171,958
Conveyance and Distribution	C&D, Eastern & Western	3,093	-	22	-	-	-	0	23
Conveyance and Distribution	C&D General	1,012	-	1	-	-	-	0	1
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,647	-	8	-	-	-	0	8
Integrated Operations Planning	Operations Support Services	86,956	-	2,818	-	-	-	61	2,878
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	7,268	-	75	-	-	-	12	87
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	120,000	-	5,203	-	-	-	166	5,369
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	344,008	-	13,702	-	-	-	206	13,908
Integrated Operations Planning	OSS, Fleet Services Unit	76,066	-	3,357	-	-	-	7	3,364
Integrated Operations Planning	OSS, Power Support Unit	3,664	-	63	-	-	-	25	87
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	1,681	-	2	-	-	-	0	2
Office of Safety, Security and P	Security & Emergency Management Unit	1,712,052	-	19,781	-	-	-	332	20,113
Sustainability, Resilience & Innc		20,887,491	-	179,412	-	-	-	-	179,412
Diversity, Equity & Inclusion		1,147,323	-	9,581	-	-	-	161	9,742
Equal Employment Opportunity	-	798,976	-	4,758	-	-	-	80	4,838
Finance and Administration	-	49,284,499	-	-	-	-	-	-	-
Business Technology	Office of Manager	1,264,646	-	-	-	-	-	-	-
Engineering Services		4,780,346	46,996	433,144	54,590	-	-	8,967	543,697
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	797,540	-	-	-	-	-	-	-
Business Technology	Information Technology	13,956,195	-	971,151	-	-	-	16,345	987,496
Water Resources Management	Resource Planning & Development	14,772	-	199	-	-	-	-	199
Water Resources Management	Resource Implementation	135,213	-	3,746	-	-	-	-	3,746
Water Resources Management	Office of the Group Manager	18,841	-	140	-	-	-	-	140
Ethics Office	-	837,534	-	5,147	-	-	-	86	5,233
Integrated Operations Planning	Integrated Operations Planning and Support Service	10,738	-	71	-	-	-	1	72
General Counsel	-	21,224,328	-	-	-	-	-	-	-
General Auditor	-	6,052,563	-	-	-	-	-	-	-
Total Departmental O&M		**159,104,731**	**46,996**	**1,887,112**	**54,590**	**-**	**-**	**30,174**	**2,018,873**
GENERAL DISTRICT REQUIREMENTS									
State Water Project*		-	-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)									
Local Resources Program		-	-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing									-
Revenue Bond Debt Service		25,504,822	1,113,745	1,859,527	2,161,651	-	-	86,107	5,221,030
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		1,021,919	-	2,541	49	-	-	38	2,628
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		26,526,741	1,113,745	1,862,068	2,161,700	-	-	86,146	5,223,659
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**229,041**	**90**	**150**	**174**	**-**	**-**	**7**	**421**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**14,460,000**	**357,996**	**597,715**	**694,828**	**-**	**-**	**27,678**	**1,678,217**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**14,460,000**	**400,949**	**697,099**	**740,357**	**-**	**-**	**27,678**	**1,866,083**
Total Capital Financing Costs		**41,215,782**	**1,514,784**	**2,559,317**	**2,902,231**	**-**	**-**	**113,830**	**7,090,163**
Other Operating Costs									
Operating Equipment (cash)		3,603,141	-	31,593	606	-	-	475	32,673
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**3,603,141**	**-**	**31,593**	**606**	**-**	**-**	**475**	**32,673**
Increase/(Decrease) in Required Reserves		37,700,000	-	-	-	-	-	-	-
Total General District Requirements		**82,518,924**	**1,514,784**	**2,590,910**	**2,902,837**	**-**	**-**	**114,305**	**7,122,836**
REQUIREMENTS BEFORE OFFSETS:		**241,623,654**	**1,561,780**	**4,478,023**	**2,957,427**	**-**	**-**	**144,479**	**9,141,708**
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-
SDCWA Baseline Exchange		32,575,241	2,276,690	20,856,487	4,923,686	4,263,967	-	254,411	32,575,241
Additional Exchange Payment		6,558,099	458,347	4,198,861	991,244	858,429	-	51,218	6,558,099
Interest on Investments		4,238,786	296,250	2,713,907	640,684	554,840	-	33,105	4,238,786
Hydro-Power Revenue		-	-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		7,555,706	528,070	4,837,585	1,142,031	989,011	-	59,010	7,555,706
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-
CVWD Revenues		30,285,200	2,116,638	19,390,275	4,577,551	3,964,210	-	236,526	30,285,200
SLR Revenues		2,285,760	159,752	1,463,471	345,488	299,197	-	17,852	2,285,760
DWCV Revenues		-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-
Total Revenue Offsets		**83,498,792**	**5,835,747**	**53,460,587**	**12,620,684**	**10,929,653**	**-**	**652,121**	**83,498,792**
NET REVENUE REQUIREMENTS:		**158,124,863**	**(4,273,967)**	**(48,982,564)**	**(9,663,257)**	**(10,929,653)**	**-**	**(507,642)**	**(74,357,083)**

Detailed Summary of Cost Allocations (by budget line Item, Includes Administrative and General Costs)
Fiscal Year Ending 2028

		Total Costs to Be Allocated	A&G Cost Redistribution	Adjusted Costs	Allocation Categories						Total
					Fixed			Variable	Other	Hydroelectric	
					Demand	Commodity	Standby	Commodity			
Departmental O&M											
Group	***Item***										
Office of General Manager		12,388,063	726,348	13,114,411	-	12,897,343	-	-	-	217,068	13,114,411
Board of Directors		3,205,178	(3,205,178)	-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	14,324,147	2,481,833	16,805,981	-	16,805,981	-	-	-	-	16,805,981
External Affairs	Legislative Services	7,079,159	(7,079,159)	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	7,693,885	(7,693,885)	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	6,948,014	(6,948,014)	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	6,104,837	(2,353,435)	3,751,402	-	3,751,402	-	-	-	-	3,751,402
Human Resources		24,092,659	493,053	24,585,712	-	24,178,772	-	-	-	406,940	24,585,712
Conveyance and Distribution	C&D, Eastern & Western	3,121,784	1,164,430	4,286,214	-	4,240,998	-	-	-	45,216	4,286,214
Conveyance and Distribution	C&D General	1,021,613	189,356	1,210,970	-	1,198,195	-	-	-	12,775	1,210,970
Treatment and Water Quality	Treatment Section	5,621,203	1,772,475	7,393,678	-	7,393,678	-	-	-	-	7,393,678
Integrated Operations Planning and Suppc	Office of the Manager, Operations Support Services	1,187,451	355,399	1,542,851	-	1,514,589	-	-	-	28,262	1,542,851
Integrated Operations Planning and Suppc	Operations Support Services	17,391,150	5,179,833	22,570,983	-	22,094,611	-	-	-	476,373	22,570,983
Conveyance and Distribution	C&D, Desert Region / CRA	53,366,608	14,636,804	68,003,412	-	68,003,412	-	-	-	-	68,003,412
Integrated Operations Planning and Suppc	System Operations Unit	12,594,887	3,775,509	16,370,396	-	16,370,396	-	-	-	-	16,370,396
Treatment and Water Quality	Treatment and Water Quality Section	2,720,776	736,945	3,457,721	-	3,457,721	-	-	-	-	3,457,721
Integrated Operations Planning and Suppc	Power Operations and Planning	5,957,249	1,899,633	7,856,882	-	6,784,681	-	-	-	1,072,201	7,856,882
Integrated Operations Planning and Suppc	Operations Planning & Programs Unit	3,150,161	1,105,870	4,256,031	-	4,256,031	-	-	-	-	4,256,031
Treatment and Water Quality	Treatment Jensen	28,969,290	5,455,794	34,425,084	-	22,945,327	-	11,479,757	-	-	34,425,084
Treatment and Water Quality	Treatment Diemer	26,843,635	5,415,493	32,259,128	-	22,091,842	-	10,167,286	-	-	32,259,128
Treatment and Water Quality	Treatment Mills	18,711,967	4,842,385	23,554,352	-	19,356,686	-	4,197,666	-	-	23,554,352
Treatment and Water Quality	Treatment Skinner	21,119,480	4,417,141	25,536,621	-	17,995,013	-	7,541,608	-	-	25,536,621
Treatment and Water Quality	Treatment Weymouth	29,055,810	5,897,487	34,953,297	-	24,288,567	-	10,664,730	-	-	34,953,297
Treatment and Water Quality	Water Quality Section	37,091,377	11,030,098	48,121,475	-	48,121,475	-	-	-	-	48,121,475
Conveyance and Distribution	C&D, Eastern Unit	30,896,045	6,998,910	37,894,955	-	36,721,414	-	-	-	1,173,542	37,894,955
Conveyance and Distribution	C&D, Western Unit	23,038,625	6,233,441	29,272,066	-	28,920,802	-	-	-	351,265	29,272,066
Integrated Operations Planning and Suppc	OSS, Manufacturing Services Unit	11,896,025	3,675,957	15,571,982	-	15,562,639	-	-	-	9,343	15,571,982
Office of Safety, Security and Protection	Safety, Regulatory, and Training Section	22,781,974	6,088,579	28,870,553	-	28,442,581	-	-	-	427,972	28,870,553
Integrated Operations Planning and Suppc	OSS, Fleet Services Unit	38,032,890	6,959,365	44,992,255	-	44,902,091	-	-	-	90,165	44,992,255
Integrated Operations Planning and Suppc	OSS, Power Support Unit	12,214,084	3,788,412	16,002,496	-	11,512,449	-	-	-	4,490,047	16,002,496
Integrated Operations Planning and Suppc	Office of the Manager, Operations & Planning Sectio	547,457	174,934	722,391	-	709,158	-	-	-	13,233	722,391
Office of Safety, Security and Protection	Security & Emergency Management Unit	23,679,830	157,065	23,836,895	-	23,443,767	-	-	-	393,128	23,836,895
Sustainability, Resilience & Innovation		27,857,185	(19,520,868)	8,336,318	-	8,336,318	-	-	-	-	8,336,318
Diversity, Equity & Inclusion		5,539,608	203,658	5,743,266	-	5,648,204	-	-	-	95,062	5,743,266
Equal Employment Opportunity		3,857,688	164,428	4,022,116	-	3,955,542	-	-	-	66,574	4,022,116
Finance and Administration		49,284,499	(49,284,499)	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	1,264,646	(1,264,646)	-	-	-	-	-	-	-	-
Engineering Services		66,118,202	13,315,566	79,433,769	6,866,078	63,282,054	7,975,583	-	-	1,310,054	79,433,769
Office of Safety, Security and Protection	Office of Safety, Security and Protection Officer	797,540	(797,540)	-	-	-	-	-	-	-	-
Business Technology	Information Technology	67,384,521	(2,698,449)	64,686,072	-	63,615,396	-	-	-	1,070,676	64,686,072
Water Resources Management	Resource Planning & Development	6,907,642	2,130,669	9,038,311	-	9,038,311	-	-	-	-	9,038,311
Water Resources Management	Resource Implementation	19,316,127	4,272,758	23,588,885	-	23,588,885	-	-	-	-	23,588,885
Water Resources Management	Office of the Group Manager	3,294,162	1,167,093	4,461,255	-	4,461,255	-	-	-	-	4,461,255
Ethics Office		3,996,464	156,555	4,153,018	-	4,084,553	-	-	-	68,466	4,153,018
Integrated Operations Planning and Suppc	Integrated Operations Planning and Support Services	3,496,377	1,059,285	4,555,662	-	4,472,211	-	-	-	83,451	4,555,662
General Counsel		21,224,328	(21,224,328)	-	-	-	-	-	-	-	-
General Auditor		6,052,563	(6,052,563)	-	-	-	-	-	-	-	-
Total Departmental O&M	-	**799,238,866**	**0**	**799,238,866**	**6,866,078**	**728,444,349**	**7,975,583**	**44,051,046**	**-**	**11,901,810**	**799,238,866**
GENERAL DISTRICT REQUIREMENTS											
State Water Project*											
Supply - O&M		114,290,989	5,899,401	120,190,390	-	120,190,390	-	-	-	-	120,190,390
Supply - Capital		90,117,020	4,651,604	94,768,624	-	94,768,624	-	-	-	-	94,768,624
Power - O&M & Off-Aq Capital		213,006,579	10,994,840	224,001,419	-	-	-	224,001,419	-	-	224,001,419
Power - Capital (less Off-Aq)		1,944,325	100,361	2,044,686	-	-	-	2,044,686	-	-	2,044,686
Transmission - Capital - Commodity, Demand, & Standby		111,268,617	5,743,394	117,012,011	17,141,432	36,471,132	63,399,447	-	-	-	117,012,011
Transmission - O&M - Commodity only		250,138,731	12,911,505	263,050,235	-	263,050,235	-	-	-	-	263,050,235
Delta Conveyance - Supply		-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power		-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		41,268,714	2,130,183	43,398,897	6,357,631	13,526,875	23,514,390	-	-	-	43,398,897
Total State Water Project		**822,034,974**	**42,431,287**	**864,466,261**	**23,499,064**	**528,007,256**	**86,913,837**	**226,046,105**	**-**	**-**	**864,466,261**
Colorado River Aqueduct Power Costs		**51,153,391**	**2,640,404**	**53,793,794**	**-**	**-**	**-**	**53,793,794**	**-**	**-**	**53,793,794**
Supply Programs (cash funded portion)		**96,248,357**	**4,968,088**	**101,216,445**	**-**	**101,216,445**	**-**	**-**	**-**	**-**	**101,216,445**
Demand Management (cash funded portion)											
Local Resources Program		23,171,810	1,196,068	24,367,878	-	24,367,878	-	-	-	-	24,367,878
Future Supply Actions & Stormwater Pilot		3,440,000	177,564	3,617,564	-	3,617,564	-	-	-	-	3,617,564
Conservation Program (cash funded portion)		30,500,000	1,574,330	32,074,330	-	32,074,330	-	-	-	-	32,074,330
Total Demand Management Costs		**57,111,810**	**2,947,962**	**60,059,772**	**-**	**60,059,772**	**-**	**-**	**-**	**-**	**60,059,772**
Capital Financing											
Revenue Bond Debt Service	*Base CIP + Existing Debt*	352,763,793	(8,612,573)	344,151,220	73,413,993	122,573,214	142,488,134	-	-	5,675,880	344,151,220
Revenue Bond Debt Service	*PWSC*	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	*Special Project*	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	9,844,000	508,121	10,352,121	-	10,352,121	-	-	-	-	10,352,121
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	5,192,774	268,037	5,460,811	-	5,460,811	-	-	-	-	5,460,811
Revenue Bond Debt Service	*Operating Equipment*	5,133,457	(809,692)	4,323,765	-	4,180,787	80,160	-	-	62,818	4,323,765
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		372,934,025	(8,646,107)	364,287,918	73,413,993	142,566,934	142,568,294	-	-	5,738,698	364,287,918
G.O. Bond Debt Service		1,964,250	101,389	2,065,639	738,606	527,313	799,720	-	-	-	2,065,639
Debt Administration		3,167,926	(77,344)	3,090,583	659,280	1,100,745	1,279,587	-	-	50,971	3,090,583
Bond Defeasance		-	-	-	-	-	-	-	-	-	-
PAYGO	Base CIP	200,000,000	(4,882,912)	195,117,088	41,622,181	69,493,081	80,783,877	-	-	3,217,949	195,117,088
PAYGO + Grant Funds (7101, 7102)	PWSC	20,770,000	1,072,093	21,842,093	4,993,961	11,554,791	5,293,341	-	-	-	21,842,093
PAYGO	Special Project	-	-	-	-	-	-	-	-	-	-
PAYGO		220,770,000	(3,810,819)	216,959,181	46,616,142	81,047,871	86,077,218	-	-	3,217,949	216,959,181
Total Capital Financing Costs		**598,836,201**	**(12,432,880)**	**586,403,321**	**121,428,021**	**225,242,863**	**230,724,819**	**-**	**-**	**9,007,618**	**586,403,321**
Other Operating Costs											
Operating Equipment (cash)		18,099,843	(2,854,860)	15,244,983	-	14,740,863	282,633	-	-	221,487	15,244,983
Future Staffing Needs Funding		-	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-	-	-
Total Other Operating Costs		**18,099,843**	**(2,854,860)**	**15,244,983**	**-**	**14,740,863**	**282,633**	**-**	**-**	**221,487**	**15,244,983**
Increase/(Decrease) in Required Reserves		**37,700,000**	**(37,700,000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total General District Requirements		**1,681,184,576**	**-**	**1,681,184,576**	**144,927,084**	**929,267,199**	**317,921,288**	**279,839,899**	**-**	**9,229,106**	**1,681,184,576**
REQUIREMENTS BEFORE OFFSETS:		**2,480,423,442**	**0**	**2,480,423,442**	**151,793,162**	**1,657,711,548**	**325,896,871**	**323,890,945**	**-**		**2,480,423,442**
Revenue Offsets											
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		1,964,250	-	1,964,250	544,842	381,090	1,038,318	-	-	-	1,964,250
SDCWA Baseline Exchange		154,738,333	-	154,738,333	2,276,690	140,582,564	4,923,686	4,263,967	-	2,691,427	154,738,333
Additional Exchange Payment		31,152,167	0	31,152,167	458,347	28,302,305	991,244	858,429	-	541,842	31,152,167
Interest on Investments		34,972,220	-	34,972,220	4,638,509	19,599,766	7,111,295	3,272,433	-	350,216	34,972,220
Hydro-Power Revenue		3,448,018	-	3,448,018	-	-	-	-	-	3,448,018	3,448,018
CRA Power Revenue		-	-	-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		633,267	-	633,267	-	-	-	633,267	-	-	633,267
Misc. allocated to A&G (Lease, Late Fees, etc.)		7,555,706	0	7,555,706	528,070	4,837,585	1,142,031	989,011	-	59,010	7,555,706
Misc. allocated to supply (PVID Lease)		5,078,772	-	5,078,772	-	5,078,772	-	-	-	-	5,078,772
Property Taxes - SWP		484,936,416	(0)	484,936,416	10,124,023	303,860,904	37,444,797	133,506,692	-	-	484,936,416
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-	-	-
CVWD Revenues		30,285,200	-	30,285,200	2,116,638	19,390,275	4,577,551	3,964,210	-	236,526	30,285,200
SLR Revenues		2,285,760	-	2,285,760	159,752	1,463,471	345,488	299,197	-	17,852	2,285,760
DWCV Revenues		-	-	-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-	-	-
Stored Water Sales		25,000,000	-	25,000,000	-	25,000,000	-	-	-	-	25,000,000
$80M Grant		4,901,074	-	4,901,074	1,120,578	2,592,741	1,187,755	-	-	-	4,901,074
Federal Reimbursement for PWSC		20,769,499	-	20,769,499	4,748,724	10,987,372	5,033,403	-	-	-	20,769,499
LSWRP Grant		-	-	-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-	-	-
Total Revenue Offsets		**807,720,683**	**(0)**	**807,720,683**	**26,716,173**	**562,076,846**	**63,795,567**	**147,787,206**	**-**	**7,344,891**	**807,720,683**
NET REVENUE REQUIREMENTS:		**1,672,702,760**	**0**	**1,672,702,760**	**125,076,989**	**1,095,634,702**	**262,101,304**	**176,103,740**	**-**	**(7,344,891)**	**1,672,702,760**

Costs Used for Calculating A&G Allocation Percentages
Adjusted to exclude negative numbers
Fiscal Year Ending 2028

		Total to Be Allocated Excluding A&G and Negative Values	Line Item Costs by Allocation Category (w/o A&G)					Total Allocations
				Fixed		Variable	Hydro-	
			Demand	Commodity	Standby	Commodity	Electric	
Departmental O&M								
Group	***Item***							
Office of General Manager		8,985,785	-	8,837,054	-	-	148,732	8,985,785
Board of Directors		-	-	-	-	-	-	-
Conveyance and Distribution	Bay Delta Initiatives	6,774,217	-	6,774,217	-	-	-	6,774,217
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Pro	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	1,907,890	-	1,907,890	-	-	-	1,907,890
Human Resources		14,965,829	-	14,718,117	-	-	247,713	14,965,829
Conveyance and Distribution	C&D, Eastern & Western	3,186,778	-	3,153,160	-	-	33,618	3,186,778
Conveyance and Distribution	C&D General	519,615	-	514,134	-	-	5,481	519,615
Treatment and Water Quality	Treatment Section	4,838,008	-	4,838,008	-	-	-	4,838,008
Integrated Operations Planni	Office of the Manager, Operations Su	980,025	-	962,072	-	-	17,952	980,025
Integrated Operations Planni	Operations Support Services	14,375,812	-	14,072,403	-	-	303,409	14,375,812
Conveyance and Distribution	C&D, Desert Region / CRA	39,951,469	-	39,951,469	-	-	-	39,951,469
Integrated Operations Planni	System Operations Unit	10,305,333	-	10,305,333	-	-	-	10,305,333
Treatment and Water Quality	Treatment and Water Quality Sectior	2,011,508	-	2,011,508	-	-	-	2,011,508
Integrated Operations Planni	Power Operations and Planning	5,204,927	-	4,494,629	-	-	710,298	5,204,927
Integrated Operations Planni	Operations Planning & Programs Uni	3,018,497	-	3,018,497	-	-	-	3,018,497
Treatment and Water Quality	Treatment Jensen	14,891,706	-	14,891,706	-	-	-	14,891,706
Treatment and Water Quality	Treatment Diemer	14,781,703	-	14,781,703	-	-	-	14,781,703
Treatment and Water Quality	Treatment Mills	13,217,393	-	13,217,393	-	-	-	13,217,393
Treatment and Water Quality	Treatment Skinner	12,056,682	-	12,056,682	-	-	-	12,056,682
Treatment and Water Quality	Treatment Weymouth	16,097,316	-	16,097,316	-	-	-	16,097,316
Treatment and Water Quality	Water Quality Section	30,106,889	-	30,106,889	-	-	-	30,106,889
Conveyance and Distribution	C&D, Eastern Unit	19,431,218	-	18,829,466	-	-	601,751	19,431,218
Conveyance and Distribution	C&D, Western Unit	17,014,311	-	16,810,140	-	-	204,172	17,014,311
Integrated Operations Planni	OSS, Manufacturing Services Unit	10,033,603	-	10,027,583	-	-	6,020	10,033,603
Office of Safety, Security and	Safety, Regulatory, and Training Sec	17,557,882	-	17,297,607	-	-	260,275	17,557,882
Integrated Operations Planni	OSS, Fleet Services Unit	19,203,360	-	19,164,876	-	-	38,484	19,203,360
Integrated Operations Planni	OSS, Power Support Unit	10,350,553	-	7,446,351	-	-	2,904,201	10,350,553
Integrated Operations Planni	Office of the Manager, Operations &	482,076	-	473,246	-	-	8,831	482,076
Office of Safety, Security and	Security & Emergency Management	5,101,795	-	5,017,654	-	-	84,141	5,101,795
Sustainability, Resilience & In		3,730,228	-	3,730,228	-	-	-	3,730,228
Diversity, Equity & Inclusion		3,687,533	-	3,626,497	-	-	61,036	3,687,533
Equal Employment Opportun		2,629,633	-	2,586,107	-	-	43,525	2,629,633
Finance and Administration		-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		49,393,179	4,269,436	39,349,787	4,959,344	-	814,612	49,393,179
Office of Safety, Security and	Office of Safety, Security and Protect	-	-	-	-	-	-	-
Business Technology	Information Technology	30,728,257	-	30,219,647	-	-	508,610	30,728,257
Water Resources Manageme	Resource Planning & Development	5,856,029	-	5,856,029	-	-	-	5,856,029
Water Resources Manageme	Resource Implementation	12,031,651	-	12,031,651	-	-	-	12,031,651
Water Resources Manageme	Office of the Group Manager	3,237,032	-	3,237,032	-	-	-	3,237,032
Ethics Office		2,713,387	-	2,668,655	-	-	44,732	2,713,387
Integrated Operations Planni	Integrated Operations Planning and S	2,920,651	-	2,867,151	-	-	53,501	2,920,651
General Counsel		-	-	-	-	-	-	-
General Auditor		-	-	-	-	-	-	-
Total Departmental O&M	-	**434,279,759**	**4,269,436**	**417,949,885**	**4,959,344**	**-**	**7,101,094**	**434,279,759**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		114,290,989	-	114,290,989	-	-	-	114,290,989
Supply - Capital		90,117,020	-	90,117,020	-	-	-	90,117,020
Power - O&M & Off-Aq Capital		213,006,579	-	-	-	213,006,579	-	213,006,579
Power - Capital (less Off-Aq)		1,944,325	-	-	-	1,944,325	-	1,944,325
Transmission - Capital - Commodity, Demand, & Standby		111,268,617	16,300,066	34,680,990	60,287,561	-	-	111,268,617
Transmission - O&M - Commodity only		250,138,731	-	250,138,731	-	-	-	250,138,731
Delta Conveyance - Supply		-	-	-	-	-	-	-
Delta Conveyance - Power		-	-	-	-	-	-	-
Delta Conveyance - Other		41,268,714	6,045,575	12,862,925	22,360,214	-	-	41,268,714
Total State Water Project		**822,034,974**	**22,345,640**	**502,090,655**	**82,647,775**	**214,950,904**	**-**	**822,034,974**
Colorado River Aqueduct Power Costs		**51,153,391**	**-**	**-**	**-**	**51,153,391**	**-**	**51,153,391**
Supply Programs (cash funded portion)		**96,248,357**	**-**	**96,248,357**	**-**	**-**	**-**	**96,248,357**
Demand Management (cash funded portion)								
Local Resources Program		23,171,810	-	23,171,810	-	-	-	23,171,810
Future Supply Actions & Stormwater Pilot		3,440,000	-	3,440,000	-	-	-	3,440,000
Conservation Program (cash funded portion)		30,500,000	-	30,500,000	-	-	-	30,500,000
Total Demand Management Costs		**57,111,810**	**-**	**57,111,810**	**-**	**-**	**-**	**57,111,810**
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	327,258,971	69,810,555	116,556,855	135,494,275	-	5,397,286	327,258,971
Revenue Bond Debt Service	*PWSC*	-	-	-	-	-	-	-
Revenue Bond Debt Service	*Special Project*	-	-	-	-	-	-	-
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	9,844,000	-	9,844,000	-	-	-	9,844,000
Revenue Bond Debt Service	*Existing Conservation + New Conser*	5,192,774	-	5,192,774	-	-	-	5,192,774
Revenue Bond Debt Service	*Operating Equipment*	4,111,538	-	3,975,578	76,225	-	59,735	4,111,538
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		346,407,283	69,810,555	135,569,207	135,570,500	-	5,457,021	346,407,283
G.O. Bond Debt Service		1,964,250	702,352	501,431	760,467	-	-	1,964,250
Debt Administration		2,938,885	626,920	1,046,716	1,216,780	-	48,469	2,938,885
Bond Defeasance		-	-	-	-	-	-	-
PAYGO	*Base CIP*	185,540,000	39,579,207	66,082,096	76,818,697	-	3,060,000	185,540,000
PAYGO + Grant Funds (710)	*PWSC*	20,770,000	4,748,838	10,987,638	5,033,524	-	-	20,770,000
PAYGO	*Special Project*	-	-	-	-	-	-	-
PAYGO		206,310,000	44,328,045	77,069,734	81,852,221	-	3,060,000	206,310,000
Total Capital Financing Costs		**557,620,419**	**115,467,872**	**214,187,088**	**219,399,969**	**-**	**8,565,490**	**557,620,419**
Other Operating Costs								
Operating Equipment (cash)		14,496,702	-	14,017,326	268,760	-	210,616	14,496,702
Future Staffing Needs Funding		-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**14,496,702**	**-**	**14,017,326**	**268,760**	**-**	**210,616**	**14,496,702**
Increase/(Decrease) in Required Reserves		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total General District Requirements		**1,598,665,652**	**137,813,513**	**883,655,236**	**302,316,504**	**266,104,294**	**8,776,106**	**1,598,665,652**
REQUIREMENTS BEFORE OFFSETS:		**2,032,945,412**	**142,082,949**	**1,301,605,120**	**307,275,848**	**266,104,294**	**15,877,200**	**2,032,945,412**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		1,964,250	544,842	381,090	1,038,318	-	-	1,964,250
SDCWA Baseline Exchange		122,163,093	-	119,726,077	-	-	2,437,016	122,163,093
Additional Exchange Payment		24,594,068	-	24,103,444	-	-	490,624	24,594,068
Interest on Investments		30,733,434	4,342,259	16,885,859	6,470,611	2,717,593	317,112	30,733,434
Hydro-Power Revenue		3,448,018	-	-	-	-	3,448,018	3,448,018
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		633,267	-	-	-	633,267	-	633,267
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		5,078,772	-	5,078,772	-	-	-	5,078,772
Property Taxes - SWP		484,936,416	10,124,023	303,860,904	37,444,797	133,506,692	-	484,936,416
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		25,000,000	-	25,000,000	-	-	-	25,000,000
$80M Grant		4,901,074	1,120,578	2,592,741	1,187,755	-	-	4,901,074
Federal Reimbursement for PWSC		20,769,499	4,748,724	10,987,372	5,033,403	-	-	20,769,499
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**724,221,891**	**20,880,426**	**508,616,259**	**51,174,883**	**136,857,553**	**6,692,769**	**724,221,891**
NET REVENUE REQUIREMENTS:		**$ 1,308,723,521**	**$ 121,202,523**	**$ 792,988,861**	**$ 256,100,965**	**$ 129,246,741**	**$ 9,184,431**	**$ 1,308,723,521**

A&G Cost Allocation Percentages
(Carried to COS Schedule E-a for A&G allocation)
Fiscal Year 2028

		A&G Line Item Allocators by Allocation Category						Total
		Fixed			Variable	Demand	Hydro-Electric	
		Demand	Commodity	Standby	Commodity	Management		
Departmental O&M								
Group	***Item***							
Office of General Manager		0.0%	2.0%	0.0%	0.0%	0.0%	0.0%	2.1%
Board of Directors		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bay Delta Initiatives	Bay Delta Initiatives	0.0%	1.6%	0.0%	0.0%	0.0%	0.0%	1.6%
External Affairs	Legislative Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Media Communications Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Manager, External Affairs/Special Projects	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Conservation & Community Services	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.4%
Human Resources		0.0%	3.4%	0.0%	0.0%	0.0%	0.1%	3.4%
Conveyance and Distribution	C&D, Eastern & Western	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Conveyance and Distribution	C&D General	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%
Treatment and Water Quality	Treatment Section	0.0%	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%
Integrated Operations Planning and	Office of the Manager, Operations Suppor	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Integrated Operations Planning and	Operations Support Services	0.0%	3.2%	0.0%	0.0%	0.0%	0.1%	3.3%
Conveyance and Distribution	C&D, Desert Region / CRA	0.0%	9.2%	0.0%	0.0%	0.0%	0.0%	9.2%
Integrated Operations Planning and	System Operations Unit	0.0%	2.4%	0.0%	0.0%	0.0%	0.0%	2.4%
Treatment and Water Quality	Treatment and Water Quality Section	0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.5%
Integrated Operations Planning and	Power Operations and Planning	0.0%	1.0%	0.0%	0.0%	0.0%	0.2%	1.2%
Integrated Operations Planning and	Operations Planning & Programs Unit	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Treatment and Water Quality	Treatment Jensen	0.0%	3.4%	0.0%	0.0%	0.0%	0.0%	3.4%
Treatment and Water Quality	Treatment Diemer	0.0%	3.4%	0.0%	0.0%	0.0%	0.0%	3.4%
Treatment and Water Quality	Treatment Mills	0.0%	3.0%	0.0%	0.0%	0.0%	0.0%	3.0%
Treatment and Water Quality	Treatment Skinner	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%	2.8%
Treatment and Water Quality	Treatment Weymouth	0.0%	3.7%	0.0%	0.0%	0.0%	0.0%	3.7%
Treatment and Water Quality	Water Quality Section	0.0%	6.9%	0.0%	0.0%	0.0%	0.0%	6.9%
Conveyance and Distribution	C&D, Eastern Unit	0.0%	4.3%	0.0%	0.0%	0.0%	0.1%	4.5%
Conveyance and Distribution	C&D, Western Unit	0.0%	3.9%	0.0%	0.0%	0.0%	0.0%	3.9%
Integrated Operations Planning and	OSS, Manufacturing Services Unit	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	2.3%
Office of Safety, Security and Prote	Safety, Regulatory, and Training Section	0.0%	4.0%	0.0%	0.0%	0.0%	0.1%	4.0%
Integrated Operations Planning and	OSS, Fleet Services Unit	0.0%	4.4%	0.0%	0.0%	0.0%	0.0%	4.4%
Integrated Operations Planning and	OSS, Power Support Unit	0.0%	1.7%	0.0%	0.0%	0.0%	0.7%	2.4%
Integrated Operations Planning and	Office of the Manager, Operations & Plann	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%
Office of Safety, Security and Prote	Security & Emergency Management Unit	0.0%	1.2%	0.0%	0.0%	0.0%	0.0%	1.2%
Sustainability, Resilience & Innovati		0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Diversity, Equity & Inclusion		0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.8%
Equal Employment Opportunity		0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
Finance and Administration		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Business Technology	Office of Manager	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Engineering Services		1.0%	9.1%	1.1%	0.0%	0.0%	0.2%	11.4%
Office of Safety, Security and Prote	Office of Safety, Security and Protection C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Business Technology	Information Technology	0.0%	7.0%	0.0%	0.0%	0.0%	0.1%	7.1%
Water Resources Management	Resource Planning & Development	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%	1.3%
Water Resources Management	Resource Implementation	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%	2.8%
Water Resources Management	Office of the Group Manager	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Ethics Office		0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
Integrated Operations Planning and	Integrated Operations Planning and Suppo	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
General Counsel		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
General Auditor		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Departmental O&M	-	**1.0%**	**96.2%**	**1.1%**	**0.0%**	**0.0%**	**1.6%**	**100.0%**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		0.0%	7.1%	0.0%	0.0%	0.0%	0.0%	7.1%
Supply - Capital		0.0%	5.6%	0.0%	0.0%	0.0%	0.0%	5.6%
Power - O&M & Off-Aq Capital		0.0%	0.0%	0.0%	13.3%	0.0%	0.0%	13.3%
Power - Capital (less Off-Aq)		0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%
Transmission - Capital - Commodity, Demand, & Standby		1.0%	2.2%	3.8%	0.0%	0.0%	0.0%	7.0%
Transmission - O&M - Commodity only		0.0%	15.6%	0.0%	0.0%	0.0%	0.0%	15.6%
Delta Conveyance - Supply		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		0.4%	0.8%	1.4%	0.0%	0.0%	0.0%	2.6%
Total State Water Project		**1.4%**	**31.4%**	**5.2%**	**13.4%**	**0.0%**	**0.0%**	**51.4%**
Colorado River Aqueduct Power Costs		**0.0%**	**0.0%**	**0.0%**	**3.2%**	**0.0%**	**0.0%**	**3.2%**
Supply Programs (cash funded portion)		**0.0%**	**6.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**6.0%**
Demand Management (cash funded portion)		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Local Resources Program		0.0%	1.4%	0.0%	0.0%	0.0%	0.0%	1.4%
Future Supply Actions & Stormwater Pilot		0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Conservation Program (cash funded portion)		0.0%	1.9%	0.0%	0.0%	0.0%	0.0%	1.9%
Total Demand Management Costs		**0.0%**	**3.6%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**3.6%**
Capital Financing		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Revenue Bond Debt Service	*Base CIP + Existing Debt*	4.4%	7.3%	8.5%	0.0%	0.0%	0.3%	20.5%
Revenue Bond Debt Service	*PWSC*	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Bond Debt Service	*Special Project*	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
Revenue Bond Debt Service	*Existing Conservation + New Conservatio*	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service	*Operating Equipment*	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	4.4%	8.5%	8.5%	0.0%	0.0%	0.3%	21.7%
G.O. Bond Debt Service		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Debt Administration		0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.2%
Bond Defeasance		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO	*Base CIP*	2.5%	4.1%	4.8%	0.0%	0.0%	0.2%	11.6%
PAYGO + Grant Funds (7101, 7102	*PWSC*	0.3%	0.7%	0.3%	0.0%	0.0%	0.0%	1.3%
PAYGO	*Special Project*	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO		2.8%	4.8%	5.1%	0.0%	0.0%	0.2%	12.9%
Total Capital Financing Costs		**7.2%**	**13.4%**	**13.7%**	**0.0%**	**0.0%**	**0.5%**	**34.9%**
Other Operating Costs								
Operating Equipment (cash)		2.5%	4.1%	4.8%	0.0%	0.0%	0.2%	11.6%
Future Staffing Needs Funding		0.3%	0.7%	0.3%	0.0%	0.0%	0.0%	1.3%
OPEB\PERS Pre-Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Other Operating Costs		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Increase/(Decrease) in Required Reserves		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Total General District Requirements		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
REQUIREMENTS BEFORE OFFSETS:		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**

Functionalization of A&G Costs
Summary of Allocation Results before Inclusion of Administrative and General Costs
Fiscal Year Ending 2028

Functional Categories	Functional Costs Allocated for FY 2028	Allocation Categories (Costs Exclude Administrative and General)					Total Allocated Excluding A&G
		Fixed			Variable Commodity	Hydro-Electric	
		Demand	Commodity	Standby			
Source of Supply							
CRA	$ 49,650,381.29	$ -	$ 49,650,381	$ -	$ -	$ -	$ 49,650,381
SWP	116,661,842	-	116,661,842	-	-	-	116,661,842
Other Supply	45,207,344	-	45,207,344	-	-	-	45,207,344
Subtotal: Source of Supply	**211,519,567**	-	211,519,567	-	-	-	**211,519,567**
Conveyance & Aqueduct							
CRA							
CRA Power	60,279,357	-	10,414,790	-	49,864,567	-	60,279,357
CRA All Other	88,592,871	2,947,541	74,743,530	10,901,800	-	-	88,592,871
SWP*	-	-	-	-	-	-	-
SWP Power	66,824,746	-	(13,190,695)	-	80,015,442	-	66,824,746
SWP All Other	164,234,028	11,707,213	109,226,416	43,300,398	-	-	164,234,028
Other Conveyance & Aqueduct	71,422,024	9,149,729	22,783,019	39,489,276	-	-	71,422,024
Subtotal: Conveyance & Aqueduct	**451,353,026**	23,804,483	203,977,059	93,691,474	129,880,008	-	**451,353,026**
Storage							
Storage Costs Other Than Power							
Emergency	66,725,569	-	11,867,689	54,857,880	-	-	66,725,569
Drought	74,062,395	-	74,062,395	-	-	-	74,062,395
Regulatory	31,942,231	9,509,311	12,353,540	10,079,380	-	-	31,942,231
Storage Power	(633,267)	-	-	-	(633,267)	-	(633,267)
Subtotal: Storage	**172,096,928**	9,509,311	98,283,624	64,937,260	(633,267)	-	**172,096,928**
Treatment							
Jensen	68,843,405	9,156,698	37,658,794	10,548,155	11,479,757	-	68,843,405
Weymouth	72,848,644	10,284,037	40,052,820	11,847,057	10,664,730	-	72,848,644
Diemer	87,243,169	15,699,153	43,290,194	18,086,537	10,167,286	-	87,243,169
Mills	40,709,147	3,334,866	29,335,859	3,840,756	4,197,666	-	40,709,147
Skinner	61,860,602	9,540,587	33,787,472	10,990,934	7,541,608	-	61,860,602
Subtotal: Treatment	**331,504,967**	48,015,342	184,125,139	55,313,439	44,051,046	-	**331,504,967**
Distribution	**261,099,047**	40,905,857	176,835,089	43,358,102	-	-	**261,099,047**
Demand Management	**75,620,805**	-	75,620,805	-	-	-	**75,620,805**
Hydro-Electric	**11,383,557**	-	-	-	-	11,383,557	**11,383,557**
Total Costs Allocated	**$ 1,514,577,897**	**$ 122,234,994**	**$ 950,361,283**	**$ 257,300,275**	**$ 173,297,787**	**$ 11,383,557**	**$ 1,514,577,897**
A&G Costs to be Functionalized		$ 2,841,995	$ 145,273,419	$ 4,801,028.225	$ 2,805,952	$ 2,402,468	$ 158,124,863

Percentages Used for Functionalization of A&G Costs

Allocation Categories				
Fixed			Variable	
Demand	Commodity	Standby	Commodity	Hydro-Electric
0.0%	5.6%	0.0%	0.0%	0.0%
0.0%	16.8%	0.0%	0.0%	0.0%
0.0%	3.8%	0.0%	0.0%	0.0%
0.0%	26.2%	0.0%	0.0%	0.0%
0.0%	1.5%	0.0%	16.5%	0.0%
2.3%	6.4%	3.9%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	69.3%	0.0%
15.6%	21.9%	26.8%	0.0%	0.0%
7.5%	2.5%	12.8%	0.0%	0.0%
25.3%	32.3%	43.5%	85.8%	0.0%
0.0%	0.8%	18.2%	0.0%	0.0%
0.0%	5.2%	0.0%	0.0%	0.0%
6.6%	0.9%	3.3%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%
6.6%	6.9%	21.4%	0.0%	0.0%
6.7%	2.6%	3.6%	3.7%	0.0%
7.5%	2.8%	4.0%	3.4%	0.0%
11.3%	3.0%	6.1%	3.3%	0.0%
2.5%	2.0%	1.3%	1.4%	0.0%
6.9%	2.3%	3.7%	2.4%	0.0%
35.0%	12.7%	18.8%	14.2%	0.0%
33.1%	16.6%	16.3%	0.0%	0.0%
0.0%	5.3%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	100.0%
100.0%	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Administrative and General Costs Redistributed Among Functional Categories

Administrative and General Costs by Allocation Categories					Total A&G Costs Allocated	
Fixed			Variable			
Demand	Commodity	Standby	Commodity	Hydro-Electric		Functional Categories
						Source of Supply
$ -	$ 8,080,554	$ -	$ -	$ -	$ 8,080,554	CRA
-	24,465,201	-	-	-	24,465,201	SWP
-	5,542,041	-	-	-	5,542,041	Other Supply
-	38,087,796	-	-	-	38,087,796	Subtotal: Source of Supply
						Conveyance & Aqueduct
						CRA
-	2,221,799	-	462,781	-	2,684,580	
64,043	9,242,427	185,646	-	-	9,492,116	
-	-	-	-	-	-	SWP*
-	-	-	1,944,645	-	1,944,645	
443,741	31,827,404	1,286,309	-	-	33,557,454	
212,020	3,672,336	614,601	-	-	4,498,957	Other Conveyance & Aqueduct
719,804	46,963,966	2,086,556	2,407,426	-	52,177,752	Subtotal: Conveyance & Aqueduc
						Storage
						Storage Costs Other Than Power
-	1,181,690	872,338	-	-	2,054,028	
-	7,506,227	-	-	-	7,506,227	
188,837	1,286,860	156,873	-	-	1,632,570	
-	-	-	-	-	-	Storage Power
188,837	9,974,778	1,029,210	-	-	11,192,825	Subtotal: Storage
						Treatment
190,178	3,781,729	173,138	103,857	-	4,248,902	Jensen
213,050	4,021,967	193,961	96,483	-	4,525,461	Weymouth
322,329	4,351,003	293,447	91,983	-	5,058,762	Diemer
71,158	2,939,934	64,782	37,976	-	3,113,850	Mills
196,955	3,393,012	179,307	68,228	-	3,837,503	Skinner
993,671	18,487,645	904,635	398,527	-	20,784,477	Subtotal: Treatment
939,684	24,095,061	780,627	-	-	25,815,372	**Distribution**
-	7,664,172	-	-	-	7,664,172	**Demand Management**
-	-	-	-	2,402,468	2,402,468	**Hydro-Electric**
$ 2,841,995	**$ 145,273,419**	**$ 4,801,028**	**$ 2,805,952**	**$ 2,402,468**	**$ 158,124,863**	Total Costs Allocated

Summary of Functionalization Percentages
Fiscal Year Ending 2028

	Source of Supply	Conveyance & Aqueduct	Storage	Water Quality	Treatment	Distribution	Demand Management	Hydro-Electric	Administrative & General	Total Allocated
Departmental Operations & Maintenance										
Office of General Manager	8%	16%	3%	0%	24%	26%	1%	1%	21%	100%
Board of Directors	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Bay Delta Initiatives	79%	15%	6%	0%	0%	0%	0%	0%	0%	100%
Human Resources	8%	16%	3%	0%	24%	26%	1%	1%	21%	100%
External Affairs	0%	0%	0%	0%	0%	0%	11%	0%	89%	100%
Conveyance and Distribution	0%	56%	0%	0%	0%	42%	0%	1%	0%	100%
Treatment and Water Quality	11%	0%	1%	0%	79%	9%	0%	0%	0%	100%
Integrated Operations Planning and Support Servic	3%	7%	0%	0%	7%	77%	0%	4%	0%	100%
Office of Safety, Security and Protection	2%	19%	11%	0%	33%	28%	0%	1%	6%	100%
Finance and Administration	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Engineering Services	4%	21%	21%	0%	23%	21%	0%	2%	7%	100%
Business Technology	8%	15%	3%	0%	23%	25%	1%	1%	22%	100%
Water Resources Management	70%	1%	0%	0%	0%	1%	28%	0%	1%	100%
General Counsel	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
General Auditor	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Ethics Office	9%	15%	4%	0%	22%	26%	2%	1%	21%	100%
Sustainability, Resilience & Innovation	3%	14%	3%	0%	0%	5%	0%	0%	75%	100%
Total Departmental O&M	9%	15%	3%	0%	25%	25%	2%	1%	20%	100%
General District Requirements										
State Water Project*	25%	75%	0%	0%	0%	0%	0%	0%	0%	100%
Colorado River Aqueduct Power Costs	0%	100%	0%	0%	0%	0%	0%	0%	0%	100%
Supply Programs (cash funded portion)	73%	0%	27%	0%	0%	0%	0%	0%	0%	100%
Demand Management (cash funded portion)	0%	0%	0%	0%	0%	0%	100%	0%	0%	100%
Capital Financing	6%	20%	20%	0%	22%	22%	1%	1%	7%	100%
Other Operating Costs	9%	15%	3%	0%	25%	25%	2%	1%	20%	100%
Increase/(Decrease) in Required Reserves	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Total General District Requirements	19%	47%	9%	0%	8%	8%	4%	1%	5%	100%
Revenue Offsets	21%	57%	0%	0%	1%	10%	0%	1%	10%	100%
Net Revenue Requirements	**13%**	**27%**	**10%**	**0%**	**20%**	**16%**	**5%**	**1%**	**9%**	**100%**

Cost Allocation Summary (by budget line item)
Fiscal Year Ending 2028

	Allocation Categories						Total
	Fixed			Variable	Other	Hydro-Electric	Allocated
	Demand	Commodity	Standby	Commodity			
Departmental Operations & Maintenance							
Office of General Manager	$ -	$ 12,897,343	$ -	$ -	$ -	$ 217,068	$ 13,114,411
Board of Directors	-	-	-	-	-	-	-
Bay Delta Initiatives	-	16,805,981	-	-	-	-	16,805,981
Human Resources	-	24,178,772	-	-	-	406,940	24,585,712
External Affairs	-	3,751,402	-	-	-	-	3,751,402
Conveyance and Distribution	-	139,084,821	-	-	-	1,582,797	140,667,618
Treatment and Water Quality	-	165,650,309	-	44,051,046	-	-	209,701,356
Integrated Operations Planning and Support Services	-	128,178,855	-	-	-	6,263,074	134,441,929
Office of Safety, Security and Protection	-	51,886,348	-	-	-	821,100	52,707,448
Finance and Administration	-	-	-	-	-	-	-
Engineering Services	6,866,078	63,282,054	7,975,583	-	-	1,310,054	79,433,769
Business Technology	-	63,615,396	-	-	-	1,070,676	64,686,072
Water Resources Management	-	37,088,452	-	-	-	-	37,088,452
General Counsel	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-
Ethics Office	-	4,084,553	-	-	-	68,466	4,153,018
Sustainability, Resilience & Innovation	-	8,336,318	-	-	-	-	8,336,318
Diversity, Equity & Inclusion	-	5,648,204	-	-	-	95,062	5,743,266
Equal Employment Opportunity	-	3,955,542	-	-	-	66,574	4,022,116
	6,866,078	**728,444,349**	**7,975,583**	**44,051,046**	**-**	**11,901,810**	**799,238,866**
General District Requirements							
State Water Project*	23,499,064	528,007,256	86,913,837	226,046,105	-	-	864,466,261
Colorado River Aqueduct Power Costs	-	-	-	53,793,794	-	-	53,793,794
Supply Programs (cash funded portion)	-	101,216,445	-	-	-	-	101,216,445
Demand Management (cash funded portion)	-	60,059,772	-	-	-	-	60,059,772
Capital Financing	121,428,021	225,242,863	230,724,819	-	-	9,007,618	586,403,321
Other Operating Costs	-	14,740,863	282,633	-	-	221,487	15,244,983
Increase/(Decrease) in Required Reserves	-	-	-	-	-	-	-
Total General District Requirements *(including Administrative and General)*	**144,927,084**	**929,267,199**	**317,921,288**	**279,839,899**	**-**	**9,229,106**	**1,681,184,576**
Revenue Offsets	(26,716,173)	(562,076,846)	(63,795,567)	(147,787,206)	-	(7,344,891)	(807,720,683)
Net Revenue Requirements	**$ 125,076,989**	**$ 1,095,634,702**	**$ 262,101,304**	**$ 176,103,740**	**$ -**	**$ 13,786,025**	**$ 1,672,702,760**

Revenue Requirement by sub-function and budget line item
Fiscal Year Ending 2028

Fiscal Year Ending 2028	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWP	Other	CRA power	CRA other	SWP power	SWP other	Other C&A	Emergency	Drought	Regulatory	Power					
Dept. Operations & Maintenance	12,772,944	31,491,720	23,787,953	7,259,082	83,531,521	-	13,397,576	13,764,478	11,867,689	9,550,937	6,095,431	-	201,155,354	202,987,470	13,171,762	9,300,221	640,134,135
General District Requirements																	
State Water Project*																	
Capital	-	90,117,020	-	-	-	1,944,325	152,537,331	-	-	-	-	-	-	-	-	-	244,598,676
O&M	-	114,290,989	-	-	-	213,006,579	250,138,731	-	-	-	-	-	-	-	-	-	577,436,298
Colorado River Aqueduct Power	-	-	-	51,153,391	-	-	-	-	-	-	-	-	-	-	-	-	51,153,391
Supply Programs (cash funded portion)	61,698,250	8,063,556	249,600	-	-	-	-	-	-	26,236,951	-	-	-	-	-	-	96,248,357
Demand Management (cash funded portion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,111,810	-	57,111,810
Capital Financing Program	6,392,356	1,026,986	31,082,326	14,890,002	22,551,413	-	8,258,248	72,971,057	55,780,584	39,380,684	26,279,128	-	132,174,402	131,878,505	6,389,239	8,565,490	557,620,419
Other Operating Costs	289,261	713,173	538,710	164,392	1,891,684	-	303,406	311,715	268,760	216,294	138,039	-	4,555,435	4,596,925	298,292	210,616	14,496,702
Revenue Offsets	(31,502,429)	(129,041,601)	(10,451,246)	(13,187,509)	(19,381,748)	(148,126,157)	(260,401,264)	(15,625,226)	(1,191,463)	(1,322,471)	(570,366)	(633,267)	(6,380,223)	(78,363,852)	(1,350,298)	(6,692,769)	(724,221,891)
Admin. & General	8,080,554	24,465,201	5,542,041	2,684,580	9,492,116	1,944,645	33,557,454	4,498,957	2,054,028	7,506,227	1,632,570	-	20,784,477	25,815,372	7,664,172	2,402,468	158,124,863
Net Revenue Requirement	57,730,935	141,127,044	50,749,385	62,963,937	98,084,987	68,769,391	197,791,482	75,920,981	68,779,597	81,568,622	33,574,801	(633,267)	352,289,444	286,914,419	83,284,977	13,786,025	1,672,702,760

Fiscal Year Ending 2028	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWP	Other	CRA power	CRA other	SWP power	SWP other	Other C&A	Emergency	Drought	Regulatory	Power					
Fixed Demand																	
engineering factors	-	-	-	0.0%	14.6%	0.0%	14.6%	14.6%	0.0%	0.0%	36.2%	0.0%	34.2%	36.2%	-	-	
SWP Capital	-	-	-	-	-	-	22,345,640	-	-	-	-	-	-	-	-	-	22,345,640
Capital Financing	-	-	-	-	3,303,623	-	1,209,775	10,689,744	-	-	9,523,499	-	45,178,360	47,792,487	-	-	117,697,487
A&G less Offsets	-	-	-	-	(292,039)	-	(11,404,461)	(1,327,994)	-	-	174,648	-	3,830,653	(5,946,946)	-	-	(14,966,138)
Total fixed demand	-	-	-	-	3,011,584	-	12,150,954	9,361,750	-	-	9,698,148	-	49,009,013	41,845,541	-	-	125,076,989
Fixed Commodity																	
engineering factors	100%	100%	100%	100%	31.2%	0%	31.2%	31.2%	0%	100%	25.3%	0%	26.1%	25.3%	1	-	
Capital Financing	6,392,356	1,026,986	31,082,326	14,890,002	7,028,984	-	2,573,989	22,744,136	-	39,380,684	6,661,209	-	34,517,207	33,428,444	6,389,239	-	206,115,562
SWP Capital*	-	90,117,020	-	-	-	-	47,543,916	-	-	-	-	-	-	-	-	-	137,660,935
SWP O&M	-	114,290,989	-	-	-	-	250,138,731	-	-	-	-	-	-	-	-	-	364,429,720
Dept. O&M	12,772,944	31,491,720	23,787,953	7,259,082	83,531,521	-	13,397,576	13,764,478	11,867,689	9,550,937	6,095,431	-	150,460,328	202,987,470	13,171,762	-	580,138,889
Supply Programs (cash funded portion)	61,698,250	8,063,556	249,600	-	-	-	-	-	-	26,236,951	-	-	-	-	-	-	96,248,357
Demand Management (cash funded portion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,111,810	-	57,111,810
Other Operating Costs	289,261	713,173	538,710	164,392	1,891,684	-	303,406	311,715	268,760	216,294	138,039	-	4,555,435	4,596,925	298,292	-	14,286,086
A&G less Offsets	(23,421,876)	(104,576,399)	(4,909,205)	(9,676,886)	(8,466,233)	(13,190,695)	(172,903,797)	(10,364,974)	912,931	6,183,756	745,721	-	13,079,815	(40,082,689)	6,313,874	-	(360,356,657)
Total fixed commodity	57,730,935	141,127,044	50,749,385	12,636,589	83,985,957	(13,190,695)	141,053,821	26,455,354	13,049,379	81,568,622	13,640,400	-	202,612,784	200,930,150	83,284,977	-	1,095,634,702
Fixed Standby																	
engineering factors	-	-	-	0%	54%	0%	54.2%	54.2%	100%	0%	38.4%	0%	39.7%	38.4%	-	-	
SWP Capital	-	-	-	-	-	-	82,647,775	-	-	-	-	-	-	-	-	-	82,647,775
Capital Financing	-	-	-	-	12,218,807	-	4,474,484	39,537,177	55,780,584	-	10,094,419	-	52,478,835	50,657,574	-	-	225,241,880
A&G less Offsets	-	-	-	-	(1,131,360)	-	(42,535,552)	566,700	(50,366)	-	141,834	-	3,739,239	(6,518,846)	-	-	(45,788,351)
Total fixed standby	-	-	-	-	11,087,447	-	44,586,707	40,103,877	55,730,218	-	10,236,253	-	56,218,074	44,138,729	-	-	262,101,304
Variable Commodity																	
SWP Power	-	-	-	-	-	214,950,904	-	-	-	-	-	-	-	-	-	-	214,950,904
CRA Power	-	-	-	51,153,391	-	-	-	-	-	-	-	-	-	-	-	-	51,153,391
Variable Treatment	-	-	-	-	-	-	-	-	-	-	-	-	50,695,026	-	-	-	50,695,026
A&G less Offsets	-	-	-	(826,043)	-	(132,990,817)	-	-	-	-	-	(633,267)	(6,245,453)	-	-	-	(140,695,580)
Total variable commodity	-	-	-	50,327,348	-	81,960,087	-	-	-	-	-	(633,267)	44,449,573	-	-	-	176,103,740
Hydroelectric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,076,327	18,076,327
A&G less Offsets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,290,302)	(4,290,302)
Total hydroelectric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,786,025	13,786,025
Total Costs	57,730,935	141,127,044	50,749,385	62,963,937	98,084,987	68,769,391	197,791,482	75,920,981	68,779,597	81,568,622	33,574,801	(633,267)	352,289,444	286,914,419	83,284,977	13,786,025	1,672,702,760

Metropolitan Water District of Southern California

FISCAL YEARS 2026/27 AND 2027/28 COST OF SERVICE REPORT FOR PROPOSED WATER RATES AND CHARGES

Option 2 - Proposal with $150 million PWSC Funding

April 2026

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EXECUTIVE SUMMARY

Metropolitan Water District of Southern California is a voluntary cooperative made up of 26 member agencies, each with at least one representative on Metropolitan's Board of Directors proportionate to its portion of assessed valuation within the service area. That representative Board is authorized to act on behalf of Metropolitan, including setting the cost-recovery mechanisms to collect revenue from the member agencies (their own agencies).

Metropolitan's current rate design was adopted by its Board of Directors on October 16, 2001 following a lengthy and open process. Metropolitan is required to adopt rates and charges that are reasonable, and cost of service is one reasonable method. In 2001, Metropolitan chose to adopt a cost of service rate structure that it found reasonable for recovering the costs of providing full-service water service (treated and untreated) and wheeling service to its 26 member agencies, as previously defined in Metropolitan's Administrative Code Section 4405. The rate structure is designed in accordance with the Rate Structure Action Plan of December 12, 2000; the Composite Rate Structure framework of April 11, 2000; the Strategic Plan Policy Principles of December 14, 1999; and the Strategic Plan Steering Committee Guidelines of January 6, 2000. The Board adopted the rate structure on October 16, 2001. On August 18, 2020, the Board of Directors repealed the Administrative Code sections that established the wheeling service it previously made available to its member agencies (short-term wheeling service under one year) and the pre-set wheeling rate for that wheeling service. As a result of the Board's action, short-term wheeling to member agencies is now determined on a case-by-case basis and is set by contract, as has been done for wheeling service for member agencies lasting more than one year and wheeling for third parties. On November 23, 2021, the Board took an action to direct staff to incorporate all demand management costs in Metropolitan's supply rate elements for future rates and charges proposals, eliminating the Water Stewardship Rate element. On July 8, 2025, the Board took two actions: (1) adoption of a treated-water cost recovery framework that adds Treatment Capacity Charges beginning in calendar year (CY) 2027 and shifts up to approximately 30 percent of treatment cost recovery from the volumetric Treatment Surcharge to fixed charges; and (2) updates to the Unrestricted Reserves Policy and direction to use more conservative sales projections for rate setting (70 percent exceedance for this biennium and 80 percent for subsequent biennia), including consolidation of the Treatment Surcharge Stabilization Fund into Unrestricted Reserves.

This report describes Metropolitan's Cost of Service (COS) analysis that supports the proposed rates and charges for CY 2027 and 2028, which are based on the Proposed Biennial Budget for Fiscal Years (FY) 2026/27 and 2027/28. The COS methodology is the Board-approved approach used to develop Metropolitan's unbundled wholesale rate structure and is applied to the Proposed Biennial Budget's updated revenue requirements, demand assumptions, and functional cost assignments as prepared for the Board and committee meetings scheduled in February 2026 (the "Biennial Budget") through April 2026.

The rate structure supports the strategic planning vision that Metropolitan is a regional provider of services, encourages the development of additional local supplies by member agencies through programs such as recycling, encourages conservation, and accommodates a water transfer market. Through its regional services, Metropolitan ensures a baseline of reliability and quality for imported water deliveries in its service area. Metropolitan's system is designed and operated as a regional wholesale system to provide baseline capacity and reliability to its member agencies. It is not designed to meet hourly, daily, or weekly fluctuations in demand, which are the responsibility of member agencies that provide retail water service. Metropolitan's rate structure recognizes the foregoing and other unique aspects of Metropolitan's services, governance structure, and operational circumstances. Although there are general tenants that are important in cost of service industry guidelines, all guidelines recognize that customization of cost of service is necessary to reflect the service being provided. Accordingly, Metropolitan's cost of service and the rate structure developed therefrom is in line with industry guidelines and Metropolitan's unique operational circumstances.

Consistent with this regional wholesale service model, the Biennial Budget and proposed CY 2027–CY 2028 rates and charges reflect updated implementation items and planning assumptions applied in this COS analysis. Beginning in CY 2027, treatment cost recovery transitions to a hybrid framework in which Treatment Capacity Charges recover a portion of treatment costs associated with peaking and standby capacity (up to approximately 30 percent of total treatment revenue requirements), with the Treatment Surcharge to recover the remaining treatment revenue requirements. The COS analysis also excludes exchange transactions based on amendments to the San Diego County Water Authority–Metropolitan Exchange Agreement, which decouples the price term from Metropolitan's rates and charges by setting the price at a fixed dollar amount that applies to a baseline minimum payment equivalent to the price to exchange 227 thousand acre feet (TAF) and applicable to any exchanges above that amount. The COS also incorporates exceedance-based sales forecasting and post-2026 Colorado River operating conditions that affect CRA diversions and reliance on stored water and supplemental supply actions.

Objectives

In accordance with the Strategic Plan Policy Principles adopted in 1999, the rate structure is designed to accomplish the following:

Accountability. Define the linkage among costs, charges, and benefits through a cost of service approach consistent with industry guidelines.

Regional Provider. Ensure that regional services are provided to meet the existing and growth needs of member agencies.

Equity. Ensure that users, including member agencies and other entities, pay the same rates and charges for like classes of services and provide fair and reasonable allocation of costs through rates and charges.

Environmental Responsibility. Encourage wise environmental stewardship and effective demand management by funding conservation and recycling projects and programs and using pricing[1] to encourage investments in conservation, recycling, and other economical local supplies.

Choice and Competition. Offer choices for services to member agencies and accommodate the development of a water transfer market.

Water Quality. Support source quality improvements and water treatment systems that are required to ensure safe drinking water and the feasibility of water recycling and groundwater management programs.

Financial Integrity. Establish a financial commitment from the member agencies that provides financial security for Metropolitan and does not transfer undue risk to member agencies, individually or as a whole.

[1]*Metropolitan's rates reflect the cost of providing its services and the impact of those costs may have an impact on member agencies' conservation and local resource development and the impact of those costs may have an impact on member agencies' conservation and local resource development. Metropolitan invests in demand management, by providing incentives to those conserving and developing local resource projects that reduce their cost. Those demand management investments lower Metropolitan system costs and reduce the need for Metropolitan to import additional supplies into the service area.*

DISTRICT OVERVIEW

This Report provides an overview of Metropolitan's governance structure, operational characteristics, and the services it provides to its member agencies. The District Overview provides context for the cost of service process applied, which result in the proposed rates and charges.

District Profile

The Metropolitan Water District of Southern California (Metropolitan) is a metropolitan water district created in 1928 under authority of the Metropolitan Water District Act (California Statutes 1927, Chapter 429, as reenacted in 1969 as Chapter 209, as amended (the Act)). Metropolitan has 26 member public agencies and its primary purpose is to provide its members with a reliable wholesale water supply service for domestic and municipal uses. To do so, Metropolitan imports water from the Colorado River and Northern California. Metropolitan also has water resource management projects and programs in partnership with its member agencies to develop or increase water conservation, recycling, storage, and other local resource programs.

Metropolitan is authorized to develop, store, and distribute water for domestic and municipal purposes and other beneficial uses if excess water is available, and may provide, generate, and deliver electric power within or outside the state for the purpose of developing, storing, and distributing water. All powers, privileges and duties vested in or imposed upon Metropolitan are exercised and performed by and through its Board of Directors. Metropolitan is governed by a 38-member Board of Directors representing the 26 member agencies. Metropolitan directors are selected by their respective member agencies and some of those directors also serve on the governing body of their member agency. Board and committee meetings are open to the public and are broadcast on the internet through Metropolitan's website, www.mwdh2o.com. During the COVID-19 pandemic, the Board and its committees met virtually and made virtual participation, observation, viewing, and listening options available to the public meetings. Metropolitan continues to make those options available to the public after the pandemic. A schedule of Board and committee meetings, as well as current and archived Board materials, is available at the same website.

Metropolitan was established to obtain an allotment of Colorado River water and to construct and operate the 242-mile Colorado River Aqueduct (CRA), which runs from an intake at Lake Havasu on the California-Arizona border, to an endpoint at Metropolitan's Lake Mathews reservoir in Riverside County. Metropolitan owns and operates an extensive portfolio of capital facilities including the CRA, 15 hydroelectric facilities, nine reservoirs, 830 miles of large-scale pipes, and five water treatment plants.

In 1960, Metropolitan, followed by other public agencies, signed a long-term contract with the state Department of Water Resources (DWR) to participate in the State Water Project (SWP) following the approval of voters within its service area. The SWP is the largest state-built, user-financed water supply and transportation project in the country. Its facilities were constructed with several general types of financing, the repayment of which is made by the 29 agencies and districts that participate in the SWP through long-term contracts (the State Water Contractors). The State Water Contractors also pay for the operations, maintenance, power, and replacement (OMP&R) costs of the SWP, as the State Water Contracts are the basis for all SWP construction and ongoing operations. DWR manages and operates the SWP. As the largest of the now 29 contractors, Metropolitan is allocated slightly less than half of all SWP supplies. Water supplies from the SWP are conveyed to Metropolitan via the SWP's 444-mile California Aqueduct, which was made possible pursuant to Metropolitan's State Water Contract. The SWP serves urban and agricultural agencies from the San Francisco Bay area to Southern California.

To secure additional supplies, Metropolitan also has groundwater banking partnerships and water transfer arrangements within and outside of its service area. Metropolitan also provides financial incentives to its member agencies for local investments in demand management programs and projects. An increasing

percentage of Southern California's water supply comes from these conservation programs and local resources projects, including water recycling and recovered groundwater.

To pay for its costs, the Act authorizes Metropolitan to: levy property taxes within its service area; establish water rates for services; collect charges for water standby and service availability; incur general obligation bonded indebtedness and issue revenue bonds, notes and short-term revenue certificates; execute contracts; and exercise the power of eminent domain for the purpose of acquiring property. In addition, Metropolitan's Board is authorized to establish terms and conditions under which additional areas may be annexed to Metropolitan's service area.

District Mission

The mission of Metropolitan is to provide its 5,200-square-mile service area with an adequate and reliable supply of high-quality water to meet present and future needs in an environmentally and economically responsible way.

Metropolitan Service Area

Metropolitan's service area comprises approximately 5,200 square miles and includes portions of the six counties of Los Angeles, Orange, Riverside, San Bernardino, San Diego and Ventura. When Metropolitan began delivering water in 1941, its service area consisted of approximately 625 square miles. Its service area has increased by 4,575 square miles since that time. The expansion was primarily the result of annexation of the service areas of additional member agencies. Metropolitan has historically provided between 40 and 60 percent of the water used annually within its service area.

The area served by Metropolitan represents the most densely populated and heavily industrialized portions of Southern California. Metropolitan estimates that approximately 18.8 million people lived in the service area (as of May 1, 2025), based on official estimates from the California Department of Finance and on population distribution estimates from the Southern California Association of Governments and the San Diego Association of Governments. Since 2020, the region has experienced a 1.1 percent loss in population due to birth and immigration levels falling, deaths increasing from the COVID-19 pandemic, and out-migration increasing.

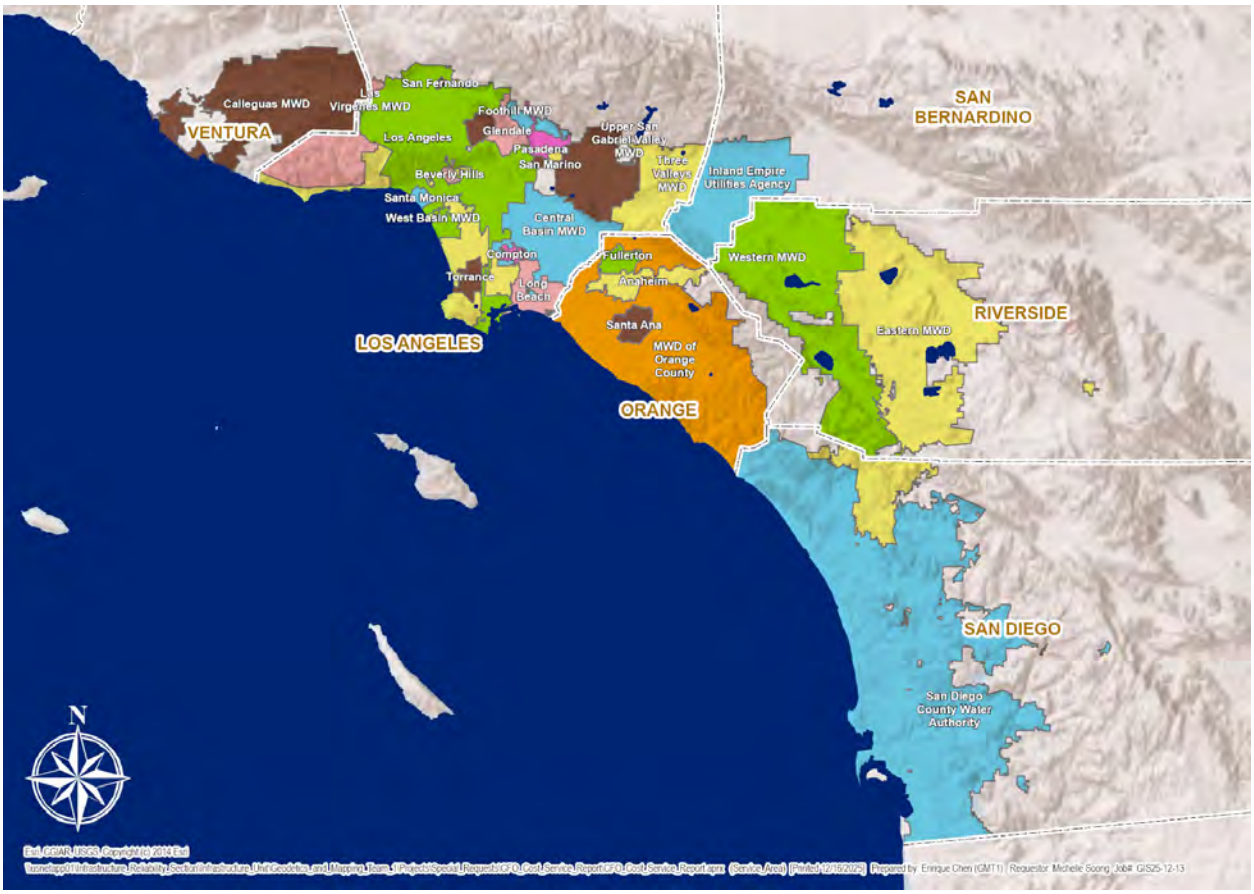
The economy of Metropolitan's service area is exceptionally diverse. In 2024, the economy of the six counties which contain Metropolitan's service area had a gross domestic product larger than all but eleven nations of the world. The Six County Area economy ranked between the Russian Federation ($2.174 trillion) and Mexico ($1.853 trillion), with an estimated gross domestic product (GDP) of $2.056 trillion. The Six County Area's gross domestic product in 2024 was larger than all U.S. states except California, Texas, and New York.

The climate in Metropolitan's service area ranges from moderate temperatures throughout the year in the coastal areas to hot and dry summers in the inland areas. Between 1995 and 2024, annual rainfall has ranged from approximately 4 to 29 inches in downtown Los Angeles, 3 to 18 inches in Riverside area, and 4 to 17 inches at the San Diego International Airport.

Service Area Map

Figure 1 below shows the area served by Metropolitan. It includes parts of the six counties that comprise Southern California (Six County Area) consisting of Los Angeles, Orange, Riverside, San Bernardino, San Diego, and Ventura counties. Although these counties comprise Metropolitan's service area, Metropolitan's territory does not encompass all the area within each of the six counties.

Figure 1: Map of Metropolitan's Service Area



Organization Structure

Board of Directors

Metropolitan is governed by a 38-member Board of Directors (Board), made up of representatives from all of Metropolitan's member agencies. Each member public agency is entitled to have at least one representative on the Board, plus an additional representative for each full five percent of the total assessed valuation of property in Metropolitan's service area that is within the member public agency. Accordingly, the Board may, from time to time, have more than 38 directors. There are also limits on reductions in the number of directors. Changes in relative assessed valuation do not terminate any director's term and as a result of California Assembly Bill 1220 (Garcia) enacted in 2019, "A member public agency shall not have fewer than the number of representatives the member public agency had as of January 1, 2019."

The Board includes business, professional and civic leaders. Directors serve on the Board without compensation from Metropolitan. Voting is based on assessed valuation, with each member agency being entitled to cast one vote for each $10 million or major fractional part of $10 million of assessed valuation of property within the member agency, as shown by the assessment records of the county in which the member agency is located. The Board administers its policies through the Metropolitan Water District Administrative Code (the Administrative Code), which the Board adopted in 1977. The Board periodically amends the Administrative Code to reflect new policies or changes in existing policies that occur from time to time.

Metropolitan's day-to-day management is under the direction of its General Manager, who serves at the pleasure of the Board, as do Metropolitan's General Counsel, General Auditor, and Ethics Officer. Metropolitan's organization chart is shown in Figure 2; Table 1 provides a listing of Metropolitan's Senior Management.

Figure 2: Metropolitan Organization Chart

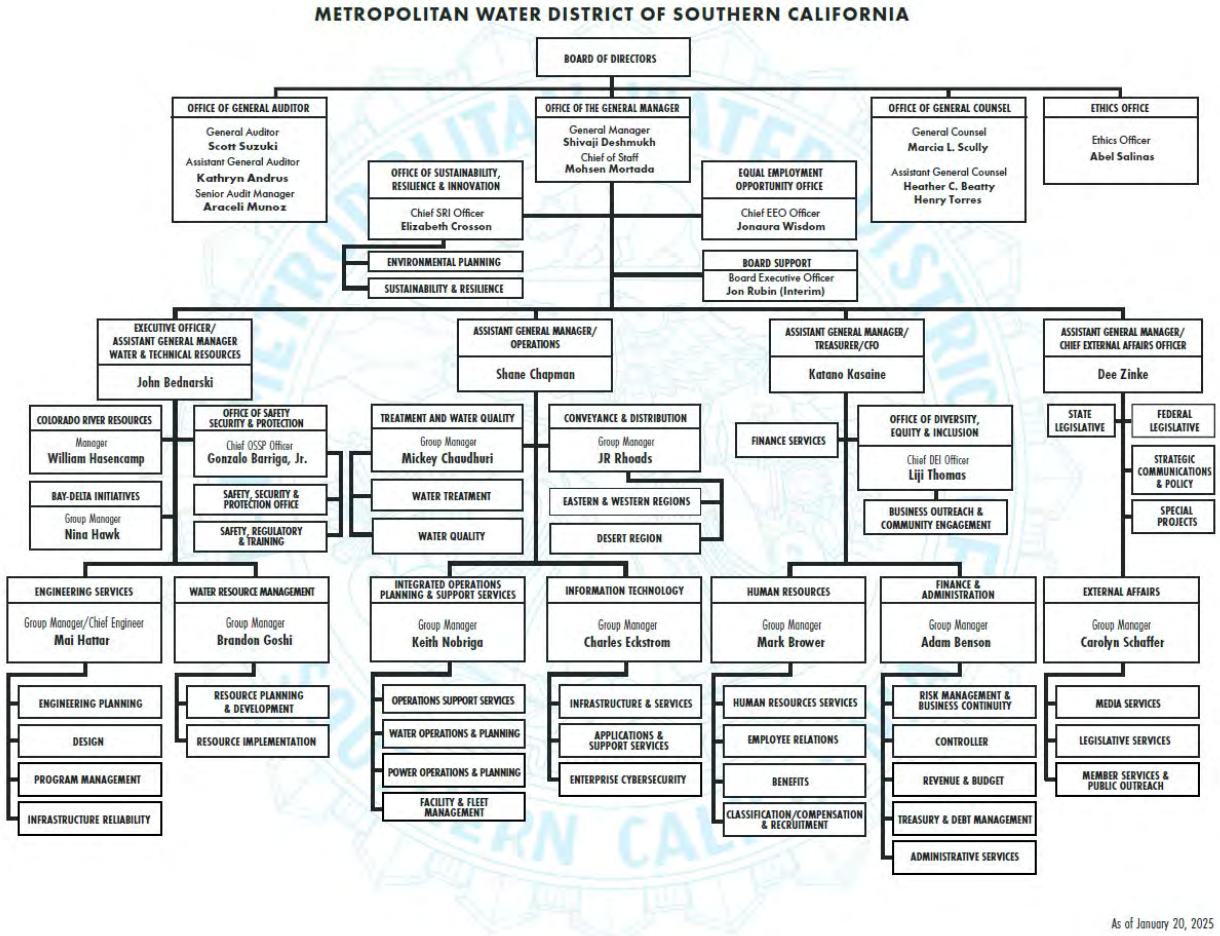


Table 1: Metropolitan Senior Management

Shivaji Deshmukh	General Manager
Marcia Scully	General Counsel
Scott Suzuki	General Auditor
Abel Salinas	Ethics Officer
Mohsen Mortada	Chief of Staff
John Bednarski	Executive Officer and Assistant General Manager/Water and Technical Resources
Shane Chapman	Assistant General Manager/Operations
Katano Kasaine	Assistant General Manager/Treasurer/CFO
Dee Zinke	Assistant General Manager/Chief External Affairs Officer

Member Agencies

Table 2 lists the 26 member agencies of Metropolitan which include 11 municipal water districts, 14 cities and one county water authority.

Table 2: Metropolitan Member Agencies

Municipal Water Districts	Cities	County Water Authority
Calleguas	Anaheim	San Diego
Central Basin	Beverly Hills	
Eastern	Burbank	
Foothill	Compton	
Inland Empire Utilities Agency	Fullerton	
Upper San Gabriel Valley	Glendale	
Western of Riverside County	Long Beach	
Las Virgenes	Los Angeles	
Orange County	Pasadena	
Three Valleys	San Fernando	
West Basin	San Marino	
	Santa Ana	
	Santa Monica	
	Torrance	

Metropolitan's Water Transactions with Member Agencies

Due to Metropolitan's role as a voluntary cooperative of, and wholesale supplier to, member agencies with varying degrees of reliance on Metropolitan, and other factors described below, water transactions are highly variable and unpredictable from year to year. In the past 20 years, water transactions have been as high as 2.30 million acre-feet (MAF) in Cash Year ending[2] 2008 and as low as 1.17 MAF in Cash Year ending 2024, as shown in Figure 3. Figure 3 includes total member agencies transactions by cash year, which includes water sales, exchanges, and wheeling.

Variation occurs for many reasons. The demand for supplemental supplies is dependent on retail water use and the availability of local water supplies (including surface water, groundwater, recycled water, and storage) within member agency service areas. Consumer demand and locally supplied water vary from year to year, resulting in variability in Metropolitan's water transactions. Economic conditions can also lead to increases and decreases in demand. Weather is a key driver: wet, cool conditions both increase the availability of local supplies and decrease retail demands, while hot, dry conditions can increase retail demand and reliance on imported supplies.

Recent financial planning assumptions reflect both this inherent volatility and the region's longer-term trend toward lower supplemental imported demand. To reduce downside financial risk associated with overestimating transactions, the Biennial Budget applies the Board-adopted conservative forecasting approach using a 70 percent exceedance level for the biennium. Under this approach, forecasted water transactions are approximately 1.21 MAF in FY 2026/27 and 1.29 MAF in FY 2027/28, including full service

[2]*Water transactions delivered from May to April generate water revenues (cash receipts) in the fiscal year period (July - June).*

water sales and 272.7 TAF of SDCWA exchange. Water transactions for this budget cycle incorporates updated demographic information, including population and housing projections, from SCAG and SANDAG. These updated assumptions reflect the revised growth estimates resulting in a lower water sales forecast compared to the prior budget.

In June 2025, the Board approved amendments to the SDCWA–Metropolitan Exchange Agreement, establishing a fixed baseline exchange payment and price term that is decoupled from Metropolitan's rates. Starting January 1, 2026, under the agreement, Metropolitan receives a fixed baseline exchange payment calculated using 227 TAF at the Exchange Unit Price, paid in equal monthly installments and due regardless of whether SDCWA takes the full baseline quantity in a given year. SDCWA Exchange revenues are non-rate revenues that offset costs otherwise recovered through rates and charges; thus the 227 TAF SDCWA exchange amount is not included in this COS analysis. Based on SDCWA's March 1, 2026 notice, SDCWA advised that for CY 2026 it could offer Metropolitan 5 TAF under its second right of refusal. As a result, SDCWA Exchange revenues are based on 272.7 TAF at the price term in the agreement.

Member agencies also rely on Metropolitan during operational emergencies, which can create short-term increases in demand. Examples include power outages, when member agencies need gravity-fed supplies to replace energy-dependent operations; water quality issues, such as when contaminants in groundwater force member agencies to shut down wells; and fires, when member agencies rely on Metropolitan for increased flows.

Figure 3: Historic Water Transactions Cash Year Ending 2006 -2025[1]

[1]*Occur period Water Transactions from May to April. Includes transactions for services provided to member agencies.*

Table 3 identifies the amounts paid by member agency, including fixed charges and volumetric rates, as well as the volume of water transactions by Metropolitan member agencies for FY 2025. Water transactions include sales, exchanges, and wheeling.

Table 3: Metropolitan Water Transactions with Member Agencies, Year Ended June 30, 2025
(Dollars in Thousands) [1, 2]

Agency	Revenues				Water Transactions	
	Fixed Charges ($ thousands)	Volumetric Charges ($ thousands)	Total ($ thousands)	Percent of Total	AF	Percent of Total
Anaheim	$ 3,167	$ 8,870	$ 12,037	0.73%	9,848	0.78%
Beverly Hills	1,553	11,021	12,573	0.76%	8,569	0.68%
Burbank	1,301	8,305	9,606	0.58%	5,137	0.41%
Calleguas	11,393	113,927	125,320	7.56%	77,967	6.18%
Central Basin	1,169	30,824	31,993	1.93%	23,882	1.89%
Compton	21	28	49	0.00%	23	0.00%
Eastern	11,691	149,643	161,334	9.73%	119,497	9.48%
Foothill	1,028	13,307	14,335	0.86%	8,765	0.70%
Fullerton	707	10,944	11,650	0.70%	8,264	0.66%
Glendale	1,843	19,541	21,384	1.29%	14,812	1.17%
Inland Empire	6,577	30,355	36,932	2.23%	35,023	2.78%
Las Virgenes	2,572	26,067	28,638	1.73%	16,620	1.32%
Long Beach	3,110	21,228	24,338	1.47%	16,320	1.29%
Los Angeles	42,739	274,556	317,295	19.14%	224,325	17.79%
MWDOC	20,387	177,066	197,453	11.91%	123,182	9.77%
Pasadena	2,518	24,067	26,585	1.60%	15,086	1.20%
San Diego CWA	20,803	212,169	232,972	14.05%	267,713	21.23%
San Fernando	90	0	90	0.01%	-	0.00%
San Marino	164	1,476	1,640	0.10%	1,138	0.09%
Santa Ana	839	5,243	6,081	0.37%	4,026	0.32%
Santa Monica	819	10,098	10,917	0.66%	7,591	0.60%
Three Valleys	7,774	56,718	64,492	3.89%	56,776	4.50%
Torrance	1,759	16,959	18,718	1.13%	13,333	1.06%
Upper San Gabriel	2,979	38,528	41,507	2.50%	32,840	2.60%
West Basin	16,732	126,437	143,169	8.64%	95,855	7.60%
Western MWD	7,252	99,501	106,753	6.44%	74,268	5.89%
Total	**$ 170,985**	**$ 1,486,876**	**$ 1,657,861**	**100.00%**	**1,260,860**	**100.00%**

[1]*Water Transactions include sales, exchanges, and wheeling.*
[2]*Water Transactions as billed for July 2024 to June 2025 for fiscal year 2025*

Due to differences in local supply resources and demand characteristics, usage profiles differ significantly among the member agencies. Table 4 summarizes the usage characteristics of the member agencies for the ten calendar years ended 2024. As can be seen from this table, individual agency purchases vary substantially from year to year, and the Metropolitan system accommodates usage behavior that varies widely among member agencies. The table shows that Metropolitan's transactions can vary as much as ± 30 percent from average. This range of variability is not typical for a retail water utility, but Metropolitan is a wholesale supplemental supplier with varying demands placed on it by its member agencies. Additionally, Metropolitan maintains its service available to all member agencies, regardless of each agencies' usage patterns.

Table 4: Member Agency Water Usage Profiles
Calendar Years 2015-2024 [1, 2, 3]

Agency	Average (AF)	Maximum (AF)	Minimum (AF)	Peak Day (CFS)
Anaheim	23,012	42,257	11,095	84.1
Beverly Hills	9,328	10,389	7,617	27.8
Burbank	10,477	18,250	3,111	17.3
Calleguas	85,799	95,060	68,226	189.6
Central Basin	30,426	60,904	16,681	54.1
Compton	10	38	-	6.9
Eastern	95,630	123,552	71,742	229.8
Foothill	8,267	10,426	6,247	22.8
Fullerton	6,087	7,733	5,019	24.8
Glendale	14,568	15,925	12,831	41.4
Inland Empire	53,053	76,034	33,680	147.8
Las Virgenes	18,410	20,512	13,600	45.9
Long Beach	24,829	34,619	18,625	80.4
Los Angeles	238,957	371,027	101,735	640.7
MWDOC	170,541	245,646	96,274	442.3
Pasadena	18,428	21,765	16,011	48.2
San Diego	358,220	499,626	288,900	960.7
San Fernando	461	2,347	-	5.3
San Marino	1,029	1,601	954	7.5
Santa Ana	7,347	11,087	4,106	21.7
Santa Monica	5,236	9,785	2,904	21.0
Three Valleys	60,102	70,794	46,665	142.9
Torrance	14,543	16,471	13,460	39.1
Upper San Gabriel	46,917	67,673	19,230	79.1
West Basin	107,959	116,650	93,139	218.2
Western	68,308	81,681	58,269	194.7
Total	**1,477,945**	**2,031,852**	**1,010,119**	**3,794.1**

[1] *Water Transactions include sales, exchanges, and wheeling.*
[2] *Occur period Water Transactions.*
[3] *Peak Day from May 1 through September 30, excluding replenishment.*

Based on the variability of supplemental wholesale water transactions and unpredictability of future hydrologic conditions, transaction projections are based on long-term average forecasts consistent with Metropolitan's 2020 Integrated Resources Plan (IRP) and 2025 IRP update analyses.

Metropolitan's Water Resources and Facilities

Metropolitan's total water system has been built over time to meet the widely differing needs of its member agencies and the sources of water available to Metropolitan. Some agencies have no local water resources and rely on Metropolitan for 100 percent of their annual water needs. Other agencies have adequate local surface supplies and storage and/or groundwater basins that provide them with the majority of their water

supplies during wet and average years. However, during dry periods these agencies rely on Metropolitan to make up any shortfalls in local water supplies. All members rely on the entirety of the system reliability at all times, and especially during any emergency or shortage period. Therefore, Metropolitan operates its system to attempt to ensure the availability of its services to all its member agencies throughout the entire year. Challenges arise in managing water available from the SWP, the Colorado River, and water supply projects of Metropolitan.

Metropolitan's water delivery system is comprised of three integrated conveyance and delivery components:

- SWP;
- CRA; and
- Distribution System.

The California Aqueduct of the SWP and the CRA convey imported water into the Metropolitan service area. This water is then delivered to Metropolitan's member agencies via a regional network of canals, pipelines, and appurtenant facilities, which constitute the Distribution System. Supply, treatment, and storage facilities augment the Distribution System.

Water Conveyance System

For purposes of this report, components of the conveyance system are considered to include only those major trunk facilities that transport water from primary supply sources to either regional storage facilities or feeder lines linked to the primary conveyance facilities. All other water transport facilities, including pipelines, feeders, laterals, canals and aqueducts are considered part of the distribution facilities. Distribution facilities can be further identified in that they generally have at least one connection to a member agency's local distribution system. Existing regional conveyance facilities include both the SWP and CRA facilities. SWP facilities transport water from the Sacramento-San Joaquin Delta southward through a series of pumps, aqueducts, siphons, and tunnels that comprise the California Aqueduct. Conveyance facilities in or near Metropolitan's service area include the East Branch and West Branch of the California Aqueduct, the San Bernardino Tunnel, the Devil Canyon Power Plant, and the Santa Ana Valley Pipeline, which constitute the terminus of the reaches of the SWP facilities used and allocable to Metropolitan under its State Water Contract. The characteristics of the California Aqueduct are described more fully under the "State Water Project" heading below. Metropolitan operates the CRA. The CRA transports water from the Colorado River approximately 242 miles to its terminus at Lake Mathews in Riverside County. The characteristics of the CRA are more fully described under the "Colorado River Aqueduct" heading below. A summary of conveyance facilities is presented in Table 5.

Table 5: Components of Metropolitan's Water Conveyance System

Facility Name	Design Capacity (cfs)
East Branch SWP to Devil Canyon (a)	1,500
West Branch SWP (a)	1,490
Santa Ana Valley Pipeline SWP (a)	420
Colorado River Aqueduct	1,605
Inland Feeder	1,000

(a) *The availability of additional capacity is dependent on coordination of Metropolitan's needs and the needs of other SWP Contractors*

Metropolitan's conveyance facilities deliver available water to meet regional supplemental water demands either through direct deliveries or through deliveries to storage for later use. The two most important factors considered in evaluating water conveyance needs are:

- Availability of water supplies; and

- Supplemental water demands, including both:
  - Consumptive demands; and
  - Deliveries to storage during water surplus periods.

Additional factors that are considered in modeling operational needs and planning for additional water conveyance facilities include:

- Water quality blend requirements,
- System reliability in an emergency or unusual supply year; and
- System flexibility under other-than-normal operating conditions.

Conveyance system planning and operational needs are evaluated using both 1) computer simulation models, which indicate how much imported water is available during a given year, and 2) a distribution system mass balance model, which indicates system capacity constraints. These models use available imported supplies based on historical hydrology, and then map these supplies over projected supplemental water demands on a monthly basis. Modeling results are analyzed to determine if shortages occur because of conveyance constraints or water supply constraints under various wet, dry, and normal conditions. The need for additional conveyance facilities is governed by the most restrictive of the conveyance constraints.

State Water Project (SWP)[3]

One of Metropolitan's two major sources of water is the SWP, which is managed and operated by DWR, and is an integral part of Metropolitan's conveyance system. The SWP is the largest state-built, multipurpose, user-financed water project in the country. It was designed and built primarily to deliver water, but also provides flood control, generates power for pumping, is used for recreation, and enhances habitat for fish and wildlife. The SWP provides irrigation water for 750,000 acres of farmland, primarily in the San Joaquin Valley, and provides municipal and industrial water for approximately 27 million of California's estimated 39.5 million residents.

The SWP consists of a complex system of dams, reservoirs, power plants, pumping plants, canals and aqueducts to deliver water. SWP water consists of water from rainfall and snowmelt runoff that is captured and stored in SWP conservation facilities and then delivered through SWP transportation facilities to water agencies and districts located throughout the Upper Feather River, Bay Area, Central Valley, Central Coast, and Southern California. Metropolitan receives water from the SWP through the California Aqueduct, which is 444 miles long, and at four delivery points near the northern and eastern boundaries of Metropolitan's service area. The SWP facilities are shown in Figure 4.

The capacity of the SWP to deliver water decreases with distance from the Banks Pumping Plant, located in the Sacramento-San Joaquin Delta, as water is delivered to Contractors through the South Bay Aqueduct and the Coastal Branch Aqueduct, and to turnouts in the San Joaquin Valley and Southern California. The design pumping capacity at Banks Pumping Plant is 10,670 cubic feet-per-second (cfs) but only 4,480 cfs at the Edmonston Pumping Plant, located at the base of the Tehachapi Mountains.

In addition to the delivery of SWP water, the SWP is also used to convey transfers of SWP water and non-SWP water. SWP operations are closely coordinated and integrated with the federal Central Valley Project (CVP) and the San Luis Reservoir and San Luis Canal section of the California Aqueduct are shared SWP/CVP facilities. The SWP is also connected to other water sources upstream of the Sacramento-San Joaquin Delta, and along the California Aqueduct as it passes through Central Valley.

[3]*For historical and current information regarding the SWP, refer to Bulletin 132, published periodically by DWR since 1963. The most recently published Bulletin is Bulletin 132-19 dated December 2022 and titled "Management of the California State Water Project". Appendices to the Bulletin are also updated separately. Both are available at: https://water.ca.gov/Programs/State-Water-Project/Management/Bulletin-132.*

Figure 4: Facilities of the State Water Project

In 1960, Metropolitan signed the first water supply contract (as amended, the State Water Contract) with DWR, which had a term of 75 years. The contract has been amended over the years. Metropolitan is one of 29 agencies (State Water Contractors) that are participants in the SWP through long-term contracts with DWR, and is the largest agency in terms of the number of people in its service area (approximately 19 million), the share of SWP water that it is allocated pursuant to the State Water Contract (approximately 46 percent), and the percentage of total annual payments made to DWR by the State Water Contractors.

State Water Contractors participate in the SWP through responsibility for costs of the SWP in exchange for delivery of water conserved and stored by the SWP, an allocated portion of that total supply, and other participation rights. Each year, DWR determines the percentage of the total contracted amount it estimates will be available to the State Water Contractors (the DWR allocation). Under a 100 percent allocation, Metropolitan would receive 1,911,500 acre-feet of SWP water. Late each year, DWR announces an initial allocation estimate for the upcoming year but may revise the estimate throughout the year if warranted by developing precipitation and water supply conditions. State Water Contractors are obligated to pay all costs

of the SWP, except for those attributable to recreation, flood control, and other costs not associated with water deliveries to the State Water Contractors, regardless of the annual allocation determined by DWR. In addition to SWP water, Metropolitan also obtains water from water transfers, groundwater banking and exchange programs delivered through the California Aqueduct.

In addition to being a source of water for diversion into the SWP, the Bay-Delta is also the source of water for local agricultural, municipal and industrial needs, and, in addition, supports significant resident and anadromous fish and wildlife resources and important recreational uses of water. Both the SWP's upstream reservoir operations and its Bay-Delta diversions can at times affect these other uses of Bay-Delta water directly, or indirectly, through impacts on Bay-Delta water quality.

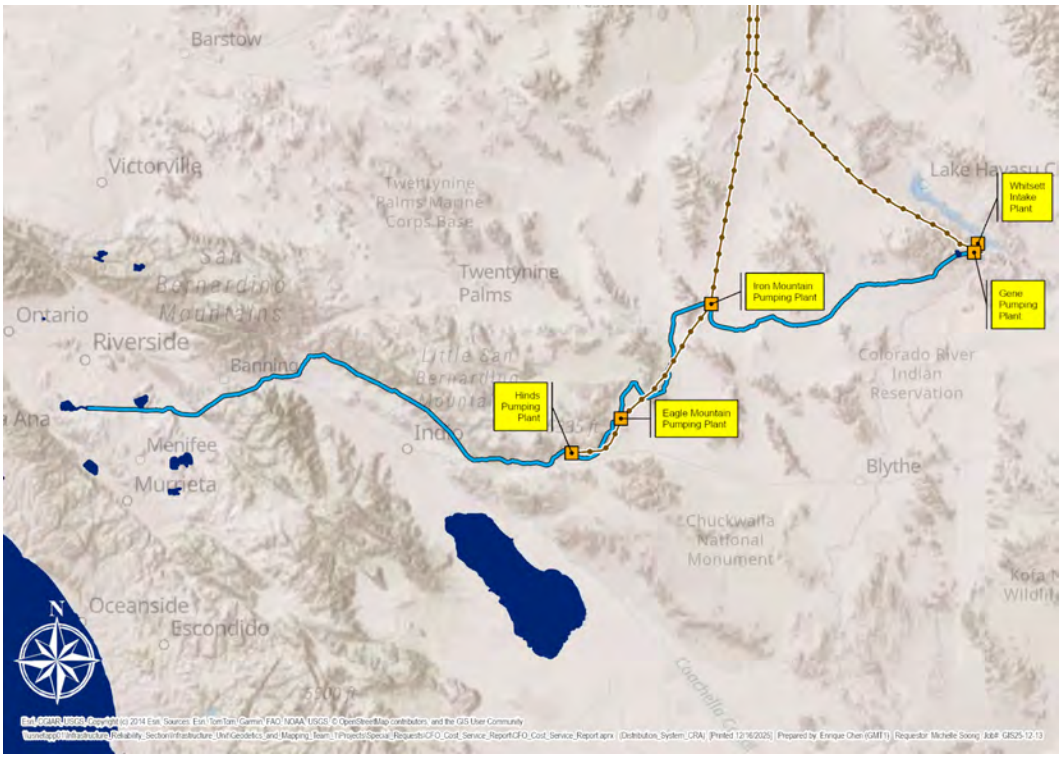
Colorado River Aqueduct (CRA)

The other major source of water for Metropolitan is the Colorado River through the CRA. Metropolitan was established to obtain an allotment of Colorado River water, and its first mission was to construct and operate the CRA. The CRA consists of 5 pumping plants, 450 miles of high voltage power lines, 1 electric switching station, 4 regulating reservoirs, and 242 miles of aqueducts, siphons, canals, conduits and pipelines terminating at Lake Mathews in Riverside County.

The Colorado River was Metropolitan's original source of water after Metropolitan's establishment in 1928. Metropolitan has a legal entitlement to receive water from the Colorado River under a permanent service contract with the Secretary of the Interior. Water from the Colorado River and its tributaries is also available to other users in California, as well as users in the states of Arizona, Colorado, Nevada, New Mexico, Utah, and Wyoming (the Colorado River Basin States), resulting in both competition and the need for cooperation among these holders of Colorado River entitlements. In addition, under a 1944 treaty, Mexico has an allotment of 1.5 MAF of Colorado River water annually except in the event of extraordinary drought or serious accident to the delivery system in the United States, in which event the water allotted to Mexico would be curtailed. Mexico also can schedule delivery of an additional 200,000 acre-feet of Colorado River water per year if water is available in excess of the requirements in the United States and the 1.5 MAF allotted to Mexico.

The CRA, which is directly owned and operated by Metropolitan, transports water from the Colorado River approximately 242 miles to its terminus at Lake Mathews in Riverside County. The CRA is shown in Figure 5. Up to 1.25 MAF of water per year may be conveyed through the CRA to Metropolitan's service area, subject to availability of Colorado River water for delivery to Metropolitan as described below.

Figure 5: Colorado River Aqueduct



California is apportioned the use of 4.4 MAF of water from the Colorado River each year plus one-half of any surplus that may be available for use collectively in Arizona, California and Nevada. Under the 1931 priority system that has formed the basis for the distribution of Colorado River water made available to California, Metropolitan holds the fourth priority right to 550,000 acre-feet per year. This is the last priority within California's basic apportionment. In addition, Metropolitan holds the fifth priority right to 662,000 acre-feet of water, which is in excess of California's basic apportionment. Until 2003, Metropolitan had been able to take full advantage of its fifth priority right as a result of the availability of surplus water and water apportioned to Arizona and Nevada that was not needed by those states. However, during the 1990s, Arizona and Nevada increased their use of water from the Colorado River and by 2002 no unused apportionment was available for California. In addition, a severe drought in the Colorado River Basin reduced storage in system reservoirs, ending the availability of surplus deliveries to Metropolitan. As a result, California has been limited to 4.4 MAF since 2003. Prior to 2003, Metropolitan could divert over 1.25 MAF in any year, but since that time, Metropolitan's net diversions of Colorado River water have ranged from a low of 537,607 acre-feet in 2019 to a high of approximately 1,179,000 acre-feet in 2015. Metropolitan has taken steps to augment its share of Colorado River water through agreements with other agencies that have rights to use such water.

The Quantification Settlement Agreement (QSA) and related agreements, executed by Coachella Valley Water District (CVWD), Imperial Irrigation District (IID), Metropolitan, and other parties in October 2003, establishes Colorado River water use limits for IID and CVWD, and provides for specific acquisitions of conserved water and water supply and delivery arrangements for up to 110 years. The QSA and related agreements provide a framework for Metropolitan to enter into other cooperative Colorado River supply programs and set aside several disputes among California's Colorado River water agencies.

Specific programs under the QSA and related agreements include lining portions of the All-American and Coachella Canals, which conserve approximately 96,000 acre-feet annually. Included under the QSA is an allocation agreement, in which Metropolitan assigned about 80,000 acre-feet of conserved canal lining water per year to the San Diego County Water Authority (SDCWA) for 110 years. Also included is an exchange

agreement with SDCWA, under which SDCWA makes available to Metropolitan at Lake Havasu the conserved canal lining water and conserved transfer water from IID, and in exchange Metropolitan delivers a like quantity of water to SDCWA in its service area. That agreement was amended in 2025 resulting in the Second Amended and Restated Exchange Agreement that provides, among other things, an opportunity for Metropolitan to purchase the Colorado River water made available to Metropolitan by SDCWA rather than exchange the water for Metropolitan deliveries within Metropolitan's service area. Additionally, included under the QSA is the delivery and exchange agreement between Metropolitan and CVWD that provides for Metropolitan, when requested, to deliver annually up to 35,000 acre-feet of Metropolitan's SWP contractual water to CVWD by exchange with Metropolitan's available Colorado River supplies. Metropolitan and CVWD also share in 105,000 acre-feet annually of water conserved by IID, with Metropolitan receiving no less than 85,000 acre-feet.

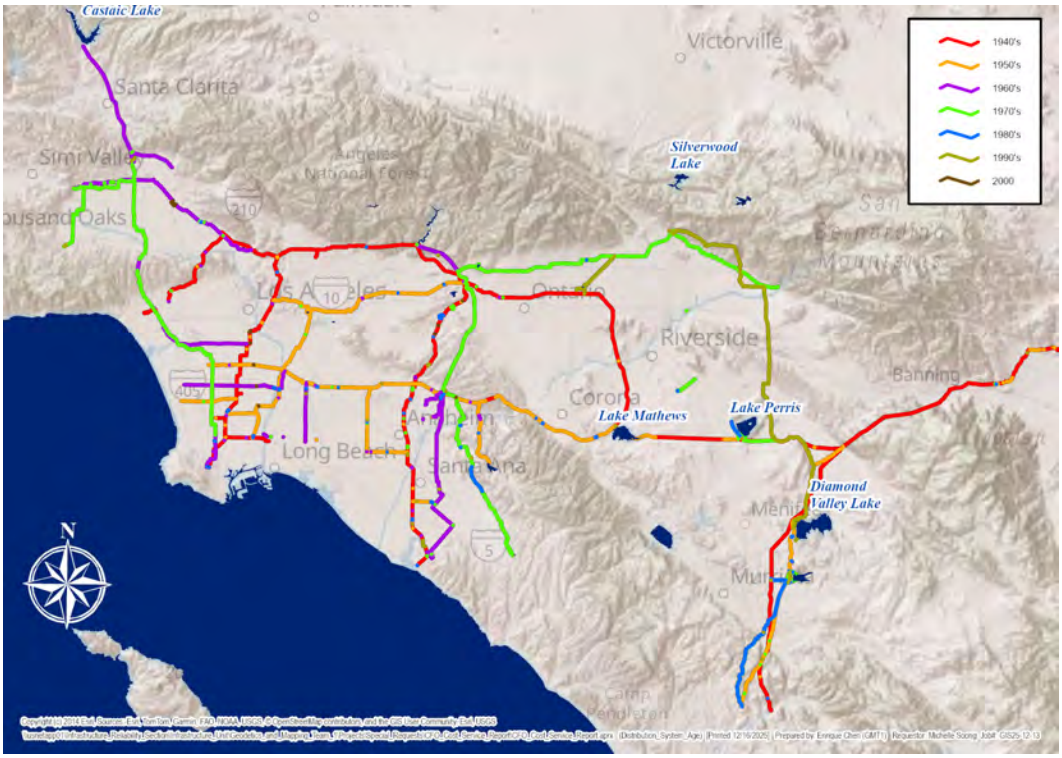
On December 13, 2023, at the Colorado River Water Users Association's annual conference, Bureau of Reclamation (Reclamation) Commissioner Camille Touton signed several conservation agreements in California, made possible by funding provided by the IRA. Metropolitan was a party to three of the agreements that will affect Metropolitan's water supply and finances for the next 3 years (2026 to 2028). Those agreements are between Metropolitan and PVID, the Fort Yuma Quechan Indian Tribe (Quechan), and San Diego County Water Authority (SDCWA).

While these agreements reduce Metropolitan's base Colorado River supply through 2026, Metropolitan maintains a record balance of Intentionally Created Surplus (ICS) in Lake Mead (nearly 1.7 MAF). Consistent with the Biennial Budget, Metropolitan is planning for reduced Colorado River Aqueduct (CRA) diversions under post-2026 operating conditions and assumes strategic use of existing Colorado River storage, including ICS, as a bridging tool during the initial transition period while long-term supply strategies are evaluated and implemented.

Distribution System

All water transport facilities not specifically identified as part of the regional conveyance system are considered part of the distribution facilities (Distribution System). While conveyance and aqueduct system components are regional in nature and do not link directly to local agency distribution systems, Distribution System facilities do ultimately connect to local agency systems. As a result, these facilities rely on conveyance and aqueduct facilities to import water from regional supply sources. The Distribution System is a complex network of facilities which routes water from the SWP and CRA to storage reservoirs and treatment plants within Metropolitan's member agencies and also to the member agencies. Beginning at the terminal delivery points of the CRA and SWP, Metropolitan's Distribution System includes approximately 775 miles of pipelines, feeders, and canals. The Distribution System includes components dating from the 1930's up to the present day, as shown in Figure 6. Distribution System operations are coordinated from the Operations Control Center in Eagle Rock. The control center plans, schedules, and balances daily water operations in response to member agency demands and the operational limits of the system as a whole. Metropolitan's storage and treatment facilities augment the Distribution System. Metropolitan operates and maintains separate untreated and treated distribution facilities.

Figure 6: Metropolitan's Distribution System



[1] *Figure includes Colorado River Aqueduct and Inland Feeder which are part of the Conveyance and Aqueduct Facilities.*

Storage Facilities

Existing imported water storage available to the region consists of Metropolitan's raw water reservoirs, a share of the SWP's raw water reservoirs in and near the service area, and the portion of the groundwater basins used for conjunctive-use storage. Figure 7 shows the geographical location of Metropolitan's major storage facilities. Table 6 lists surface water storage facilities owned and operated by Metropolitan. With some limitations, these reservoirs can be used to help meet the region's water storage requirements. Total storage capacity currently available to Metropolitan in these existing reservoirs is about 1,041,252 acre-feet.

Metropolitan's water storage is divided into three categories: emergency, regulatory, and drought carryover storage. Emergency storage capacity is intended to provide the Metropolitan service area with a supply of water in the event of a major regional catastrophe isolating Southern California from its imported water supplies. Regulatory storage requirements are based on historical reservoir cycling and known cycling targets intended to meet the delivery schedules of the member agencies. Drought carryover storage is intended to prevent water shortages during dry years and is evaluated using computer simulation models, incorporating historic hydrologic data, projections of future demand, and information on currently available storage levels.

Figure 7: Metropolitan's Major Distribution System Storage Facilities

Table 6: Capacity of Metropolitan's Distribution System Storage Facilities

Storage Facilities	Capacity (Acre-feet)
Etiwanda Reservoir	447
Garvey Reservoir	1,610*
Orange County Reservoir	Out of Service
Palos Verdes Reservoir	695
Live Oak Reservoir	2,500
Lake Mathews	182,000
Lake Skinner	44,000
Diamond Valley Lake	810,000
Total Storage Capacity	**1,041,252**

**Garvey Reservoir out of service due to CIP rehabilitation. Expected to return to service in 2028.*

In addition to the storage facilities shown above, DWR owns and operates five major reservoirs in or near Metropolitan's service area as part of the SWP. Castaic Lake, Elderberry Forebay, and Pyramid Lake are located on the West Branch of the California Aqueduct. Silverwood Lake and Lake Perris are on the East Branch of the California Aqueduct. The total storage capacity of these five reservoirs is approximately 733,900 AF. When cost allocation factors from DWR Bulletin 132 Appendix B, Table B-2 are applied to the operational storage capacities, storage available to Metropolitan in these five DWR reservoirs is approximately 644,000 AF. Within these reservoirs, up to 220,000 acre-feet of additional storage is provided for by the State Water Contract. During an emergency or drought, Metropolitan may access more or less than

644,000 AF, based on the availability at the reservoirs and need of all State Water Contractors with access to the reservoirs.

Under a conjunctive-use groundwater program, groundwater basins are used to store imported supplies during years when water is abundant. The stored water is then used during shortages and emergencies, reducing demand on imported supplies. Consequently, groundwater conjunctive use enables member agencies to better capture surplus surface flows Metropolitan receives from the SWP and the CRA and reduces demand that would otherwise be placed on Metropolitan's system during dry periods.

Treatment Plants

In addition to raw water supply, Metropolitan provides treated water to supplement the potable water needs of its member agencies. Table 7 identifies Metropolitan's water treatment plants and related design capacities.

Metropolitan's Water Treatment Plants

Table 7: Water Treatment Plants

Water Treatment Plants	Design Capacity (cfs)
Diemer Filtration Plant	803
Jensen Filtration Plant	1,163
Mills Filtration Plant	341
Skinner Filtration Plant	543
Weymouth Filtration Plant	803
Total	**3,652**

Metropolitan's water treatment plants are listed in Table 7 and shown geographically in Figure 8. More than 60 percent of Metropolitan's demand for supplemental treated water is located in a region of the service area referred to as the "Central Pool". Agencies located partially or entirely within the Central Pool include Los Angeles, Orange, and Ventura Counties. Three existing Metropolitan treatment plants serve the Central Pool's treated water needs:

- The Jensen plant in Granada Hills;
- The Weymouth plant in La Verne; and
- The Diemer plant in Yorba Linda.

While some areas of the Central Pool receive treated water from one plant, the three plants together also jointly produce water for a common area of the Central Pool referred to as the "Common Pool". The Mills plant and the Skinner plant do not produce water for the Common Pool but serve areas in the eastern part of Metropolitan's service area.

Figure 8: Metropolitan's Treatment Plants' Geographical Location

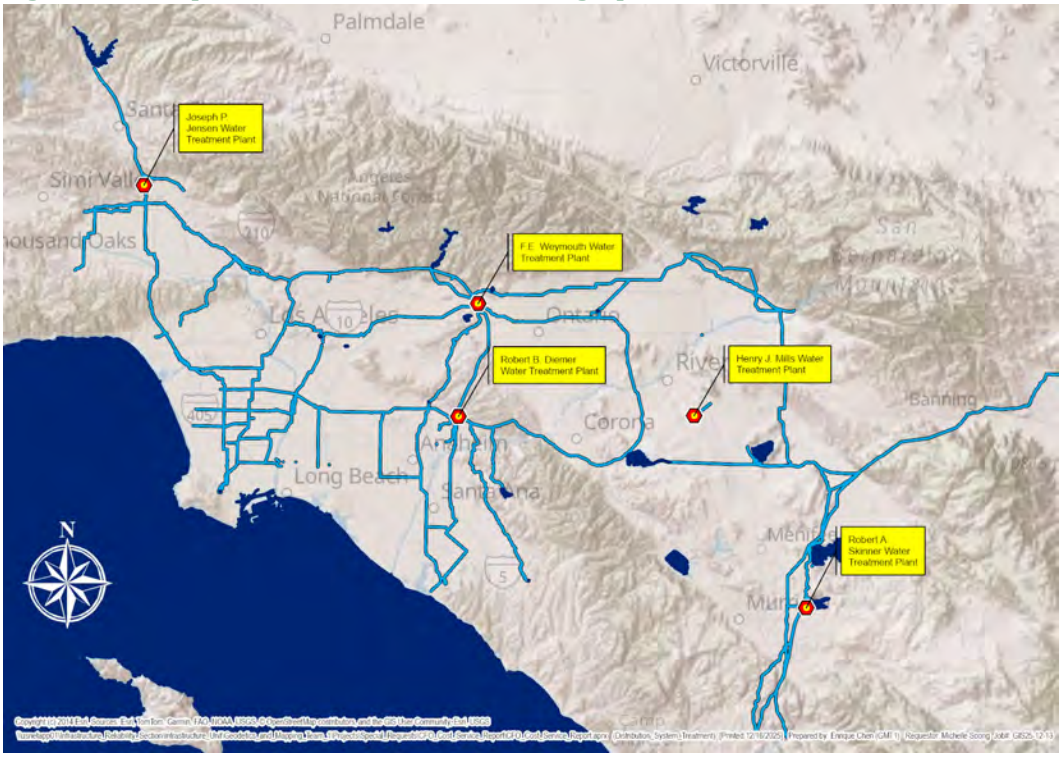


Table 8 shows Metropolitan's treated and untreated water transactions by member agency for Cash Year 2025. Approximately 49 percent of Metropolitan's water transactions in Cash Year 2025 were treated.

Table 8: Treated and Untreated Water Transactions by Member Agency, Cash Year 2025 Acre-Feet [1, 2]

Agency	Treated (AF)	Untreated (AF)	Total (AF)
Anaheim	238	9,360	9,598
Beverly Hills	8,459	-	8,459
Burbank	4,982	1,917	6,899
Calleguas	84,561	-	84,561
Central Basin	24,063	-	24,063
Compton	17	-	17
Eastern	80,299	51,325	131,624
Foothill	10,147	-	10,147
Fullerton	6,996	-	6,996
Glendale	14,853	-	14,853
Inland Empire	-	33,552	33,552
Las Virgenes	19,187	-	19,187
Long Beach	15,925	-	15,925
Los Angeles	121,022	118,446	239,468
MWDOC	118,867	27,664	146,531
Pasadena	18,452	-	18,452
San Diego	43,412	219,506	262,918
San Fernando	-	-	-
San Marino	1,049	-	1,049
Santa Ana	3,766	-	3,766
Santa Monica	7,831	-	7,831
Three Valleys	22,686	28,917	51,603
Torrance	13,297	-	13,297
Upper San Gabriel	9,390	29,466	38,856
West Basin	96,597	-	96,597
Western	56,235	31,161	87,397
Total	**782,329**	**551,316**	**1,333,645**

[1] *Water Transactions include sales, exchanges, and wheeling.*

[2] *Water Transactions are based on occur period from May 2024 to April 2025.*

Hydroelectric Facilities

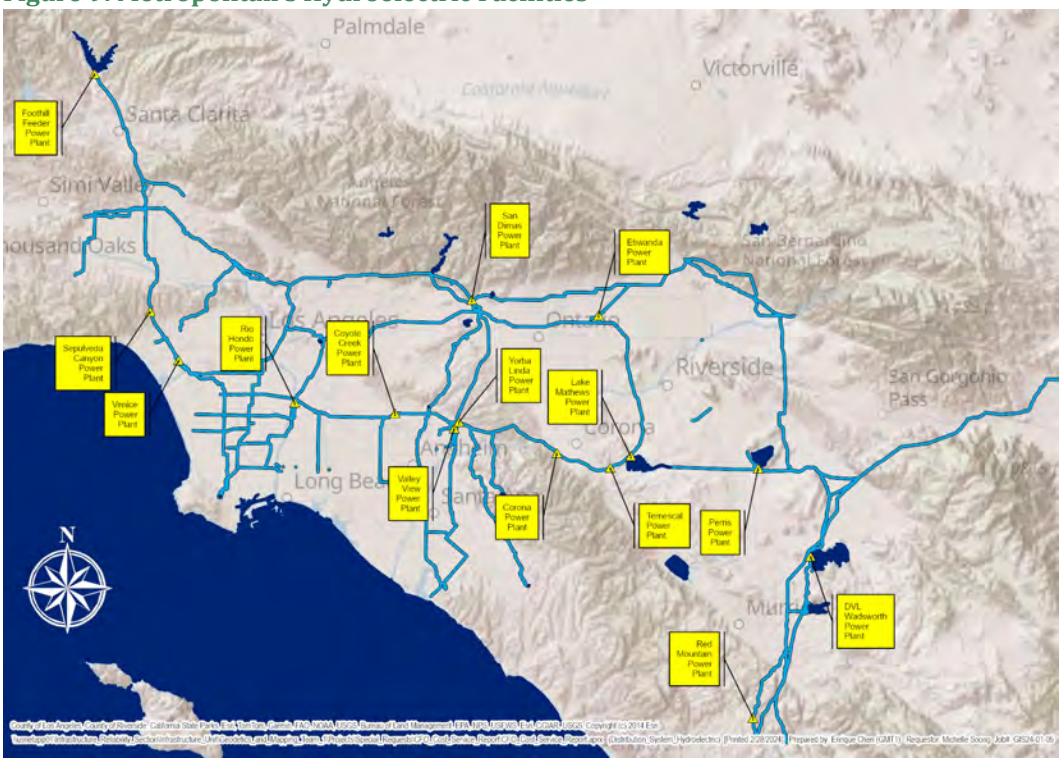
Metropolitan's Distribution System has 15 small hydroelectric plants located throughout the service area. The plants are located in Los Angeles, Orange, Riverside, and San Diego Counties as shown in Figure 9. The combined generating capacity of these plants and the generating capacity at Diamond Valley Lake (DVL) are approximately 130 megawatts. Depending upon annual water deliveries, projected annual income for the next several years is expected to range around $8 million each year.

Power from four of the plants is sold to DWR at a contract rate. Power from four plants is sold to the Southern California Public Power Authority based on a contract rate. Power generation from the Sepulveda

Canyon Plant is sold to the Los Angeles Department of Water and Power based on a contract rate. Power from the Etiwanda Power Plant has been sold to the Pacific Gas and Electric Company based on contract rates. Power generated by DVL and the remaining four plants are sold into the wholesale market, while the resource adequacy attributes are retained by Metropolitan to serve the CRA Bulk Electric System resource adequacy requirements.

Electricity generated by Metropolitan hydroelectric facilities is sold rather than used internally because of the costs and inefficiencies that would be associated with building an internal electric distribution network for transmitting the electricity throughout the Metropolitan system. The costs associated with contracting for such transmission services from others would be similarly prohibitive.

Figure 9: Metropolitan's Hydroelectric Facilities

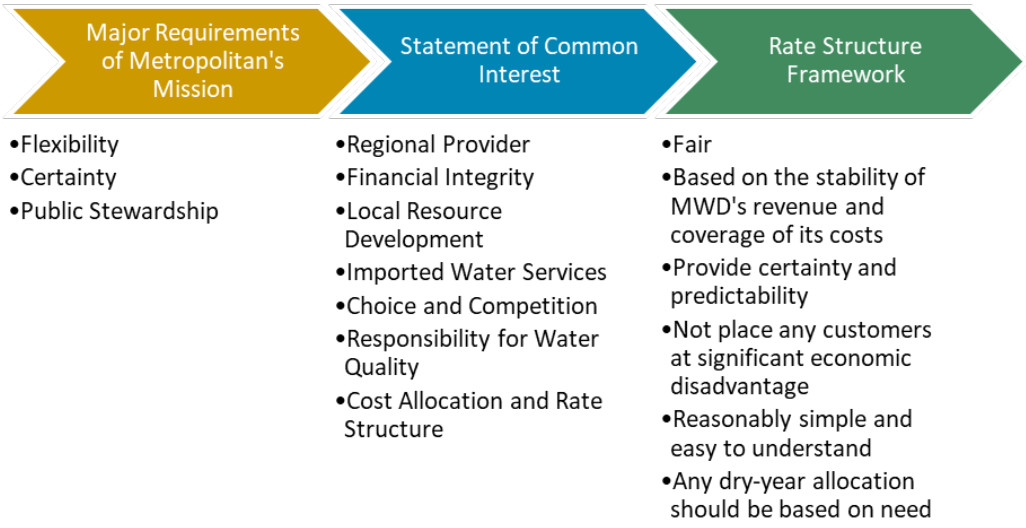


RATE STRUCTURE

Framework

The Rate Structure Framework evolved through a comprehensive strategic planning process initiated in 1998 that resulted in the adoption of Metropolitan's current rate structure in October 2001 and first implemented in January 2003. As depicted in the following figure, the first step of the process was to identify the "Major Requirements of Metropolitan's Mission," which was reflected in the Strategic Plan Policy Principles. The Statement of Common Interests formed the basis of Metropolitan's strategic plan to address these mission requirements. One of the most important common interests was "Cost Allocation and Rate Structure." In determining the most appropriate Cost of Service (COS) and rate structure, a set of pricing objectives, or guiding rate principles, was developed. These guiding rate principles defined Metropolitan's Rate Structure Framework by which various COS and rate-setting methodologies could be evaluated.

Development of the Rate Structure Framework



The strategic planning process which established the foundation of the Rate Structure Framework is discussed below.

Major Requirements of Metropolitan's Mission

As one of the first steps in the strategic planning process in 1998, the Board developed a list of three mission requirements in its Metropolitan vision statement – flexibility, certainty, and public stewardship, which it described as:

- **Flexibility.** Metropolitan is aware of the legislative and economic pressures which make flexibility in providing water services for a changing demand and in a competitive water market paramount. Fair compensation for wheeling through Metropolitan's conveyance systems is an essential element of Southern California's developing market.

- **Certainty.** The certainty that Metropolitan's water supply is reliable, and that the COS is appropriate is of utmost importance to member agencies and their retailers who are endeavoring to provide not only water, but value to the residents in their service area.
- **Public Stewardship.** As public stewards of much of Southern California's water supply, Metropolitan and its member agencies are responsible for making certain that the water is provided in a cost-effective and environmentally sound manner.

Statement of Common Interests

From the strategic planning mission requirements, the Board developed a list of seven areas of common interest that formed the major focus elements of the Metropolitan strategic plan, described as:

- **Regional provider.** This area includes the concerns of protecting regional infrastructure and providing service during drought periods. Regional water must be provided to meet the needs of the member agencies, and water supplies must be equitably allocated during drought periods based on the Water Surplus and Drought Management Plan principles.
- **Financial integrity.** It is a common interest of the members for Metropolitan to assure the financial integrity of the agency in all aspects of its operations.
- **Local resource development.** Metropolitan supports local resources development by working in partnership with its member agencies and by providing member agencies with financial incentives for water conservation and for local projects.
- **Imported water service.** Metropolitan is responsible for providing imported water to meet the committed needs of its member agencies.
- **Choice and competition.** After Metropolitan provides imported water for the member agencies' committed demands, a member agency can choose the most cost-effective additional water supplies for its customers. These choices include either Metropolitan, local resource development, market transfers, or some combination of these secondary options. Metropolitan and its member agencies can decide how to provide these additional supplies collaboratively while balancing local, imported, and market opportunities with affordability.
- **Responsibility for water quality.** Metropolitan must advocate for source water quality and implement in-basin water quality for the imported water it supplies. This is necessary to guarantee compliance with primary drinking water standards and to meet the water quality requirements for water recycling and ground water replenishment.
- **Cost allocation and rate structure.** The framework for a revised rate structure will be established to address allocation of costs, financial commitment, unbundling of services, and fair compensation for services including wheeling, peaking, growth, and others.

Rate Structure Framework

A major element of common interest was *"Cost Allocation and Rate Structure."* In addressing this element, a set of pricing objectives, or guiding rate principles, had to be developed to evaluate alternative COS and rate setting approaches, or methodologies. As a result, the Board adopted a set of rate principles which was defined as the *Rate Structure Framework.* The Rate Structure Framework provided the principles for the Strategic Planning Steering Committee to develop a preferred rate structure. The Rate Structure Framework includes the following principles:

- The rate structure should be *fair;*
- It should be based on the *stability* of Metropolitan's revenue and coverage of its costs;
- It should provide certainty and predictability;

- It should not place any customers at *significant economic disadvantage*;
- It should be reasonably *simple and easy to understand*; and
- Any dry-year allocation should be *based on need*.

The 2001 COS and rate structure was adopted by the Board to address the Rate Structure Framework. That COS process and rate structure remain today, with the exception of recent modifications by the Board. First, in August 2020, the Board repealed the pre-set wheeling rate for short-term wheeling service to member agencies. As a result, charges for short-term wheeling to member agencies is now subject to contractual negotiations on a case-by-case basis, as has been the case with long-term wheeling arrangements for member agencies, all wheeling for third parties, and all exchange transactions. In December 2019, the Board directed staff (1) to incorporate the 2019/20 fiscal-year-end balance of the Water Stewardship Fund to fund all demand management costs in the proposed FYs 2020/21 and 2021/22 Biennial Budget; and (2) to not incorporate the Water Stewardship Rate, or any other rate or charge to recover demand management costs, with the proposed rate and charges for CYs 2021 and 2022. In November 2021, the Board directed staff to allocate all demand management costs to Metropolitan's supply rate elements, and no Water Stewardship Rate or other demand management recovery charge is included in the rate structure after 2022.

At the November 14, 2023, FAIRP Committee meeting, staff presented to the Board the status of the 2014 Purchase Order, which would end on December 31, 2024. Based on the information provided at that meeting, staff proposed to not renew the 2014 Purchase Order, which determined the applicability of a Tier 2 Supply Rate. As a result, Tier 2 rate would not be included in the proposed budget and rates. With the Board's concurrence on non-renewal of the Purchase Orders, no Tier 2 rate or revenue has been included in past recent budgets or in the Proposed Biennial Budget for FYs 2026/27 and 2027/28. Metropolitan can revisit Purchase Order commitments and structure as needed during the business model review through the CAMP4W process.

In July 2025, the Board approved a structural refinement to the Treatment Surcharge to better align costs recovery with capacity-related service demands. The existing 100 percent volumetric structure for recovering treatment costs was revised to a hybrid methodology, with up to 30 percent of treatment revenue requirements recovered through newly established fixed charges and the remaining 70 percent retained as volumetric. The fixed charges will be assessed based on each member agency's usage characteristics and include three components: a Treatment Peaking Capacity Charge based on a three-year trailing maximum annual peak day demand in cfs; a Treatment Used Standby Capacity Charge based on the ten-year trailing standby capacity, difference between maximum and average annual use in AF; and a Treatment Remaining Standby Capacity Charge based on a five-year trailing maximum annual use in AF.

Rate Structure Design

The elements of the rate structure are summarized in Table 9 below, along with the current amounts for rates and charges effective in the current calendar year 2026:

Table 9: Rate Elements, Calendar Year 2026

Rate Design Elements	Functional Costs Recovered	Type of Charge	Rate or charge effective January 1, 2026
Supply Rate	Supply, Drought Storage, Demand Management	Volumetric ($/af)	$313
System Access Rate	Conveyance/Distribution (Average Capacity), portion of Regulatory/Emergency Storage	Volumetric ($/af)	$492
System Power Rate	Power on CRA and SWP	Volumetric ($/af)	$179
Treatment Surcharge	Treatment	Volumetric ($/af)	$544
Capacity Charge	Peak Distribution Capacity, portion of Regulatory Storage	Fixed ($/cfs)	$14,500
Readiness-to-Serve Charge	Available Conv. & Dist. Capacity, Emergency Storage	Fixed ($M)	$188
Treatment Peaking Capacity Charge*	Treatment	Fixed ($/cfs)	N/A*
Treatment Used Standby Capacity Charge*	Treatment	Fixed ($/af)	N/A*
Treatment Remaining Standby Capacity Charge*	Treatment	Fixed ($/af)	N/A*

**Treatment Peaking Capacity Charge, Treated Used Standby Capacity Charge, and Treatment Remaining Standby Capacity Charge to begin in 2027.*

Supply Rate

Purpose

The rate structure recovers supply costs through the Supply Rate.

The Supply Rate is a volumetric rate charged on Metropolitan's water sales. The Supply Rate supports a regional integrated approach through the uniform, postage stamp rate. The Supply Rate is calculated as the amount of the total revenue requirement functionalized as supply divided by the estimated amount of water sales. Per Board direction in December 2021, all demand management costs (regardless of funding source, such as bond financing or current revenues) are functionalized as supply and collected on the Supply Rate.

Implementation

All full-service water sales will include the Supply Rate.

System Access Rate (SAR)

Purpose

The SAR recovers the costs of Conveyance, Distribution, and Storage that is used on an average annual basis through a uniform, volumetric rate. All member agencies pay the SAR for the conveyance and distribution capacity associated with deliveries of full-service water.

Implementation

The SAR is charged for each acre-foot of water transported by Metropolitan to its member agencies and delivered as a full-service water sale.

System Power Rate (SPR)

Purpose

The SPR recovers the costs of energy required to pump water to Southern California through the SWP and CRA. The cost of power is recovered through a uniform, volumetric rate.

Implementation

The SPR is is charged for each acre-foot of water transported by Metropolitan to its member agencies and delivered as a full-service water sale.

Treatment Fixed Charges

Purpose

The Treatment Fixed Charges include a Peaking Capacity Charge, Standby Capacity Charge, and Remaining Standby Capacity Charge, and collectively, recover a portion of the fixed costs incurred for peaking and standby capacity to meet the potential demands of member agencies connected to the Treatment system. Collectively, the Fixed Charges recover up to 30 percent of total Treatment costs but are limited at the actual amount associated with peaking and standby capacity.

Metropolitan's system was designed to be a regional, wholesale system, not a local retail system. As such, it was not designed to meet hourly, daily, and weekly demands. This is the responsibility of Metropolitan's member agencies, or their sub agencies, which provide retail water service. [4]

Implementation

The Treatment Fixed Charges will be phased in over multiple years to provide member agencies with time to plan and adjust operations. The phased-in implementation aligns with Metropolitan's biennial budget and rate-setting process, with the first charges taking effect January 1, 2027, and subsequent steps applied annual until the phase-in schedules are complete. The three Treatment Fixed Charges are:

- Treatment Peaking Capacity Charge (TPCC): A fixed charge based on a three-year trailing maximum annual peak day demand, measured in cfs. This charge will be phased in over three years beginning January 1, 2027. For CY 2027, the TPCC will be allocated using each member agency's FY 2025 average daily treated water demand in cfs.
- Treatment Used Standby Capacity Charge (TUSCC): A fixed charge based on a ten-year trailing annual standby capacity, difference between maximum and average annual use, measured in AF. This charge will be phased in over ten years beginning January 1, 2027. For CY 2027, the TUSCC will be allocated based on FY 2025 treated firm demands in AF.
- Treatment Remaining Standby Capacity Charge (TRSCC): A fixed charge based on the five-year trailing maximum annual treated water use, measured in AF. This charge will be phased in over five years beginning January 1, 2027. For CY 2027, the TRSCC will be allocated based on FY 2025 treated firm demands in AF.

[4] *2007 Integrated Area Study, p.2-5, citing MWD Report 949 (Jul 1983).*

Treatment Surcharge

Purpose

The Treatment Surcharge recovers all remaining costs of providing treatment capacity and operations after applying the Treatment Fixed Charges.

Implementation

The Treatment Surcharge is a uniform volumetric rate which is charged on all treated water sales and other transactions.

Capacity Charge

Purpose

The Capacity Charge recovers the costs incurred to provide peak capacity within the Distribution System. The Capacity Charge also provides a price signal to encourage agencies to reduce peak demands on the Distribution System and to shift demands that occur during the May 1 through September 30 period into the October 1 through April 30 period, resulting in more efficient utilization of Metropolitan's existing infrastructure and deferring capacity expansion costs.

Metropolitan's system was designed to be a regional, wholesale system, not a local retail system. As such, it was not designed to meet hourly, daily, and weekly demands. This is the responsibility of Metropolitan's member agencies, or their sub agencies, which provide retail water service.[5]

Implementation

Each member agency will pay the Capacity Charge per cubic feet per second (cfs) based on a three-year trailing peak (maximum) day demand, measured in cfs. Each member agency's peak day is likely to occur on different days; therefore, this measure approximates peak week demands on Metropolitan.

Readiness-To-Serve Charge (RTS)

Purpose

The RTS recovers the cost of the portion of the system that is available to provide emergency service and available capacity during outages and hydrologic variability.

Implementation

The RTS is a fixed charge that is allocated among the member agencies based on a ten-fiscal-year rolling average of firm demands. Water transfers and exchanges are included for purposes of calculating the ten-fiscal-year rolling average[6]. The Standby Charge is collected at the request of some member agencies that have elected to use the charge as a direct offset to the member agency's RTS obligation.

[5] *2007 Integrated Area Study, p.2-5, citing MWD Report 949 (Jul 1983).*
[6] *Although the RTS Charge is set to be recovered based on all firm demand deliveries, including transfers and exchanges, SDCWA's exchange transactions are excluded per agreement. The SDCWA exchange water transactions are excluded from the calculation of the ten-year rolling average per the terms of the parties' exchange agreement.*

Table 10: Bundled Full-Service Costs[7]

Rate Type	Type of Charge	Rate or charge effective January 1, 2026
Full-Service Untreated Cost	Volumetric ($/af)	$984
Full-Service Treated Cost*	Volumetric ($/af)	$1,528

**Based on 100% volumetric Treatment Surcharge for 2026*

The Full-Service Untreated Cost consists of the following rate elements: Supply Rate, System Access Rate, and System Power Rate.

The Full-Service Treated Cost consists of the following rate elements: Supply Rate, System Access Rate, System Power Rate and Treatment Surcharge.

[7]*Nineteen of Metropolitan's member agencies have invoices prepared using bundled rates; seven of Metropolitan's member agencies have invoices prepared using the unbundled rate elements.*

COST OF SERVICE

A cost of service (COS) report contains analysis of costs using a methodology to equitably allocate the revenue requirements of a utility between the various classes of service. Costs of operating a utility are not accounted for on a specific user or service basis. Many costs are incurred for the joint benefit of all users, while other costs may benefit only the users of certain services. Metropolitan uses the COS methodology to functionalize, allocate and distribute costs to services provided. The unbundled rate structure is used to collect revenue based on the services provided to different member agencies and contractual arrangements. Metropolitan provides full-service water (treated and untreated) to its member agencies. Exchanges, wheeling, and other arrangements are provided on a contractual basis.

American Water Works Association Guidelines

The American Water Works Association (AWWA) is the professional association which, among other functions, identifies water industry standards for financial management and rate-setting practices. AWWA publishes a document on these topics in its Manual of Water Supply Practices series, which is the AWWA's M1, Principles of Water Rates, Fees, and Charges, Seventh Edition.

AWWA manual M1 Seventh Edition delineates a number of guidelines and principles that are intended to be observed in the broad development of cost of service and rate setting steps[8]. The COS process reflects the M1 Seventh Edition guidelines and principles, which were carefully considered in the conceptual design of the Metropolitan COS. Major AWWA guidelines and principles considered in the proposed COS approach are outlined below.

- One of the most effective methods used to accommodate the impact of rapidly increasing costs on rate design is the use of a "forward looking" or prospective rate period. This procedure is frequently used by government-owned utilities in determining cost of service. Metropolitan's COS follows this approach by incorporating budget data for upcoming fiscal years, using projected debt service and State Water Contract payment obligation data, and applying annual escalation factors to operations and maintenance costs.
- The purpose of performing functional assignment of costs is to express the utility's cost of service in terms that make it possible to allocate and then distribute costs to services in accordance with the costs of serving each class of customer, or in Metropolitan's case, each function type. In keeping with AWWA recommendations, the functional assignment and commodity/demand allocation modules of the COS allow identification of functional cost components at a level that allows the unbundling of Metropolitan's rates.
- The cash-needs approach, which develops the revenue requirements for a utility based on total estimated cash expenditures for a time period, is one of two methodologies endorsed by AWWA principles and is frequently used by government-owned utilities. The COS's revenue requirements module is consistent with this approach.
- In areas where seasonal usage patterns impose significant demands and ultimately costs on the utility, consideration may be given to separate charges for such use. System costs associated with accommodating seasonal use may be recovered either through rates applied to separate metering for such services or through charges applied based on seasonal use. This principle is consistent with the conceptual design of the COS's allocation module.

[8]*The majority of the M1 Seventh Edition is written for utilities providing retail service or combined retail and wholesale service. The distinction in practices for wholesale-only utilities is indirect; care must be taken to be attuned to these distinctions such that the guidelines are not incorrectly applied or misrepresented.*

General principles for establishing charges state that:

- Beneficiaries of a service should pay for that service.
- The level of service charges should be related to the cost of providing the service.
- The price of services may be used to change user behavior and demand for the good or service[9].

The proposed COS process is consistent with these principles.

AWWA's M1 Seventh Edition provides rate-setting objectives as a basis for evaluating water utility rate designs. These objectives have all been considered in the development of the proposed COS process and resulting rates, fees and charges for service[10].

- Effectiveness in yielding total revenue requirements (full cost recovery).
- Revenue stability and predictability.
- Stability and predictability of the rates themselves from unexpected or adverse changes.
- Promotion of efficient resource use (conservation and efficient use).
- Fairness in the apportionment of total costs of service among the different ratepayers.
- Avoidance of undue discrimination (subsidies) within the rates.
- Dynamic efficiency in responding to changing supply and demand patterns.
- Freedom from controversies as to proper interpretation of the rates.
- Simple and easy to understand.
- Simple to administer.
- Legal and defendable.

It should be noted that there are circumstances in which some of these objectives can be in conflict with each other. For example, competing objectives could be conservation and revenue stability. To incentivize conservation, a utility might develop a rate structure that was 100 percent volumetric. To provide revenue stability, the same utility might develop a rate structure that was 100 percent fixed. Because of such conflict potential, all AWWA pricing objectives must be carefully balanced when selecting a preferred COS and rate setting approach.

Cost of Service

Prior to discussing the specific rates and charges that make up the rate structure, it is important to understand the cost of service process that supports the rates and charges. The AWWA M1 Seventh Edition sets out the guidelines and principles for the COS process as: (1) identify which costs should be recovered through rates and charges (the revenue requirement); (2) organize costs into operational functions (functionalize); (3) allocate operational function costs on the basis for which the cost was incurred (allocate); and (4) distribute costs to rate elements (distribute). The process acronym is FAD: functionalize (F), allocate (A), distribute (D). The balance of this report uses this nomenclature, while tailoring the process to Metropolitan's unique service obligations and member agency needs.

The purpose of sorting Metropolitan's costs in a manner that reflects the type of function (e.g., supply vs. conveyance), the characteristics of the cost (e.g., fixed or variable) and the reason why the cost was incurred (e.g., to meet peak or average demand) is to create logical cost of service "building blocks". The building blocks can then be arranged to design rates and charges with a reasonable nexus between costs and benefits.

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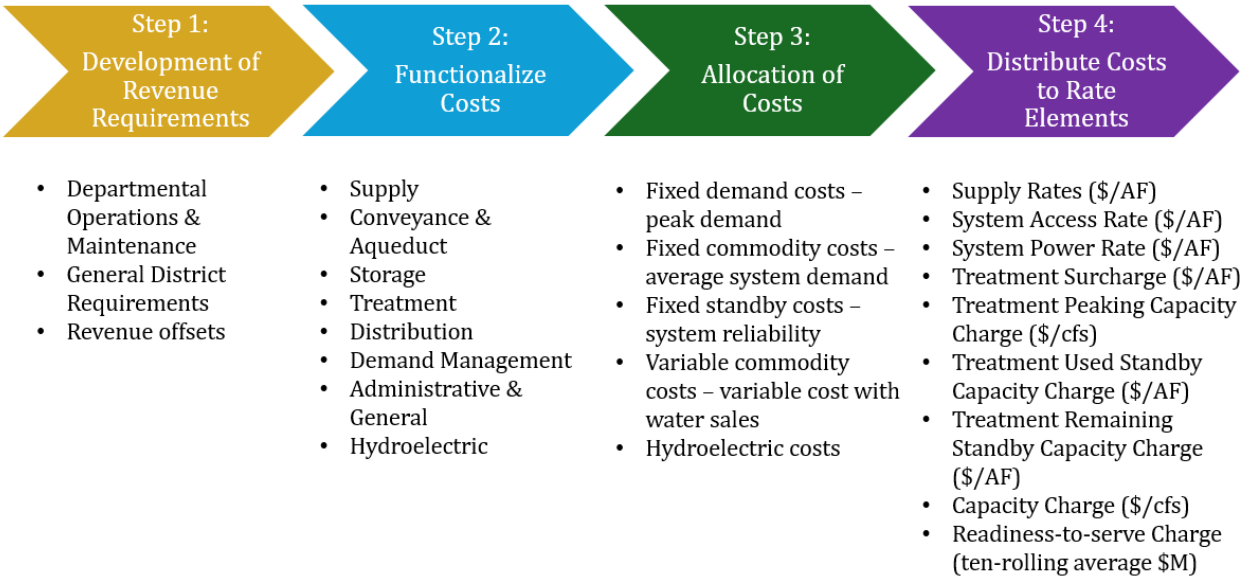
[9]*Metropolitan's rates reflect the cost of providing its services and the impact of those costs may have an impact on member agencies' conservation and local resource development. Metropolitan invests in demand management, by providing incentives to those conserving and developing local resource projects that reduce their cost . Those demand management investments lower system costs and reduce the need for Metropolitan to import additional supplies into the service area.*

[10]*Manual of Water Supply Practices, M1, Principles of Water Rates, Fees and Charges, American Water Works Association, Seventh Edition, pg.4*

Cost of Service Process



The general cost of service process involves the basic steps outlined below.

Step 1 - Development of Revenue Requirements

In the revenue requirement step, the costs that Metropolitan must recover through rates and charges, after consideration of revenue offsets (such as property tax revenue, interest income, contractual revenues and miscellaneous income), are identified. The cash-needs approach, an accepted industry practice for government-owned utilities, has historically been used in identifying Metropolitan's revenue requirements[11]. Although the utility approach would be acceptable under AWWA guidelines, the cash-needs approach was applied for the purposes of this study. All of Metropolitan's costs fall under the broad categories of either Departmental Costs or General District Requirements. Departmental Costs include budgeted items identified with specific departments within Metropolitan. General District Requirements primarily consist of requirements associated with the CRA, SWP, Supply Programs, Demand Management Programs, and capital financing costs. General District Requirements also include reserve fund transfers required by bond covenants and Metropolitan's Administrative Code. Under the cash needs approach, revenue requirements include operating costs and annual requirements for meeting financed capital items (debt service and funding of the CIP from operating revenues).

Step 2 - Functionalization of Costs

To allow for the development of rates that properly reflect the costs of providing different service types (full-service (treated and untreated), revenue requirements should be categorized based on the operational functions associated with each cost. In the functional assignment step, revenue requirements are assigned to different categories based on the operational functions associated with each cost. The functional categories are identified in such a way as to allow the development of logical assignment bases. The functional categories used in this cost of service process include:

- Supply
- Conveyance and Aqueduct
- Storage

[11] *The primary difference between the two methods is how capital-related costs are approached. The cash-needs approach uses debt service on bonds and capital funded from rates; the utility approach uses depreciation and a return on Rate Base or Investment.*

- Treatment
- Distribution
- Demand Management
- Administrative and General
- Hydroelectric

These functional assignments reflect the unique functions that Metropolitan undertakes and is consistent with the Strategic Plan Policy Principles. In order to provide more finite functional assignment, many of these functional categories are subdivided into more detailed sub-functions in the COS process. For example, costs for the Supply and Conveyance and Aqueduct (C&A) functions are further subdivided into the sub-functions SWP, CRA, and Other. Similarly, costs in the Storage function are broken down into the sub-functions Emergency Storage, Drought Carryover Storage, and Regulatory Storage.

Step 3 - Allocation of Costs

In the cost allocation step, functionalized costs are separated into categories according to their causes and behavioral characteristics. Proper cost allocation is critical in developing a rate structure that recovers costs in a manner consistent with the causes and behaviors of those costs. Under AWWA guidelines, cost allocation may be done using either the Base/Extra-Capacity approach or the Commodity/Demand approach. In the simplest sense, these approaches offer alternative means of distinguishing between utility costs incurred to meet average or base demands and costs incurred to meet peak demands. The Commodity/Demand approach was selected because it: (1) is best suited for systems where design criteria are focused on peaking patterns within a long-term time frame, such as peak month and peak week, (2) it works well in situations where complex cost relationships exist in the service area and attempting to allocate costs to peak day and peak hour functions would be complicated and often impractical, and (3) it allows for the development of the most appropriate COS classification bases because of the way Metropolitan's financial and operational data is organized. The Commodity/Demand approach was modified for its application to Metropolitan's rate structure by adding a separate cost allocation for costs related to Metropolitan's standby function. Analysis of system operating data indicated that a modified Commodity/Demand approach was most appropriate for developing Metropolitan's cost of service allocation bases.

Step 4 - Distribution to Rate Elements

The distribution of costs to the rate design elements depends on the purpose for which the cost was incurred and the manner in which the member agencies use the Metropolitan system. For example, costs incurred to meet average system demands are typically recovered by dollar per acre-foot rates and are distributed based on the volume of water purchased by each agency. Rates that are levied on the amount or volume of water delivered are commonly referred to as volumetric rates as the customer's costs vary with the volume of water purchased. Costs incurred to meet peak distribution demands (referred to in this report as demand costs) are recovered through a peaking charge (the Capacity Charge) and are distributed to agencies based on their peak summer demand behavior. Costs incurred to provide system reliability in the event of an emergency, major outage or hydrologic variability (referred to in this report as standby costs) are recovered through a Readiness-To-Serve Charge. Differentiating between costs for average, peak, and standby is just one example of how the COS process allows for the design of rates and charges to achieve overall customer equity and efficiency.

Treatment-related costs are recovered through a combination of fixed charges and a volumetric rate. The fixed charges are based on each member agency's use of the treatment system capacity for peaking and standby use, while the per acre-foot volumetric rates are based on the volume of treated water purchased.

Revenue Requirements

The estimated revenue requirements presented in this report are for FY 2026/27 and 2027/28. Throughout the report, the fiscal years are used as the "test years" to demonstrate the application of the COS process. Schedule 1 and Schedule 2 summarize the FY 2026/27 and FY 2027/28 revenue requirements, respectively, by the major budget line items used in Metropolitan's budgeting process.

Metropolitan's annual expenditures (including capital financing costs, but not construction outlays financed with bond proceeds) will total approximately $2.37 billion in FY 2026/27 and $2.49 billion in FY 2027/28. These expenditures support sales of 937 TAF in FY 2026/27 and 1,011 TAF in FY 2027/28 and assume a 49 percent SWP allocation in CY 2026, 48 percent SWP allocation in CY 2027, and 47 percent SWP allocation in CY 2028 with CRA diversions of 654 thousand acre-feet (TAF) in FY 2026/27 and 558 TAF in FY 2027/28.

The rates and charges do not have to cover the entire amount of estimated expenditures. Metropolitan generates revenues from interest income, hydroelectric power sales, stored water sales and miscellaneous income. These internally generated revenues are referred to as revenue offsets and are expected to generate about $128 million in FY 2026/27 and $109 million in FY 2027/28.

In June 2025, the Board approved amendments to the SDCWA–Metropolitan Exchange Agreement, establishing a fixed baseline exchange payment and price term that is decoupled from Metropolitan's rates. Starting January 1, 2026, under the agreement, Metropolitan receives a fixed baseline exchange payment calculated using 227 TAF at the Exchange Unit Price, paid in equal monthly installments and due regardless of whether SDCWA takes the full baseline quantity in a given year. SDCWA Exchange revenues are non-rate revenues that offset costs otherwise recovered through rates and charges; thus the 227 TAF SDCWA exchange amount is not included in this COS analysis. Based on SDCWA's March 1, 2026 notice, SDCWA advised that for CY 2026 it could offer Metropolitan 5 TAF under its second right of refusal. As a result, SDCWA Exchange revenues are projected to be approximately $183 million in FY 2026/27 and $186 million in FY 2027/28 based on 272.7 TAF at the price term in the agreement..

The Proposed Budget includes capital expenditures associated with the Pure Water Southern California (PWSC) project, primarily related to final design, permitting, and early construction activities. A portion of the PWSC costs over the biennium is expected to be funded through grant awards, which are reflected in the CIP funding plan and reduce near-term cash and financial requirements. The PWSC program is anticipated to be presented to the Board for consideration in Spring 2026 concurrent with the biennial budget process. The grants funded for PWSC costs are counted as offset against the revenue requirements to be funded from rates and charges.

In addition, Metropolitan will receive approximately $465 million in ad valorem property tax revenues in FY 2026/27 and $487 million in FY 2027/28, based on an assumed ad valorem property tax rate of 0.0085 percent of assessed valuation, compared to the current rate of 0.0070 percent. Accordingly, projected property tax revenue reflects both assumed assessed valuation growth and the higher tax-rate assumption. These property tax revenues are used to pay for a portion of Metropolitan's general obligation bond debt service, a portion of Metropolitan's obligation to pay for debt service on bonds issued to fund the SWP, and other State Water Contract expenses.

The total revenue offsets are estimated to be about $823 million in FY 2026/27 and $808 million in FY 2027/28. Therefore, the revenue required from rates and charges is the difference between the total estimated expenditures (costs) and the revenue offsets, or $1.54 billion in FY 2026/27 and $1.68 billion in FY 2027/28. Given an effective date of January 1, 2027 and January 1, 2028, respectively, the rates and charges recommended in this report, combined with rates and charges effective through December 31, 2025 will generate a total of $1.54 billion in FY 2026/27 and $1.74 billion in FY 2027/28.

All of Metropolitan's costs fall under the broad categories of Departmental Costs or General District Requirements. Departmental Costs include budgeted items identified with specific organizational groups. General District Requirements consist of requirements associated with the CRA, SWP, Supply Programs, Demand Management Programs, and capital financing costs associated with the Capital Investment Plan (CIP). General District Requirements also include reserve fund transfers required by bond covenants and Metropolitan's Administrative Code.

Schedule 1: Revenue Requirements (by budget line item), FY 2026/27

	Fiscal Year Ending 2027	% of Revenue Requirements (1)
Departmental Operations & Maintenance		
Office of General Manager	$ 11,901,786	0.4 %
Board of Directors	2,936,614	0.1 %
Bay Delta Initiatives	13,717,631	0.4 %
Human Resources	23,199,332	0.7 %
External Affairs	26,312,958	0.8 %
Conveyance and Distribution	104,234,837	3.3 %
Treatment and Water Quality	160,275,762	5.0 %
Integrated Operations Planning and Support Services	99,036,268	3.1 %
Office of Safety, Security and Protection	44,214,410	1.4 %
Finance and Administration	46,723,834	1.5 %
Engineering Services	63,412,846	2.0 %
Business Technology	64,498,201	2.0 %
Water Resources Management	28,312,542	0.9 %
General Counsel	21,755,281	0.7 %
General Auditor	5,784,925	0.2 %
Ethics Office	3,816,768	0.1 %
Sustainability, Resilience & Innovation	27,405,965	0.9 %
Diversity, Equity & Inclusion	5,347,494	0.2 %
Equal Employment Opportunity	3,716,748	0.1 %
Total	**756,604,203**	**23.7 %**
General District Requirements		
State Water Project*	793,053,980	24.9 %
Colorado River Aqueduct Power Costs	62,731,329	2.0 %
Supply Programs (cash funded portion)	95,272,389	3.0 %
Demand Management (cash funded portion)	51,293,065	1.6 %
Capital Financing	590,236,381	18.5 %
Other Operating Costs	17,099,986	0.5 %
Increase/(Decrease) in Required Reserves	300,000	— %
Total	**1,609,987,129**	**50.5 %**
Revenue Offsets	**$ (823,244,309)**	**25.8 %**
Net Revenue Requirements	**$ 1,543,347,023**	**100.0 %**

(1) Given as a percentage of the absolute values of total dollars apportioned
Totals may not foot due to rounding
*Include DCP planning costs

Schedule 2: Revenue Requirements (by budget line item), FY 2027/28

	Fiscal Year Ending 2028	% of Revenue Requirements (1)
Departmental Operations & Maintenance		
Office of General Manager	$ 12,388,063	0.4 %
Board of Directors	3,205,178	0.1 %
Bay Delta Initiatives	14,324,147	0.4 %
Human Resources	24,092,659	0.7 %
External Affairs	27,825,895	0.8 %
Conveyance and Distribution	111,444,676	3.4 %
Treatment and Water Quality	170,133,537	5.2 %
Integrated Operations Planning and Support Services	106,467,731	3.2 %
Office of Safety, Security and Protection	47,259,344	1.4 %
Finance and Administration	49,284,499	1.5 %
Engineering Services	66,118,202	2.0 %
Business Technology	68,649,167	2.1 %
Water Resources Management	29,517,932	0.9 %
General Counsel	21,224,328	0.6 %
General Auditor	6,052,563	0.2 %
Ethics Office	3,996,464	0.1 %
Sustainability, Resilience & Innovation	27,857,185	0.8 %
Diversity, Equity & Inclusion	5,539,608	0.2 %
Equal Employment Opportunity	3,857,688	0.1 %
Total	**799,238,866**	**24.2 %**
General District Requirements		
State Water Project*	822,034,974	24.9 %
Colorado River Aqueduct Power Costs	51,153,391	1.6 %
Supply Programs (cash funded portion)	96,248,357	2.9 %
Demand Management (cash funded portion)	57,111,810	1.7 %
Capital Financing	609,430,408	18.5 %
Other Operating Costs	18,099,843	0.5 %
Increase/(Decrease) in Required Reserves	36,200,000	1.1 %
Total	**1,690,278,783**	**51.3 %**
Revenue Offsets	**$ (807,777,038)**	**24.5 %**
Net Revenue Requirements	**$ 1,681,740,611**	**100.0 %**

(1) Given as a percentage of the absolute values of total dollars apportioned
Totals may not foot due to rounding
*Include DCP planning costs

Departmental Costs

Departmental costs consist of salary and benefits, chemicals, power, outside services, materials and supplies, association dues, insurance expenses, leases, and property taxes budgeted by the General Manager's Department, as well as the General Counsel, General Auditor, and Ethics Officer.

The proposed FY 2026/27 O&M budget includes $773.7 million for labor and benefits, water treatment chemicals, power, and solids handling, materials and supplies, professional services, and operating equipment cash-funded purchases. This is a $65.8 million, or 9.3 percent, increase compared to the FY 2025/26 revised

budget[12] of $707.9 million. The proposed FY 2027/28 O&M budget is $817.3 million, an increase of $43.6 million, or 5.6 percent, compared to the FY 2026/27 budget. This increases reflect previously approved memoranda of understanding with labor groups, targeted staffing additions needed to support operations, maintenance, and delivery of the CIP, and higher operating equipment expenditures. The increase in operating equipment includes investments associated with fleet modernization and the transition to zero-emission vehicles, consistent with prior Board direction.

The proposed budget for FY 2026/27 & FY 2027/28 includes 79 new positions. These new positions were identified through an extensive Staffing Needs Analysis, which incorporated group management's consideration of operational risks and challenges, multiple rounds of input from Metropolitan's Executive Team, historical unfunded position requests, the 2024 Workplace Assessment, and, where possible, feedback from Metropolitan's labor unions. Future staffing needs were also considered within the Staffing Needs Analysis, determining those needs existing beyond the current biennium and into the next 2 budget cycles (6 years total).

The Departmental Budget is described in detail in the Biennial Budget document.

General District Revenue Requirements

General District Requirements include costs for the SWP, CRA power, Supply Programs, Demand Management Programs, and the Capital Financing costs. Each of these areas is described in the following.

State Water Project

Annually, the DWR reviews and redetermines the water supply and financial aspects of the SWP as required by the State Water Contract. The annual review and redetermination results in the annual Statement of Charges to the Contractors for each calendar year. The information that supports the Statement of Charges is published by the DWR as Appendix B to the appropriate Bulletin 132. DWR does not charge rates for water service. It does not develop a revenue requirement and then develop rates based on projected billing determinants for a calendar year. Rather, DWR apportions its costs to the Contractors based on their proportionate share of conservation (supply) costs (the Delta Water Charge) and transportation (delivery) costs (the Transportation Charge). DWR reconciles actual costs for each year and either collects more funds from the Contractors if actual costs exceeded estimated costs or provides a credit/refund if actual costs were lower than estimated costs.

In December 2024, the Board approved $141.6 million in funding for Delta Conveyance Project (DCP) planning and preconstruction activities. The planned activities through 2027 will provide new information needed to refine benefits, risks, and costs prior to any future Board decision regarding expenditures or participation beyond the biennium. The main focus over the next biennium will be supporting the DWR as it seeks final permits for the DCP and participating in the Delta Conveyance Design and Construction Authority to advance project design. Information regarding the Delta conveyance project is located on Metropolitan's website at https://www.mwdh2o.com/securing-our-imported-supplies/state-water-project/. While this does not commit Metropolitan to construction, it represents a significant near-term funding obligation and reflects continued Board interest in evaluating long-term conveyance reliability options for the SWP.

Approximately $25.7 million is projected to be expended in FY 2025/26 for DCP planning costs. The Biennial Budget includes Metropolitan's planned contribution for DCP planning activities of $74.7 million in FY 2026/27 and $41.3 million in FY 2027/28. The budget expenditures for the SWP, including DCP planning costs, are $793.1 million in FY 2026/27 and $822.0 million in FY 2027/28. Further details are described in the Biennial Budget document.

[12] *The FY 2025/26 revised budget is net of $18 million expense reduction and includes only cash-funded purchase for operating equipment, plus additional costs approved by the Board after April 2024 budget adoption.*

Colorado River Aqueduct

The CRA costs for delivery and supply are reflected in the Departmental costs and in the costs of the appropriate operational functions. Budgeted net CRA power costs represent the expenditures for the Hoover and Parker power contracts and market power purchases to support budgeted CRA water deliveries, and revenues generated by the sale of Hoover and Parker power to the CAISO market.

In fiscal years 2026/27 and 2027/28, it is projected Metropolitan will receive annual CRA water diversions of approximately 654 TAF and 558 TAF respectively. The budgeted net power costs for the CRA are $62.7 million in FY 2026/27 and $51.2 million in FY 2027/28.

The expenditures for the net CRA power costs are described in detail in the Biennial Budget document.

Supply Programs: SWP

Since inception, the State Water Contract (SWC) for participation in the SWP provided Contractors the ability to use the SWP to convey non–SWP water under certain circumstances. Specifically, Article 18(c)(2) of the original SWC addresses situations where there is a shortage in the supply of water made available under the SWC and states, "The District, at its option, shall have the right to use any of the project transportation facilities which by reason of such permanent shortage in the supply of project water to be made available to the District are not required for delivery of project water to the District, to transport water procured by it from any other source: provided, that such use shall be within the limits of the capacities provided in the project transportation facilities for service to the District under this contract ….". However, Article 18(c)(2) only applied in the event a permanent shortage was declared by DWR and it was unclear on how costs would be charged for using SWP facilities to transport nonproject water. In 1994, the Contractors and DWR negotiated the Monterey Amendment to the SWC, including Article 55, which made explicit that the Contractors' rights to use the portion of the SWP conveyance system necessary to deliver water to them (their "Reaches") also includes the right to convey non–SWP water at no additional cost as long as capacity exists. Power for the conveyance of non–SWP water is charged at the SWP melded power rate. The Monterey Amendment also expanded the ability to carry over SWP water in SWP storage facilities, allowed participating Contractors to borrow water from terminal reservoirs, and allowed Contractors to store water in groundwater storage facilities outside a Contractor's service area for later use. These amendments, approved by Metropolitan's Board in 1995, secured the means for individual Contractors to increase supply reliability through water transfers, and storage outside their service areas.

Since adoption of the 1996 Integrated Resources Plan (1996 IRP) and subsequent updates, Metropolitan has developed and actively managed a portfolio of supplies to convey through the California Aqueduct, as shown in Figure 10. The geographical locations of the projects are indicated by the green dots; Metropolitan's service area is designated by the yellow highlighted area. Metropolitan submits delivery schedules to DWR for these supplies and alters these schedules throughout the year based on changes in the availability of SWP and Colorado River water. The portfolio of supplies that Metropolitan has developed to be conveyed through the SWP since adoption of the Monterey Amendments and the 1996 IRP extend from north of the Delta to Southern California.

Since the Monterey Amendments, Metropolitan has secured one-year water transfer supplies through Metropolitan-only purchases, buyer coalition-purchases, and Governor Drought Water Banks. The most recent years that Metropolitan secured these one-year transactions were 2021, and 2022. Metropolitan opted not to pursue these transactions in 2018 or 2020. Most of the sellers were Sacramento Valley water users who are not SWP Contractors. Other SWP Contractors obtained one-year water transfers during this timeframe as well. There were no single-year transfer programs in, 2016-2017, 2019, or 2023-2025 because of favorable water supply conditions and lack of capacity to move transfer supplies through the Delta.

In addition to the above one-year water transfers, Metropolitan purchases long-term water transfer supplies through the Yuba Accord. The Yuba Accord has provided water to enhance SWP and CVP water supply reliability by offsetting Delta export reductions and providing dry year water supplies for participating SWP

and CVP contractors. This water is Yuba River water developed by Yuba County Water Agency (YCWA) making reservoir releases or by YCWA's member units substituting groundwater for their surface water supplies; it is not SWP water.

Since the approval in 2021 of the Water Management Amendment to the SWP contract, SWP Contractors have been able to pursue one-year and multi-year SWP transfers between SWP contractors. Metropolitan transferred SWP supply to other contractors for the first time in 2025 in order to help meet Board-identified revenue goals.

Metropolitan continues to pursue opportunities with other water agencies, such as Westlands Water District (Westlands). Resulting from the 2024 MOU between Metropolitan, Friant Water Authority, and Westlands, Metropolitan and Westlands are negotiating a pilot exchange program that would provide mutual benefits to both agencies. As of December 2025, Westlands and Metropolitan are working on draft terms for an unbalanced exchange pilot program.

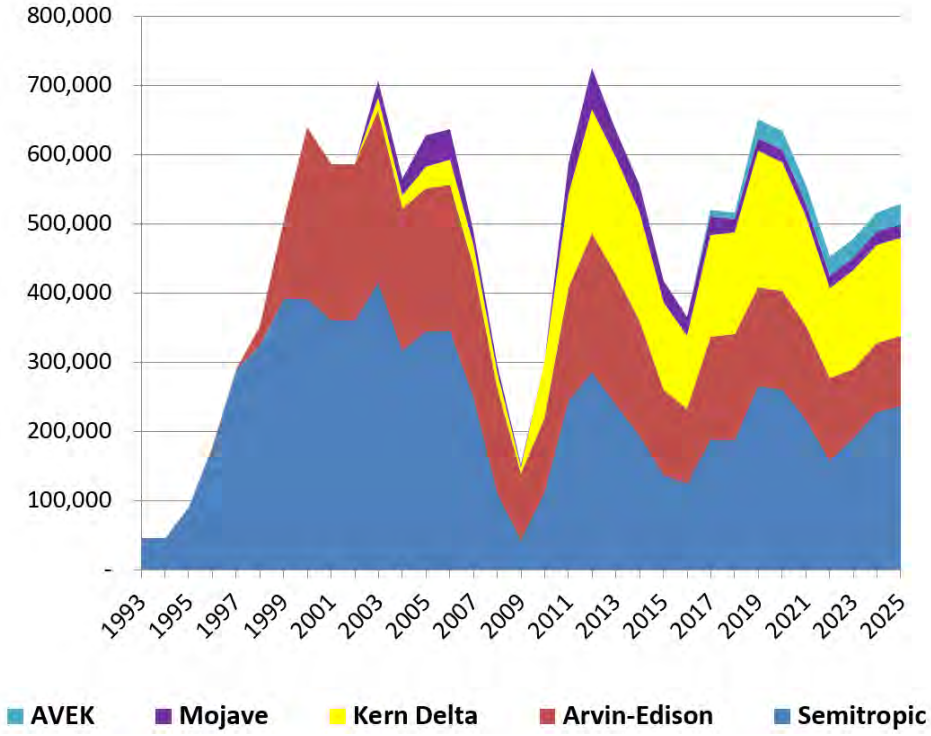
Figure 10: California Aqueduct Portfolio of Supplies

In addition to one-year transfers, and the Yuba Accord water, Metropolitan has developed groundwater storage agreements that allow Metropolitan to store available supplies in the Central Valley for return later. Metropolitan enters into point of delivery and banking agreements with DWR to deliver water supplies from the SWP facilities to these storage programs and to return these water supplies to the SWP system for delivery to Metropolitan's service area. Metropolitan's storage activities are shown in Figure 11. The figure shows how the programs function to store supplies during surplus conditions and return supplies during a drought. The storage programs have demonstrated that they can provide a significant amount of water when needed.

- Arvin-Edison Storage Program: under the agreement, Arvin-Edison Water Storage District stores water on behalf of Metropolitan. Up to 350,000 acre-feet can be stored; Arvin-Edison is obligated to return up to 75,000 acre-feet of stored water in any year to Metropolitan, upon request. The water is returned by direct groundwater pump-in and exchange of SWP supplies. A 2017 State Water Resources Control Board (SWRCB) regulation setting a Maximum Contaminant Level (MCL) for TCP has temporarily suspended use of this program due to the levels detected in the program groundwater wells. In November 2021, a change in the point-of-delivery was initiated to allow Metropolitan access to its stored water through an operational exchange of Friant Division CVP water supplies with SWP supplies in San Luis Reservoir.

- Semitropic Storage Program: under the agreement, Metropolitan stores water in the groundwater basin underlying land within the Semitropic Water Storage District. The maximum storage capacity is 350,000 acre-feet. Currently, the minimum annual yield to Metropolitan is 38,200 acre-feet, and the maximum annual yield is 229,700 acre-feet depending on the available unused capacity and the SWP allocation. The water is returned by direct groundwater pump-in and exchange of SWP supplies.
- Kern Delta Storage Program: under the agreement, Kern Delta Water District provides groundwater banking and exchange transfer to allow Metropolitan to store up to 250,000 acre-feet of SWP water in wet years and take up to 50,000 acre-feet annually during droughts. The water is returned by direct groundwater pump-in or by exchange of surface water supplies.
- Mojave Storage Program: under the agreement, Mojave Water Agency provides groundwater banking and exchange transfers to allow Metropolitan to store up to 390,000 acre-feet for later return. The agreement allows Metropolitan to annually withdraw Mojave Water Agency's SWP contractual amounts, after accounting for local needs. The Mojave storage program returns water only by exchange of surface water supplies.
- Antelope Valley East Kern (AVEK) Storage Program: under the Storage Program, Metropolitan, at its discretion, could store up to 30,000 acre-feet of its SWP Table A amount or other supplies in the Antelope Valley Groundwater Basin in an account designated for Metropolitan. The water is returned by exchange of SWP supplies or direct groundwater pump-in. The AVEK Program was set to expire in 2025, however it has been extended until the High Desert Water Bank Program is able to return water to Metropolitan. Please see below for details.
- Antelope Valley-East Kern (AVEK) High Desert Water Bank Program: under this agreement, when the project is complete, AVEK will provide storage for up to 70,000 acre-feet per year of its unused SWP Table A amount to Metropolitan or other supplies for later return. The maximum storage capacity for Metropolitan supplies would be 280,000 acre-feet. The program is designed to return up to 70,000 acre-feet per year by direct pump-in to the East Branch of the California Aqueduct. Water can also be returned by exchange of SWP supplies when available. In July 2025, Metropolitan and AVEK entered into the amended and restated AVEK Water Banking Agreement to provide for the financing (and re-financing) of certain costs of construction of the program facilities to be funded by Metropolitan. Under the AVEK Water Banking Agreement, in exchange for its rights to use the program facilities, Metropolitan agreed to pay the costs of the High Desert Water Bank Program, including certain installment payments in amounts sufficient to pay the principal of and interest on bonds issued by the Antelope Valley East Kern Financing Authority (AVEKFA), a joint exercise of powers authority, to provide for program financing. In FY 2026/27 and FY 2027/28, the Biennial Budget include capital expenditures related to the development of the AVEK High Desert Water Bank program. These capital expenditures will be recorded as participation rights and funded by proceeds from previously issued bonds. The bonds were issued by the AVEKFA on behalf of Metropolitan as obligor.
- Sites Reservoir: under a participation agreement, Metropolitan is contributing to planning activities for a proposed reservoir project of approximately 1.3 to 1.5 million acre-feet being analyzed by the Sites Reservoir Authority, to be located in Colusa County. Water stored for the proposed project would be diverted from the Sacramento River. The maximum storage capacity for Metropolitan supplies would be 311,700 acre-feet. As proposed, the program would be designed to return up to 50,000 acre-feet per year on average to Metropolitan by direct pump-in to the Sacramento River. Metropolitan's agreement to participate in funding of this phase of project development activities does not commit Metropolitan to participate in any actual reservoir project that may be undertaken in the future.

Figure 11: SWP Groundwater Storage Programs, acre-feet



Metropolitan has developed exchanges and transfers with other Contractors to enhance supply flexibility. Some of these agencies have extensive groundwater supplies and are willing to exchange their SWP supplies.

- San Gabriel Valley Water District: under this agreement, Metropolitan delivers treated water to a San Gabriel Valley Water District (SGVMWD) subagency in exchange for twice as much untreated SWP supplies delivered into the Main San Gabriel groundwater basin. The groundwater basin supplies water to both Metropolitan and SGVMWD subagencies. Each year Metropolitan purchases 5,000 acre-feet minus the unbalanced exchange amount. By mutual agreement Metropolitan may purchase more than the 5,000 acre-feet per year should SGVMWD have additional supplies available. This program has the potential to increase Metropolitan's reliability by providing 115,000 acre-feet through 2035.
- Desert Water Agency/Coachella Valley Water District Advance Delivery Program: under this program, Metropolitan delivers Colorado River water to the Desert Water Agency (DWA) and Coachella Valley Water District (CVWD) in advance of the exchange for their SWP Contract Table A allocations. In addition to their Table A supplies, the agencies can take delivery of SWP supplies available under Article 21 and the Turn-back Pool Program, and non-SWP supplies separately acquired by each agency. These non-SWP supplies have included Yuba Accord water, Drought Water Bank water, and San Joaquin Valley water. By delivering enough water in advance to cover Metropolitan's exchange obligations, Metropolitan is able to receive DWA and CVWD's available SWP supplies in years in which Metropolitan's supplies are insufficient without having to deliver an equivalent amount of Colorado River water. In December 2019, the exchange agreements were amended to provide more flexibility and operational certainty for the parties involved. Additionally, under the amended agreement, Coachella and Desert in wet years pay a portion of Metropolitan's water storage management costs, up to a combined total of $4 million per year.

Supply Programs: CRA

Since adoption of the 1996 IRP and subsequent updates, Metropolitan has developed and actively manages a portfolio of supplies to convey through the CRA. Metropolitan determines the delivery schedule of those resources throughout the year based on changes in the availability of SWP and of Colorado River water. Figure 12 shows the geographic location of the portfolio of additional CRA supplies, designated by the red dots, which Metropolitan has developed for diversion into the CRA since adoption of the 1996 IRP. These resources extend from Lake Mead to Southern California and provide supply to Metropolitan's service area, which is shown in the yellow highlighted area.

Figure 12: Colorado River Aqueduct Portfolio of Supplies

- Bard Fallowing: Approved by the MWD Board in December 2019, the Bard Water District (Bard) Seasonal Fallowing Program (Program) incentivizes farmers to fallow up to 3,000 acres irrigated with Colorado River water for the spring and summer months in order to reduce water consumption Bard and augment Metropolitan's Colorado River supplies. Metropolitan estimates a water savings of 1.9 acre-feet per irrigable acre. Metropolitan benefits from the reduced water consumption as the saved water will remain in the Colorado River and be made available for diversion. Metropolitan, USBR, and Bard Water District entered into a System Conservation Implementation Agreement where water conserved under this program will be left in Lake Mead in 2024, 2025, and 2026 in exchange for Federal funding under Reclamation's Lower Colorado Conservation Programs.
- Crop Substitution Pilot Program: Metropolitan is currently assessing the water savings benefits of growing low-water use crops instead of high-water use crops, such as alfalfa, in PVID, Metropolitan will also evaluate the economic impacts and feasibility of crop substitution. If the evaluation suggests that crop substitution can achieve water savings benefits for Metropolitan, Metropolitan would initiate a Crop Substitution Pilot Program to incentivize farmers to grow low-water use crops.
- Imperial Irrigation District/Metropolitan Conservation Program: Under a 1988 Conservation Agreement, Metropolitan has funded water efficiency improvements within the Imperial Irrigation District's (IID) service area in return for the right to divert the water conserved by those investments. Metropolitan provided funding for IID to construct and operate a number of conservation projects. In a 2014, IID-Metropolitan letter agreement, the amount of water conserved by IID was quantified at 105,000 acre-feet per year beginning in 2016. Metropolitan is guaranteed at least 85,000 acre-feet per year, with the remainder of the conserved water being made available to the Coachella Valley Water District (CVWD), if needed under the 1989 Approval Agreement as amended. However, in a

recent clarifying agreement, CVWD has agreed to limit its call to 15,000 acre-feet per year through 2026, yielding 90,000 acre-feet annually from the program for Metropolitan, with Metropolitan delivering the remaining 15,000 AF to CVWD at Whitewater.

- Palo Verde Land Management, Crop Rotation, and Water Supply Program: Under this program, participating landowners in the PVID's valley service area are paid to reduce water use by not irrigating a portion of their land. A maximum of 35 percent of the participating lands within the Palo Verde Valley can be fallowed in any given year. This program saves up to 133,000 acre-feet of water in certain years, and a minimum of up to 33,000 acre-feet per year. The term of the program is 35 years. Fallowing began in 2005. In March 2009, Metropolitan and PVID entered into a supplemental emergency fallowing program within PVID that provided for the fallowing of additional acreage in 2009 and 2010. Since 2005, over 1.3 million acre-feet total of Colorado River water has been conserved. The volume of water that becomes available to Metropolitan is governed by the QSA and the Colorado River Water Delivery Agreement. Under these agreements:
    - Metropolitan must reduce its consumptive use of Colorado River water by that volume of consumptive use by PVID and holders of Priority 2 that is greater than 420,000 acre-feet in a calendar year, or
    - Metropolitan may increase its consumptive use of Colorado River water by that volume of consumptive use by PVID and holders of Priority 2 that is less than 420,000 acre-feet in a calendar year.

In both cases, each acre-foot of reduced consumptive use by PVID is an additional acre-foot that becomes available to Metropolitan.

Metropolitan, USBR, and PVID have entered into a System Conservation Implementation Agreement where water conserved under this program from August 1, 2023 to December 31, 2026 will be left in Lake Mead in exchange for Federal Funding under Reclamation's Lower Colorado Conservation Program under IRA Bucket 1 funding.

- Palo Verde Land Management Program: This program pays Metropolitan's PVID farm lessees for quantified consumptive water savings produced through additional conservation actions taken by the lessees, beyond the crop shifts already incentivized by the lease rates. Such actions may include the purchase of irrigation meters, on-farm irrigation efficiency upgrades, experimental crops or crop rotations, and any other actions that generate quantified consumptive use savings as determined by MWD. In the future, the program may be used to fund payments to other landowners in PVID for taking on-farm conservation actions (other than fallowing).
- Quechan Tribe Diversion Forbearance: In 2005, Metropolitan entered into a settlement agreement in Arizona v. California with the Quechan Indian Tribe and other parties. The Tribe uses Colorado River water on the Fort Yuma Indian Reservation. In addition to the amounts of water decreed for the benefit of the Reservation in the 1964 Arizona v. California decree, under the 2005 settlement agreement the Tribe is entitled to (a) 20,000 acre-feet of diversions from the Colorado River, or (b) the amount necessary to supply the consumptive use required for irrigation of a specified number of acres, and for the satisfaction of related uses, whichever is less. Of the additional diversions, 13,000 acre-feet became available to the Tribe in 2006. An additional 7,000 acre-feet will become available to the Tribe in 2035. Metropolitan agreed to provide annual incentive payments to the Tribe if the Tribe forbore diversion of the additional water, thereby allowing Metropolitan to divert it. The U.S. Bureau of Reclamation (USBR) will make incentive payments to the Tribe instead of Metropolitan for the forbearance years 2023 through 2026 under Bucket 1 of USBR's Lower Colorado River Basin System Conservation and Efficiency Program. As a result, forborne water will remain in Lake Mead as system water and will not be diverted by Metropolitan during those years.
- Quechan Fallowing: Approved by the MWD Board in December 2021, the Metropolitan/Quechan Tribe Seasonal Fallowing Pilot Program (Pilot) incentivizes farmers to fallow land irrigated with Colorado River water for the spring and summer months in order to reduce water consumption in the Quechan tribal land and augment Metropolitan's Colorado River supplies. Since the Quechan

Tribe's water supplies have a higher priority than Metropolitan's on the Colorado River, Metropolitan benefits from the reduced water consumption as the saved water will remain in the Colorado River and be made available for diversion.

- Southern Nevada Water Authority and Metropolitan Storage and Interstate Release Agreement: Under this 2004 agreement and a related Operational Agreement, the Southern Nevada Water Authority (SNWA) may offer a portion of its Colorado River water supplies to Metropolitan when there is space available in the CRA to receive the water. SNWA may call for return of the water in a future year, in which Metropolitan would reduce its Colorado River water order to return this water to SNWA. In 2009, 2012, and 2015, Metropolitan, the Colorado River Commission of Nevada, and SNWA amended the related Operational Agreement dealing with volumes of water that may be stored or called at various times. The agreements can be terminated upon 90 days' notice following the return of the water stored by Metropolitan.
- Lower Colorado Water Supply Project: This project develops additional water supplies by pumping groundwater into the All-American Canal for delivery to IID. An equal volume of Colorado River water is then made available for other water users along the river. Under a contract among Metropolitan, the City of Needles, and the United States Bureau of Reclamation, Metropolitan receives any excess unused water developed by the project. Metropolitan makes payments to a trust fund to develop a replacement project or to desalt the groundwater should the groundwater become too saline for discharge into the All-American Canal.
- Exchange with the United States (San Luis Rey): 16,000 acre-feet from the All-American and Coachella Canal lining projects is allocated to the San Luis Rey Settlement Parties. The United States furnishes this water at Metropolitan's Colorado River Intake on Lake Havasu. Metropolitan takes possession of the water and by exchange delivers an equal volume of Metropolitan's blended supplies to SDCWA. By separate agreement, SDCWA conveys the water to the San Luis Rey Settlement Parties.
- SDCWA Colorado River Conserved Water: Under the Second Amended and Restated Exchange Agreement with SDCWA, Metropolitan has the second right of refusal to purchase conserved water from SDCWA at Lake Havasu where it receives the water from SDCWA. The overall provisions of the Second Amended and Restated Exchange Agreement are described below under the exchange with SDCWA.
- Post-2026 Supply Programs: Metropolitan's Colorado River supplies are likely facing reductions after 2026. This item covers future programs developed to manage or increase supplies in the face of those likely reductions.
- California ICS Agreement: Under a 2007 agreement and its amendment, Metropolitan may store a portion of IID's excess conservation in Metropolitan's service area, subjection to both annual creation and total accumulation limits. IID may call for return of the water in a future year, in which Metropolitan would reduce its Colorado River water order to return the water. The total accumulation limit for this program has been reached.
- Lake Mead Storage Program: In December 2007, Metropolitan entered into agreements to set forth the guidelines under which Intentionally Created Surplus (ICS) water is developed and stored in and delivered from Lake Mead. The amount of water stored in Lake Mead must be created through extraordinary conservation, system efficiency, or tributary conservation methods. ICS is available for delivery in a subsequent year, with Extraordinary Conservation ICS subject to a one-time deduction to benefit the river system and annual evaporation losses. Extraordinary conservation methods used by Metropolitan to date are: water saved by fallowing in the Palo Verde Valley, projects implemented with IID in its service area, the Lower Colorado Water Supply Project, All American and Coachella Canal water received under the San Luis Rey Indian Water Rights Settlement Agreement prior to the settlement parties receiving the water, groundwater desalination, groundwater recovery, water conserved from Metropolitan's Landscape Transformation Program, water conserved from implementation of indoor water conservation devices, and water recycling. "System Efficiency ICS" can be created through the development and funding of system efficiency projects that save water

that would otherwise be lost from the Colorado River. Metropolitan has participated in two projects to create System Efficiency ICS, and two projects to create ICS by conservation in Mexico:

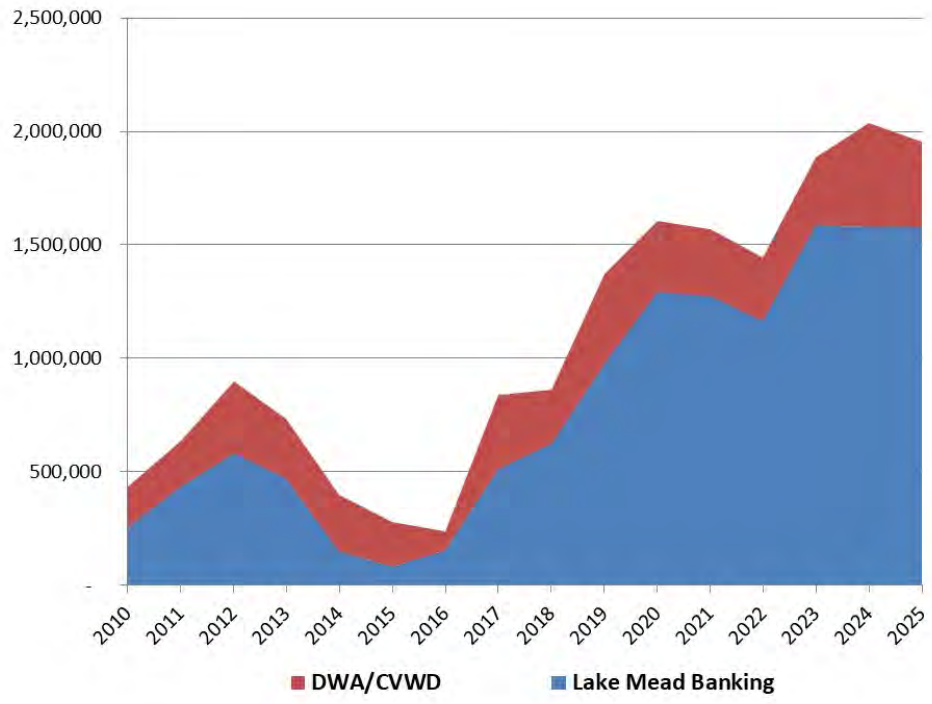
- Yuma Desalting Pilot Project: Metropolitan contributed funds toward the 2010-2011 pilot run of the Yuma Desalting Plant in exchange for a portion of the desalinated water produced by the project. The Yuma Desalting Plant treated brackish agricultural drainage that flows into Mexico to the Ciénega de Santa Clara at the terminus of the Colorado River but does not count as deliveries to Mexico under the Mexican Water Treaty. Metropolitan's portion of the desalinated water was 24,397 acre-feet and this water was stored in Lake Mead. Metropolitan can take delivery of up to the entire amount in any single year.
- Drop 2 (Warren H. Brock) Reservoir: Metropolitan contributed funds toward the U.S. Bureau of Reclamation's construction of an 8,000 acre-foot off-stream regulating reservoir near Drop 2 of the All-American Canal in Imperial County. This reservoir conserves about 50,000 acre-feet of water per year by capturing and storing otherwise non-storable flow. In return for its funding, Metropolitan received 100,000 acre-feet of water that was stored in Lake Mead and has the ability to take delivery of up to 25,000 acre-feet of water in any single year. Besides the additional water supply, the new reservoir adds to the flexibility of Colorado River operations.
- In November 2012, Metropolitan executed agreements in support of a program to augment Metropolitan's Colorado River supply between 2013 and 2017 through an international pilot project in Mexico. Metropolitan's total share of costs was $5 million for 47,500 acre-feet of project supplies. The costs were paid and the conserved water was credited to Metropolitan's intentionally-created surplus water account. In December 2013, Metropolitan and IID executed an agreement under which IID paid half of Metropolitan's program costs, or $2.5 million, in return for half of the project supplies, 23,750 acre-feet.
- In September 2017, Metropolitan executed agreements in support and continuation of a program to augment Metropolitan's Colorado River supply through international pilot projects in Mexico. Under the new set of agreements, Metropolitan's total share of costs are expected to be $3.75 million for 27,275 acre-feet of project supplies. The costs will be paid in three parts in 2020, 2023, and 2026. Water was to be received in the year of payment, however the installment of water associated with the 2023 payment was delayed to 2026 due to the Lower Basin reaching the ICS accumulation limit.
- In May 2019, Upper and Lower Basin Drought Contingency Plans (DCP) were executed and became effective. The Lower Basin DCP Agreement requires California, Arizona, and Nevada to store defined volumes of water in Lake Mead at specified lake levels. Pursuant to intrastate implementation agreements, and the September 16, 2021 Settlement Agreement with IID, Metropolitan will be responsible for 93 percent of California's DCP Contributions under the Lower Basin DCP. Implementation of the Lower Basin DCP enhances Metropolitan's ability to store water in Lake Mead, changes the one-time deduction and annual evaporation rates, and ensures that water in storage can be delivered at lower elevation levels. The Lower Basin DCP increases the total volume of water California may store in Lake Mead by 200,000 acre-feet, which Metropolitan will have the right to use. The Lower Basin DCP will be effective through 2026.
- In September 2021, Metropolitan and IID executed a settlement agreement. Provisions included Metropolitan's creation of an IID ICS-Sub Account. IID can store water in this sub account, subject to both annual creation and accumulation limits. Terms of IID's ICS Sub-Account mirror those of the Drought Contingency Plan with respect to one-time deductions, annual evaporation rates, and accessibility at various Lake Mead elevations. IID may call for return of the water in a future year, in which Metropolitan would reduce its Colorado River water order to return this water.

- In addition to programs that add water to Lake Mead in an ICS account in Metropolitan's name, Metropolitan has entered into various agreements to create system water. System water does not accrue to the benefit of a user, but does increase the elevation of Lake Mead, thereby increasing the reliability of Metropolitan's base and transfer supplies. Active programs or agreements that generate system water include:
    - Reclamation's Lower Colorado River Basin System Conservation and Efficiency Program (LC Conservation Program) - This program was funded with an initial allocation from the 2022 Inflation Reduction Act. The funding is used for the creation of Colorado River system water through voluntary water conservation and reduction in use. Metropolitan has signed multiple system conservation implementation agreements with Reclamation and our agricultural partners to create system water from Metropolitan supply programs in exchange for Federal funding. While this and the other system conservation generated under this program does not directly generate supplies for Metropolitan, it does increase the elevation of Lake Mead, thereby increasing the reliability of Metropolitan's base and transfer supplies.
    - System Conservation Pilot Program – On July 30, 2014, Metropolitan entered into an agreement with USBR, CAWCD, SNWA, and DW for a Pilot Program for funding the creation of Colorado River system water through voluntary water conservation and reduction in use. While the pilot has ended, it was successful, and Metropolitan expects that a similar structure may be used to fund additional voluntary water conservation and reductions in use in response to the 24 Month Study's minimum probable projection of Lake Mead falling below elevation 1,030 feet within the next two years. While system conservation does not directly generate supplies for Metropolitan, it does increase the elevation of Lake Mead, thereby increasing the reliability of Metropolitan's base and transfer supplies. While this program is no longer funding new projects, there are still a few projects that are being implemented.
- Desert Water Agency/Coachella Valley Water District/Metropolitan Water Exchange and Advance Delivery Programs: Under these programs, Metropolitan delivers Colorado River water to the DWA and CVWD, in exchange for future deliveries by DWA and CVWD of an equal volume of their SWP supplies. By delivering enough water in advance to cover Metropolitan's exchange obligations, Metropolitan is able to receive DWA and CVWD's available SWP supplies in years in which Metropolitan's supplies are insufficient to deliver an equivalent amount of Colorado River water[13]. In December 2019, the exchange agreements were amended to provide more flexibility and operational certainty for the parties involved. Additionally, under the amended agreement, Coachella and Desert in wet years pay a portion of Metropolitan's water storage management costs, up to a combined total of $4 million per year.

Figure 13 shows the year-end balance in Metropolitan's Colorado River storage programs. The combined capacity of the Lake Mead Storage program and the DWA/CVWD advance delivery program is 2,300,000 acre-feet, plus the amount of water in storage in Lake Mead as a result of the Drop 2 Reservoir and Yuma Desalting Plant system efficiency projects.

[13]*DWA has a SWP Table A contract right of 55,750 acre-feet per year and CVWD has a SWP Table A contract right of 138,350 acre-feet per year, for a total of 194,100 acre-feet per year. In addition to their Table A supplies, DWA and CVWD, subject to Metropolitan's written consent may by exchange take delivery of SWP supplies available under Article 21 of their SWP Contracts, the Turn-back Pool Program, and non-SWP supplies they may acquire and convey through SWP facilities. Under the Metropolitan-CVWD Delivery and Exchange Agreement for 35,000 Acre-feet, up to 35,000 acre-feet of Metropolitan's SWP Table A supply can be requested annually by CVWD for delivery by exchange. Through the Second Amendment to this agreement, CVWD can request an additional 15,000 acre-feet annually from 2020 through 2026, for an additional transfer amount of 105,000 acre-feet.*

Figure 13: Colorado River Storage Programs, acre-feet



In addition to the supply programs developed by Metropolitan, Metropolitan entered into an exchange agreement with the San Diego County Water Authority (SDCWA) in 1998, which was amended in 2003 and more recently in June 2025. The entire agreement, consideration exchanged between the parties, and obligations are found in the Second Amended and Restated Exchange Agreement and the related QSA Agreements. SDCWA acquires Colorado River water from two sources and exchanges up to 277,700 acre-feet with Metropolitan for Metropolitan water deliveries. SDCWA makes available to Metropolitan Colorado water it purchases from IID that is conserved within IID and conserved water from the lining of the All-American and Coachella canals. In exchange, Metropolitan delivers its own blended water to SDCWA. The Second Amended and Restated Exchange Agreement introduced some new provisions to the exchange agreement. SDCWA may sell water under the Agreement. The Agreement provides a first right of refusal to other Metropolitan member agencies to purchase SDCWA's Exchange Water deliveries. Additionally, if SDCWA does not sell Exchange Water Deliveries to other agencies, then Metropolitan has the second right of refusal to purchase the conserved water from SDCWA at Lake Havasu where it receives the water from SDCWA. Finally, under the Second Amended and Restated Exchange Agreement, SDCWA has a minimum payment equal to the price of 227,000 acre-feet of exchange deliveries in 12 equal monthly installments. Additional payments for exchange deliveries are made after cumulative deliveries have exceeded 227,000 acre-feet.

Supply Programs Developed in Service Area

Metropolitan has developed a number of local programs to work with its member agencies to increase storage in groundwater basins. Metropolitan has encouraged storage through its cyclic and conjunctive use storage programs. These programs allow Metropolitan to deliver water into a groundwater basin in advance of agency demands. Metropolitan has drawn on dry-year supply from contractual conjunctive use storage programs to address shortages from the State Water Project and the CRA.

- Cyclic Storage Agreements: Under these agreements, the pre-delivery of imported water is used for recharge into groundwater basins in excess of an agency's planned and budgeted deliveries making

best use of available capacity in conveyance pipelines, use of storm channels for delivery to spreading basins, and use of spreading basins. This water is then purchased at a later time when the agency has a need for groundwater replenishment deliveries. Total program capacity is 525,000 AF.

- Conjunctive Use Agreements: Under these agreements, excess imported water can be stored, and then called for use by Metropolitan during dry, drought, or emergency conditions. During a dry period, Metropolitan has the option to call water stored in the groundwater basins pursuant to its contractual conjunctive use agreements. At the time of the call, the member agency pays Metropolitan the prevailing rate for that water. The three active conjunctive use projects provide about 115,000 acre-feet of groundwater storage and have a combined take capacity of about 38,000 acre-feet per year. These programs are nearing the term's end-of-life, with the last program agreement expiring in CY 2031. Metropolitan is contemplating making calls to utilize the existing account balances consistent with the expiration dates.

The total expenditures for the Supply Programs paid from current year revenues are budgeted at $95.3 million for FY 2026/27 and $96.2 million for FY 2027/28. Additional spending on Participation Rights for AVEK High Desert Water Bank program of $50.5 million in FY 2026/27 and $47.9 million in FY 2027/28 will be funded by proceeds of previously issued bonds. The expenditures for the Supply Programs are described in detail in the Biennial Budget document.

Demand Management Programs

Demand Management is an operational function Metropolitan undertakes to enable it to provide its full-service water to its member agencies, as well as to benefit Metropolitan's integrated system used for contractual arrangements such as wheeling and exchanges. Demand Management costs include expenditures for currently authorized Local Resource Program (LRP) agreements, water conservation programs, and other related demand management activities. These Demand Management Programs incentivize the development of local water supplies and the conservation of water to reduce the need to import water to deliver to Metropolitan's member agencies. These programs are implemented below the delivery points between Metropolitan's and its member agencies' distribution systems and, as such, do not add any water to Metropolitan's supplies. Rather, the effect of these downstream programs is to produce a local supply of water for the local agencies and to reduce demands by member agencies for water imported through Metropolitan's system.

Metropolitan also pursues conservation and local water resource development because it has uniquely been directed to do so by the state Legislature. In 1999, then Governor Davis signed SB 60 (Hayden) into law. SB 60 amended the Metropolitan Water District Act to direct Metropolitan to increase conservation and local resource development. No other water utility in California, public or private, has been specifically identified by the state Legislature and directed to pursue water conservation and local water resource development.

AB 1668 and SB 606 build on Governor Brown's efforts to make water conservation a way of life in California and create a new foundation for long-term improvements in water conservation and drought planning. These bills establish guidelines for efficient water use and a framework for the implementation and oversight of the new standards, which will set a new target for retail agencies in 2026. Metropolitan's Demand Management programs will also support Metropolitan's member agencies' ability to meet these guidelines and standards.

Demand Management costs also support the Strategic Plan Policy Principles approved by Metropolitan's Board on December 14, 1999. These principles represent the Board's vision that Metropolitan is a regional provider of wholesale water services. In this capacity, Metropolitan is the steward of regional infrastructure and the regional planner responsible for coordinated drought management and the collaborative development of additional supply reliability and necessary capacity expansion. Through these regional services, Metropolitan ensures a baseline level of reliability and quality for service in its service area.

Consistent with the Biennial Budget, the proposed Demand Management budget maintains conservation funding at $30.5 million in each fiscal year and continues appropriations for currently authorized LRP agreements. The Demand Management cost is budgeted at $51.3 million for FY 2026/27 and $57.1 million in FY 2027/28.

Capital Financing Costs

Capital financing costs are Metropolitan's expenditures for Revenue Bond debt service, General Obligation bond debt service, debt administration costs, and the funding of capital expenditures from current operating revenues or Pay-As-You-Go (PAYGO).

Estimated expenditures for the Capital Investment Plan (CIP) which includes Minor Capital Projects and design costs for the 45-MGD PWSC program, total $1.0 billion over the biennium ($467.4 million in FY 2026/27 and $557.6 million in FY 2027/28. The Biennial Proposed Budget includes $150.0 million over the biennium for PWSC design costs ($42.4 million in FY 2026/27 and $107.6 million in FY 2027/28), supported by a combination of existing available and future grant funds, debt financing, and PAYGO. Consistent with Board direction, PWSC will continue to be evaluated through the CAMP4W process, with any future Board consideration of broader implementation to be informed by a more comprehensive analysis of Metropolitan's long-term resource needs, costs, schedule, permitting, and funding opportunities.

Debt financing for Base CIP and PWSC may include revenue bonds issued by Metropolitan or alternative financing approaches, such as issuance of debt through a separate joint powers authority or loan financing programs like WIFIA by the federal government or Clean and Drinking Water State Revolving Funds (SRFs). The current budget assumes the use of Metropolitan's revenue bond program as the instrument for debt financing, although this strategy may be refined or changed in the future based on the comparative merits of alternative financing approaches.

Budgeted amounts for Capital Financing represent the expenditures for existing and future debt service, anticipated debt administration costs to support the debt portfolio, and PAYGO amounts to support the Capital Investment Plan (CIP). Metropolitan generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt. Revenue supported debt can be authorized by Metropolitan's Board of Directors.

- **Revenue Bond Debt Service:** Includes the annual principal and interest payments for Metropolitan's outstanding and estimated future Revenue Bond debt service costs. Revenue bonds are used to finance the majority of Metropolitan's CIP. The current budget assumes the use of Metropolitan's revenue bond program as the instrument for debt financing PWSC, shown as separate line in Table 11 below. Long-term interest rates are assumed to be 4.75 percent for new fixed rate bonds issued over the biennium.
- **Supply Program Debt Service:** In July 2025, Metropolitan and AVEK entered into the amended and restated AVEK Water Banking Agreement to provide for the financing (and re-financing) of certain costs of construction of the program facilities to be funded by Metropolitan. Under the AVEK Water Banking Agreement, in exchange for its rights to use the program facilities, Metropolitan agreed to pay the costs of the High Desert Water Bank Program, including certain installment payments in amounts sufficient to pay the principal of and interest on bonds issued by the Antelope Valley East Kern Financing Authority (AVEKFA), a joint exercise of powers authority, to provide for program financing. The Biennial Budget includes the debt service payments for the 2025 Series A and B Bonds issued by AVEKFA on behalf of Metropolitan to finance the Board-approved AVEK construction costs.
- **Conservation Program Debt Service:** The Biennial Budget includes the debt service payments for previously issued bonds to fund conservation programs as approved by the Board in the prior budgets.
- **Operating Equipment Financing:** In December 2024, the Board authorized $35 million in funding over the FY 2024/25 and FY 2025/26 biennium to advance Metropolitan's transition to Zero Emission Vehicle (ZEV), with financing through a credit facility. The Biennial Budget includes the financing payments for the $35 million credit facility.
- **G.O. Bond Debt Service:** Includes Metropolitan's currently outstanding General Obligation (GO) bond interest and principal payments. In the long-term, it is assumed that no additional GO debt is issued to finance the CIP.

- **Debt administration costs:** Includes liquidity, remarketing, and broker-dealer fees.
- **PAYGO:** It is projected that $185.0 million PAYGO funding will be available for FY 2026/27 and $210.0 million PAYGO funding will be available for FY 2027/28, which is revenue collected through the rates and charges for this purpose over the next two fiscal years.
- **Grants:** For the biennium, the budget assumes approximately $63.2 million of committed/current grant funding applied to PWSC capital, consisting of approximately $35.9 million from the State Water Resources Control Board (SWRCB) funding source and approximately $27.3 million from the Local Supply and Water Reliability Program (LSWRP) grant.

Expenditures for Capital Financing are $590.3 million in FY 2026/27 ($362.9 million for debt service payments, $185.0 million PAYGO and $42.4 million from PWSC received grants[14]) and $609.5 million in FY 2027/28 ($378.7 million for debt service payments, $210.0 million PAYGO and $20.8 million from PWSC received grants). The Capital Financing costs are described in more detail in the Biennial Budget document.

Table 11: Capital Financing Expenditures

	FY 2026/27 Budget	FY 2027/28 Budget
Base CIP Debt Service	$337.3	$352.8
PWSC Debt Service	$0.0	$0.6
Supply Programs Debt Service	$9.8	$9.8
Conservation Debt Service	$5.2	$5.2
Operating Equipment Financing	$5.1	$5.1
GO Bond Debt Service	$2.0	$2.0
Debt Administration	$3.5	$3.2
PAYGO	$185.0	$210.0
PWSC Existing Grant Funded*	$42.4	$20.8
Total	**$590.3**	**$609.5**

**Funded by SWRCB Fund and received LSWRP reimbursement. Future $30 million from LSWRP reimbursement in FY 2027/28 is not shown here.*

Required Reserves

Metropolitan's Administrative Code and provisions of the revenue bond covenants require that reserves be held in certain funds at certain times. Therefore, as costs increase, reserves also increase to meet the Administrative Code and revenue bond covenants requirements. This line item reflects current policy requiring O&M fund and minimum requirements for the Revenue Remainder Fund. The increase in Required Reserves is $0.3 million in FY 2026/27 and $36.2 million in FY 2027/28.

Functional Costs

Metropolitan undertakes several major operational functions in order to deliver full-service water to Metropolitan's member agencies. These include the supply itself, the conveyance capacity and energy used to move the supply, storage of water, distribution of supplies within Metropolitan's system, and treatment of these supplies. Metropolitan's rate structure recovers the majority of the costs of these functions through rates and charges.

The functional categories developed for Metropolitan's cost of service process are consistent with the AWWA rate setting guidelines. A standard chart of accounts for utilities is provided in the AWWA publication "Financial Management for Water Utilities: Principles of Finance, Accounting, and Management Controls".

[14] *Funded by SWRCB Fund and received LSWRP reimbursement. Future $30 million from LSWRP reimbursement in FY 2027/28 is not shown here.*

Figure 5-2, page 46, lists Operation and Maintenance (O&M) Expense Accounts. As noted, these are Expense Accounts, which provide the means by which O&M and capital financing costs are functionalized for COS. Because all water utilities are not identical, the functional categories used in the COS reflect, as they should, Metropolitan's unique physical, financial, and institutional characteristics, as permitted under the AWWA guidelines. Metropolitan has modified these functional categories as follows:

- Pumping: Metropolitan functionalizes its pumping costs for the SWP and the CRA to a Conveyance and Aqueduct subaccount.
- Customer Accounts, Customer Service and Sales Promotion: These are not applicable as Metropolitan is not a retail utility.
- Storage: Metropolitan provides significant emergency storage, dry-year supply and regulatory services, and functionalizes costs to Storage to reflect Metropolitan's unique physical and operational reliability services.
- Demand Management: Metropolitan incurs expenditures to support its Demand Management program, as described throughout this document.
- Hydroelectric: Metropolitan has developed recovery generation facilities throughout its distribution system and recovers the costs and revenues from this investment in its COS.

A key goal of functional assignment is to maximize the degree to which rates and charges reflect the costs of undertaking different types of operational functions. For functional assignment to be of maximum benefit, two criteria must be kept in mind when establishing functional categories.

- The categories should correlate rates and charges elements with the costs of the functions associated with those elements; and
- Each function should include reasonable allocation bases by which costs may be allocated.

Each of the functions developed for the cost of service process is described below.

Supply

This function includes costs for those SWP and CRA facilities and programs that relate to managing and developing supplies to meet the member agencies' demands.

Metropolitan has a contractual right to a proportionate share of the project water that DWR determines is available for allocation to the Contractors. This determination is made each year based on existing supplies in storage, forecasted hydrology, and other factors. Available project water is then allocated to the Contractors in proportion to the amounts set forth in Table A of their State Water Contracts (Table A Allocation). The costs of the SWP supply are paid pursuant to Metropolitan's State Water Contract.

DWR's Delta Water Charge recovers the Capital and Minimum Operation, Maintenance, Power and Replacement (OMP&R) costs for the facilities that DWR determines are Conservation costs, meaning they conserve water to supply to the Contractors. Metropolitan reviews DWR's determination for purposes of functionalization. The Delta Water Charge is based on Contractors' cumulative Table A Allocations, which is approximately 46 percent for Metropolitan, regardless of whether it receives any Table A water in a year.

Under its contract with the federal government, Metropolitan has a fourth priority to 550,000 acre-feet per year of Colorado River water, less certain use by higher priority holders and Indian tribes in California. Metropolitan also holds a fifth priority for an additional 662,000 acre-feet per year that exceeds California's 4.4-million-acre-foot normal year basic apportionment, 38,000 acre-feet under the sixth priority during the term of the Colorado River Water Delivery Agreement, and another 180,000 acre-feet per year when surplus flows are available. Metropolitan can obtain water under the fourth, fifth, and sixth priorities from:

- Water unused by the California holders of priorities 1 through 3;
- Water saved by extraordinary conservation and crop rotation programs; or,

- When the U.S. Secretary of the Interior makes available:
  - Surplus water, Intentionally Created Surplus water, and/or
  - Water apportioned to, but unused by, Arizona and Nevada.

In fiscal years 2026/27 and 2027/28 it is projected that Metropolitan will receive annual CRA water diversions of approximately 654 TAF and 558 TAF respectively.

The costs of the CRA supply portfolio developed by Metropolitan are paid by Metropolitan. The CRA supply portfolio is supported by Water Resource Management labor, materials and supplies, outside services and professional services. The CRA supply portfolio activities benefit from Water Resource Management support services and management supervision, as well as Administrative and General activities of Metropolitan.

Metropolitan's supply related costs include investments in the Conservation Agreement with the IID, the PVID Program, and other CRA supply programs previously described. SWP programs include the Kern Delta Program, Semitropic Water Storage Program, Yuba Accord Program, Arvin-Edison Water Storage Program, Mojave Storage Program, AVEK Storage and Water Bank Programs, and others as previously described. Costs for programs within Metropolitan's service area, such as Conjunctive Use Agreements and Cyclic Storage Agreements, are also included.

Metropolitan finances past, current and future capital improvements associated with the supply portfolio capital assets and capitalizes investments associated with IID/Metropolitan Conservation Program, the PVID Land Management, Crop Rotation, and Water Supply Program, the Kern Delta Storage Program, the Semitropic Storage Program, the Arvin-Edison Storage Program, and the AVEK High Desert Water Bank Program as Participation Rights.

Conveyance and Aqueduct

This function includes the capital, operations, maintenance, and overhead costs for SWP and CRA facilities that convey water to Metropolitan's internal distribution system. Variable power costs for the SWP and CRA are also considered to be Conveyance and Aqueduct costs but are separately reported under a "power" sub-function. Conveyance and Aqueduct facilities can be distinguished from Metropolitan's other facilities primarily by the fact that they do not typically include direct connections to the member agencies. For purposes of this analysis, the Inland Feeder Project functions as an extension of the SWP East Branch and is therefore considered a Conveyance and Aqueduct facility as well.

Conveyance and Aqueduct: SWP[15]

The SWP's conveyance system is an integrated part of Metropolitan's own system and its costs are incorporated into Metropolitan's conveyance and aqueduct functions.

[15]*For historical and current information regarding the SWP, refer to Bulletin 132, published periodically by DWR since 1963. The most recently published Bulletin is Bulletin 132-18, dated January 2022 and titled, "Management of the California State Water Project." Appendices to the Bulletin are also updated separately. Both are available at: https://water.ca.gov/Programs/State-Water-Project/Management/Bulletin-132.*

Table 12: State Water Project Water Management Activities, CY 2010 through 2024, Acre-Feet

SWP Deliveries--Acre-feet

	Metropolitan				Other SWP Contractors					Non-SWC Agencies	Total Deliveries [4]
	(a)	(b)	(c)	(d) = (a) + (b) + (c)	(e)	(f)	(g)	(h) = (e) + (f) + (g)	(i) = (d) + (h)	(j)	(k) = (i) + (j)
	Table A [1]	Other SWP [2]	Non-SWP [3]	Total MWD	Table A [1]	Other SWP [2]	Non-SWP [3]	Total Other SWC	Total SWC	Non-SWP [4]	
2010	639,537	352,831	265,720	1,258,088	686,826	360,138	355,908	1,402,872	2,660,960	93,726	2,754,686
2011	857,794	596,204	145,907	1,599,905	1,218,697	595,568	182,579	1,996,844	3,596,749	61,739	3,658,488
2012	906,009	302,488	10,010	1,218,507	933,103	452,099	250,144	1,635,346	2,853,853	126,571	2,980,424
2013	613,271	145,147	113,469	871,887	472,427	392,367	371,733	1,236,527	2,108,414	148,043	2,256,457
2014	59,181	224,077	114,032	397,290	25,291	167,928	488,830	682,049	1,079,339	74,633	1,153,972
2015	379,296	37,459	148,149	564,904	253,861	176,621	380,150	810,632	1,375,536	57,855	1,433,391
2016	989,125	12,646	42,081	1,043,852	717,887	248,552	232,388	1,198,827	2,242,679	70,596	2,313,275
2017	1,084,494	453,261	37,521	1,575,276	1,146,288	712,860	291,728	2,150,876	3,726,152	83,687	3,809,839
2018	562,026	78,366	30,247	670,639	417,894	511,356	384,834	1,314,084	1,984,723	193,727	2,178,450
2019	1,012,458	322,158	10,975	1,345,591	914,657	568,778	219,533	1,702,968	3,048,559	131,780	3,180,339
2020	330,879	78,112	22,514	431,505	222,086	360,065	444,255	1,026,406	1,457,911	89,883	1,547,794
2021	35,094	192,373	191,390	418,857	57,671	269,206	414,348	741,225	1,160,082	57,115	1,217,197
2022	95,575	171,378	144,945	411,898	73,097	73,454	518,290	664,841	1,076,739	34,610	1,111,349
2023	1,032,118	204,483	84,905	1,321,506	1,296,552	423,724	368,617	2,088,893	3,410,399	259,373	3,669,772
2024	661,611	30,793	10,777	703,181	564,449	473,020	247,165	1,284,634	1,987,815	137,026	2,124,841
Total	**9,258,468**	**3,201,776**	**1,372,642**	**13,832,886**	**9,000,786**	**5,785,736**	**5,150,502**	**19,937,024**	**33,769,910**	**1,620,364**	**35,390,274**

[1] Table A delivered and not exchanged or transferred or stored

[2] Other SWP = SWP Exchanges, Transfers, Carryover Storage, Flexible Storage, Article 21, Pool A/B, settlement

[3] Non-SWP = banking, non-SWP transfers and exchanges, Dry Year Purchase Program, local water, general conveyance water, operations exchange

[4] Deliveries made to non State Water Contractors. Does not include FSRA, include BBID and CVC. Del="Y", SWP="N"

Table 13: State Water Project Water Management Activities, CY 2010 through 2024, percentages

SWP Deliveries--Percentages

	=(a) / (d)	= ((b) + (c)) / (d)	= (c) / (d)	= (e) / (h)	= ((f) + (g)) / (h)	= (g) / (h)	= (j) / (k)	=((c)+ (g)+(j)) / (k)
	MWD Table A	MWD Non-Table A	MWD Non-SWP	Other Contractors Table A	Other Contractors Non-Table A	Other Contractors Non-SWP	Non SWC to Total	Total non-SWP to Total
2010	50.8%	49.2%	21.1%	49.0%	51.0%	25.4%	3.4%	26.0%
2011	53.6%	46.4%	9.1%	61.0%	39.0%	9.1%	1.7%	10.7%
2012	74.4%	25.6%	0.8%	57.1%	42.9%	15.3%	4.2%	13.0%
2013	70.3%	29.7%	13.0%	38.2%	61.8%	30.1%	6.6%	28.1%
2014	14.9%	85.1%	28.7%	3.7%	96.3%	71.7%	6.5%	58.7%
2015	67.1%	32.9%	26.2%	31.3%	68.7%	46.9%	4.0%	40.9%
2016	94.8%	5.2%	4.0%	59.9%	40.1%	19.4%	3.1%	14.9%
2017	68.8%	31.2%	2.4%	53.3%	46.7%	13.6%	2.2%	10.8%
2018	83.8%	16.2%	4.5%	31.8%	68.2%	29.3%	8.9%	27.9%
2019	75.2%	24.8%	0.8%	53.7%	46.3%	12.9%	4.1%	11.4%
2020	76.7%	23.3%	5.2%	21.6%	78.4%	43.3%	5.8%	36.0%
2021	8.4%	91.6%	45.7%	7.8%	92.2%	55.9%	4.7%	54.5%
2022	23.2%	76.8%	35.2%	11.0%	89.0%	78.0%	3.1%	62.8%
2023	78.1%	21.9%	6.4%	62.1%	37.9%	17.6%	7.1%	19.4%
2024	94.1%	5.9%	1.5%	43.9%	56.1%	19.2%	6.4%	18.6%
Total	**66.9%**	**33.1%**	**9.9%**	**45.1%**	**54.9%**	**25.8%**	**4.6%**	**23.0%**

The costs of the SWP conveyance facilities are paid pursuant to Metropolitan's State Water Contract. DWR's Transportation Charge recovers the costs associated with the various aqueduct reaches that deliver project water to the Contractors. The Capital and fixed OMP&R portions of the SWP Transportation Charge recover costs from the Contractors based on the accumulation of allocated costs for each aqueduct reach to each Contractor. Unlike the Delta Water Charge, which is uniform for a unit of Table A water, the allocation of these portions of the Transportation Charge will vary based on the aqueduct segments needed to deliver water to a specific Contractor. The further a Contractor is from the Delta and the greater its capacity in the

transportation facilities, the greater its allocation of the Capital and fixed OMP&R Transportation Charges. Payment of the Transportation Charge allocates Contractors the right to use their capacity in the SWP facilities for transportation of SWP or non-SWP water, on a space available basis, under the SWC. A Contractor that participates in the repayment of a particular reach, or segment of the SWP, has already paid the costs of using that reach for the conveyance of water supplies through the Transportation Charge. On average, Metropolitan pays approximately 57 percent of the total fixed transportation costs of the SWP.

Delta Conveyance

On April 29, 2019, Governor Newsom issued an executive order directing State agencies to develop a comprehensive statewide strategy to build a climate-resilient water system that included consideration of a single-tunnel Delta conveyance facility instead of the approved two-tunnel California WaterFix project. Consistent with the Governor's direction, the formal environmental review process for a proposed single-tunnel Delta Conveyance Project commenced with the issuance by DWR of a Notice of Preparation under CEQA on January 15, 2020. On December 21, 2023, DWR certified the Final EIR and approved the Delta Conveyance Project (DCP).

On December 10, 2024, the Board authorized the General Manager to enter into an amended agreement for preconstruction work on the DCP planned for 2026/2027. An amended DCP funding agreement was finalized in June 2025 to support continued planning and pre-construction activities through 2027. Metropolitan's planned contribution for DCP planning activities are budgeted at $74.7 million in fiscal year 2026/27 and $41.3 million in fiscal year 2027/28. Metropolitan has allocated these costs as transportation costs based on the intended function of the facility, which is to convey water from the Delta.

Conveyance and Aqueduct: CRA

In addition to delivery of Metropolitan's entitlement of Colorado River water, Metropolitan uses the CRA to:

- transport water made available as a result of cooperative programs implemented through agreements with other water agencies, either in the year made available or in a subsequent year as intentionally-created surplus from Lake Mead storage to its service area;
- recharge water in a groundwater basin so that it can subsequently plan to recover it for delivery to Metropolitan's service area; and
- exchange water with and deliver water in advance to other water agencies.

When Metropolitan conveys water made available as a result of cooperative programs implemented through agreements with other water agencies, to recharge water and subsequently recover it, or to exchange water with or deliver water in advance to other agencies, it is by definition using the CRA as a transportation facility. The ability to convey such water through the CRA facilities enhances Metropolitan's operational flexibility and contributes to regional system reliability for the benefit of all member agencies. Metropolitan's total calendar year CRA water management activities from 2010 through 2024 are shown in Table 13.

Table 14: CRA Water Management Activities in Acre-Feet, CY 2010 through 2024

CRA Water Management Activities--Acre-Feet

	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (a) / (f)	= ((f) - (a)) / (f)
	Priority 4 & 5	IID/MWD	PVID + Bard**	Other, including Storage (to)/from	MWD Exchange w SDCWA	Total Net Diversions	Priority 4 & 5 to Total	Non Priority 4 and 5 to Total
2010	815,525	97,000	148,600	(113,571)	151,507	1,099,061	74.2%	25.8%
2011	485,178	99,940	122,200	(151,571)	143,243	698,990	69.4%	30.6%
2012	467,166	93,677	73,700	(85,285)	186,861	736,119	63.5%	36.5%
2013	545,087	98,307	32,750	156,315	180,256	1,012,715	53.8%	46.2%
2014	484,937	84,305	43,010	383,959	180,123	1,176,334	41.2%	58.8%
2015	616,685	101,105	94,477	187,311	179,347	1,178,925	52.3%	47.7%
2016	613,491	90,374	126,383	(11,503)	178,278	997,023	61.5%	38.5%
2017	590,021	105,000	121,689	(319,009)	179,326	677,027	87.1%	12.9%
2018	663,915	105,000	95,752	(183,305)	207,746	889,108	74.7%	25.3%
2019	610,573	105,000	44,477	(460,154)	237,711	537,607	113.6%	-13.6%
2020	721,720	105,000	50,043	(331,345)	270,200	815,618	88.5%	11.5%
2021	616,594	105,000	48,107	23,162	282,700	1,075,563	57.3%	42.7%
2022	601,565	105,000	32,445	107,927	280,200	1,127,137	53.4%	46.6%
2023	762,075	105,000	20,882	(454,157)	227,700	661,500	115.2%	-15.2%
2024	683,150	105,000	272	(58,325)	227,700	957,797	71.3%	28.7%
Total	9,277,682	1,504,708	1,054,787	(1,309,551)	3,112,898	13,640,524	68.0%	32.0%

(a) Use by holders of Indian and Miscellaneous present perfected rights and use by holders of Priorities 1, 2, and 3b above 420,000 acre-feet absent the Metropolitan-PVID Land Management, Crop Rotation, and Water Supply Program have been deducted from the Priority 4 supply of 550,000 acre-feet.

In the 15 calendar years ending 2024, approximately 68 percent of the CRA diversions to Metropolitan represent Metropolitan's entitlements under the Seven Party Agreement system. The remaining 32 percent represents volumes of Colorado River water moved through other programs. Metropolitan periodically transports water for Tijuana, Mexico through the CRA. Recent amounts are 1,429 acre-feet in calendar year 2023, and 1,368 acre-feet in 2024.

With regard to use as a transportation facility, the CRA differs from the SWP's California Aqueduct in that the capacity of the CRA is uniform through its entire length. The CRA was designed to move a relatively uniform volume of water through its entire length, and Metropolitan relies on the entire length to move water. There are no "reaches", or segments of the aqueduct, that are associated with deliveries to take-out points. The 4 regulating reservoirs are small, so water cannot be "batched" like the SWP, where pumps are cycled on and off to take advantage of cheaper time periods of the day to use electricity. Unlike the SWP, each CRA pump is uniformly sized at 225 cfs; none are variable speed pumps. This means the pumps are either operating at 225 cfs of capacity or are off at 0 cfs.

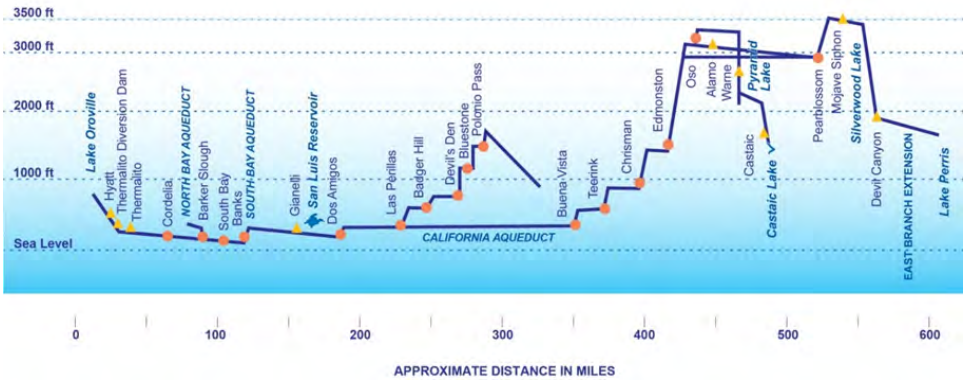
The costs of the CRA itself are paid by Metropolitan directly, as it operates the CRA. Metropolitan incurs capital and operations and maintenance expenditures to support the CRA activities. The costs of the CRA activities include labor, materials and supplies, outside services to provide repair and maintenance, and professional services. The CRA activities benefit from Water System Operations support services and management supervision, as well as Administrative and General activities of Metropolitan. Metropolitan finances past, current and future capital improvements on the CRA, and capitalizes those improvements as assets. The costs of Metropolitan's capital financing activities are apportioned to operational functions, such as conveyance and aqueduct.

Conveyance and Aqueduct: SWP Power

In addition to the charges for supply (the Delta Water Charge capital and OMP&R) and Transportation (Transportation Capital and OMP&R), DWR also charges for the power needed to deliver project water throughout the system. Two charges recover these power costs: the variable OMP&R portion of the

Transportation Charge (Variable Charge) and the Off-Aqueduct Power Facilities (OAPF) charge. Because the State Water Contracts are cost recovery contracts, DWR invoices Contractors on an estimated basis for any calendar year, and then provides credits in later years once cost true-ups are finished.

Figure 14: Pumping Lift and Recovery Generation Facilities, SWP



The Variable Charge includes the annually estimated cost of purchased power including capacity and energy, cost of SWP power generation facilities, program costs to offset annual fish losses at the Banks Pumping Plant, purchased transmission services, and credits for sales of ancillary services and excess SWP system power sales. The various lifts and recovery generation facilities of the SWP are shown in Figure 14; the orange circles indicate pumps to lift water, and the yellow triangles indicate recovery generation facilities.

The Variable Charge is calculated on the basis of the energy required to pump an acre-foot of water to its take-out point multiplied by the system energy rate, less energy from the recovery generation plants. The system energy rate is a system-wide average rate calculated as the net cost of energy--total costs less revenues--divided by the net energy required to pump all water. That rate is applied to each acre-foot of water delivered to SWP customer based on the power required to pump the water to designated delivery points on the system. DWR can adjust the system energy rate as the calendar year progresses in order to reflect actual costs.

The OAPF charge recovers only ongoing environmental remediation costs of power generation facilities not on the aqueduct, namely Reid Gardner Unit 4, and is negligible at this time.

The SWP uses low-cost hydroelectric and recovery generation resources, but they only provide about 50 percent of the SWP energy needs in an average water year. The SWP relies on the wholesale market and contractual resources with exposure to market price volatility for as much as 30 to 35 percent of its needs, using other contractual resources to fill in the difference.

The SWP energy required to move water to Metropolitan is related to the transportation on the East Branch through Devil Canyon and on the West Branch through Castaic. Because Metropolitan moves the largest amount of water on the SWP and Metropolitan's delivery points on the East and West Branch are at or near the southern extreme of the SWP, Metropolitan pays approximately 70 percent of the SWP power costs. The cost of power per acre-foot to Metropolitan's delivery points on the East and West Branches are shown in Table 14.

Table 15: Cost of SWP Power for Metropolitan Terminal Delivery Points, $ per Acre-Foot

	CY 2021 DWR	CY 2022 DWR	CY 2023 DWR	CY 2024 DWR	CY 2025 Estimated	CY 2026 Estimated	CY 2027 Estimated
East Branch	293	266	215	160	243	205	213
West Branch	272	251	215	171	243	221	228

The SWP energy costs are impacted by two factors. First, the annual hydrology, secondly the energy policies of the state of California. The SWP has invested heavily in hydroelectric power generation facilities. The unit cost of operating the power facilities declines as the amount of available water increases. The SWP is

acquiring renewable resources, primarily solar to date, to meet its obligation to reduce greenhouse gas emissions. The SWP energy costs are also impacted by the increasing cost of using the California Independent System Operator's (CAISO) grid to deliver power from its generating sources and the wholesale power market to its pumping loads. The SWP does not own high voltage transmission facilities and must use the CAISO grid to move power. Finally, the SWP has an obligation to acquire and surrender emissions allowances for the generating facilities the SWP owns, primarily the Lodi Energy Center.

Conveyance and Aqueduct: CRA Power

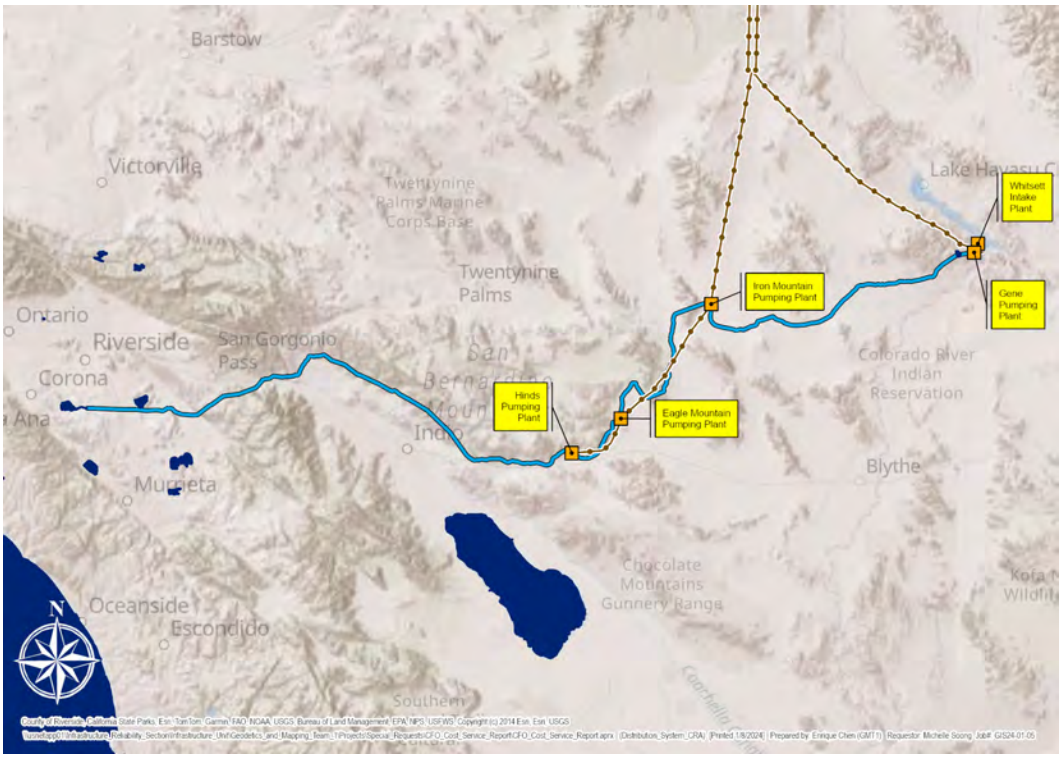
Metropolitan operates five pumping plants on the CRA, which are shown in Figure 15. Water enters the aqueduct system from Lake Havasu at the Whitsett Intake Pumping Plant (Intake). It is then pumped to its highest elevation of 1,807 feet above sea level at the Hinds Pumping Plant (Hinds), which is about 126 miles west of Intake. Five pumping plants lift the water a total of 1,617 feet to the Hinds Pumping Plant. From Hinds, the water flows 116 miles by gravity to Lake Mathews.

Metropolitan currently has four basic sources of power available to meet CRA energy requirements: Hoover Power, Parker Power, wholesale purchases from inside and outside of the California Independent System Operator (CAISO). For wholesale power purchases within the CAISO, the standard index is South-of-Path 15 for southern California (SP15) to indicate CAISO power prices, whereas wholesale power purchases outside of CAISO utilize the MEAD bi-lateral index. MEAD substation is an import interconnection point for power into CAISO and can be utilized by Metropolitan to import power for the CRA from entities throughout the western United States. For budgeting purposes, it is assumed that Metropolitan buys supplemental power at forecasted SP15 rates.

Under a contract between the United States, Department of Energy, Western Area Power Administration, and Metropolitan, Metropolitan currently has a right to approximately 250 megawatts (MW) of capacity at the Hoover Dam power plant. Metropolitan has an annual firm energy entitlement of 1,291,227 megawatt-hours (MWh). The cost charged to Metropolitan for Hoover power is based on the revenue required by the U.S. Bureau of Reclamation to operate and maintain the power plant. This source of power has historically been at a lower cost than power purchased at market rates.

Metropolitan funded the total cost of construction of Parker Dam and incidental facilities, and 50 percent of the construction cost of the Parker Power plant. In consideration for this funding, Metropolitan is entitled in perpetuity to 50 percent of the capacity and energy of the four Parker generating units, which is approximately 54 MW of capacity. Parker power is also cost-based.

Figure 15: Metropolitan CRA Pumping Plants



Metropolitan's current basic power resource mix comprised of generation from Hoover and Parker dams is very cost effective but is not enough to provide power supply to pump Metropolitan's Colorado River water supplies in all years. For that reason, Metropolitan is required to purchase additional or supplemental power to transport Colorado River water supplies in some years. As a result, Metropolitan requires any party seeking to wheel non-Metropolitan water through its CRA to purchase, or arrange for Metropolitan to purchase, the power supplies required to pump that water. Any Colorado River water that is pumped through Metropolitan's CRA is diverted above Parker Dam and cannot generate energy for Metropolitan's use at the Parker Dam Power plant. To compensate for this loss, an additional 32 kilowatt-hours per acre-foot are required to make Metropolitan whole for undertaking to pump non-Metropolitan water through the CRA that would otherwise have flowed through the Parker Power plant. In total, 2,032 kilowatt-hours (or 2.032 MWh) of energy must be provided to Metropolitan to convey each acre-foot of non-Metropolitan water supplies through the CRA.

Supplemental power can be purchased to pump non-Metropolitan water through the CRA. The market rate for electric energy prices is regularly tracked and published for various regions in California. Metropolitan uses the CAISO Open Access Same-time Information System (OASIS) Day Ahead Locational Marginal Price as reflective of the supplemental power costs for electric energy used for its pumping plants on the CRA. The regional index applicable to energy sold for use on the CRA is designated as South-of-Path 15, or SP15, and is reflective of Southern California market energy prices.

Any party seeking to pump non-Metropolitan water through the CRA would have to purchase, or arrange for Metropolitan to purchase on its behalf, supplemental power. The market costs for purchases of power for the CRA are reflected in the CAISO OASIS Day Ahead Locational Marginal Price. Because Metropolitan utilizes the pumping capacity on the CRA for its own water supplies during off-peak hours to minimize its costs, the pumping of non-Metropolitan wheeled water would occur during on-peak hours and the on-peak price index published on the CAISO OASIS Day Ahead Locational Marginal Price is indicative of the price that would be paid to pump non-Metropolitan water.

Table 16: South-of-Path 15 On-Peak Energy Prices ($/MWh[16])

	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025
January	$31.73	$50.69	$138.72	$65.58	$41.35
February	$64.76	$43.17	$69.33	$32.70	$30.88
March	$30.48	$41.57	$67.94	$16.38	$24.42
April	$30.30	$56.09	$50.56	$10.05	$17.79
May	$28.13	$59.06	$18.40	$10.06	$22.32
June	$49.85	$68.10	$27.36	$23.25	$27.53
July	$67.94	$74.37	$69.58	$46.73	$35.63
August	$59.05	$102.82	$74.97	$38.47	$39.15
September	$66.09	$117.77	$37.67	$36.35	$39.04
October	$56.90	$63.44	$53.88	$37.39	$31.08
November	$56.37	$82.27	$52.75	$34.27	$40.56
December	$53.17	$253.78	$45.62	$40.00	$36.55

Metropolitan has an obligation to acquire and surrender emissions allowances for fossil-fuel energy generated out-of-state and imported into California through its 230,000-volt transmission system. Alternatively, Metropolitan can purchase power in California, which already incorporates any necessary emissions allowances, but must pay to use the CAISO transmission network. Metropolitan has contracted with Arizona Electric Power Cooperative (AEPCO) to provide energy management and scheduling services on a per Megawatt-hour basis. AEPCO also provides operational services for Metropolitan's CRA transmission system, assuring compliance with federal reliability requirements. Finally, Metropolitan's CRA power system is within the Balancing Authority Area of the CAISO; Metropolitan incurs Grid Management Charges from the CAISO on a per Megawatt-hour basis and may realize a Resource Adequacy obligation depending on its pumping load and available firm resources.

Storage

Storage costs include the capital financing, operating, maintenance, and overhead costs for Diamond Valley Lake, Lake Mathews, Lake Skinner, and five smaller regulatory reservoirs within the Distribution System. Metropolitan's larger storage facilities are operated to provide: (1) emergency storage in the event of an earthquake or similar system outage; (2) drought storage that produces additional supplies during times of shortage; and (3) regulatory storage to balance system demands and supplies and provide for operating flexibility. To reasonably allocate the costs of storage capacity among member agencies, the storage function is categorized into sub-functions of emergency, drought, and regulatory storage.

[16] *MWh = megawatt-hour, or 1,000 kilowatt-hours*
The budget assumes all supplement energy purchased at SP15 index price.

Table 17: Functional Assignment of Metropolitan Storage Facilities

	Functional Assignments		
Storage Facilities	**Emergency**	**Drought**	**Regulatory**
Diamond Valley Lake (a)	54%	33%	13%
Other Regulatory			100%
Lake Skinner (b)	77%		23%
Lake Mathews (b)	44%		56%
Semi-Tropic		100%	
Arvin-Edison		100%	
CRA Off-Stream		100%	
Groundwater Conjunctive Use		100%	

(a) DVL allocations are based on the 2021 Update of Metropolitan's Emergency Storage Objective, the 2010-2021 DVL Daily Average Available Storage, and the WSO Regulatory Storage White Paper.

(b) Lake Skinner and Lake Matthews allocation percentages are derived from the 2019 Update of Metropolitan's Emergency Storage Objective, and the WSO Regulatory Storage White Paper.

Treatment

This function includes capital financing, operating, maintenance, and overhead costs for Metropolitan's five treatment plants and is considered separately from other costs so that the treatment function may be priced separately.

Distribution

This function includes capital financing, operating, maintenance, and overhead costs for the Distribution System of feeders, canals, pipelines, laterals, and other appurtenant works. The Distribution System facilities are distinguished from Conveyance and Aqueduct facilities at the point of connection to the SWP, Lake Mathews (CRA), and other major turnouts along the CRA facilities. Examples include the Rialto Pipeline; the Etiwanda Pipeline; the Foothill Feeder; the Sepulveda Feeder; the Santa Monica Feeder; the Upper, Middle, and Lower Feeders; and the San Diego Pipelines No. 1, No. 2, No. 3, No. 4, and No. 5.

Demand Management

Demand Management: SB-60

In September 1999, Governor Gray Davis signed SB 60 (Hayden) into law. SB 60 amended the Metropolitan Water District Act to direct Metropolitan to increase "sustainable, environmentally sound, and cost-effective water conservation, recycling, and groundwater storage and replenishment measures." SB 60 also requires Metropolitan to hold an annual public hearing to review its urban water management plan for adequacy in achieving an increased emphasis on cost-effective conservation and local water resource development, and to invite knowledgeable persons from the water conservation and sustainability fields to these hearings. Finally, Metropolitan is required to annually prepare and submit to the Legislature a report on it progress in achieving the goals of SB 60. SB 60 specifically indicated that no reimbursement was required by legislation because Metropolitan, as a local agency, has the authority to levy service charges, fees or assessments sufficient to pay for the program or level of service mandated by SB 60. No other water utility in California, public or private, has been specifically identified by the state Legislature and directed to pursue water conservation and local water resource development.

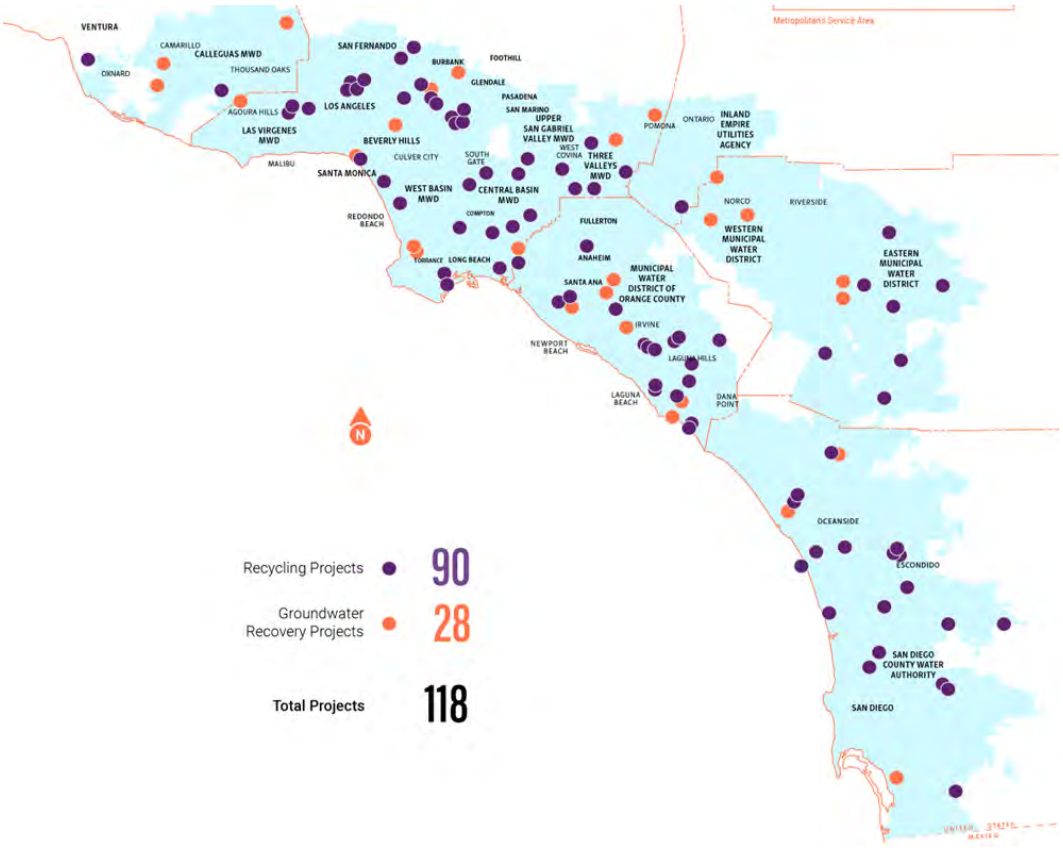
In fiscal year 2024/25 alone, Metropolitan's service area achieved 301 thousand acre-feet of water savings from conservation, recycled water and groundwater recovery programs. Cumulatively, since 1982

Metropolitan has invested $1.7 billion and Metropolitan's service area has achieved 8.9 million acre-feet of water savings. These water savings reduce per capita water demands, allowing Metropolitan to serve a growing population with existing supplies and without constructing additional facilities to import water.

Metropolitan's Conservation Program provides incentives to residents and businesses for use of water-efficient products and qualified water-saving activities. Rebates have been provided to residential customers for turf removal and purchasing of high-efficiency clothes washers and toilets. Rebates are also provided to businesses and institutions for water-saving devices. In fiscal year 2024/25, the Conservation Program achieved 211 thousand acre-feet of saved water through new and existing conservation initiatives funded with incentives and maintained through plumbing codes. Cumulatively, through fiscal year 2024/25 the Conservation Program has achieved 4.3 million acre-feet of water savings.

Metropolitan provides financial incentives through its Local Resources Program for the development and use of recycled water and recovered groundwater for the participants. The Local Resources Program consists of 90 recycling projects and 28 groundwater recovery projects located throughout Metropolitan's service area as shown in Figure 16.

Figure 16: Local Resources Program Projects



Demand Management: SB X7-7, AB 1668, and SB 606

SB X7-7 mandated a new requirement to lower urban per capita water use 20 percent by December 31, 2020. Enacted by the state Legislature and signed into law by Governor Schwarzenegger as part of a historic package of water reforms in November 2009, the "20x2020" plan gave local communities flexibility in meeting this target while accounting for previous efforts in conservation and recycling. The Legislature found that reducing water use through conservation and regional water resources management would result in protecting and restoring fish and wildlife habitats, reducing dependence on water through the Delta, and providing significant energy and environmental benefits. Metropolitan coordinated closely with its member

agencies to achieve these targets both at a retail agency level in compliance with legislative requirements, and as a region, in achieving a true 20 percent reduction in per-capita water use.

AB 1668 and SB 606 build on Governor Brown's efforts to make water conservation a way of life in California and create a new foundation for long-term improvements in water conservation and drought planning. These bills establish guidelines for efficient water use and a framework for the implementation and oversight of the new standards, which must be in place by 2022. The two bills strengthen the state's water resiliency in the face of future droughts with provisions that include:

- Establishing water use objectives and long-term standards for efficient water use that apply to urban retail water suppliers; comprised of indoor residential water use, outdoor residential water use, commercial, industrial and institutional (CII) irrigation with dedicated meters, water loss, and other unique local uses.
- Providing incentives for water suppliers to recycle water.
- Identifying small water suppliers and rural communities that may be at risk of drought and water shortage vulnerability and provide recommendations for drought planning.
- Requiring both urban and agricultural water suppliers to set annual water budgets and prepare for drought.

Metropolitan coordinates closely with its member agencies to achieve these provisions both at a retail agency level in compliance with legislative requirements and as a region.

Administrative and General (A&G)

These costs occur in each of the Groups' departmental budgets and reflect overhead costs that cannot be directly functionalized. The COS process allocates A&G costs to the operational functions based on the costs of non-A&G dollars allocated to each function.

Hydroelectric

Hydroelectric costs include the capital financing, operating, maintenance, and overhead costs incurred to operate the 15 small hydroelectric plants located throughout the water distribution system.

Functional Assignment Bases

The functional assignment bases are used to assign costs that make up the Revenue Requirement into the various operational functions. The primary functional assignment bases used in the COS process are listed below.

- Direct assignment
- Net Book Value plus Work-In-Progress
- Prorating in proportion to other allocations
- Manager analysis
- Prior year results

Schedule 3 summarizes the total dollar amounts assigned, including the absolute value of Revenue Offsets (rather than showing Revenue Offsets as a reduction to costs), using each of the above types of assignment bases, for FY 2026/27 and FY 2027/28. It assigns both total Revenue Requirements before Revenue Offsets and Revenue Offsets by summing the items before assigning dollars to the primary functional assignment bases. To ensure the correct amount has been assigned, the Revenue Requirement is restated at the bottom portion of each fiscal year.

Schedule 3: Summary of Functional Assignments by Type of Assignment Basis, FY 2026/27 and FY 2027/28

Primary Functional Assignment Bases	Estimated for FY 2027	% of Assigned Dollars
Direct Assignment	$1,866,025,408	58.5 %
Net Book Value	613,147,755	19.2 %
Pro-Rating	186,012,739	5.8 %
Manager Analysis	235,404,088	7.4 %
Prior-Year Results	141,729,762	4.4 %
Other	147,515,889	4.6 %
Total Dollars Assigned	**$3,189,835,642**	**100.0 %**
Portion of Above Assignment Relating to:		
Revenue Requirements before Offsets	2,366,591,332	
Revenue Offsets	823,244,309	
Total Dollars Assigned	**$3,189,835,642**	
Net Revenue Requirements		
Revenue Requirements before Offsets	2,366,591,332	
Revenue Offsets	(823,244,309)	
Net Revenue Requirements	**$1,543,347,023**	

Totals may not foot due to rounding

Primary Functional Assignment Bases	Estimated for FY 2028	% of Assigned Dollars
Direct Assignment	$1,917,103,335	58.1 %
Net Book Value	647,694,002	19.6 %
Pro-Rating	196,531,246	6.0 %
Manager Analysis	248,110,618	7.5 %
Prior-Year Results	150,398,922	4.6 %
Other	137,456,564	4.2 %
Total Dollars Assigned	**$3,297,294,687**	**100.0 %**
Portion of Above Assignment Relating to:		
Revenue Requirements before Offsets	2,489,517,649	
Revenue Offsets	807,777,038	
Total Dollars Assigned	**$3,297,294,687**	
Net Revenue Requirements		
Revenue Requirements before Offsets	2,489,517,649	
Revenue Offsets	(807,777,038)	
Net Revenue Requirements	**$1,681,740,611**	

Totals may not foot due to rounding

(a) Direct assignment

Direct assignment makes use of a clear and direct connection between a revenue requirement and the function being served by that revenue requirement. Directly assigned costs typically include: purely administrative costs; and certain distribution and conveyance departmental costs. Examples of costs that are directly assigned to specific functional categories are given below.

- Water Conveyance and Distribution, Desert Region Unit departmental O&M costs are directly assigned to Conveyance and Aqueduct, CRA.

- Transportation Capital and OMP&R charges for State Water Project are directly assigned to Conveyance and Aqueduct SWP.

(b) Net Book Value Plus Work-In-Progress

Capital financing costs, including debt service and funding replacements and refurbishments from operating revenues[17], comprise about 19 percent in FY 2026/27 and 20 percent in FY 2027/28 of Metropolitan's annual revenue requirements. One approach would be to assign payments on each debt issue in direct proportion to specific project expenditures made using bond proceeds and assign PAYGO expenditures in a similar fashion. However, this approach would result in a high degree of volatility in relative capital cost assignments from year to year.

The approach used in this analysis is one widely used in water industry cost of service studies. Debt-related costs and PAYGO are allocated on the basis of the net book values of fixed assets plus work in progress for assets under construction within each functional category. This approach produces capital cost assignments that are consistent with the functional distribution of assets. Also, since the assignment basis is tied to fixed asset records rather than debt payment records, the resulting assignments are more reflective of the true useful lives of assets. Use of net book values as an assignment basis provides an improved matching of functional costs with asset lives. A listing of fixed asset net book values summarized by asset function is shown in Schedule 4 for FY 2026/27 and FY 2027/28.

Schedule 4: Net Book Value and Work in Progress Assignment Base, FY 2026/27 and FY 2027/28

Functional Categories	NBV for FY 2027	% of Total NBV
Source of Supply	$ 402,315,311	4.3 %
Conveyance & Aqueduct	2,012,231,223	21.4 %
Storage	1,956,966,491	20.8 %
Treatment	2,299,213,204	24.5 %
Distribution	1,917,953,676	20.4 %
Administrative & General	656,112,354	7.0 %
Hydro-electric	155,098,192	1.7 %
Total Fixed Assets Net Book Value	**$ 9,399,890,451**	**100.0 %**

Totals may not foot due to rounding

Functional Categories	NBV for FY 2028	% of Total NBV
Source of Supply	$ 401,083,511	4.2 %
Conveyance & Aqueduct	2,035,518,275	21.5 %
Storage	1,948,384,940	20.5 %
Treatment	2,251,946,430	23.8 %
Distribution	2,003,903,818	21.1 %
Administrative & General	694,073,594	7.3 %
Hydro-electric	146,969,135	1.6 %
Total Fixed Assets Net Book Value	**$ 9,481,879,704**	**100.0 %**

Totals may not foot due to rounding

In most instances, the cost of service process uses net book value plus work-in-progress to develop assignment bases for debt service costs and PAYGO. Examples of revenue requirements assignments using these net book value and work-in-progress assignments follow.

- Revenue Bond Debt Service: assigned using Net Book Value plus Work In Progress.

[17] *Except for special programs such as debt service for AVEK, conservation and operating equipment and expenditures for PWSC funding are using specific allocation*

- Annual deposit of operating revenue to replacement and refurbishment fund: assigned using Net Book Value plus Work in Progress.

To calculate the relative percentage of fixed assets in each functional category, Metropolitan staff conducted a detailed analysis of historical accounting records and built a database of fixed asset accounts that contains records for all facilities currently in service and under construction. Each facility was sorted into the major operational function that best represented the facilities primary purpose and was then further categorized into the appropriate sub-functions described earlier.

(c) Pro-rating in proportion to other assignments

Utility COS studies frequently contain line items for which it would be difficult to identify an assignment basis specific to that line item. In these cases, the most logical assignment basis is often a pro-rata blend of assignment results calculated for other revenue requirements in the same departmental group, or general category. Reasonable pro-rata allocations are based on a logical nexus between a cost and the purpose which it serves. For example: Human Resources Section costs are allocated using all labor costs, since Human Resources spends its time and resources attending to the labor force.

(d) Manager analyses

The functional interrelationships of some organizational units are developed with extensive input from the organization's managers. In these cases, managers use their firsthand knowledge of the organization's internal operations to generate a functional analysis of departmental costs. For example, Fleet Services Unit costs are assigned to treatment, storage, conveyance, and distribution based on vehicle count by Section and Unit.

(e) Prior year results

If available, accounting data for the prior fiscal year by appropriation are used to functionalize Departmental O&M costs for several units or sections. Many of the appropriations parallel the operational functions used in the COS analysis. For example, Conveyance and Distribution Eastern and Western Units' costs are assigned to distribution, hydroelectric, and conveyance functions based on the prior year accounting data by appropriation.

A summary of the functional assignment results is shown in Schedules 5 through 8. Schedules 5 and 6 provide a breakdown of the revenue requirement for FY 2026/27 and FY 2027/28, respectively, into the major operational functions and sub-functions prior to the redistribution of administrative and general costs. Schedules 7 and 8 serve as a cross-reference summarizing how the budget line items are distributed among the operational functions for FY 2026/27 and FY 2027/28, respectively. The largest functional component of Metropolitan's revenue requirement is the Conveyance and Aqueduct function, which constitutes approximately 29 percent of the assigned revenue requirement in FY 2026/27 and 27 percent in FY 2027/28. Schedule 9 summarizes the budget line items distributed among the operational functions by sub-function for both FY 2026/27 and FY 2027/28.

Functional Assignment of Revenue Offsets

Revenue Offsets are assigned to the operational functions based on why these revenues were generated. For example, ad valorem property tax revenues are assigned to the General Obligation bonds debt service into Treatment and Distribution based on Net Book Values. The remaining property tax revenues are assigned proportionate to SWP costs. Hydroelectric sales revenues are assigned to the Hydroelectric function. Interest income is assigned to the operational functions proportional to Revenue Requirements. Miscellaneous revenues and fees are functionalized as Administrative and General, and thus are assigned to the operational functions proportional to Labor Costs.

Schedule 5: Revenue Requirement (by function), FY 2026/27

Functional Categories	Fiscal Year Ending 2027	% of Assigned Dollars (1)
Source of Supply		
CRA	$ 53,074,348	3.4 %
SWP	104,755,793	6.8 %
Other Supply	43,073,557	2.8 %
Total	**200,903,698**	**13.0 %**
Conveyance & Aqueduct		
CRA		
CRA Power	66,930,488	4.3 %
CRA All Other	81,418,861	5.3 %
SWP		
SWP Power	62,365,195	4.0 %
SWP All Other	168,882,063	10.9 %
Other Conveyance & Aqueduct	69,135,777	4.5 %
Total	**448,732,385**	**29.1 %**
Storage		
Storage Costs Other Than Power		
Emergency	64,654,378	4.2 %
Drought	64,985,200	4.2 %
Regulatory	29,993,486	1.9 %
Storage Power	(653,645)	0.0 %
Total	**158,979,420**	**10.4 %**
Treatment		
Jensen	65,958,625	4.3 %
Weymouth	70,026,250	4.5 %
Diemer	83,438,314	5.4 %
Mills	38,581,158	2.5 %
Skinner	60,076,829	3.9 %
Total	**318,081,176**	**20.6 %**
Distribution	238,125,563	15.4 %
Demand Management	69,138,031	4.5 %
Hydro-electric	11,757,468	0.8 %
Administrative & General	97,629,281	6.3 %
Total Functional Assignment:	**$ 1,543,347,023**	**100.0 %**

(1) Given as a percentage of the absolute values of total dollars Assigned.
Totals may not foot due to rounding

Schedule 6: Revenue Requirement (by function), FY 2027/28

Functional Categories	Fiscal Year Ending 2028	% of Assigned Dollars (1)
Source of Supply		
CRA	$ 49,654,581	3.0 %
SWP	116,667,988	6.9 %
Other Supply	49,051,909	2.9 %
Total	**215,374,478**	**12.8 %**
Conveyance & Aqueduct		
CRA		
CRA Power	60,336,659	3.6 %
CRA All Other	88,677,088	5.3 %
SWP		
SWP Power	66,888,271	4.0 %
SWP All Other	164,390,150	9.8 %
Other Conveyance & Aqueduct	71,489,918	4.2 %
Total	**451,782,086**	**26.8 %**
Storage		
Storage Costs Other Than Power		
Emergency	66,729,084	4.0 %
Drought	74,066,296	4.4 %
Regulatory	31,943,914	1.9 %
Storage Power	(633,267)	0.0 %
Total	**172,106,027**	**10.3 %**
Treatment		
Jensen	68,847,031	4.1 %
Weymouth	72,852,482	4.3 %
Diemer	87,247,765	5.2 %
Mills	40,711,291	2.4 %
Skinner	61,863,860	3.7 %
Total	**331,522,429**	**19.7 %**
Distribution	266,851,740	15.9 %
Demand Management	75,624,788	4.5 %
Hydro-electric	11,397,656	0.7 %
Administrative & General	157,081,407	9.3 %
Total Functional Assignment:	**$ 1,681,740,611**	**100.0 %**

(1) Given as a percentage of the absolute values of total dollars Assigned.
Totals may not foot due to rounding

Schedule 7: Operational Function Revenue Requirements (by budget line item), FY 2026/27

Fiscal Year Ending 2027	Source of Supply	Conveyance Aqueduct	Storage	Treatment	Distribution	Demand Management	Hydro Electric	Administrative & General	Total $ Functionalized
Departmental Operations & Maintenance									
Office of General Manager	$ 1,015,024	$ 1,826,733	$ 402,321	$ 2,821,061	$ 3,005,218	$ 176,191	$ 157,654	$ 2,497,585	$ 11,901,786
Board of Directors	—	—	—	—	—	—	—	2,936,614	2,936,614
Bay Delta Initiatives	10,820,023	2,012,568	885,040	—	—	—	—	—	13,717,631
Human Resources	1,978,516	3,560,725	784,216	5,498,899	5,857,865	343,437	307,303	4,868,370	23,199,332
External Affairs	—	—	—	—	—	2,766,513	—	23,546,445	26,312,958
Conveyance and Distribution	—	58,388,341	—	—	44,518,481	—	1,209,495	118,520	104,234,837
Treatment and Water Quality	17,321,082	—	2,318,847	126,995,386	13,640,448	—	—	—	160,275,762
Integrated Operations Planning and Support	3,207,231	7,195,457	53,870	7,188,506	76,726,556	183	4,489,052	175,411	99,036,268
Office of Safety, Security and Protection	935,861	8,256,209	4,668,297	14,718,910	12,430,055	44,041	675,917	2,485,119	44,214,410
Finance and Administration	—	—	—	—	—	—	—	46,723,834	46,723,834
Engineering Services	2,695,046	13,475,230	13,443,523	15,396,639	12,841,101	126,826	1,039,971	4,394,510	63,412,846
Business Technology	5,396,076	9,711,291	2,138,819	14,997,339	15,976,360	936,667	838,119	14,503,529	64,498,201
Water Resources Management	19,688,803	194,682	—	—	364,858	7,902,016	—	162,185	28,312,542
General Counsel	—	—	—	—	—	—	—	21,755,281	21,755,281
General Auditor	—	—	—	—	—	—	—	5,784,925	5,784,925
Ethics Office	333,186	567,584	154,445	842,601	991,694	58,002	50,172	819,084	3,816,768
Sustainability, Resilience & Innovation	718,597	3,778,427	938,812	—	1,420,967	—	—	20,549,163	27,405,965
Diversity, Equity & Inclusion	456,052	820,755	180,763	1,267,508	1,350,250	79,163	70,834	1,122,169	5,347,494
Equal Employment Opportunity	316,977	570,461	125,639	880,974	938,484	55,022	49,233	779,958	3,716,748
Total Departmental O&M	**64,882,472**	**110,358,464**	**26,094,592**	**190,607,824**	**190,062,337**	**12,488,060**	**8,887,751**	**153,222,703**	**756,604,203**
General District Requirements									
State Water Project*	188,870,861	604,183,119	—	—	—	—	—	—	793,053,980
Colorado River Aqueduct Power Costs	—	62,731,329	—	—	—	—	—	—	62,731,329
Supply Programs (cash funded portion)	73,330,663	—	21,941,726	—	—	—	—	—	95,272,389
Demand Management (cash funded portion)	—	—	—	—	—	51,293,065	—	—	51,293,065
Capital Financing	46,006,596	112,464,113	113,901,900	129,410,208	135,978,555	6,328,470	8,682,075	37,464,465	590,236,381
Other Operating Costs	1,466,407	2,494,208	589,763	4,307,921	4,295,592	282,242	200,872	3,462,981	17,099,986
Increase/(Decrease) in Required Reserves	—	—	—	—	—	—	—	300,000	300,000
Total General District Requirements	**309,674,527**	**781,872,768**	**136,433,389**	**133,718,129**	**140,274,147**	**57,903,777**	**8,882,946**	**41,227,446**	**1,609,987,129**
Revenue Offsets	(173,653,301)	(443,498,847)	(3,548,561)	(6,244,777)	(92,210,921)	(1,253,805)	(6,013,230)	(96,820,868)	(823,244,309)
Net Revenue Requirements	**$ 200,903,698**	**$ 448,732,385**	**$ 158,979,420**	**$ 318,081,176**	**$ 238,125,563**	**$ 69,138,031**	**$ 11,757,468**	**$ 97,629,281**	**$ 1,543,347,023**

Totals may not foot due to rounding
* includes DCP Planning Costs

Schedule 8: Operational Function Revenue Requirements (by budget line item), FY 2027/28

Fiscal Year Ending 2028	Source of Supply	Conveyance Aqueduct	Storage	Treatment	Distribution	Demand Management	Hydro Electric	Administrative & General	Total $ Functionalized
Departmental Operations & Maintenance									
Office of General Manager	$ 1,051,368	$ 1,926,294	$ 417,117	$ 2,920,500	$ 3,163,474	$ 181,006	$ 162,578	$ 2,565,726	$ 12,388,063
Board of Directors	—	—	—	—	—	—	—	3,205,178	3,205,178
Bay Delta Initiatives	11,298,424	2,101,553	924,171	—	—	—	—	—	14,324,147
Human Resources	2,044,731	3,746,312	811,221	5,679,872	6,152,414	352,025	316,187	4,989,897	24,092,659
External Affairs	—	—	—	—	—	3,052,419	—	24,773,477	27,825,895
Conveyance and Distribution	—	62,910,998	—	—	47,136,362	—	1,273,211	124,105	111,444,676
Treatment and Water Quality	18,286,049	—	2,448,031	134,897,862	14,501,595	—	—	—	170,133,537
Integrated Operations Planning and Support	3,485,630	7,855,782	58,598	7,704,791	82,390,732	204	4,781,974	190,020	106,467,731
Office of Safety, Security and Protection	989,817	8,802,021	5,050,908	15,458,612	13,362,108	47,360	694,918	2,853,600	47,259,344
Finance and Administration	—	—	—	—	—	—	—	49,284,499	49,284,499
Engineering Services	2,763,741	14,023,671	14,103,013	15,511,330	13,792,257	132,236	1,011,608	4,780,346	66,118,202
Business Technology	5,718,888	10,478,024	2,268,895	15,885,979	17,207,625	984,575	884,339	15,220,840	68,649,167
Water Resources Management	20,539,311	202,945	—	—	382,977	8,223,872	—	168,826	29,517,932
General Counsel	—	—	—	—	—	—	—	21,224,328	21,224,328
General Auditor	—	—	—	—	—	—	—	6,052,563	6,052,563
Ethics Office	346,687	603,177	161,420	880,983	1,053,826	60,758	52,077	837,534	3,996,464
Sustainability, Resilience & Innovation	730,428	3,840,636	954,268	—	1,444,362	—	—	20,887,491	27,857,185
Diversity, Equity & Inclusion	470,144	861,387	186,523	1,305,969	1,414,620	80,941	72,701	1,147,323	5,539,608
Equal Employment Opportunity	327,400	599,855	129,892	909,454	985,117	56,366	50,627	798,976	3,857,688
Total Departmental O&M	**68,052,617**	**117,952,657**	**27,514,056**	**201,155,354**	**202,987,470**	**13,171,762**	**9,300,221**	**159,104,731**	**799,238,866**
General District Requirements									
State Water Project*	204,408,008	617,626,965	—	—	—	—	—	—	822,034,974
Colorado River Aqueduct Power Costs	—	51,153,391	—	—	—	—	—	—	51,153,391
Supply Programs (cash funded portion)	70,011,406	—	26,236,951	—	—	—	—	—	96,248,357
Demand Management (cash funded portion)	—	—	—	—	—	57,111,810	—	—	57,111,810
Capital Financing	42,411,917	118,670,720	121,440,395	132,174,402	138,562,463	6,389,239	8,565,490	41,215,782	609,430,408
Other Operating Costs	1,541,143	2,671,197	623,093	4,555,435	4,596,925	298,292	210,616	3,603,141	18,099,843
Increase/(Decrease) in Required Reserves	—	—	—	—	—	—	—	36,200,000	36,200,000
Total General District Requirements	**318,372,475**	**790,122,273**	**148,300,439**	**136,729,836**	**143,159,388**	**63,799,341**	**8,776,106**	**81,018,924**	**1,690,278,783**
Revenue Offsets	(171,050,614)	(456,292,844)	(3,708,469)	(6,362,761)	(79,295,118)	(1,346,315)	(6,678,670)	(83,042,248)	(807,777,038)
Net Revenue Requirements	**$ 215,374,478**	**$ 451,782,086**	**$ 172,106,027**	**$ 331,522,429**	**$ 266,851,740**	**$ 75,624,788**	**$ 11,397,656**	**$ 157,081,407**	**$ 1,681,740,611**

Totals may not foot due to rounding
* includes DCP Planning Costs

Schedule 9: Revenue Requirement by sub-function and budget line item, FY 2026/27 and FY 2027/28

Fiscal Year Ending 2027	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWP	Other	CRA	CRA other	SWP	SWP other	Other C&A	Emergency	Drought	Regulatory	Power					
Dept. Operations & Maintenance	12,126,846	30,108,559	22,647,068	6,465,791	77,538,225	—	12,857,128	13,497,319	11,546,122	8,785,259	5,763,212	—	190,607,824	190,062,337	12,488,060	8,887,751	603,381,500
General District Requirements																	
State Water Project*																	
Capital	—	82,968,115	—	—	—	1,931,267	160,838,555	—	—	—	—	—	—	—	—	—	245,737,936
O&M	—	105,902,747	—	—	—	213,531,434	227,881,863	—	—	—	—	—	—	—	—	—	547,316,044
Colorado River Aqueduct Power	—	—	—	62,731,329	—	—	—	—	—	—	—	—	—	—	—	—	62,731,329
Supply Programs (cash funded portion)	65,327,644	7,753,419	249,600	—	—	—	—	—	—	21,941,726	—	—	—	—	—	—	95,272,389
Demand Management (cash funded portion)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	51,293,065	—	51,293,065
Capital Financing Program	6,831,128	1,003,442	38,172,026	12,819,240	20,657,458	—	7,920,125	71,067,289	54,019,798	35,238,155	24,643,947	—	129,410,208	135,978,555	6,328,470	8,682,075	552,771,916
Other Operating Costs	274,078	680,483	511,846	146,133	1,752,439	—	290,584	305,052	260,954	198,555	130,254	—	4,307,921	4,295,592	282,242	200,872	13,637,005
Revenue Offsets	(31,485,348)	(123,660,971	(18,506,982)	(15,232,005)	(18,529,261)	(153,097,506	(240,906,191	(15,733,883)	(1,172,495)	(1,178,494)	(543,926)	(653,645)	(6,244,777)	(92,210,921)	(1,253,805)	(6,013,230)	(726,423,441)
Admin. & General	6,739,664	18,205,507	4,908,155	306,485	6,597,053	(4,266,702)	21,725,580	1,938,508	19,459	5,273,447	654,436	—	11,325,175	16,587,019	5,610,442	2,005,051	97,629,281
Net Revenue Requirement	**59,814,012**	**122,961,300**	**47,981,713**	**67,236,973**	**88,015,915**	**58,098,493**	**190,607,643**	**71,074,285**	**64,673,838**	**70,258,647**	**30,647,923**	**(653,645)**	**329,406,351**	**254,712,582**	**74,748,474**	**13,762,519**	**1,543,347,023**

Totals may not foot due to rounding

Fiscal Year Ending 2028	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWP	Other	CRA	CRA other	SWP	SWP other	Other C&A	Emergency	Drought	Regulatory	Power					
Dept. Operations &	12,772,944	31,491,720	23,787,953	7,259,082	83,531,521	—	13,397,576	13,764,478	11,867,689	9,550,937	6,095,431	—	201,155,354	202,987,470	13,171,762	9,300,221	640,134,135
General District Requirements																	
State Water Project*																	
Capital	—	90,117,020	—	—	—	1,944,325	152,537,331	—	—	—	—	—	—	—	—	—	244,598,676
O&M	—	114,290,989	—	—	—	213,006,579	250,138,731	—	—	—	—	—	—	—	—	—	577,436,298
Colorado River Aqueduct Power	—	—	—	51,153,391	—	—	—	—	—	—	—	—	—	—	—	—	51,153,391
Supply Programs (cash funded portion)	61,698,250	8,063,556	249,600	—	—	—	—	—	—	26,236,951	—	—	—	—	—	—	96,248,357
Demand Management (cash funded portion)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	57,111,810	—	57,111,810
Capital Financing Program	6,392,356	1,026,986	34,992,575	14,890,002	22,551,413	—	8,258,248	72,971,057	55,780,584	39,380,684	26,279,128	—	132,174,402	138,562,463	6,389,239	8,565,490	568,214,626
Other Operating Costs	289,261	713,173	538,710	164,392	1,891,684	—	303,406	311,715	268,760	216,294	138,039	—	4,555,435	4,596,925	298,292	210,616	14,496,702
Revenue Offsets	(31,498,229)	(129,035,455	(10,516,929)	(13,130,207)	(19,297,530)	(148,062,633	(260,245,142	(15,557,332)	(1,187,949)	(1,318,570)	(568,683)	(633,267)	(6,362,761)	(79,295,118)	(1,346,315)	(6,678,670)	(724,734,790)
Admin. & General	8,021,839	24,287,434	5,888,294	2,631,764	9,411,724	1,790,546	33,234,483	4,428,454	1,997,603	7,451,686	1,605,608	—	20,521,550	25,803,704	7,608,483	2,398,233	157,081,407
Net Revenue Requirement	**57,676,420**	**140,955,422**	**54,940,204**	**62,968,423**	**98,088,812**	**68,678,817**	**197,624,633**	**75,918,373**	**68,726,687**	**81,517,982**	**33,549,522**	**(633,267)**	**352,043,979**	**292,655,445**	**83,233,272**	**13,795,889**	**1,681,740,611**

Totals may not foot due to rounding
* includes DCP Planning Costs

Allocated Costs

In the cost allocation step, functionalized costs are further categorized based on the causes and behavioral characteristics of these costs. An important part of the allocation process is identifying which costs are incurred to meet average demands versus peak demands and which costs are incurred for standby. As with the functional assignment process, the proposed allocation process is consistent with AWWA guidelines, but has been tailored to meet Metropolitan's specific operational structure and service environment.

Two methods are discussed in the AWWA M1 Manual, Principles of Water Rates, Fees and Charges. These two methods are the Commodity/Demand method and the Base/Extra Capacity method.

In the simplest sense, these approaches offer alternative means of distinguishing between utility costs incurred to meet average or base demands and costs incurred to meet peak demands. The Commodity/ Demand method allocates costs that vary with the amount of water produced to the commodity category with all other costs associated with water production allocated to the demand category. In the Base/Extra Capacity method, costs related to average demand conditions are allocated to the base category, and capacity costs associated with meeting above average demand conditions are allocated to the extra capacity category.

The Commodity/Demand approach was modified for its application to Metropolitan's rate structure by adding a separate cost allocation for costs related to standby. Analysis of system operating data indicated that a modified Commodity/Demand approach was most appropriate for developing Metropolitan's cost of service allocation bases.

A modified Commodity/Demand approach is the most appropriate for Metropolitan's cost of service needs because this approach is best suited for systems that are not designed to meet peak-day or peak-hour demands or provide flows for fire-fighting requirements. Metropolitan's system is designed to meet weekly demand peaks rather than daily or hourly peaks. It is also designed to provide available capacity to meet operational flexibility and reliability for emergencies, outages, and hydrologic variability.

Allocation categories used in the analysis include:

- Fixed Demand costs
- Fixed Commodity costs
- Fixed Standby costs
- Variable Commodity costs
- Hydroelectric costs

Fixed Demand costs are incurred to meet peak demands. Only the *direct* capital financing costs were included in the Fixed Demand allocation category. A portion of capital financing costs was included in the Fixed Demand allocation category because in order to meet peak demands additional physical capacity is designed into the system and, therefore, additional capital costs are incurred.

Variable Commodity costs vary with the amount of water produced, and include costs of chemicals, most power costs, and other O&M cost components that increase or decrease in relation to the volume of water supplied. Fixed Commodity costs include fixed operations and maintenance and comprise the balance of Metropolitan's O&M expenses. Fixed Commodity costs also include capital financing costs associated with meeting average demands. Fixed Commodity costs do not vary with the amount of water produced.

Fixed Standby costs relate to Metropolitan's role in ensuring system reliability during emergencies such as an earthquake, an outage of a major facility like the CRA and SWP, and hydrologic variability due to weather variances locally or in the two major supply basins Metropolitan relies on. Only the *direct* capital financing costs were included in the Fixed Standby allocation category. The Fixed Standby costs identified include the emergency storage capacity within the system, and the available capacity within the conveyance and distribution systems.

An additional component used in Metropolitan's cost allocation process is the hydroelectric component. While not a part of most water utilities' cost allocation procedures, the Hydroelectric allocation component is

necessary to segregate revenue requirements carried from the hydroelectric function established in the functional assignment process. Hydroelectric revenue requirements are ultimately recovered in the distribution system portion of the System Access Rate. Any net revenues generated by the hydroelectric operations offset the distribution costs and reduce the System Access Rate. All users of the distribution system benefit proportionately from the revenue offset provided by the sale of hydroelectric energy.

Schedules 10 and 11 provide the allocation percentages used to allocate the capital financing operational function costs into Fixed Demand, Fixed Commodity and Fixed Standby allocation categories for FY 2026/27 and FY 2027/28, respectively.

All capital financing costs functionalized to Supply are allocated as Fixed Commodity costs. Because these particular supply costs have been incurred to provide an amount of annual reliable system yield and not to provide peak demand delivery capability or standby availability, they are reasonably treated as Fixed Commodity costs.

Costs for the Conveyance and Aqueduct (C&A) function are allocated into Fixed Commodity, Fixed Demand and Fixed Standby categories. Because the capital costs for C&A were incurred to meet all three allocation categories, an analysis of C&A capacity usage was used. C&A capacity is the sum of the CRA actual capacity of 1.3 million acre-feet plus the SWP amount attributable to Metropolitan of 1.9 million acre-feet under a 100 percent allocation, for a total Conveyance Capacity of approximately 3.2 million acre-feet. For FY 2026/27, 29 percent of the available conveyance capacity varies with the quantity of water produced and is allocated to Fixed Commodity. A system peak factor[18] of 1.47 was applied to the annual usage to determine that 14 percent of available capacity is used to meet peak monthly deliveries to the member agencies and is allocated to Fixed Demand. The remaining portion of C&A, about 58 percent, is allocated to Fixed Standby. The same allocation percentages are applied to the CRA, SWP, and Other (Inland Feeder) Conveyance and Aqueduct sub-functions. The allocation shares reflect the system average use of conveyance capacity and not the usage of individual facilities. All Conveyance and Aqueduct energy costs for pumping water to Southern California are allocated as Variable Commodity costs and, therefore, are not shown in Schedule 6 because they carry through the allocation step. For FY 2027/28, 31 percent of the available conveyance capacity varies with the quantity of water produced and is allocated to Fixed Commodity. A system peak factor of 1.47 was applied to the annual usage to determine that 15 percent of available capacity is used to meet peak monthly deliveries to the member agencies and is allocated to Fixed Demand. The remaining portion of C&A, about 54 percent, is allocated to Fixed Standby.

Storage function costs for emergency, drought and regulatory storage are also distributed to the allocation categories based on the purpose they serve. Emergency storage costs are allocated as 100 percent Fixed Standby. Emergency storage is a prime example of a cost Metropolitan incurs to ensure the reliability of deliveries to the member agencies. In effect, through the emergency storage capacity in the system, Metropolitan is "standing by" with available capacity and water supply to provide service in the event of a catastrophe such as a major earthquake that disrupts regional conveyance capacity for an extended period of time. Drought carryover storage serves to provide reliable supplies by carrying over surplus supplies from periods of above normal precipitation and snowpack to drought periods when supplies decrease. Drought storage creates supply and is one component of the portfolio of resources that result in a reliable amount of annual system supplies. As a result, drought storage is allocated as a Fixed Commodity cost, in the same manner as Metropolitan's supply costs. Regulatory storage within the Metropolitan system provides operational flexibility in meeting peak demands and flow requirements, essentially increasing the physical distribution capacity. Therefore, regulatory storage is allocated in the same manner as Distribution costs.

Distribution function costs were allocated as Fixed Commodity by using projected transactions data for the test year. For FY 2026/27, 23 percent of the system distribution capacity is associated with the quantity of water delivered and is allocated to Fixed Commodity. Distribution function costs were allocated to Fixed Demand by using three years of recorded non-coincident peak demands. The difference between the three-year average non-coincident peak demand and the fixed commodity flows divided by the system capacity, or 38 percent of the distribution capacity, was used to meet non-coincident peak day demands, and is allocated to Fixed Demand. Although the Metropolitan Distribution System has a great deal of operational flexibility,

[18] *Peak monthly deliveries to the member agencies average about 41 percent more than the average monthly deliveries.*

the total amount of distribution capacity was limited to the historical non-coincident [19]peak (maximum) day flow of all the member agencies; based on the last 20 years that maximum flow was 5,510 cfs in 2004. The remaining 38 percent of distribution capacity is associated with Standby and is allocated to Fixed Standby. For FY 2027/28, 25 percent of the system distribution capacity is associated with the quantity of water delivered, and is allocated to Fixed Commodity, 36 percent was used to meet non-coincident peak (maximum) day demands and is allocated to Fixed Demand, and the remaining 38 percent of distribution capacity is associated with Standby, and is allocated to Fixed Standby.

Treatment function costs were allocated to Fixed Commodity by using projected treated deliveries to the member agencies for the test year. The Treatment Fixed Demand calculation uses the system non-coincident peak factor of 2.31 applied to the test year usage; the remaining capacity is associated with Fixed Standby. Total treated water capacity of 3,652 cfs, which is the total design capacity of all the treatment plants, was used in the calculation. General and Administrative costs have been assigned to the allocation categories by operational function based on the ratio of allocated non-A&G function costs to total non-A&G function costs.

[19] *The term "non-coincident" means that the peak day for each agency may or may not coincide with the peak day for the system. A non-coincident approach is used in the rate design to capture the different operating characteristics of the member agencies. The sum of the member agency peak day demands is used as a proxy for peak week. For Metropolitan, "peak" and "maximum" flows, measured in cfs, are synonymous.*

Schedule 10: Capital Financing Allocation Percentages, FY 2026/27

Fiscal year ending 2027	Allocation Percentages			Total %	
	Fixed	Fixed	Fixed		
Function	Commodity	Demand	Standby	Allocated	Comments
Source of Supply					
Colorado River Aqueduct	100 %	0 %	0 %	100 %	Supply costs allocated as fixed commodity
State Water Project	100 %	0 %	0 %	100 %	Supply costs allocated as fixed commodity
Conveyance & Aqueduct					
Colorado River Aqueduct	29 %	14 %	58 %	100 %	Demand percentage represents amount of system conveyance capacity used to meet maximum demands. Commodity percentage represents amount of capacity that is a function of the amount of water delivered. Standby percentage is the remaining conveyance capacity. SWP, CRA, and Other are treated the same due to the use of system-wide rates and charges.
State Water Project	29 %	14 %	58 %	100 %	
Other	29 %	14 %	58 %	100 %	
Storage					
Emergency	0 %	0 %	100 %	100 %	Allocated as Standby (recovered by RTS)
Drought	100 %	0 %	0 %	100 %	Allocated as fixed commodity (recovered by Supply Rate)
Regulatory	23 %	38 %	38 %	100 %	Allocated the same way as distribution.
Treatment	23 %	31 %	46 %	100 %	Demand percentage represents amount of system treatment capacity used to meet maximum demands. Commodity percentage represents amount of capacity that is a function of the amount of treated water delivered. Standby percentage is the remaining treatment capacity. The same allocations is applied to all five treatment plants due to the use of system-wide treatment charges.
Distribution	23 %	38 %	38 %	100 %	Demand percentage represents amount of system distribution capacity used to meet maximum demands. Commodity percentage represents amount of capacity that is a function of the amount of water delivered. Standby percentage is the remaining distribution capacity. The same allocations is applied to all distribution facilities due to the use of system-wide rates and charges.
Demand Management	100 %	0 %	0 %	100 %	Allocated as fixed commodity (recovered by Supply Rate)

Totals may not foot due to rounding

Schedule 11: Capital Financing Allocation Percentages, FY 2027/28

Fiscal year ending 2028	Allocation Percentages			Total %	
	Fixed	Fixed	Fixed		
Function	Commodity	Demand	Standby	Allocated	Comments
Source of Supply					
Colorado River Aqueduct	100 %	0 %	0 %	100 %	Supply costs allocated as fixed commodity
State Water Project	100 %	0 %	0 %	100 %	Supply costs allocated as fixed commodity
Conveyance & Aqueduct					
Colorado River Aqueduct	31 %	15 %	54 %	100 %	Demand percentage represents amount of system conveyance capacity used to meet maximum demands. Commodity percentage represents amount of capacity that is a function of the amount of water delivered. Standby percentage is the remaining conveyance capacity. SWP, CRA, and Other are treated the same due to the use of system-wide rates and charges.
State Water Project	31 %	15 %	54 %	100 %	
Other	31 %	15 %	54 %	100 %	
Storage					
Emergency	0 %	0 %	100 %	100 %	Allocated as Standby (recovered by RTS)
Drought	100 %	0 %	0 %	100 %	Allocated as fixed commodity (recovered by Supply Rate)
Regulatory	25 %	36 %	38 %	100 %	Allocated the same way as distribution.
Treatment	26 %	34 %	40 %	100 %	Demand percentage represents amount of system treatment capacity used to meet maximum demands. Commodity percentage represents amount of capacity that is a function of the amount of treated water delivered. Standby percentage is the remaining treatment capacity. The same allocations is applied to all five treatment plants due to the use of system-wide treatment charges.
Distribution	25 %	36 %	38 %	100 %	Demand percentage represents amount of system distribution capacity used to meet maximum demands. Commodity percentage represents amount of capacity that is a function of the amount of water delivered. Standby percentage is the remaining distribution capacity. The same allocations is applied to all distribution facilities due to the use of system-wide rates and charges.
Demand Management	100 %	0 %	0 %	100 %	Allocated as fixed commodity (recovered by Supply Rate)

Totals may not foot due to rounding

FY 2026/27 Operational Function Revenue Requirements (by allocation category)

A summary of cost allocation results for FY 2026/27 is shown in Schedules 12 and 13. The allocation of the functionalized costs results in about 7 percent, or $114 million of the total revenue requirements, being allocated to the Fixed Demand allocation category. This amount represents a reasonable estimate of the annual fixed capital financing costs incurred to meet peak demands (plus the allocated administrative and general costs). A portion of Metropolitan's property tax revenue is allocated to Conveyance and Aqueduct Fixed Demand costs and is used to pay for the general obligation bond debt service allocated to the C&A costs, and other SWP costs. This revenue offsets the amount that needs to be recovered through rates.

About 63 percent of the revenue requirement ($976 million) is allocated as Fixed Commodity. These fixed capital and operating costs are incurred by Metropolitan to meet annual average service needs and are typically recovered by a combination of fixed charges and volumetric rates. Fixed capital costs allocated to the Fixed Standby category total about $269 million and account for about 17 percent of the revenue requirements. Standby costs are commonly recovered by a fixed charge allocated on a reasonable representation of a customer's need for standby availability. The Variable Commodity costs for power on the conveyance and aqueduct systems, and power, chemicals and solids handling at the treatment plants change with the amount of water delivered to the member agencies. These costs are allocated as Variable Commodity costs, total about $171 million, and account for about 11 percent of the total revenue requirement. Because of the variable nature of these costs, it is appropriate to recover them through volumetric rates.

With regard to Metropolitan's planned contribution for Delta Conveyance Project planning costs, consistent with the treatment of SWP Conveyance and Aqueduct capital costs, 29 percent of costs are allocated to Fixed Commodity, which is recovered through the System Access Rate, and 71 percent of costs are allocated to Fixed Demand and Fixed Standby, which is recovered through the Readiness-to-Serve Charge.

FY 2027/28 Operational Function Revenue Requirements (by allocation category)

A summary of cost allocation results for FY 2027/28 is shown in Schedule 14 and 15. The allocation of the functionalized costs results in about 8 percent, or $127 million of the total revenue requirements, being allocated to the Fixed Demand allocation category. This amount represents a reasonable estimate of the annual fixed capital financing costs incurred to meet peak demands (plus the allocated administrative and general costs). A portion of Metropolitan's property tax revenue is allocated to C&A Fixed Demand costs and is used to pay for the general obligation bond debt service allocated to the C&A costs, and other SWP costs. This revenue offsets the amount that needs to be recovered through rates.

About 65 percent of the revenue requirement ($1,100 million) is allocated as Fixed Commodity. These fixed capital and operating costs are incurred by Metropolitan to meet annual average service needs and are typically recovered by a combination of fixed charges and volumetric rates. Fixed capital costs allocated to the Fixed Standby category total about $264 million and account for about 16 percent of the revenue requirements. Standby costs are commonly recovered by a fixed charge allocated on a reasonable representation of a customer's need for standby. The Variable Commodity costs for power on the conveyance and aqueduct systems, and power, chemicals and solids handling at the treatment plants change with the amount of water delivered to the member agencies. These costs are allocated as Variable Commodity costs, total about $176 million, and account for about 11 percent of the total revenue requirement. Because of the variable nature of these costs, it is appropriate to recover them through volumetric rates.

In FY 2027/28, consistent with the treatment of SWP Conveyance and Aqueduct capital costs, 31 percent of Metropolitan's planned contribution of Delta Conveyance Project planning costs are allocated to Fixed Commodity, which is recovered through the System Access Rate, and 69 percent of costs are allocated to Fixed Demand and Fixed Standby, which is recovered through the Readiness-to-Serve Charge.

Schedule 12: Revenue Requirements by sub-function and allocation category, FY 2026/27

Fiscal Year Ending 2027	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWP	Other	CRA power	CRA other	SWP power	SWP other	Other C&A	Emergency	Drought	Regulatory	Power					
Fixed Demand																	
engineering factors	0.0 %	0.0 %	0.0 %	0.0 %	13.6 %	0.0 %	13.6 %	13.6 %	0.0 %	0.0 %	38.1 %	0.0 %	30.7 %	38.1 %	0.0 %	0.0 %	
SWP Capital	—	—	—	—	—	—	21,842,963	—	—	—	—	—	—	—	—	—	21,842,963
Capital Financing	—	—	—	—	2,805,422	—	1,075,606	9,651,418	—	—	9,386,591	—	39,787,828	51,792,641	—	—	114,499,507
A&G less Offsets	—	—	—	—	(348,252)	—	(9,407,893)	(1,649,859)	—	—	(137,122)	—	1,990,215	(13,057,579)	—	—	(22,610,490)
Total fixed demand	**—**	**—**	**—**	**—**	**2,457,171**	**—**	**13,510,676**	**8,001,559**	**—**	**—**	**9,249,469**	**—**	**41,778,043**	**38,735,061**	**—**	**—**	**113,731,981**
Fixed Commodity																	
engineering factors	100.0 %	100.0 %	100.0 %	100.0 %	28.9 %	0.0 %	28.9 %	28.9 %	0.0 %	100.0 %	23.5 %	0.0 %	23.5 %	23.5 %	100.0 %	0.0 %	
Capital Financing	6,831,128	1,003,442	38,172,026	12,819,240	5,968,984	—	2,288,524	20,534,932	—	35,238,155	5,791,048	—	30,398,729	31,953,416	6,328,470	—	197,328,095
SWP Capital*	—	82,968,115	—	—	—	—	46,474,389	—	—	—	—	—	—	—	—	—	129,442,504
SWP O&M	—	105,902,747	—	—	—	—	227,881,863	—	—	—	—	—	—	—	—	—	333,784,610
Dept. O&M	12,126,846	30,108,559	22,647,068	6,465,791	77,538,225	—	12,857,128	13,497,319	11,546,122	8,785,259	5,763,212	—	143,106,991	190,062,337	12,488,060	—	546,992,916
Supply Programs (cash funded portion)	65,327,644	7,753,419	249,600	—	—	—	—	—	—	21,941,726	—	—	—	—	—	—	95,272,389
Demand Management (cash funded portion)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	51,293,065	—	51,293,065
Other Operating Costs	274,078	680,483	511,846	146,133	1,752,439	—	290,584	305,052	260,954	198,555	130,254	—	4,307,921	4,295,592	282,242	—	13,436,133
A&G less Offsets	(24,745,685)	(105,455,463)	(13,598,826)	(12,219,821)	(10,067,867)	(12,829,398)	(169,595,928)	(11,415,770)	659,307	4,094,952	419,359	—	7,889,675	(49,214,775)	4,356,637	—	(391,723,601)
Total fixed commodity	**59,814,012**	**122,961,300**	**47,981,713**	**7,211,344**	**75,191,781**	**(12,829,398)**	**120,196,560**	**22,921,534**	**12,466,383**	**70,258,647**	**12,103,873**	**—**	**185,703,316**	**177,096,571**	**74,748,474**	**—**	**975,826,110**
Fixed Standby																	
engineering factors	0.0 %	0.0 %	0.0 %	0.0 %	58.0 %	0.0 %	57.5 %	57.5 %	100.0 %	0.0 %	38.4 %	0.0 %	45.8 %	38.4 %	0.0 %	0.0 %	
SWC Capital	—	—	—	—	—	—	92,521,203	—	—	—	—	—	—	—	—	—	92,521,203
Capital Financing	—	—	—	—	11,883,052	—	4,555,994	40,880,939	54,019,798	—	9,466,308	—	59,223,651	52,232,498	—	—	232,262,239
A&G less Offsets	—	—	—	—	(1,516,089)	—	(40,176,790)	(729,747)	(1,812,343)	—	(171,728)	—	2,253,570	(13,351,548)	—	—	(55,504,675)
Total fixed standby	**—**	**—**	**—**	**—**	**10,366,963**	**—**	**56,900,406**	**40,151,192**	**52,207,455**	**—**	**9,294,581**	**—**	**61,477,221**	**38,880,950**	**—**	**—**	**269,278,767**
Variable Commodity																	
SWP Power	—	—	—	—	—	215,462,701	—	—	—	—	—	—	—	—	—	—	215,462,701
CRA Power	—	—	—	62,731,329	—	—	—	—	—	—	—	—	—	—	—	—	62,731,329
Variable Treatment	—	—	—	—	—	—	—	—	—	—	—	—	47,500,833	—	—	—	47,500,833
A&G less Offsets	—	—	—	(2,705,699)	—	(144,534,810)	—	—	—	—	—	(653,645)	(7,053,062)	—	—	—	(154,947,216)
Total variable commodity	**—**	**—**	**—**	**60,025,629**	**—**	**70,927,891**	**—**	**—**	**—**	**—**	**—**	**(653,645)**	**40,447,771**	**—**	**—**	**—**	**170,747,646**
Hydroelectric	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	17,770,698	17,770,698
A&G less Offsets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(4,008,179)	(4,008,179)
Total hydroelectric	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**13,762,519**	**13,762,519**
Total Costs	**59,814,012**	**122,961,300**	**47,981,713**	**67,236,973**	**88,015,915**	**58,098,493**	**190,607,643**	**71,074,285**	**64,673,838**	**70,258,647**	**30,647,923**	**(653,645)**	**329,406,351**	**254,712,582**	**74,748,474**	**13,762,519**	**1,543,347,023**

Totals may not foot due to rounding

Schedule 13: Operational Function Revenue Requirements (by allocation category), FY 2026/27

Fiscal year ending 2027 Functional categories (by sub-Function)	Fixed Demand	Fixed Commodity	Fixed Standby	Variable Commodity	Hydroelectric	Total allocated
Source of Supply						
CRA	$ —	$ 59,814,012	$ —	$ —	$ —	$ 59,814,012
SWP	—	122,961,300	—	—	—	122,961,300
Other Supply	—	47,981,713	—	—	—	47,981,713
Subtotal: Source of Supply	**—**	**230,757,025**	**—**	**—**	**—**	**230,757,025**
Conveyance & Aqueduct						
CRA						
CRA Power	—	7,211,344	—	60,025,629	—	67,236,973
CRA All Other	2,457,171	75,191,781	10,366,963	—	—	88,015,915
SWP*						
SWP Power	—	(12,829,398)	—	70,927,891	—	58,098,493
SWP All Other	13,510,676	120,196,560	56,900,406	—	—	190,607,643
Other Conveyance & Aqueduct	8,001,559	22,921,534	40,151,192	—	—	71,074,285
Subtotal: Conveyance & Aqueduct	**23,969,407**	**212,691,822**	**107,418,561**	**130,953,520**	**—**	**475,033,310**
Storage						
Storage Costs Other Than Power						
Emergency	—	12,466,383	52,207,455	—	—	64,673,838
Drought	—	70,258,647	—	—	—	70,258,647
Regulatory	9,249,469	12,103,873	9,294,581	—	—	30,647,923
Storage Power	—	—	—	(653,645)	—	(653,645)
Subtotal: Storage	**9,249,469**	**94,828,903**	**61,502,035**	**(653,645)**	**—**	**164,926,763**
Treatment	41,778,043	185,703,316	61,477,221	40,447,771	—	**329,406,351**
Distribution	38,735,061	177,096,571	38,880,950	—	—	**254,712,582**
Demand Management	—	74,748,474	—	—	—	**74,748,474**
Hydroelectric	—	—	—	—	13,762,519	**13,762,519**
Total Costs Allocated	**$ 113,731,981**	**$ 975,826,110**	**$ 269,278,767**	**$ 170,747,646**	**$ 13,762,519**	**$ 1,543,347,023**

Totals may not foot due to rounding

Schedule 14: Revenue Requirements by sub-function and allocation category, FY 2027/28

Fiscal Year Ending 2028	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWP	Other	CRA power	CRA other	SWP power	SWP other	Other C&A	Emergency	Drought	Regulatory	Power					
Fixed Demand																	
engineering factors	0.0 %	0.0 %	0.0 %	0.0 %	14.6 %	0.0 %	14.6 %	14.6 %	0.0 %	0.0 %	36.2 %	0.0 %	34.2 %	36.2 %	0.0 %	0.0 %	
SWP Capital	—	—	—	—	—	—	22,345,640	—	—	—	—	—	—	—	—	—	22,345,640
Capital Financing	—	—	—	—	3,303,623	—	1,209,775	10,689,744	—	—	9,523,499	—	45,178,360	50,214,739	—	—	120,119,739
A&G less Offsets	—	—	—	—	(294,275)	—	(11,424,112)	(1,333,604)	—	—	165,640	—	3,789,218	(5,946,072)	—	—	(15,043,206)
Total fixed demand	**—**	**—**	**—**	**—**	**3,009,347**	**—**	**12,131,303**	**9,356,140**	**—**	**—**	**9,689,139**	**—**	**48,967,578**	**44,268,667**	**—**	**—**	**127,422,173**
Fixed Commodity																	
engineering factors	100.0 %	100.0 %	100.0 %	100.0 %	31.2 %	0.0 %	31.2 %	31.2 %	0.0 %	100.0 %	25.3 %	0.0 %	26.1 %	25.3 %	100.0 %	0.0 %	
Capital Financing	6,392,356	1,026,986	34,992,575	14,890,002	7,028,984	—	2,573,989	22,744,136	—	39,380,684	6,661,209	—	34,517,207	35,122,688	6,389,239	—	211,720,054
SWP Capital*	—	90,117,020	—	—	—	—	47,543,916	—	—	—	—	—	—	—	—	—	137,660,935
SWP O&M	—	114,290,989	—	—	—	—	250,138,731	—	—	—	—	—	—	—	—	—	364,429,720
Dept. O&M	12,772,944	31,491,720	23,787,953	7,259,082	83,531,521	—	13,397,576	13,764,478	11,867,689	9,550,937	6,095,431	—	150,460,328	202,987,470	13,171,762	—	580,138,889
Supply Programs (cash funded portion)	61,698,250	8,063,556	249,600	—	—	—	—	—	—	26,236,951	—	—	—	—	—	—	96,248,357
Demand Management (cash funded portion)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	57,111,810	—	57,111,810
Other Operating Costs	289,261	713,173	538,710	164,392	1,891,684	—	303,406	311,715	268,760	216,294	138,039	—	4,555,435	4,596,925	298,292	—	14,286,086
A&G less Offsets	(23,476,390)	(104,748,021)	(4,628,634)	(9,639,530)	(8,453,018)	(13,131,386)	(172,986,067)	(10,328,269)	904,344	6,133,116	738,053	—	12,950,042	(41,021,344)	6,262,169	—	(361,424,935)
Total fixed commodity	**57,676,420**	**140,955,422**	**54,940,204**	**12,673,945**	**83,999,171**	**(13,131,386)**	**140,971,551**	**26,492,060**	**13,040,793**	**81,517,982**	**13,632,732**	**—**	**202,483,011**	**201,685,739**	**83,233,272**	**—**	**1,100,170,916**
Fixed Standby																	
engineering factors	0.0 %	0.0 %	0.0 %	0.0 %	54.0 %	0.0 %	54.2 %	54.2 %	100.0 %	0.0 %	38.4 %	0.0 %	39.7 %	38.4 %	0.0 %	0.0 %	
SWP Capital	—	—	—	—	—	—	82,647,775	—	—	—	—	—	—	—	—	—	82,647,775
Capital Financing	—	—	—	—	12,218,807	—	4,474,484	39,537,177	55,780,584	—	10,094,419	—	52,478,835	53,225,037	—	—	227,809,342
A&G less Offsets	—	—	—	—	(1,138,513)	—	(42,600,480)	532,995	(94,690)	—	133,231	—	3,696,562	(6,523,997)	—	—	(45,994,891)
Total fixed standby	**—**	**—**	**—**	**—**	**11,080,293**	**—**	**44,521,779**	**40,070,173**	**55,685,894**	**—**	**10,227,650**	**—**	**56,175,398**	**46,701,039**	**—**	**—**	**264,462,227**
Variable Commodity																	
SWP Power	—	—	—	—	—	214,950,904	—	—	—	—	—	—	—	—	—	—	214,950,904
CRA Power	—	—	—	51,153,391	—	—	—	—	—	—	—	—	—	—	—	—	51,153,391
Variable Treatment	—	—	—	—	—	—	—	—	—	—	—	—	50,695,026	—	—	—	50,695,026
A&G less Offsets	—	—	—	(858,913)	—	(133,140,701)	—	—	—	—	—	(633,267)	(6,277,033)	—	—	—	(140,909,914)
Total variable commodity	**—**	**—**	**—**	**50,294,478**	**—**	**81,810,203**	**—**	**—**	**—**	**—**	**—**	**(633,267)**	**44,417,993**	**—**	**—**	**—**	**175,889,406**
Hydroelectric	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	18,076,327	18,076,327
A&G less Offsets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(4,280,437)	(4,280,437)
Total hydroelectric	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**13,795,889**	**13,795,889**
Total Costs	**57,676,420**	**140,955,422**	**54,940,204**	**62,968,423**	**98,088,812**	**68,678,817**	**197,624,633**	**75,918,373**	**68,726,687**	**81,517,982**	**33,549,522**	**(633,267)**	**352,043,979**	**292,655,445**	**83,233,272**	**13,795,889**	**1,681,740,611**

Totals may not foot due to rounding

Schedule 15: Operational Function Revenue Requirements (by allocation category), FY 2027/28

Fiscal year ending 2028 Functional categories (by sub-Function)	Fixed Demand	Fixed Commodity	Fixed Standby	Variable Commodity	Hydroelectric	Total allocated
Source of Supply						
CRA		$ 57,676,420	$ —	$ —	$ —	$ 57,676,420
SWP	—	140,955,422	—	—	—	140,955,422
Other Supply	—	54,940,204	—	—	—	54,940,204
Subtotal: Source of Supply	—	253,572,046	—	—	—	**253,572,046**
Conveyance & Aqueduct						
CRA						
CRA Power	—	12,673,945	—	50,294,478	—	62,968,423
CRA All Other	3,009,347	83,999,171	11,080,293	—	—	98,088,812
SWP*						
SWP Power	—	(13,131,386)	—	81,810,203	—	68,678,817
SWP All Other	12,131,303	140,971,551	44,521,779	—	—	197,624,633
Other Conveyance & Aqueduct	9,356,140	26,492,060	40,070,173	—	—	75,918,373
Subtotal: Conveyance & Aqueduct	24,496,790	251,005,341	95,672,245	132,104,681	—	**503,279,057**
Storage						
Storage Costs Other Than Power						
Emergency	—	13,040,793	55,685,894	—	—	68,726,687
Drought	—	81,517,982	—	—	—	81,517,982
Regulatory	9,689,139	13,632,732	10,227,650	—	—	33,549,522
Storage Power	—	—	—	(633,267)	—	(633,267)
Subtotal: Storage	9,689,139	108,191,507	65,913,544	(633,267)	—	**183,160,924**
Treatment	48,967,578	202,483,011	56,175,398	44,417,993	—	**352,043,979**
Distribution	44,268,667	201,685,739	46,701,039	—	—	**292,655,445**
Demand Management	—	83,233,272	—	—	—	**83,233,272**
Hydroelectric	—	—	—	—	13,795,889	**13,795,889**
Total Costs Allocated	**$ 127,422,173**	**$ 1,100,170,916**	**$ 264,462,227**	**$ 175,889,406**	**$ 13,795,889**	**$ 1,681,740,611**

Totals may not foot due to rounding

Distribution of Costs: Rates and Charges

Use of System-Wide (Postage Stamp) Rates

Metropolitan's rate structure consists of unbundled rate elements designed to provide transparency regarding the cost of specific functions to member agencies (system access, untreated water supplies, water treatment, etc.). The rates for each of these unbundled rate elements are uniform across Metropolitan's entire regional service area; they do not vary by member agency and they do not vary by geographic zone or distance.

In the utility industry, system-wide rates that are the same for all customers are referred to as "postage stamp" rates. Under a postage stamp rate design approach, every customer pays the same average rate for a service regardless of whether the cost caused by, or the benefit derived by, a customer for a given transaction varies from the average. The postage stamp rate design approach stands in contrast to alternative rate design approaches such as distance sensitive pricing schemes that attempt to develop rates applicable to specific geographic zones.

Metropolitan's postage stamp rate design is appropriate given Metropolitan's integrated regional system that benefits all member agencies. Metropolitan's system is not a point-to-point service, but an interconnected regional system. In order to balance the local concerns within the region, Metropolitan has long maintained postage stamp rates. In fact, Metropolitan has used uniform postage stamp rates since it started delivering water in 1942. Under the postage stamp approach, an agency develops an average rate for a service, as opposed to a point-to-point rate based on each customer's specific use, and all customers receiving that service pay the average rate. This allows the agency to establish non-discriminatory rates that match the cost of providing the service to a customer class. A postage stamp approach is especially appropriate for an interconnected regional system because it allows the agency to develop reliable alternatives to point-to-point service. Metropolitan's uniform, postage stamp rate structure has allowed it to develop an interconnected regional conveyance and distribution system with the ability to deliver supplies from the SWP, the Colorado River, and its storage portfolio throughout its vast and diverse service area. Metropolitan's conveyance and distribution system can deliver water from both the SWP and Colorado River to almost every member agency. This flexibility benefits all member agencies. Uniform postage stamp rates provide a region-wide funding mechanism to recover the costs of Metropolitan's integrated system, help ensure economies of scale, and result in lower costs for all of Metropolitan's member agencies. Given Metropolitan's integrated system, it is not logical to do otherwise.

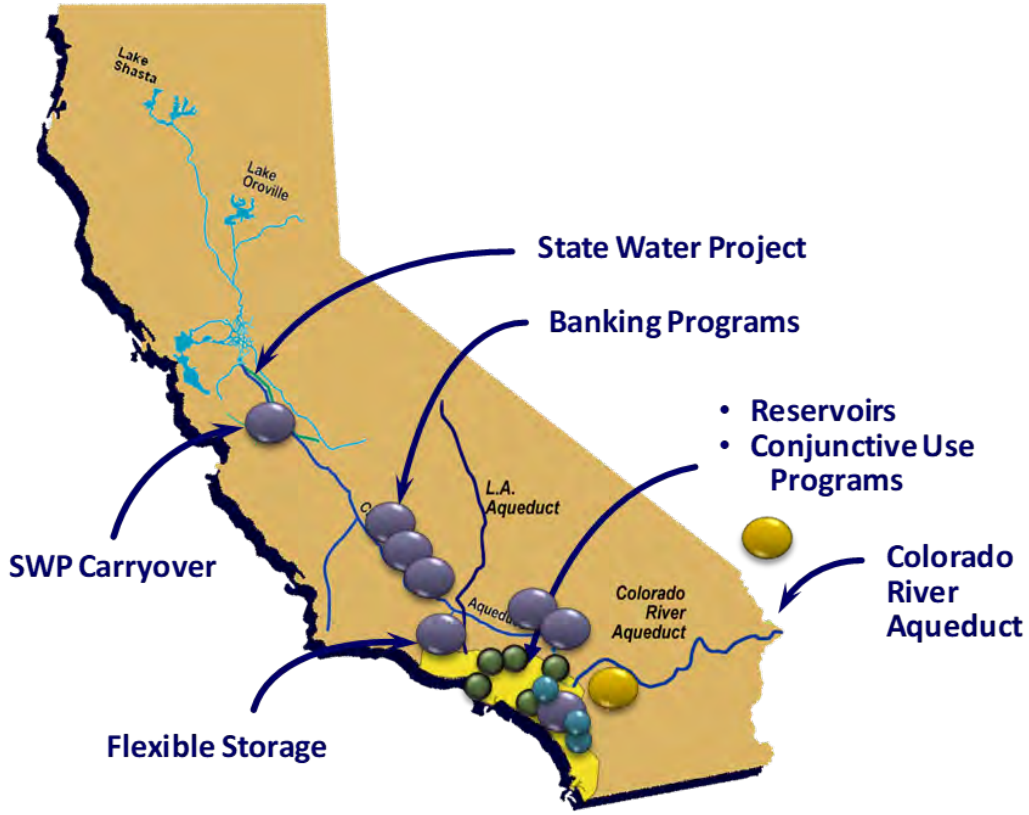
Metropolitan's system draws on diverse supply sources, transports water across a large part of the State, distributes water in six counties, and serves an area that is home to 19 million residents. The 2007 Integrated Area Study (IAS), emphasized regional system flexibility as a key component of overall reliability[20]. Metropolitan must maintain operational flexibility—the ability to respond to short-term changes in regional water supply, water quality, treatment requirements, and member agency demands. And it must maintain delivery flexibility—the ability to maintain partial to full water supply deliveries during planned and unplanned facility outages. Metropolitan is also required by state statute to have the objective, to the extent determined to be reasonable and practical, to deliver a blend of water constituting at least 50 percent of SWP water. (MWD Act, Sec. 136.) Each of Metropolitan's integrated conveyance, distribution and storage assets contributes to regional system reliability. It is fair and reasonable, therefore, to expect member agencies to share the cost of developing and maintaining these assets because all member agencies benefit from regional system reliability. And all member agencies are voluntary members of the cooperative formed to benefit from pooling of resources to enhance regional benefits to their service areas.

Operational flexibility has been achieved by creating an interconnected regional delivery network integrating the SWP and the CRA conveyance systems with the Distribution System. This integrated network allows Metropolitan to incorporate supply from the SWP and the Colorado River with a diverse portfolio of geographically dispersed storage programs, including the Central Valley groundwater storage programs,

[20] *2007 Integrated Area Study, Report No. 1317, pg. 2-10.*

carryover storage in San Luis Reservoir, flexible storage capacity in Castaic Lake and Lake Perris, Lake Mead storage, the DWCV Advanced Delivery account, in-basin surface storage in DVL and Lake Mathews, and in-basin groundwater Conjunctive Use Programs. This integrated, regional network allows Metropolitan to move supplies throughout the system in response to service demands, supply availability and operational needs, and is shown in Figure 17.

Figure 17: Metropolitan Facilities, Supplies and Storage Portfolio



System flexibility and integration is easily demonstrated. In a year with a high SWP allocation, SWP supplies can be moved from the West Branch down into the Central Pool as far as western Orange County; on the East Branch, moving SWP supplies results in high SWP blends for eastern areas all the way into south San Diego County, with relatively little Colorado River water delivered to the Skinner area. In a year with a low SWP allocation, Colorado River water will dominate; this impact is mitigated by blending Colorado River water with SWP supplies stored in DVL. Under normal operations these CRA supplies can be pushed as far west as the Santa Monica Feeder.

The system flexibility can be seen through the operations of the system during calendar year 2024. In early 2024, following an extraordinary surplus year in 2023, Metropolitan transitioned its distribution system from maximizing to minimizing the use of SWP supplies. Figure 18 shows a snapshot of standard minimized SWP operations through early 2024. This was done to preserve SWP supplies for the SWP Dependent Area should the dry hydrologic conditions that started in early 2024 persist for the remainder of the year. In the ensuing months, a series of storms swept through California, raising precipitation and snowpack totals to near historical averages, which led to the announcement of a final SWP allocation of 40 percent in April 2024. Figure 19 shows a snapshot of SWP Blending from May through November 2024. Southern California also experienced unusually wet conditions. The above-average in-region precipitation bolstered local supplies, leading to exceptionally low water demands in early 2024.

The modest final SWP allocation combined with low in-region demands resulted in Metropolitan having surplus supplies in 2024. The Conjunctive Use Program (CUP) and Cyclic pre-deliveries were initiated in April and May, respectively as surplus actions to enhance in-region groundwater storage. The refill of

Diamond Valley Lake (DVL), Metropolitan's largest in-region reservoir continued in 2024. Metropolitan increased its SWP Carryover storage in San Luis Reservoir. This enhanced storage further bolsters drought reliability for the SWP Dependent Area. .

During the extreme surplus year of 2023, Metropolitan prioritized maximizing the storage of available supplies. However, operational constraints limited deliveries to SWP banking programs and to the Desert Water Agency and Coachella Valley Water District (DWCV) Advanced Delivery Account at the Whitewater and Mission Creek connections along the Colorado River Aqueduct (CRA). With a more modest supply surplus in 2024, Metropolitan strategically repositioned and rebalanced its portfolio of storage accounts to strengthen future drought reliability. These efforts included delivering surplus SWP supplies into the service area, offsetting in-region demand for Colorado River water, and enabling increased deliveries to DWCV. In 2024, storage puts continued at the Antelope Valley-East Kern (AVEK) High Desert Water bank, in the newly completed groundwater storage facilities. Metropolitan also rebalanced its San Joaquin Valley SWP groundwater storage, targeting four years of withdrawal capacity in each of its performing groundwater programs.

The SWP experienced periods of capacity limitations, primarily on the East Branch, that impacted Metropolitan's scheduled deliveries in 2024. When possible, Metropolitan adjusted its scheduled deliveries to help accommodate California Department of Water Resources (DWR) maintenance. To continue minimizing the use of SWP supplies, Metropolitan once again operated to maximize delivery of Colorado River supplies to meet demands and maintain Lake Matthews storage levels to ensure future water reliability. The Colorado River Aqueduct conveyance capacity was maximized with an 7-pump flow operation beginning in March 2024. With close collaboration between Metropolitan engineering and operational staff, the CRA operated successfully at an 7-pump flow for nine months, from March through mid-December.

Following poor runoff in the Colorado River Basin in water year 2022, conditions improved significantly in water year 2023, resulting in unregulated inflow to Lake Powell of 140 percent of normal. This increase in runoff from Lake Powell, boosting Lake Mead forecasts and lifting the Lower Colorado River (Lower Basin) from a Level 2 Shortage in 2023 to a Level 1 Shortage in 2024. This change in Shortage level did not affect Metropolitan's Colorado River supply. Additionally, as a result of the improved Lake Mead storage levels, Metropolitan was not required to make any Drought Contingency Plan contributions in 2024.

In water year 2024, precipitation in the Upper Colorado River Basin was near normal at 99 percent average. This resulted in unregulated inflow to Lake Powell that was 82 percent normal. The Lower Basin was kept at a Level 1 Shortage for 2025 and allowing Metropolitan to avoid Drought Contingency Plan contributions once again.

Figure 18: Operating Flexibility and Regional System Reliability: Standard Minimized SWP Operations (early 2024)

Figure 19: Operating Flexibility and Regional System Reliability: SWP Blending 40% May-November 2024

The integrated conveyance and distribution network that Metropolitan has developed to serve the member agencies enables water supplies from multiple sources to be delivered throughout its service area to provide regional reliability. In 2014, the SWP allocation was a historically low 5 percent. Metropolitan re-operated its system to move CRA water all the way west to deliver to the areas south, west and east of the Jensen treatment plant, which are normally served with SWP water and Metropolitan is maximizing all flexibility during the current historic low Table A allocation.

Metropolitan's operational flexibility developed over time to where Metropolitan now has substantial operational flexibility to accommodate short-term changes in water supply, treatment, and demands. This is

the result of having multiple water supplies and the ability to blend the supplies, robust treatment processes, and large storage capacities in multiple treated and untreated water reservoirs.

Delivery flexibility helps mitigate the impacts of regional facility outages. Metropolitan's delivery flexibility also developed over time. The 2007 IAS reported that 260 of 344 service connections, or 76 percent, had full back-up capability for single failures within Metropolitan's Distribution System. In the event of a treatment plant outage, 299 of 344 service connections, or 87 percent, had full back-up capability[21].

The same flexibility principles inform development and operation of Metropolitan's storage functionality. Metropolitan's ability to shift among resources in its storage portfolio in order to enhance the regional reliability of Metropolitan's imported water service in the face of so many changing conditions is the result of its integrated, flexible operating system, consisting of its right to use the SWP conveyance pursuant to its participation therein, the CRA, and the Distribution System. Metropolitan is able to accomplish system reliability and operational flexibility while accommodating outages, managing to water quality goals, minimizing the risk of invasive species infestation and maintaining emergency storage reserves.

Metropolitan's integrated, flexible system directly benefits all agencies as to all services, including wheeling and exchange transactions. Wheeling and exchange transactions benefit from a robust and flexible system, including Metropolitan's right to use SWP facilities. Given the operating flexibility of Metropolitan's system, Metropolitan allocates costs in a way that allows it to develop and maintain such a flexible system. And every member agency is served by this system flexibility.

The vast majority of utilities operate under an implicit regulatory compact, which provides the exclusive service area in exchange for the obligation to serve. Metropolitan's system is a wholesale system and provides only "supplemental" wholesale supplies, meaning that Metropolitan is not the exclusive water source for its member agencies. Metropolitan is a wholesaler that has no exclusive right to serve in its service area. To the degree a member agency has local resources, develops local resources, implements conservation, or otherwise reduces demands, that member agency may not require Metropolitan's deliveries, although all member agencies rely on the availability of Metropolitan's services for various reasons. Moreover, member agencies are free to acquire supplies from other sources. Indeed, Metropolitan's Board has adopted the concept of "direct access", or customer choice for supplier, to accommodate a water transfer market[22].

Metropolitan maintains an unbundled rate structure based on types of functions creating the costs, which provides transparency. Member agencies pay rates based on the services they use (full-service treated or full-service untreated), and agencies that use the same service pay the same rate. Agencies that take treated full-service water cover treatment costs, whereas agencies that take untreated full-service water pay no treatment costs. In fact, Metropolitan provides incentives for conservation and local resource development so member agencies do not have to take full-service water from Metropolitan.

This is an important distinction in the context of not having an exclusive service area. A water agency with an exclusive service area has more certainty in its revenues because it has no competition for its services. Metropolitan does have competition for its services. Therefore, Metropolitan has developed its unbundled rate structure in a fair and reasonable manner to ensure that system users pay for the services they use and the costs of Metropolitan's functions are transparent. Fair and reasonable rates that reflect applicable costs avoid negatively impacting the rates and charges paid by member agencies who do not acquire their own supplies to move through Metropolitan's interconnected delivery network. This is particularly true with regard to member agencies exercising choice of supplier. Compared to other water systems, Metropolitan's system is used to move significant amounts of non-Metropolitan supplies.

One Customer Class

Metropolitan, a wholesaler, provides full-service water service (treated or untreated) for which the Board sets rates and charges, as well as wheeling, exchange, and other arrangements pursuant to negotiated agreements. Metropolitan has one class of customers: its member agencies. The level of rate unbundling in

[21] *2007 Integrated Area Study, Report No. 1317, pp. 2-10 and 2-11.*

[22] *The Metropolitan Board adopted Strategic Plan Policy Principles on December 14, 1999, consisting of seven principles, presented on page 5.*

Metropolitan's rate structure provides transparency to show that charges recover only for functions involved in the applicable service, and that no cross-subsidy of costs exists.

Metropolitan's volumetric rates recover operating costs as well as the portion of the conveyance and distribution system capital costs that are associated with meeting average water demands using system-wide rates that are the same for all customers, or "postage stamp" rates, as explained previously. Under a postage stamp rate design approach, every customer pays the same average rate for a service regardless of whether the cost caused by, or the benefit derived by, a customer for a given transaction varies from the average.

The Readiness-to-Serve (RTS) Charge recovers system capital costs for emergency storage capacity and ensures there is adequate capacity in the conveyance and distribution systems to reliably deliver supplies during emergencies, major facility outages, hydrologic variability, and variances in local resources. The Capacity Charge recovers distribution system capital costs necessary to meet peak member agency needs on Metropolitan's distribution system during the summer.

Member agencies have unique usage characteristics that are captured in the Metropolitan rates and charges relating to treatment, peak use on the Metropolitan system, the need for emergency and available capacity, or average use. For this reason, it is not necessary to group member agencies into traditional customer classes as would be done in a typical retail rate setting process. The end result of the Metropolitan process is the determination of the cost of each service available to a member agency and to the extent a member agency uses that service, an amount, a rate or charge, is paid by the member agency that is reflective of the cost of that service.

Distributed Costs to Services

Schedules 16 and 17 provide a cross-reference between the allocated function costs and their distribution to the rate design elements for FY 2026/27 and FY 2027/28, respectively. The specifics of each rate design element are discussed in detail in the following section.

Schedule 16: Allocated Operational Function Revenue Requirements (Distributed to rate design element), FY 2026/27

Fiscal year ending 2027	Rate Design Elements									Total Costs
	Supply Rate	System Access Rate	System Power Rate	Capacity Charge	Readiness-to-Serve Charge	Treatment Surcharge	Treatment Peaking Capacity Charge	Treatment Used Standby Capacity Charge	Treatment Remaining Capacity	
Supply										
Fixed Demand	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Fixed Commodity	230,757,025	—	—	—	—	—	—	—	—	230,757,025
Fixed Standby	—	—	—	—	—	—	—	—	—	—
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Supply	**230,757,025**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**230,757,025**
Conveyance and Aqueduct (C&A)										
Fixed Demand	—	—	—	—	23,969,407	—	—	—	—	23,969,407
Fixed Commodity	—	212,691,822	—	—	—	—	—	—	—	212,691,822
Fixed Standby	—	—	—	—	107,418,561	—	—	—	—	107,418,561
Variable Commodity	—	—	130,953,520	—	—	—	—	—	—	130,953,520
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: C&A	**—**	**212,691,822**	**130,953,520**	**—**	**131,387,968**	**—**	**—**	**—**	**—**	**475,033,310**
Storage										
Fixed Demand	—	—	—	9,249,469	—	—	—	—	—	9,249,469
Fixed Commodity	70,258,647	24,570,256	—	—	—	—	—	—	—	94,828,903
Fixed Standby	—	—	—	—	61,502,035	—	—	—	—	61,502,035
Variable Commodity	(653,645)	—	—	—	—	—	—	—	—	(653,645)
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Storage	**69,605,002**	**24,570,256**	**—**	**9,249,469**	**61,502,035**	**—**	**—**	**—**	**—**	**164,926,763**
Treatment										
Fixed Demand	—	—	—	—	—	8,837,408	32,940,635			41,778,043
Fixed Commodity	—	—	—	—	—	185,703,316				185,703,316
Fixed Standby	—	—	—	—	—	—		10,588,333	50,888,887	61,477,221
Variable Commodity	—	—	—	—	—	40,447,771				40,447,771
Hydroelectric	—	—	—	—	—	—				—
Subtotal: Treatment	**—**	**—**	**—**	**—**	**—**	**234,988,495**	**32,940,635**	**10,588,333**	**50,888,887**	**329,406,351**
Distribution										
Fixed Demand	—	—	—	38,735,061	—	—	—	—	—	38,735,061
Fixed Commodity	—	177,096,571	—	—	—	—	—	—	—	177,096,571
Fixed Standby	—	—	—	—	38,880,950	—	—	—	—	38,880,950
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	13,762,519	—	—	—	—	—	—	—	13,762,519
Subtotal: Distribution	**—**	**190,859,090**	**—**	**38,735,061**	**38,880,950**	**—**	**—**	**—**	**—**	**268,475,101**
Demand Management										
Fixed Demand	—	—	—	—	—	—	—	—	—	—
Fixed Commodity	74,748,474	—	—	—	—	—	—	—	—	74,748,474
Fixed Standby	—	—	—	—	—	—	—	—	—	—
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Demand Management	**74,748,474**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**74,748,474**
Total										
Fixed Demand	—	—	—	47,984,531	23,969,407	8,837,408	32,940,635	—	—	113,731,981
Fixed Commodity	375,764,146	414,358,648	—	—	—	185,703,316	—	—	—	975,826,110
Fixed Standby	—	—	—	—	207,801,546	—	—	10,588,333	50,888,887	269,278,767
Variable Commodity	(653,645)	—	130,953,520	—	—	40,447,771	—	—	—	170,747,646
Hydroelectric	—	13,762,519	—	—	—	—	—	—	—	13,762,519
Total	**$ 375,110,501**	**$ 428,121,167**	**$ 130,953,520**	**$ 47,984,531**	**$ 231,770,953**	**$ 234,988,495**	**$ 32,940,635**	**$ 10,588,333**	**$ 50,888,887**	**$ 1,543,347,023**

Totals may not foot due to rounding

Schedule 17: Allocated Operational Function Revenue Requirements (Distributed to rate design element), FY 2027/28

Fiscal year ending 2028	Rate Design Elements									Total Costs
	Supply Rate	System Access Rate	System Power Rate	Capacity Charge	Readiness-to-Serve Charge	Treatment Surcharge	Treatment Peaking Capacity Charge	Treatment Used Standby Capacity Charge	Treatment Remaining Capacity	
Supply										
Fixed Demand	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Fixed Commodity	253,572,046	—	—	—	—	—	—	—	—	253,572,046
Fixed Standby	—	—	—	—	—	—	—	—	—	—
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Supply	**253,572,046**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**253,572,046**
Conveyance and Aqueduct										
Fixed Demand	—	—	—	—	24,496,790	—	—	—	—	24,496,790
Fixed Commodity	—	251,005,341	—	—	—	—	—	—	—	251,005,341
Fixed Standby	—	—	—	—	95,672,245	—	—	—	—	95,672,245
Variable Commodity	—	—	132,104,681	—	—	—	—	—	—	132,104,681
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: C&A	**—**	**251,005,341**	**132,104,681**	**—**	**120,169,035**	**—**	**—**	**—**	**—**	**503,279,057**
Storage										
Fixed Demand	—	—	—	9,689,139	—	—	—	—	—	9,689,139
Fixed Commodity	81,517,982	26,673,525	—	—	—	—	—	—	—	108,191,507
Fixed Standby	—	—	—	—	65,913,544	—	—	—	—	65,913,544
Variable Commodity	(633,267)	—	—	—	—	—	—	—	—	(633,267)
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Storage	**80,884,715**	**26,673,525**	**—**	**9,689,139**	**65,913,544**	**—**	**—**	**—**	**—**	**183,160,924**
Treatment										
Fixed Demand	—	—	—	—	—	13,763,180	35,204,398			48,967,578
Fixed Commodity	—	—	—	—	—	202,483,011				202,483,011
Fixed Standby	—	—	—	—	—	—		9,675,191	46,500,207	56,175,398
Variable Commodity	—	—	—	—	—	44,417,993				44,417,993
Hydroelectric	—	—	—	—	—	—				—
Subtotal: Treatment	**—**	**—**	**—**	**—**	**—**	**260,664,183**	**35,204,398**	**9,675,191**	**46,500,207**	**352,043,979**
Distribution										
Fixed Demand	—	—	—	44,268,667	—	—	—	—	—	44,268,667
Fixed Commodity	—	201,685,739	—	—	—	—	—	—	—	201,685,739
Fixed Standby	—	—	—	—	46,701,039	—	—	—	—	46,701,039
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	13,795,889	—	—	—	—	—	—	—	13,795,889
Subtotal: Distribution	**—**	**215,481,628**	**—**	**44,268,667**	**46,701,039**	**—**	**—**	**—**	**—**	**306,451,334**
Demand Management										
Fixed Demand	—	—	—	—	—	—	—	—	—	—
Fixed Commodity	83,233,272	—	—	—	—	—	—	—	—	83,233,272
Fixed Standby	—	—	—	—	—	—	—	—	—	—
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Demand Management	**83,233,272**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**83,233,272**
Total										
Fixed Demand	—	—	—	53,957,806	24,496,790	13,763,180	35,204,398	—	—	127,422,173
Fixed Commodity	418,323,299	479,364,605	—	—	—	202,483,011	—	—	—	1,100,170,916
Fixed Standby	—	—	—	—	208,286,829	—	—	9,675,191	46,500,207	264,462,227
Variable Commodity	(633,267)	—	132,104,681	—	—	44,417,993	—	—	—	175,889,406
Hydroelectric	—	13,795,889	—	—	—	—	—	—	—	13,795,889
Total	**$ 417,690,032**	**$ 493,160,495**	**$ 132,104,681**	**$ 53,957,806**	**$ 232,783,619**	**$ 260,664,183**	**$ 35,204,398**	**$ 9,675,191**	**$ 46,500,207**	**$ 1,681,740,611**

Totals may not foot due to rounding

Proof of Revenue

FY 2026/27

Schedule 18 shows the Proof of Revenue for FY 2026/27. Based on expected water sales of 937 TAF, the expected revenues would be about $58.5 million higher than the total revenue requirement, if the rates and charges were in effect the entire test year period. The cost of service allocation assuming a full twelve months of revenue is used to allocate costs among the various rate elements but should not be interpreted as over- or under-collection during a given fiscal year. However, because the recommended rates do not take effect until January 1, 2027, the expected revenues for FY 2026/27 will be about $8 million lower than the total revenue requirement in FY 2026/27. The total revenue requirement includes a $37.1 million decrease in the required reserves for the Revenue Remainder Fund. Accounting for these adjustments, the withdrawal from reserves is about $26.2 million in FY 2026/27.

FY 2027/28

Schedule 19 shows the Proof of Revenue for FY 2027/28. Based on expected water sales of 1,011 TAF the expected revenues would be about $137.6 million higher than the total revenue requirement, if the rates and charges were in effect the entire test year period. The cost of service allocation assuming a full twelve months of revenue is used to allocate costs among the various rate elements but should not be interpreted as over- or under-collection during a given fiscal year. However, because the recommended rates do not take effect until January 1, 2028, the expected revenues for FY 2027/28 will be about $53.5 million higher than the total revenue requirement in FY 2027/28. The total revenue requirement includes a $21.1 million increase in the required reserves for the Revenue Remainder Fund. Accounting for these adjustments, the deposit to reserves is about $74.6 million in FY 2027/28. Schedule 20 summarizes the rates and charges that would be effective on January 1, 2027 and January 1, 2028 using the assumptions and methodology of this report. Member agency impacts will vary depending upon an agency's RTS allocation, capacity charge and relative proportions of treated and untreated purchases.

Schedule 18: FY 2026/27 Proof of Revenue ($ millions)

Proof of Revenue FY2027 if Rates Effective for Full Test Year

Rate Elements	Revenue Requirements	% Over (Under) Collected		Revenues if Rates Effective July 1st	Billing Determinant	Unit Rate
	$M	$M	%	$M	MAF	$/AF
Supply	375.1	14.9	4 %	390.0	0.94	416
System Access Rate	428.1	17.2	4 %	445.3	0.94	475
System Power Rate	131.0	5	4 %	135.9	0.94	145
Treatment Surcharge	235.0	7.2	3 %	242.2	0.62	390
Readiness-to-serve Charge	231.8	9.2	4 %	241.0		
Capacity Charge	48.0	2	4 %	49.9		
Treatment Peaking Capacity Charge	32.9	1.1	3 %	34.1		
Treatment Used Standby Capacity Charge	10.6	0.3	3 %	10.9		
Treatment Remaining Standby Capacity Charge	50.9	1.6	3 %	52.5		
Total	**1,543.3**	**58.5**	**4 %**	**1,601.8**		

Totals may not foot due to rounding

Proof of Revenue FY2027 if Rates Effective January 1st

Fiscal Year Ending 2027	Revenue Requirements	% Over (Under) Collected		Revenues if Rates Effective Jan 1st
Supply	375.1	-56	-15 %	319.1
System Access Rate	428.1	28.8	7 %	457.0
System Power Rate	131.0	28.4	22 %	159.3
Treatment Surcharge	235.0	77.8	33 %	312.8
Readiness-to-serve Charge	231.8	-26.1	-11 %	205.7
Capacity Charge	48.0	0.9	2 %	48.9
Treatment Peaking Capacity Charge	32.9	-21.6	-66 %	11.4
Treatment Used Standby Capacity Charge	10.6	-6.9	-66 %	3.6
Treatment Remaining Standby Capacity Charge	50.9	-35.2	-66 %	17.5
Total	**1,543.3**	**-8**	**-1 %**	**1,535.3**

Totals may not foot due to rounding

Schedule 19: FY 2027/28 Proof of Revenue ($ millions)

Proof of Revenue FY2028 if Rates Effective for Full Test Year

Rate Elements	Revenue Requirements	% Over (Under) Collected		Revenues if Rates Effective July 1st	Billing Determinant	Unit Rate
	$M	$M	%	$M	MAF	$/AF
Supply	417.7	34.3	8 %	452.0	1.01	447
System Access Rate	493.2	40.7	8 %	533.9	1.01	528
System Power Rate	132.1	10.5	8 %	142.6	1.01	141
Treatment Surcharge	260.7	21.1	8 %	281.7	0.69	408
Readiness-to-serve Charge	232.8	19.2	8 %	252.0		
Capacity Charge	54.0	4.5	8 %	58.4		
Treatment Peaking Capacity Charge	35.2	2.7	8 %	37.9		
Treatment Used Standby Capacity Charge	9.7	0.8	8 %	10.5		
Treatment Remaining Standby Capacity Charge	46.5	3.8	8 %	50.3		
Total	**1,681.7**	**137.6**	**8 %**	**1,819.4**		

Totals may not foot due to rounding

Proof of Revenue FY2028 if Rates Effective January 1st

Fiscal Year Ending 2028	Revenue Requirements	% Over (Under) Collected		Revenues if Rates Effective Jan 1st
Supply	417.7	10.7	3 %	428.4
System Access Rate	493.2	0.3	— %	493.5
System Power Rate	132.1	13.5	10 %	145.6
Treatment Surcharge	260.7	11.8	5 %	272.4
Readiness-to-serve Charge	232.8	11.9	5 %	244.7
Capacity Charge	54.0	-1.2	-2 %	52.8
Treatment Peaking Capacity Charge	35.2	0.1	— %	35.4
Treatment Used Standby Capacity Charge	9.7	1.1	11 %	10.8
Treatment Remaining Standby Capacity Charge	46.5	5.3	11 %	51.8
Total	**1,681.7**	**53.5**	**3 %**	**1,735.3**

Totals may not foot due to rounding

Schedule 20: Rates and Charges Summary

Effective January 1st	2026	2027	2028
Supply Rate ($/AF)	$313	$416	$447
System Access Rate ($/AF)	$492	$475	$528
System Power Rate ($/AF)	$179	$145	$141
Full Service Untreated Volumetric Cost ($/AF)	**$984**	**$1,036**	**$1,116**
Treatment Surcharge ($/AF)	$544	$390	$408
Full Service Treated Volumetric Cost ($/AF)	**$1,528**	**$1,426**	**$1,524**
Readiness-to-Serve Charge ($M)	$188	$241	$252
Capacity Charge ($/cfs)	$14,500	$17,600	$20,600
Treatment Peaking Capacity Charge ($/cfs) *	N/A	$33,700	$21,600
Treatment Used Standby Capacity Charge ($/AF) *	N/A	$15	$120
Treatment Remaining Standby Capacity Charge ($/AF) *	N/A	$72	$64

*Treatment Peaking Capacity Charge, Treated Used Standby Capacity Charge, and Treatment Remaining Standby Capacity Charge to begin in 2027.

Supply Rate

The Supply Rate is a volumetric rate charged on Metropolitan water transactions. The Supply Rate is calculated as the amount of the total revenue requirement functionalized as supply divided by the estimated amount of water sales. Per Board direction in December 2021, all demand management costs (regardless of funding source, such as bond financing or current revenues) are functionalized as supply and collected on the supply rate. The Supply Rate supports a regional approach through the uniform, postage stamp rate element.

The Supply Rate is $416 per acre-foot effective January 1, 2027 and $447 per acre-foot effective on January 1, 2028. Changes in the Supply Rate reflect multiple factors that affect both Metropolitan's net revenue requirement and the projected sales over which supply-related costs are recovered. These factors include more conservative water sales assumptions based on the Board's 70 percent exceedance policy for the biennium, reduced non-rate revenues including the sunset of temporary IRA Bucket 1 funding and lower assumed stored water sales, updated exchange and supply assumptions following SDCWA's March 2026 notice regarding Metropolitan's second right of refusal, and increases in departmental O&M and other supply-related costs. At the same time, the assumption of a 0.0085 percent ad valorem property tax rate, compared to the current 0.0070 percent rate, provides additional fixed revenue support for State Water Contract expenses and helps moderate the portion of those costs that would otherwise be recovered through rates and charges.

Benefits

The Supply Rate benefits include: (1) support of a regional approach; (2) provides a clear linkage between costs and benefits; and (3) establishes a simple approach to recovering the costs of supply, drought storage and demand management functions.

System Access Rate (SAR)

The SAR is a volumetric[23] system-wide rate charged on each acre-foot of water sold to member public agencies, which water is conveyed through Metropolitan's interconnected regional delivery network, including Metropolitan's right to use SWP facilities for conveyance of SWP and non-SWP water. The SAR recovers the cost of providing conveyance and distribution capacity to meet average annual demands, and a portion of Regulatory Storage.

Shown in Schedule 20, the SAR is $475 per acre-foot in effective January 1, 2027, and $528 per acre-foot in effective January 1, 2028. The SAR is calculated by divided the SAR revenue requirement (i.e., the portion of the net revenue requirement allocated to average-flow conveyance/distribution service) by projected water sales (AF). Accordingly, changes in (1) the net revenue requirement to be recovered through rates and charges, (2) the allocation of that net revenue requirement to the SAR, and/or (3) projected sales will affect the SAR on a per acre-foot basis.

The SAR decrease in CY 2027 relative to the CY 2026 SAR due in part to higher projected property tax revenue, reflecting both assumed assessed valuation growth and the increase in the assumed ad valorem property tax rate assumption from 0.007 percent to 0.0085 percent. That additional fixed revenue reduces the overall net revenue requirement to be recovered through rates and charges. The CY 2027 is also affected by lower average demands, which allocate less conveyance and distribution costs to average demand. The SAR increases in CY 2028 primarily due to higher conveyance and distribution costs allocated to the SAR (including increases in departmental O&M and capital financing costs).

The SAR recovers, among other costs, the capital, operating, maintenance, and overhead costs associated with the interconnected regional delivery network necessary to deliver water to meet member agencies' average annual demands, which include the costs of conveyance facilities (facilities outside of Metropolitan's service area) and distribution facilities (facilities within Metropolitan's Distribution System), and portions of Regulatory Storage facilities.

Metropolitan's delivery network costs are treated the same whether they were incurred for the SWP or the CRA. The fact that, unlike the CRA, Metropolitan does not hold legal title to the SWP facilities and does not operate the SWP facilities is immaterial for purposes of cost functionalization for the COS and rate determination process.

Metropolitan, like the other State Water Contractors, is obligated to pay all operating expenses and capital costs incurred by the SWP to provide the contractual supply and transportation services. The expenses include all unexpected expenses resulting from operational issues and changes in regulations. DWR charges Metropolitan based on estimated expenses and has the right to charge Metropolitan for any expenses beyond the estimates. The State Water Contractors carry all financial risk and must pay any costs without any regard for Metropolitan's own cash flows. By allocating costs, DWR does not bear any of these risks; the risks fall to the State Water Contractors. Metropolitan was even responsible for paying for the SWP costs during the extended original construction period, years before Metropolitan received any SWP water. This is also not something typical of a supply contract and hence supportive of Metropolitan's cost functionalization process.

Metropolitan is also responsible for managing its SWP supply and transportation resources. Metropolitan determines what water to store and deliver in any year from its resource portfolio. On October 1 prior to the beginning of the Calendar Year, Metropolitan must provide its initial water order, plus any variations requested by DWR. The planning for this water order begins as early as the preceding July. A considerable amount of strategy goes in to determining which resource Metropolitan will dispatch when and deliver where to maximize resources. Examples of issues that Metropolitan must consider when managing SWP resources include:

- the level of the Table A allocation, and the amount of Table A supply available to Metropolitan, Desert Water Agency (DWA) and Coachella Valley Water District CVWD;

[23] *A volumetric rate is a charge applied to the actual amount of water delivered.*

- shaping deliveries to the order to accommodate Article 21 (surplus water), turnback pool water (Table A allocation not needed by a Contractor) or Article 56 (b) water (water rescheduled due to system outages) if available;
- the amount of Carryover water in San Luis Reservoir, and the timing and location of need;
- the maximum input and withdrawal capacities of the Central Valley Storage programs, depending on whether Metropolitan is storing or withdrawing from these programs, and considering the level of water stored;
- the availability or need to refill Flexible Storage in Castaic and Perris Reservoirs;
- the availability of water transfer supplies; and,
- the supply conditions on the Colorado River.

Metropolitan, not DWR, is responsible for determining how, when or where to deliver any of the supply sources Metropolitan has that can be conveyed on the SWP. As a result of the execution of Monterey Amendments, the SWP can convey SWP water and non-SWP water and can be used by non-State Water Contractors; it is, therefore, appropriate to consider the SWP as part of Metropolitan's interconnected regional delivery network as has been confirmed by the Court of Appeal in *SDCWA v. MWD* (2017) 12 Cal.App.5th 1124. The volume of water delivered under arrangements, other than the contracts for delivery of water with the DWR, is also not determinative of the cost treatment; the ability to move *any* volume is what is relevant to the functionalization of Metropolitan's costs.

Like the SWP costs, Metropolitan fully pays the operating and capital costs of the CRA maintenance, operations and supply portfolio and the risks fall on Metropolitan.

Metropolitan uses the CRA for the conveyance of its multiple CRA resources. It is responsible for determining what water to store and deliver in any year from its resource portfolio. Prior to the beginning of the calendar year, Metropolitan must provide its Plan for the Creation of Extraordinary Conservation ICS to the Bureau of Reclamation in June and its best estimate of monthly diversion requirements in September. The amount of Extraordinary Conservation ICS which Metropolitan plans to create is deducted from the total supply available for diversion. In October or November, Reclamation staff conducts a consultation with Metropolitan prior to Reclamation's Regional Director making an annual determination of Metropolitan's estimated water requirements for the ensuing calendar year to the end that deliveries of Colorado River water to Metropolitan will not exceed those reasonably required for beneficial use. Reclamation provides Metropolitan with a notice of the Regional Director's determination regarding Metropolitan's proposed diversion and beneficial use of Colorado River water for the calendar year. A considerable amount of strategy is employed to determine which resources Metropolitan will dispatch and deliver to maximize use of the resources. Examples of issues that Metropolitan must consider when managing CRA resources include:

- the magnitude of the SWP Table A allocation, and the amount of Table A supply available to Metropolitan, DWA and CVWD;
- the amount of SWP surplus, turnback pool, and carryover water;
- the amount of ICS water that can be accessed;
- the amount of water in the DWA/CVWD advance delivery account; and,
- the Colorado River supply conditions and the projection of the likelihood of Lake Mead shortage, normal, and surplus conditions in future years.

Metropolitan is responsible for determining how, when and where to deliver any of the supply sources Metropolitan has that can be transported by the CRA. Metropolitan also uses the CRA to convey non-Metropolitan water to non-member agencies: the temporary emergency wheeling of Mexican Treaty Waters of the Colorado River for Tijuana. Given that the CRA can deliver water as a result of the execution of agreements apart from Metropolitan's 1930 contract for delivery of water, 1931 supplementary contract for delivery of water, 1946 contract merging the rights of the City of San Diego and Metropolitan, and 1987 contract for delivery of surplus flows from the Colorado River with the U.S. Department of the Interior, and

that it is capable of delivering water to other water agencies, it is appropriate to consider the CRA as part of Metropolitan's interconnected regional delivery network. The volume of water delivered under arrangements, other than the contracts for delivery of water with the U.S. Department of the Interior, is also not determinative of the cost treatment; the ability to move *any* volume is what is relevant to the functionalization of Metropolitan's costs.

Metropolitan's Conveyance and Aqueduct and Distribution System form a single integrated system for all imported water, which is available to Metropolitan for the conveyance of SWP and CRA water, as well as water supply obtained from supply programs and other water transfers. Metropolitan's rights and ownership of the facilities create regional system flexibility to maintain operating flexibility and delivery flexibility and meet Metropolitan's mission as a public steward of water resources. Metropolitan's member agencies and all residents of Metropolitan's service area benefit from the integration of the SWP and CRA as Metropolitan's Conveyance and Aqueduct facilities, as it allows Metropolitan to meet varying regional demands, accommodate outages, manage water quality goals, maintain emergency storage reserves, and minimize the risk of invasive species infestation.

The treatment of Metropolitan's Conveyance and Aqueduct facilities as one integrated system for purposes of rate-setting is not uncommon or novel. The Federal Energy Regulatory Commission (FERC), for example, recognizes the practice of rolling the costs of transmission facilities into a single rate when the facilities are part of an integrated system. The practice is recognized regardless of legal ownership of (or allocations in) a particular facility.

Benefits

The SAR benefits include: (1) support of a regional approach; (2) accommodates a water transfer market that does not unfairly advantage one user over another; (3) provides a clear linkage between costs and benefits; and (4) establishes a simple approach to recovering the costs of conveyance and distribution functions.

The SAR supports a regional approach through the uniform, postage stamp rate element. This region-wide funding mechanism helps ensure economies of scale and low costs for all of Metropolitan's member agencies.

The SAR is a cost-based rate. By providing a non-discriminatory rate element to all parties that wish to use available system capacity to move water anywhere in the Metropolitan service area, the uniform SAR creates the opportunity for a fair and efficient water transfer market to develop. In keeping with the spirit of a regional provider approach, the SAR is uniform throughout the service area. Member agencies that receive full-service water from Metropolitan will pay the exact same cost for access to the system as a customer that obtains supply from another supply source.

Charging all users, the same price for access to essential facilities is a basic principle of regulatory economics. The SAR provides a clear linkage between costs and benefits. The cost of service process clearly identifies the costs that are recovered by the SAR. The operational function revenue requirements for conveyance and aqueduct, distribution, and storage are identified and then allocated into commodity (average use), demand (peak use), and standby (emergency and available capacity) related costs.

Only commodity-related costs are allocated to the SAR. The SAR is an easily understood approach. The SAR is a uniform, volumetric per acre-foot rate and is straightforward for both Metropolitan and the member agencies to implement and administer.

System Power Rate (SPR)

The SPR is a volumetric, system-wide rate charged on each acre-foot to recover Metropolitan's power costs associated with conveyance of supplies through the Metropolitan system. The SPR is a volumetric rate element that recovers the costs of pumping water to Southern California. The SPR recovers the cost of power for both the SWP and CRA. SPR is $145 per acre-foot effective on January 1, 2027 and $141 per acre-foot effective on January 1, 2028 (see Schedule 20). The change in SPR primarily reflects updated SWP and CRA

lower power forecasts; SWP due to lower power rates and CRA due to lower diversion due to post 2026 Colorado River reduction.

Benefits

The primary benefit of the SPR is that it clearly identifies Metropolitan's average cost of power for both SWP and CRA conveyance systems.

Treatment Surcharge and Fixed Charges

The Treatment Surcharge is a system-wide charge applied to water treated by Metropolitan. Beginning January 1, 2027, the treatment revenue requirement will be recovered through a hybrid structure consisting of both fixed charges and a volumetric rate. This change reflects a functional cost of service allocation for demand and standby treatment costs to be recovered via Treatment Peaking Capacity Charge and Treatment Standby Capacity Charges. The volumetric Treatment Surcharge continues to recover the remaining costs of treating water, including commodity, remaining demand and standby-related costs as determined in the COS for all five treatment plants.

Up to approximately 30 percent of the treatment-related costs are recovered through fixed charges that reflect the member agency's use of Metropolitan's treatment capacity. These fixed components are based on:

- Treatment Peaking Capacity Charge (TPCC): based on a three-year trailing maximum annual peak day demand, measured in cfs. The Treatment Peaking Capacity Charge is $33,700 per cfs effective on January 1, 2027 and $21,600 per cfs effective on January 1, 2028. For CY 2027, the TPCC will be allocated using each member agency's FY 2025 average daily treated water demand in cfs (transition year for implementation).
- Treatment Used Standby Capacity Charge (TUSCC): based on the ten-year trailing difference between maximum and average annual treated water deliveries, measured in AF. The Treatment Used Standby Capacity Charge is $15 per acre-foot effective on January 1, 2027 and $120 per acre-foot effective on January 1, 2028. For CY 2027, the TUSCC will be allocated based on FY 2025 treated firm demands in AF (transition year for implementation).
- Treatment Remaining Standby Capacity Charge (TRSCC): based on the five-year trailing maximum annual use, measured in AF. The Treatment Remaining Standby Capacity Charge is $72 per acre-foot effective on January 1, 2027 and $64 per acre-foot effective on January 1, 2028. For CY 2027, the TRSCC will be allocated based on FY 2025 treated firm demands in AF (transition year for implementation).

The remaining approximately 70 percent of the treatment-related costs continue to be recovered through the volumetric Treatment Surcharge. The volumetric Treatment Surcharge is $390 per acre-foot effective on January 1, 2027 and $408 per acre-foot on January 1, 2028. Overall the treatment surcharges increase over the biennium, driven primarily by higher chemical costs and fixed expenditures.

Benefits

There are several primary benefits provided by the Treatment Fixed Charges & Surcharge. First, only treated water users pay for the costs of treatment. Second, the hybrid structure ensures that member agencies contribute proportionately based on both usage and capacity requirements, consistent with cost-of-service principles. Third, by retaining a uniform, systemwide volumetric rate for the majority of the treatment costs, the structure preserves regional economies of scale.

Schedule 21: Treatment Peaking Capacity Charge (TPCC)

Calendar Year 2027 Treatment Peaking Capacity Charge		
	Average Daily Flows (cfs)	Unit Charge ($/cfs): $33,700
Member Agency	FY 2025	Charges
Anaheim	4.1	$ 138,170
Beverly Hills	11.8	$ 397,660
Burbank	4.4	$ 148,280
Calleguas	107.7	$ 3,629,490
Central Basin	32.8	$ 1,105,360
Compton	0.1	$ 3,370
Eastern	92.4	$ 3,113,880
Foothill	12.1	$ 407,770
Fullerton	11	$ 370,700
Glendale	20.5	$ 690,850
Inland Empire	0	$ —
Las Virgenes	23	$ 775,100
Long Beach	22.3	$ 751,510
Los Angeles	139.8	$ 4,711,260
MWDOC	131.6	$ 4,434,920
Pasadena	20.8	$ 700,960
San Diego CWA	108.1	$ 3,642,970
San Fernando	0	$ —
San Marino	2.5	$ 84,250
Santa Ana	5.6	$ 188,720
Santa Monica	10.5	$ 353,850
Three Valleys	31.2	$ 1,051,440
Torrance	18.2	$ 613,340
Upper San Gabriel	4.7	$ 158,390
West Basin	131.8	$ 4,441,660
Western MWD	63.8	$ 2,150,060
Total	**1,010.8**	**$ 34,063,960**

Totals may not foot due to rounding

Schedule 22: Treatment Used Standby Capacity Charge (TUSCC)

Calendar Year 2027 Treatment Used Standby Capacity Charge		
	Treated Sales	Unit Charge ($/AF): $15
Member Agency	FY 2025	Treatment Used Standby Capacity Charge
Anaheim	237	$ 3,560
Beverly Hills	8,569	$ 128,541
Burbank	3,220	$ 48,303
Calleguas	77,967	$ 1,169,504
Central Basin	23,875	$ 358,122
Compton	23	$ 341
Eastern	66,922	$ 1,003,830
Foothill	8,765	$ 131,471
Fullerton	8,264	$ 123,954
Glendale	14,812	$ 222,185
Inland Empire	—	$ —
Las Virgenes	16,620	$ 249,293
Long Beach	16,320	$ 244,806
Los Angeles	100,639	$ 1,509,578
MWDOC	95,288	$ 1,429,322
Pasadena	15,086	$ 226,293
San Diego CWA	78,354	$ 1,175,312
San Fernando	—	$ —
San Marino	1,138	$ 17,075
Santa Ana	4,026	$ 60,395
Santa Monica	7,591	$ 113,864
Three Valleys	22,651	$ 339,767
Torrance	13,333	$ 200,001
Upper San Gabriel	3,374	$ 50,610
West Basin	95,855	$ 1,437,827
Western MWD	46,228	$ 693,413
Total	**729,157**	**$ 10,937,367**

Totals may not foot due to rounding

Schedule 23: Treatment Remaining Standby Capacity Charge (TRSCC)

Calendar Year 2027 Treatment Remaining Standby Capacity Charge		
	Treated Sales	Unit Charge ($/AF): $72
Member Agency	FY 2025	Treatment Remaining Standby Capacity Charge
Anaheim	237	$ 17,086
Beverly Hills	8,569	$ 616,997
Burbank	3,220	$ 231,854
Calleguas	77,967	$ 5,613,617
Central Basin	23,875	$ 1,718,986
Compton	23	$ 1,634
Eastern	66,922	$ 4,818,384
Foothill	8,765	$ 631,058
Fullerton	8,264	$ 594,979
Glendale	14,812	$ 1,066,486
Inland Empire	—	$ —
Las Virgenes	16,620	$ 1,196,604
Long Beach	16,320	$ 1,175,069
Los Angeles	100,639	$ 7,245,972
MWDOC	95,288	$ 6,860,743
Pasadena	15,086	$ 1,086,206
San Diego CWA	78,354	$ 5,641,495
San Fernando	—	$ —
San Marino	1,138	$ 81,958
Santa Ana	4,026	$ 289,894
Santa Monica	7,591	$ 546,545
Three Valleys	22,651	$ 1,630,879
Torrance	13,333	$ 960,005
Upper San Gabriel	3,374	$ 242,928
West Basin	95,855	$ 6,901,567
Western MWD	46,228	$ 3,328,380
Total	**729,157**	**$ 52,499,326**

Totals may not foot due to rounding

Capacity Charge

The Capacity Charge is charged on the peak (maximum) summer day demand, measured in cfs, placed on the distribution system between May 1 and September 30 for a three-calendar year period, calculated for each member agency. The calculation is non-coincident, meaning the peak day will differ for each member agency. The sum of the member agency non-coincident peak day demands is a proxy for peak week demands, which are the design criteria for the Metropolitan Distribution system. The three-year period ending December 31, 2025 is used to charge the Capacity Charge effective January 1, 2027 through December 31, 2027. Demands measured for the purposes of billing the Capacity Charge include all firm demands including wheeling service and exchange.

The Capacity Charge is intended to pay for the cost of providing peak day capacity on Metropolitan's Distribution System, while providing an incentive for local agencies to decrease their use of the Metropolitan system to meet peak day demands and to shift demands into lower use time periods particularly October

through April. Over time, a member agency will benefit from local supply investments and operational strategies that reduce its peak day demand on the system in the form of a lower total Capacity Charge. The estimated Capacity Charge to be paid by each member agency in calendar year 2027 is included in Schedule 23.

The Capacity Charge is $17,600 per cubic-foot-second (cfs) of peak demand, effective January 1, 2027, and $20,600 per cfs, effective January 1, 2028 (see Schedule 20). The change reflects the higher capital financing costs combined with greater share of the costs to peak usage to Capacity Charge due to lower average demand and higher peaking factor.

Benefits

The Capacity Charge provides several benefits including: (1) increasing the overall efficiency of water use; (2) improving the fair allocation of costs among member agencies based upon the demand imposed by each agency; and (3) providing a source of fixed revenue.

The Capacity Charge will improve the overall efficiency of water use by encouraging local agencies to invest in cost effective local storage and resources to avoid using the Metropolitan system to meet peak (maximum) day demands. In addition, significant regional savings can be realized through the deferral of expensive capacity expansion.

The Capacity Charge also improves the equitable distribution of costs among the member agencies. Agencies that have relatively high peak demand to average demand ratios will bear a greater share of the costs of providing peak (maximum) day distribution capacity. The Capacity Charge also increases the portion of Metropolitan's fixed costs that are recovered by fixed charges.

Schedule 24: Capacity Charge (by Member Agency)

Calendar Year 2027 Capacity Charge					
	Peak Day Demand (cfs) (May 1 through September 30)				Rate ($/cfs):
	Calendar Year				$17,600
Member Agency	2023	2024	2025	3-Year Peak	Capacity Charge
Anaheim	64.0	23.9	31.1	64.0	$1,126,400
Beverly Hills	20.6	20.9	19.3	20.9	$367,840
Burbank	16.3	15.5	11.3	16.3	$286,880
Calleguas	159.6	167.1	171.8	171.8	$3,023,680
Central Basin	53.7	50.4	44.5	53.7	$945,120
Compton	3.2	0.0	3.7	3.7	$65,120
Eastern	190.5	229.8	265.0	265.0	$4,664,000
Foothill	14.9	18.1	15.7	18.1	$318,560
Fullerton	13.8	24.8	28.1	28.1	$494,560
Glendale	29.0	32.6	29.2	32.6	$573,760
Inland Empire	99.5	68.7	82.1	99.5	$1,751,200
Las Virgenes	37.9	30.6	32.6	37.9	$667,040
Long Beach	41.5	37.9	34.3	41.5	$730,400
Los Angeles	452.3	433.5	551.0	551.0	$9,697,600
MWDOC	233.6	258.5	260.5	260.5	$4,584,800
Pasadena	33.0	35.0	32.6	35.0	$616,000
San Diego CWA	558.6	498.5	577.0	577.0	$10,155,200
San Fernando	5.0	0.0	0.0	5.0	$88,000
San Marino	4.3	4.5	3.7	4.5	$79,200
Santa Ana	6.2	10.3	9.2	10.3	$181,280
Santa Monica	21.0	20.1	19.8	21.0	$369,600
Three Valleys	110.4	98.4	102.9	110.4	$1,943,040
Torrance	27.1	28.2	27.6	28.2	$496,320
Upper San	11.5	16.4	17.8	17.8	$313,280
West Basin	171.7	175.6	173.9	175.6	$3,090,560
Western MWD	181.7	187.8	151.5	187.8	$3,305,280
Total	**2,560.9**	**2,487.1**	**2,696.2**	**2,837.2**	**$49,934,720**

Totals may not foot due to rounding

Readiness-to-Serve Charge

The RTS recovers the costs of providing emergency storage capacity and available capacity to meet outages and hydrologic variability. The RTS will be $241 million in calendar year 2027. The RTS increases to $252 million in calendar year 2028.

The RTS is allocated to the member agencies based on each agency's share of a ten-year rolling average of all firm demands, including water transfers and exchanges that use Metropolitan system capacity[24]. A ten-year rolling average leads to a relatively stable RTS allocation that reasonably represents an agency's potential

[24] *The SDCWA exchange water transactions are excluded from the calculation of the ten-year rolling average per the terms of the parties' exchange agreement.*

long-term need for available capacity under different hydrologic conditions. Member agencies that so choose may have a portion of their total RTS obligation offset by Standby Charge collections collected by Metropolitan on behalf of the member agency. The estimated RTS for each member agency for calendar year 2026 is shown in Schedule 25.

Benefits

The RTS provides two major benefits. These include: (1) a better matching of costs and benefits; and (2) a SAR that recovers only those costs associated with providing average annual service.

The proposed RTS matches costs and benefits in two ways. First, the RTS will recover the amount of emergency storage and available capacity costs needed to maintain reliable deliveries during outages and service interruptions and during periods of hydrologic variability, as identified in the COS, that is not offset by projected ad valorem property tax revenues. Second, the proposed RTS allocates the emergency storage and available capacity costs among the member agencies in a manner that better represents each agency's potential need for standby availability. The RTS uses a ten-year rolling average of demands. A long-term rolling average like the ten-year measure is a simple and reasonable representation of an agency's potential need for available capacity under a range of varying hydrologic conditions.

Schedule 25: Readiness-to-Serve Charge (by Member Agency)

Calendar Year 2027 RTS Charge			
Member Agency	Rolling Ten-Year Average Firm Deliveries (Acre-Feet) FY2015/16 - FY2024/25	RTS Share	12 months @ $241 million per year (1/27-12/27)
Anaheim	22,628.8	1.87 %	$ 4,500,859
Beverly Hills	9,206.3	0.76 %	1,831,129
Burbank	9,820.1	0.81 %	1,953,214
Calleguas MWD	84,584.0	6.98 %	16,823,722
Central Basin MWD	28,149.2	2.32 %	5,598,864
Compton	10.5	0.00 %	2,088
Eastern MWD	101,247.5	8.36 %	20,138,085
Foothill MWD	8,271.1	0.68 %	1,645,118
Fullerton	6,125.2	0.51 %	1,218,300
Glendale	14,453.0	1.19 %	2,874,696
Inland Empire Utilities Agency	52,339.0	4.32 %	10,410,205
Las Virgenes MWD	18,214.6	1.50 %	3,622,876
Long Beach	23,490.7	1.94 %	4,672,290
Los Angeles	231,015.0	19.07 %	45,948,787
Municipal Water District of Orange County	164,842.1	13.60 %	32,787,025
Pasadena	18,232.6	1.50 %	3,626,457
San Diego County Water Authority	116,381.4	9.61 %	23,148,212
San Fernando	460.8	0.04 %	91,653
San Marino	1,031.1	0.09 %	205,085
Santa Ana	7,237.7	0.60 %	1,439,576
Santa Monica	5,373.1	0.44 %	1,068,707
Three Valleys MWD	59,620.2	4.92 %	11,858,433
Torrance	14,396.6	1.19 %	2,863,478
Upper San Gabriel Valley MWD	38,820.2	3.20 %	7,721,322
West Basin MWD	107,137.8	8.84 %	21,309,664
Western MWD	68,578.1	5.66 %	13,640,155
MWD Total	**1,211,666.7**	**100.00 %**	**$ 241,000,000**

Totals may not foot due to rounding

Water Sales

In July 2025, the Board adopted a policy to use a more conservative water sales forecast for budget development and rate setting. The Board approved the use of a 70 percent exceedance level for the biennium and an 80 percent exceedance level for subsequent biennia. At a 70 percent exceedance level, projected water sales are expected to be met or exceeded 70 percent of the time. This approach reflects a policy choice to modestly increase near-term unit costs in order to reduce downside financial risk, improve the likelihood that budgeted revenues will be achieved, and better protect reserve levels if actual sales are lower than forecast. The COS analysis also reflects updated exchange, water sales, and supply program assumptions following SDCWA's March 2026 notice that Metropolitan's second right of refusal for CY 2026 would be limited to 5 Thousand Acre Feet (TAF).

"Firm Demand" refers to member agency purchases that are subject to the calculation of water sales in Thousand Acre Feet (TAF) subject to the Readiness-to-Serve Charge. Schedule 26 summarizes projected water sales by service type for Cash Year 2026/27 and Cash Year 2027/28.

Schedule 26: Cash Year Water Sales, by Type

Cash Year Ending	2027	2028
Water Sales by Type		
Treated Firm Water Sales	621	690
Untreated Firm Water Sales	316	321
Total Water Sales (TAF)	**937**	**1,011**

APPENDIX: COS TABLES

Revenue Requirements
Fiscal Year Ending 2027

			1	2	3	4	5	6	
			Labor And Labor Additive	Outside Services	Utilities	Chemicals	Other O&M	O&M Capitalization (pro-rated)	Projected Total To Be functionalized
Departmental O&M									
	Group	***Item***							
	Office of General Manager		10,837,015	1,000,000	-	-	370,362	(305,591)	11,901,786
	Office of General Manager	Board of Directors	2,310,977	116,000	-	-	585,000	(75,363)	2,936,614
	Bay Delta Initiatives	Bay Delta Initiatives	6,526,321	3,600,800	-	-	3,942,100	(351,591)	13,717,631
	External Affairs	Legislative Services	4,835,905	1,162,000	5,250	-	1,030,825	(175,940)	6,858,040
	External Affairs	Media Communications Services	6,414,693	478,748	-	-	675,528	(189,445)	7,379,523
	External Affairs	Manager, External Affairs/Special Projects	4,734,562	157,700	-	-	1,817,961	(167,854)	6,542,369
	External Affairs	Conservation & Community Services	3,621,980	1,038,500	-	-	1,014,464	(141,918)	5,533,026
	Human Resources		18,127,186	3,426,155	-	-	2,241,345	(595,354)	23,199,332
	Conveyance and Distribution	C&D, Eastern & Western	2,748,512	-	-	-	11,690	(69,127)	2,691,075
	Conveyance and Distribution	C&D General	501,374	-	500,000	-	26,742	(25,695)	1,002,421
	Treatment and Water Quality	Treatment Section	3,541,481	145,000	-	-	779,900	(111,765)	4,354,616
	Integrated Operations Planning and Support S	Office of the Manager, Operations Support Services	866,984	-	-	-	234,436	(27,561)	1,073,859
	Integrated Operations Planning and Support S	Operations Support Services	13,187,595	1,776,400	103,600	-	1,359,549	(411,083)	16,016,061
	Conveyance and Distribution	C&D, Desert Region / CRA	36,639,864	699,000	256,020	8,050	13,127,261	(1,269,088)	49,461,106
	Integrated Operations Planning and Support S	System Operations Unit	9,642,069	145,500	87,000	-	2,313,642	(304,991)	11,883,220
	Treatment and Water Quality	Treatment and Water Quality Section	1,919,841	163,998	500,000	-	114,820	(67,508)	2,631,151
	Integrated Operations Planning and Support S	Power Operations and Planning	4,536,679	231,500	-	-	656,364	(135,766)	5,288,777
	Integrated Operations Planning and Support S	Operations Planning & Programs Unit	2,788,715	-	-	-	179,976	(74,332)	2,894,359
	Treatment and Water Quality	Treatment Jensen	14,090,089	365,500	2,626,875	9,755,972	1,240,900	(711,909)	27,367,427
	Treatment and Water Quality	Treatment Diemer	14,099,303	212,700	1,799,268	9,167,968	834,850	(662,159)	25,451,929
	Treatment and Water Quality	Treatment Mills	12,284,997	311,174	1,001,580	3,525,086	827,166	(449,543)	17,500,460
	Treatment and Water Quality	Treatment Skinner	11,665,049	199,282	2,708,570	5,426,300	724,142	(523,556)	20,199,787
	Treatment and Water Quality	Treatment Weymouth	15,423,744	209,000	2,150,724	9,338,489	1,196,820	(682,426)	27,636,351
	Treatment and Water Quality	Water Quality Section	28,091,128	2,885,848	515,000	-	4,543,760	(901,696)	35,134,040
	Conveyance and Distribution	C&D, Eastern Unit	18,487,437	4,591,772	2,967,513	-	4,261,708	(757,862)	29,550,568
	Conveyance and Distribution	C&D, Western Unit	15,683,592	1,809,000	2,768,253	-	1,821,210	(552,387)	21,529,668
	Integrated Operations Planning and Support S	OSS, Manufacturing Services Unit	9,212,722	798,598	402,000	-	865,366	(282,261)	10,996,425
	Office of Safety, Security and Protection	Safety, Regulatory, and Training Section	16,713,107	2,022,500	1,995,000	-	1,383,270	(553,286)	21,560,591
	Integrated Operations Planning and Support S	OSS, Fleet Services Unit	17,599,087	9,495,000	1,709,300	-	7,562,957	(908,872)	35,457,472
	Integrated Operations Planning and Support S	OSS, Power Support Unit	9,820,767	1,023,000	75,000	-	1,020,072	(298,789)	11,640,049
	Integrated Operations Planning and Support S	Office of the Manager, Operations & Planning Section	665,309	32,000	-	-	44,436	(18,569)	723,176
	Office of Safety, Security and Protection	Security & Emergency Management Unit	4,937,658	16,155,000	-	-	1,491,425	(563,813)	22,020,270
	Sustainability, Resilience & Innovation		14,281,525	7,033,565	61,500	-	6,731,935	(702,561)	27,405,965
	Diversity, Equity & Inclusion		4,455,276	436,242	-	-	593,235	(137,259)	5,347,494
	Equal Employment Opportunity		3,172,857	585,000	-	-	54,300	(96,409)	3,716,748
	Finance and Administration		32,650,307	2,716,100	-	-	12,556,077	(1,198,649)	46,723,834
	Business Technology	Office of Manager	1,081,125	75,000	-	-	101,200	(31,471)	1,225,854
	Engineering Services		50,575,389	9,195,900	140,000	-	5,129,000	(1,627,443)	63,412,846
	Office of Safety, Security and Protection	Office of Safety, Security and Protection Officer	613,620	-	-	-	36,200	(16,271)	633,549
	Business Technology	Information Technology	36,856,911	11,240,950	15,000	-	16,781,900	(1,622,414)	63,272,347
	Water Resources Management	Resource Planning & Development	5,414,540	1,025,000	-	-	307,320	(168,838)	6,578,023
	Water Resources Management	Resource Implementation	11,520,991	2,020,000	-	-	5,504,840	(476,231)	18,569,600
	Water Resources Management	Office of the Group Manager	3,123,808	-	-	-	122,400	(81,288)	3,164,920
	Ethics Office		3,249,404	562,340	-	-	103,000	(97,976)	3,816,768
	Integrated Operations Planning and Support S	Integrated Operations Planning and Support Services	2,491,179	20,000	500,000	-	130,302	(78,611)	3,062,870
	General Counsel		15,895,962	5,772,500	-	-	645,000	(558,181)	21,755,281
	General Auditor		5,052,527	717,940	-	-	162,970	(148,512)	5,784,925
	Total Departmental O&M		**512,991,162**	**95,652,212**	**22,887,452**	**37,221,866**	**107,259,727**	**(19,408,216)**	**756,604,203**
GENERAL DISTRICT REQUIREMENTS									-
									-
State Water Project*									-
	Supply - O&M								105,902,747
	Supply - Capital								82,968,115
	Power - O&M & Off-Aq Capital								213,531,434
	Power - Capital (less Off-Aq)								1,931,267
	Transmission - Capital - Commodity, Demand, & Standby								86,184,245
	Transmission - O&M - Commodity only								227,881,863
	Delta Conveyance - Supply								-
	Delta Conveyance - Power								-
	Delta Conveyance - Other								74,654,310
	Total State Water Project								**793,053,980**
Colorado River Aqueduct Power Costs									**62,731,329**
									-
Supply Programs (cash funded portion)									**95,272,389**
									-
Demand Management (cash funded portion)									-
	Local Resources Program								17,278,065
	Future Supply Actions & Stormwater Pilot								3,515,000
	Conservation Program (cash funded portion)								30,500,000
	Total Demand Management Costs								**51,293,065**
Capital Financing									
	Revenue Bond Debt Service	*Base CIP + Existing Debt*							337,268,374
	Revenue Bond Debt Service	*PWSC*							-
	Revenue Bond Debt Service	*Special Project*							-
	Revenue Bond Debt Service	*Existing AVEK + Supply Programs*							9,843,500
	Revenue Bond Debt Service	*Existing Conservation + New Conservation*							5,193,032
	Revenue Bond Debt Service	*Operating Equipment*							5,085,210
	Revenue Bond Debt Service net of BABs Interest Subsidy Payment								357,390,116
	G.O. Bond Debt Service								1,962,250
	Debt Administration								3,484,015
	Bond Defeasance								-
	PAYGO	*Base CIP*							185,000,000
	PAYGO + Grant Funds (7101, 7102)	*PWSC*							42,400,000
	PAYGO	*Special Project*							-
	PAYGO								227,400,000
	Total Capital Financing Costs								**590,236,381**
									-
Other Operating Costs									-
	Operating Equipment								17,099,986
									-
	Succession Planning Labor Pool								-
									-
	OPEB\PERS Pre-Funding								-
	Total Other Operating Costs								**17,099,986**
Increase/(Decrease) in Required Reserves									**300,000**
									-
Total General District Requirements									**1,609,987,129**
									-
REQUIREMENTS BEFORE OFFSETS:									**2,366,591,332**
									-
Revenue Offsets									-
	Property Taxes - MWD Portion of SWC GO Debt Service								-
	Property Taxes - MWD GO Debt Service								1,962,250
	SDCWA Baseline Exchange								152,317,000
	Additional Exchange Payment								30,664,700
	Interest on Investments								33,868,981
	Hydro-Power Revenue								2,718,742
	CRA Power Revenue								-
	Wadsworth Pumping Plant (DVL) Power Revenue								653,645
	Misc. allocated to A&G (Lease, Late Fees, etc.)								7,362,711
	Misc. allocated to supply (PVID Lease)								4,979,188
	Property Taxes - SWP								463,137,814
	Revenue Reserve used for Revenue Bonds - I&P								-
	CVWD Revenues								51,158,400
	SLR Revenues								2,250,880
	DWCV Revenues								-
	Grant Funds								-
	IRA Bucket 1								-
	Stored Water Sales								25,000,000
	$80M Grant								40,670,148
	Federal Reimbursement for PWSC								6,499,852
	LSWRP Grant								-
	Annexation								-
	Total Revenue Offsets								**823,244,309**
NET REVENUE REQUIREMENTS:									**1,543,347,023**

Functional Assignment Percentages
Fiscal Year Ending 2027

			Fn1	Fn2	Fn3	Fn4	Fn5	Fn6	Fn7	Fn8	Fn9	Fn10	Fn11	Fn12	Fn16	Fn17	Fn18	Fn19	Fn20	Fn21	Fn23	Fn22	Fn24	
			Source of Supply			Conveyance & Aqueduct					Storage				Treatment									
	Letter Codes for Primary Functional Assignment Bases					CRA		SWP		Other	Storage Costs Other Than Power									Distribution	Demand	Hydro-	Administrative	Percentage
	a Direct Assignment		CRA	SWP	Other	CRA	CRA	SWP	SWP	Conv. &	Emergency	Drought	Regulatory	Power	Jensen	Weymouth	Diemer	Mills	Skinner		Management	Electric	& General	Total
	b Work in Process/Net Book Value					Power	All Other	Power	All Other	Aqueduct														
	c Pro-Rating																							
	d Branch Manager Analysis																							
	e Prior-Year Results																							
	f Other																							
Departmental O&M	**Functional Allocation Basis (1)**																							
Group	***Item***																							
Office of General Manager		c Pro-rata by labor costs	1.7%	3.6%	3.2%	1.0%	11.1%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.3%	1.5%	1.3%	21.0%	100.00%
Board of Directors		a 100% A&G																					100.0%	100.00%
Bay Delta Initiatives	Bay Delta Initiatives	d Branch Manager Analysis	0.0%	78.9%	0.0%	0.0%	0.0%	0.0%	14.7%	0.0%	0.0%	6.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
External Affairs	Legislative Services	a 100% A&G																					100.0%	100.00%
External Affairs	Media Communications Services	a 100% A&G																					100.0%	100.00%
External Affairs	Manager, External Affairs/Special Projects	a 100% A&G																					100.0%	100.00%
External Affairs	Conservation & Community Services	d Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	50.0%	0.0%	50.0%	100.00%
Human Resources		c Pro-rata by labor costs	1.7%	3.6%	3.2%	1.0%	11.1%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.3%	1.5%	1.3%	21.0%	100.00%
Conveyance and Distribution	C&D, Eastern & Western	c2 Pro-rata by all other C&D dir. Labor	0.0%	0.0%	0.0%	0.0%	53.1%	0.0%	4.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.9%	0.0%	1.1%	0.1%	100.00%
Conveyance and Distribution	C&D General	c2 Pro-rata by all other C&D dir. Labor	0.0%	0.0%	0.0%	0.0%	53.1%	0.0%	4.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.9%	0.0%	1.1%	0.1%	100.00%
Treatment and Water Quality	Treatment Section	c2 Pro-rata by direct field treatment costs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	18.6%	20.3%	18.6%	16.2%	15.4%	10.9%	0.0%	0.0%	0.0%	100.00%
Integrated Operations Planning a	Office of the Manager, Operations Support Services	c2 Pro-rata by all other WSO dir. Labor	2.1%	2.1%	2.2%	1.1%	17.0%	0.0%	1.4%	0.3%	0.4%	0.4%	0.3%	0.0%	7.0%	7.5%	7.0%	6.3%	6.1%	36.7%	0.0%	1.8%	0.3%	100.00%
Integrated Operations Planning a	Operations Support Services	e By Actual Appropriation Cost	0.0%	0.0%	0.0%	0.0%	7.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.5%	2.5%	2.5%	2.5%	2.5%	77.8%	0.0%	2.1%	0.5%	100.00%
Conveyance and Distribution	C&D, Desert Region / CRA	a 100% C&A	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Integrated Operations Planning a	System Operations Unit	a 100% Distribution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment and Water Quality Section		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17.8%	17.8%	17.8%	17.8%	17.8%	10.9%	0.0%	0.0%	0.0%	100.00%
Integrated Operations Planning a	Power Operations and Planning	e By Actual Appropriation Cost	0.0%	0.0%	0.0%	43.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	43.1%	0.0%	13.6%	0.1%	100.00%
Integrated Operations Planning a	Operations Planning & Programs Unit	a 100% supply	33.3%	33.3%	33.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Jensen	d Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	0.0%	0.0%	0.0%	0.0%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Diemer	d Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	0.0%	0.0%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Mills	d Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	0.0%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Skinner	d Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Weymouth	d Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	0.0%	0.0%	0.0%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Water Quality Section	d Branch Manager Analysis	16.4%	16.4%	16.4%	0.0%	0.0%	0.0%	0.0%	0.0%	2.2%	2.2%	2.2%	0.0%	8.8%	8.8%	8.8%	8.8%	8.8%	0.0%	0.0%	0.0%	0.0%	100.00%
Conveyance and Distribution	C&D, Eastern Unit	e By Actual Appropriation Cost	0.0%	0.0%	0.0%	0.0%	4.7%	0.0%	14.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	77.9%	0.0%	3.1%	0.4%	100.00%
Conveyance and Distribution	C&D, Western Unit	e By Actual Appropriation Cost	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	5.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	92.9%	0.0%	1.2%	0.0%	100.00%
Integrated Operations Planning a	OSS, Manufacturing Services Unit	e By Actual Appropriation Cost	0.0%	0.0%	0.0%	0.0%	6.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.4%	2.4%	2.4%	2.4%	2.4%	81.4%	0.0%	0.1%	0.0%	100.00%
Office of Safety, Security and Pri	Safety, Regulatory, and Training Section	e By Actual Appropriation Cost	0.0%	0.0%	0.0%	0.0%	16.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	8.7%	8.7%	8.7%	8.7%	8.7%	37.0%	0.0%	1.5%	1.5%	100.00%
Integrated Operations Planning a	OSS, Fleet Services Unit	d Branch Manager Analysis	0.0%	0.0%	0.0%	0.0%	3.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.4%	0.4%	0.4%	0.4%	94.4%	0.0%	0.2%	0.2%	100.00%
Integrated Operations Planning a	OSS, Power Support Unit	e By Actual Appropriation Cost	0.0%	0.0%	0.0%	8.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.6%	2.6%	2.6%	2.6%	2.6%	50.6%	0.0%	28.1%	0.0%	100.00%
Integrated Operations Planning a	Office of the Manager, Operations & Planning Secti	c2 Pro-rata by all other WSO dir. Labor	2.1%	2.1%	2.2%	1.1%	17.0%	0.0%	1.4%	0.3%	0.4%	0.4%	0.3%	0.0%	7.0%	7.5%	7.0%	6.3%	6.1%	36.7%	0.0%	1.8%	0.3%	100.00%
Office of Safety, Security and Pri	Security & Emergency Management Unit	b NBV	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
Sustainability, Resilience & Inno		d Branch Manager Analysis	1.0%	1.6%	0.0%	0.0%	6.0%	0.0%	7.8%	0.0%	1.1%	1.9%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.2%	0.0%	0.0%	75.0%	100.00%
Diversity, Equity & Inclusion		c Pro-rata by labor costs	1.7%	3.6%	3.2%	1.0%	11.1%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.3%	1.5%	1.3%	21.0%	100.00%
Equal Employment Opportunity		c Pro-rata by labor costs	1.7%	3.6%	3.2%	1.0%	11.1%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.3%	1.5%	1.3%	21.0%	100.00%
Finance and Administration		a 100% A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Business Technology	Office of Manager	a 100% A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Engineering Services		b NBV/WIP	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
Office of Safety, Security and Pri	Office of Safety, Security and Protection Officer	a 100% A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Business Technology	Information Technology	c Pro-rata by all other departmental costs	1.7%	3.6%	3.2%	1.0%	11.1%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.3%	1.5%	1.3%	21.0%	100.00%
Water Resources Management	Resource Planning & Development	e By Actual Appropriation Cost	0.0%	0.0%	86.3%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.8%	8.1%	0.0%	0.2%	100.00%
Water Resources Management	Resource Implementation	e By Actual Appropriation Cost	14.8%	38.3%	10.5%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	34.9%	0.0%	0.7%	100.00%
Water Resources Management	Office of the Group Manager	c Prorated by other WRM costs	10.9%	28.3%	30.3%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.3%	27.9%	0.0%	0.6%	100.00%
Ethics Office		c 100% A&G	1.6%	3.9%	3.2%	1.0%	10.0%	0.0%	1.7%	2.1%	1.8%	1.3%	0.9%	0.0%	4.5%	4.8%	5.0%	3.7%	4.1%	26.0%	1.5%	1.3%	21.5%	100.00%
Integrated Operations Planning a	Integrated Operations Planning and Support Servic	c2 Pro-rata by all other WSO dir. Labor	2.1%	2.1%	2.2%	1.1%	17.0%	0.0%	1.4%	0.3%	0.4%	0.4%	0.3%	0.0%	7.0%	7.5%	7.0%	6.3%	6.1%	36.7%	0.0%	1.8%	0.3%	100.00%
General Counsel		a 100% A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
General Auditor		a 100% A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Total Departmental O&M																								
GENERAL DISTRICT REQUIREMENTS																								
State Water Project*																								
Supply - O&M		a Supply: SWP	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Supply - Capital		a Supply: SWP	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Power - O&M & Off-Aq Capital		a C&A: SWP - Power	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Power - Capital (less Off-Aq)		a C&A: SWP - Power	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Transmission - Capital - Commodity, Demand, & Standby		a C&A: SWP - All Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Transmission - O&M - Commodity only		a C&A: SWP - All Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Delta Conveyance - Supply		a Supply: SWP	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Delta Conveyance - Power		a C&A: SWP - Power	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Delta Conveyance - Other		a C&A: SWP - All Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Total State Water Contract																								
Colorado River Aqueduct Power Costs		a 100% CRA	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Supply Programs (cash funded portion)		f Forecasted Costs	68.6%	8.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	23.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Demand Management (cash funded portion)																								
Local Resources Program		a 100% Demand management	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.00%
Future Supply Actions & Stormwater Pilot		a 100% Demand management	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.00%
Conservation Program (cash funded portion)		a 100% Demand management	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.00%
Total Demand Management Costs																								
Capital Financing																								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	b NBV	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
Revenue Bond Debt Service	*PWSC*	f Forecasted Costs	0.0%	0.0%	36.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	63.1%	0.0%	0.0%	0.0%	100.00%
Revenue Bond Debt Service	*Special Project*	b NBV	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	f Forecasted Costs	68.6%	8.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	23.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	a 100% Demand management	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.00%
Revenue Bond Debt Service	*Operating Equipment*	c Pro rata departmental O&M	1.6%	4.0%	3.0%	0.9%	10.2%	0.0%	1.7%	1.8%	1.5%	1.2%	0.8%	0.0%	5.5%	5.6%	5.7%	3.9%	4.6%	25.1%	1.7%	1.2%	20.3%	100.00%
Revenue Bond Debt Service net of BABs Interest Subsidy Payment																								
G.O. Bond Debt Service		b Treatment by NBV and Remainder to Dist	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	75.7%	0.0%	0.0%	0.0%	100.00%
Debt Administration		b NBV	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
Bond Defeasance		b NBV	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
PAYGO	*Base CIP*	b NBV	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
PAYGO + Grant Funds (7101, 7	*PWSC*	f Forecasted Costs	0.0%	0.0%	36.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	63.1%	0.0%	0.0%	0.0%	100.00%
PAYGO	*Special Project*	b NBV	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
PAYGO			0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
Total Capital Financing Costs																								
Other Operating Costs																								
Operating Equipment (cash)		c Pro rata departmental O&M	1.6%	4.0%	3.0%	0.9%	10.2%	0.0%	1.7%	1.8%	1.5%	1.2%	0.8%	0.0%	5.5%	5.6%	5.7%	3.9%	4.6%	25.1%	1.7%	1.2%	20.3%	100.00%
Future Staffing Needs Funding		c Pro rata departmental O&M	1.6%	4.0%	3.0%	0.9%	10.2%	0.0%	1.7%	1.8%	1.5%	1.2%	0.8%	0.0%	5.5%	5.6%	5.7%	3.9%	4.6%	25.1%	1.7%	1.2%	20.3%	100.00%
OPEB\PERS Pre-Funding		c Pro rata departmental O&M labor	1.8%	3.7%	3.4%	1.0%	11.0%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.9%	5.2%	5.3%	4.1%	4.4%	25.1%	1.6%	1.3%	20.8%	100.00%
Total Other Operating Costs																								
Increase\(Decrease) in Required Reserves		a A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Total General District Requirements																								
REQUIREMENTS BEFORE OFFSETS:																								
Revenue Offsets		Functionalization Basis																						
Property Taxes - MWD Portion of SWP GO Debt Service		a C&A: SWP - All Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Property Taxes - MWD GO Debt Service		a See footnote #2 below.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	75.7%	0.0%	0.0%	0.0%	100.00%
SDCWA Pipeline Exchange		a Rev Req after tax w/o Supply, Storage, & Treatm	0.0%	0.0%	0.0%	7.5%	9.2%	7.0%	19.0%	7.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	30.1%	0.0%	1.6%	17.8%	100.00%
Additional Exchange Payment		a Rev Req after tax w/o Supply, Storage, & Treatm	0.0%	0.0%	0.0%	7.5%	9.2%	7.0%	19.0%	7.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	30.1%	0.0%	1.6%	17.8%	100.00%
Interest on Investments		c Proportionate to Rev Req	4.4%	5.6%	3.2%	4.3%	5.3%	4.0%	10.9%	4.5%	3.5%	3.5%	1.6%	0.0%	3.5%	3.7%	4.5%	2.1%	3.2%	17.3%	3.7%	0.9%	10.2%	100.00%
Hydro-Power Revenue		a 100% Hydro	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.00%
CRA Power Revenue		a 100% CRA	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Wadsworth Pumping Plant (DVL) Power Revenue		a 100% Storage: Pumping	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Misc. allocated to A&G (Lease, Late Fees, etc.)		a A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Misc. allocated to supply (PVID Lease)		a 100% CRA Supply	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Property Taxes - SWP		a Proportional to SWP costs	0.0%	26.3%	0.0%	0.0%	0.0%	30.0%	43.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Revenue Reserve used for Revenue Bonds - I&P		b NBV	0.0%	0.0%	4.3%	2.4%	3.8%	0.0%	1.5%	13.5%	10.3%	6.3%	4.7%	0.0%	4.7%	5.2%	7.8%	1.8%	4.9%	20.3%	0.2%	1.6%	6.9%	100.00%
CVWD Revenues		a A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
SLR Revenues		a A&G	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.

		Fn1	Fn2	Fn3	Fn4	Fn5	Fn6	Fn7	Fn8	Fn9	Fn10	Fn11	Fn12	Fn13	Fn14	Fn15	Fn16	Fn17	Fn18	Fn19	Fn20	Fn21	Fn23	Fn22	Fn24		
		Source of Supply			Conveyance & Aqueduct					Storage				Water Quality			Treatment										
					CRA		SWP		Other	Storage Costs Other Than Power																	
		CRA	SWP	Other Supply	CRA Power	CRA All Other	SWP Power	SWP All Other	Conv. & Aqueduct	Emergency	Drought	Regulatory	Power	CRA	SWP	Other	Jensen	Weymouth	Diemer	Mills	Skinner	Distribution	Demand Management	Hydro-Electric	Administrative & General	Total $ Allocated	Total less A&G
Departmental O&M																											
Group	***Item***																										
Office of General Manager		206,303	425,726	382,995	115,221	1,321,048	-	183,352	207,113	179,058	132,396	90,867	-	-	-	-	576,379	619,861	624,334	484,456	516,031	3,005,218	176,191	157,654	2,497,585	11,901,786	9,404,201
Office of General Manager	Board of Directors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,936,614	2,936,614	-
Bay Delta Initiatives	Bay Delta Initiatives	-	10,820,023	-	-	-	-	2,012,568	-	-	885,040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,717,631	13,717,631
External Affairs	Legislative Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,858,040	6,858,040	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,379,523	7,379,523	-
External Affairs	Manager, External Affairs/Special I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,542,369	6,542,369	-
External Affairs	Conservation & Community Servic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,766,513	-	2,766,513	5,533,026	2,766,513
Human Resources		402,132	829,837	746,547	224,592	2,575,028	-	357,395	403,710	349,025	258,069	177,122	-	-	-	-	1,123,496	1,208,253	1,216,971	944,316	1,005,864	5,857,865	343,437	307,303	4,868,370	23,199,332	18,330,962
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	1,428,881	-	129,919	-	-	-	-	-	-	-	-	-	-	-	-	-	1,100,720	-	28,826	2,729	2,691,075	2,688,346
Conveyance and Distribution	C&D General	-	-	-	-	532,256	-	48,395	-	-	-	-	-	-	-	-	-	-	-	-	-	410,016	-	10,738	1,016	1,002,421	1,001,404
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	809,154	885,742	809,683	705,493	669,891	474,653	-	-	-	4,354,616	4,354,616
Integrated Operations Planni	Office of the Manager, Operations	22,757	22,757	23,619	11,906	182,152	-	14,974	2,735	4,615	3,804	3,484	-	-	-	-	74,877	80,120	75,542	67,343	65,590	394,612	41	19,734	3,198	1,073,859	1,070,662
Integrated Operations Planni	Operations Support Services	-	-	-	-	1,137,140	-	-	-	-	-	-	-	-	-	-	400,402	400,402	400,402	400,402	400,402	12,460,496	-	336,337	80,080	16,016,061	15,935,981
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	49,461,106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,461,106	49,461,106
Integrated Operations Planni	System Operations Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,883,220	-	-	-	11,883,220	11,883,220
Treatment and Water Quality	Treatment and Water Quality Secti	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	468,871	468,871	468,871	468,871	468,871	286,795	-	-	-	2,631,151	2,631,151
Integrated Operations Planni	Power Operations and Planning	-	-	-	2,280,732	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,280,732	-	720,860	6,452	5,288,777	5,282,325
Integrated Operations Planni	Operations Planning & Programs U	964,786	964,786	964,786	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,894,359	2,894,359
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,384,378	-	-	-	-	2,983,050	-	-	-	27,367,427	27,367,427
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,677,669	-	-	2,774,260	-	-	-	25,451,929	25,451,929
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,592,910	-	1,907,550	-	-	-	17,500,460	17,500,460
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,998,010	2,201,777	-	-	-	20,199,787	20,199,787
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,623,989	-	-	-	3,012,362	-	-	-	27,636,351	27,636,351
Treatment and Water Quality	Water Quality Section	5,773,694	5,773,694	5,773,694	-	-	-	-	-	772,949	772,949	772,949	-	-	-	-	3,098,822	3,098,822	3,098,822	3,098,822	3,098,822	-	-	-	-	35,134,040	35,134,040
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	1,381,844	-	4,135,691	-	-	-	-	-	-	-	-	-	-	-	-	-	23,006,683	-	911,576	114,774	29,550,568	29,435,793
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	129,178	-	1,141,072	-	-	-	-	-	-	-	-	-	-	-	-	-	20,001,062	-	258,356	-	21,529,668	21,529,668
Integrated Operations Planni	OSS, Manufacturing Services Unit	-	-	-	-	742,259	-	-	-	-	-	-	-	-	-	-	259,076	259,076	259,076	259,076	259,076	8,952,189	-	6,598	-	10,996,425	10,996,425
Office of Safety, Security and	Safety, Regulatory, and Training Su	-	-	-	-	3,576,902	-	-	-	-	-	-	-	-	-	-	1,874,478	1,874,478	1,874,478	1,874,478	1,874,478	7,970,950	-	314,785	325,565	21,560,591	21,235,026
Integrated Operations Planni	OSS, Fleet Services Unit	-	-	-	-	1,099,182	-	-	-	-	-	-	-	-	-	-	148,921	148,921	148,921	148,921	148,921	33,471,853	-	70,915	70,915	35,457,472	35,386,557
Integrated Operations Planni	OSS, Power Support Unit	-	-	-	977,764	-	-	-	-	-	-	-	-	-	-	-	300,313	300,313	300,313	300,313	300,313	5,892,193	-	3,265,034	3,492	11,640,049	11,636,557
Integrated Operations Planni	Office of the Manager, Operations	15,326	15,326	15,906	8,018	122,668	-	10,084	1,842	3,108	2,562	2,346	-	-	-	-	50,425	53,956	50,873	45,351	44,171	265,746	77	13,289	2,153	723,176	721,022
Office of Safety, Security and	Security & Emergency Manageme	-	-	935,861	535,093	843,376	-	328,102	2,972,736	2,259,280	1,378,469	1,030,549	-	-	-	-	1,026,145	1,147,256	1,710,975	387,557	1,074,589	4,459,105	44,041	361,132	1,526,005	22,020,200	20,494,266
Sustainability, Resilience & I		266,576	452,020	-	-	1,645,818	-	2,132,609	-	301,347	515,767	121,698	-	-	-	-	-	-	-	-	-	1,420,967	-	-	20,549,163	27,405,965	6,856,801
Diversity, Equity & Inclusion		92,692	191,279	172,081	51,769	593,549	-	82,380	93,056	80,451	59,486	40,827	-	-	-	-	258,968	278,505	280,514	217,667	231,854	1,350,250	79,163	70,834	1,122,169	5,347,494	4,225,324
Equal Employment Opportur		64,425	132,948	119,604	35,982	412,543	-	57,258	64,678	55,917	41,345	28,377	-	-	-	-	179,994	193,573	194,970	151,288	161,149	938,484	55,022	49,233	779,958	3,716,749	2,936,790
Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,723,834	46,723,834	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,225,854	1,225,854	-
Engineering Services		-	-	2,695,046	1,540,932	2,428,712	-	944,851	8,560,734	6,506,158	3,969,644	2,967,721	-	-	-	-	2,955,039	3,303,809	4,927,178	1,116,066	3,094,547	12,841,101	126,826	1,039,971	4,394,510	63,412,846	59,018,336
Office of Safety, Security and	Office of Safety, Security and Prote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	633,549	633,549	-
Business Technology	Information Technology	1,096,748	2,263,244	2,036,083	612,539	7,022,963	-	974,736	1,101,053	951,907	703,842	483,070	-	-	-	-	3,064,149	3,295,310	3,319,086	2,575,466	2,743,328	15,976,360	936,667	838,119	13,277,675	63,272,347	49,994,672
Water Resources Managem	Resource Planning & Developmen	-	-	5,674,652	-	-	-	42,932	-	-	-	-	-	-	-	-	-	-	-	-	-	316,644	529,727	-	14,067	6,578,023	6,563,955
Water Resources Managem	Resource Implementation	2,748,301	7,110,114	1,954,822	-	-	-	129,987	-	-	-	-	-	-	-	-	-	-	-	-	-	7,428	6,488,961	-	129,987	18,569,600	18,439,613
Water Resources Managem	Office of the Group Manager	345,884	894,834	960,197	-	-	-	21,763	-	-	-	-	-	-	-	-	-	-	-	-	-	40,786	883,327	-	18,130	3,164,920	3,146,790
Ethics Office		62,313	147,062	123,811	37,287	382,087	-	66,351	81,859	69,146	51,035	34,264	-	-	-	-	172,167	183,991	190,071	141,316	155,056	991,694	58,002	50,172	819,084	3,816,768	2,997,684
Integrated Operations Planni	Integrated Operations Planning an	64,909	64,909	67,365	33,957	519,535	-	42,709	7,802	13,162	10,851	9,938	-	-	-	-	213,564	228,518	215,462	192,077	187,077	1,125,515	116	56,285	9,120	3,062,870	3,053,749
General Counsel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,755,281	21,755,281	-
General Auditor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,784,925	5,784,925	-
Total Departmental O&M		**12,126,846**	**30,108,559**	**22,647,068**	**6,465,791**	**77,538,225**	**-**	**12,857,128**	**13,497,319**	**11,546,122**	**8,785,259**	**5,763,212**	**-**	**-**	**-**	**-**	**41,439,616**	**42,653,767**	**42,844,211**	**29,172,190**	**34,498,040**	**190,062,337**	**12,488,060**	**8,887,751**	**153,222,703**	**756,604,203**	**603,381,500**
GENERAL DISTRICT REQUIREMENTS																											-
State Water Project*																											-
Supply - O&M		-	105,902,747	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	105,902,747	105,902,747
Supply - Capital		-	82,968,115	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82,968,115	82,968,115
Power - O&M & Off-Aq Capital		-	-	-	-	-	213,531,434	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	213,531,434	213,531,434
Power - Capital (less Off-Aq)		-	-	-	-	-	1,931,267	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,931,267	1,931,267
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	86,184,245	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86,184,245	86,184,245
Transmission - O&M - Commodity only		-	-	-	-	-	-	227,881,863	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	227,881,863	227,881,863
Delta Conveyance - Supply		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	74,654,310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74,654,310	74,654,310
Total State Water Project		**-**	**188,870,861**	**-**	**-**	**-**	**215,462,701**	**388,720,418**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**793,053,980**	**793,053,980**
Colorado River Aqueduct Power Costs			**-**	**-**	**62,731,329**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**62,731,329**	**62,731,329**
Supply Programs (cash funded portion)		**65,327,644**	**7,753,419**	**249,600**	**-**	**-**	**-**	**-**	**-**	**-**	**21,941,726**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**95,272,389**	**95,272,389**
Demand Management (cash funded portion)																											-
Local Resources Program		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,278,065	-	-	17,278,065	17,278,065
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,515,000	-	-	3,515,000	3,515,000
Conservation Program (cash funded portion)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,500,000	-	-	30,500,000	30,500,000
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**51,293,065**	**-**	**-**	**51,293,065**	**51,293,065**
Capital Financing																											-
Revenue Bond Debt Service	Base CIP + Existing Debt	-	-	14,333,906	8,195,621	12,917,379	-	5,025,299	45,531,230	34,603,735	21,113,000	15,784,160	-	-	-	-	15,716,706	17,571,682	26,205,753	5,935,923	16,458,697	68,296,846	674,537	5,531,201	23,372,698	337,268,374	313,895,676
Revenue Bond Debt Service	PWSC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Special Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Existing AVEK + Supply Programs	6,749,623	801,080	25,789	-	-	-	-	-	-	2,267,009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,843,500	9,843,500
Revenue Bond Debt Service	Existing Conservation + New Cons	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,193,032	-	-	5,193,032	5,193,032
Revenue Bond Debt Service	Operating Equipment	81,506	202,363	152,213	43,457	521,142	-	86,414	90,717	77,603	59,047	38,735	-	-	-	-	278,520	286,680	287,960	196,069	231,865	1,277,427	83,933	59,735	1,029,825	5,085,210	4,055,386
Revenue Bond Debt Service	net of BABs Interest Subsidy Payme	6,831,128	1,003,442	14,511,908	8,239,079	13,438,521	-	5,111,713	45,621,947	34,681,338	23,439,056	15,822,895	-	-	-	-	15,995,226	17,858,362	26,493,713	6,131,992	16,690,561	69,574,273	5,951,502	5,590,937	24,402,523	357,390,116	332,987,593
G.O. Bond Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,441	102,233	152,467	34,536	95,758	1,485,816	-	-	-	1,962,250	1,962,250
Debt Administration		-	-	148,071	84,662	133,438	-	51,912	470,342	357,460	218,099	163,052	-	-	-	-	162,355	181,517	270,708	61,319	170,020	705,513	6,968	57,138	241,442	3,484,015	3,242,573
Bond Defeasance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAYGO	Base CIP	-	-	7,862,500	4,495,500	7,085,500	-	2,756,500	24,975,000	18,981,000	11,581,000	8,658,000	-	-	-	-	8,621,000	9,638,500	14,374,500	3,256,000	9,028,000	37,462,500	370,000	3,034,000	12,820,500	185,000,000	172,179,500
PAYGO + Grant Funds (710)	PWSC	-	-	15,649,547	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,750,453	-	-	-	42,400,000	42,400,000
PAYGO	Special Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAYGO		-	-	23,512,047	4,495,500	7,085,500	-	2,756,500	24,975,000	18,981,000	11,581,000	8,658,000	-	-	-	-	8,621,000	9,638,500	14,374,500	3,256,000	9,028,000	64,212,953	370,000	3,034,000	12,820,500	227,400,000	214,579,500
Total Capital Financing Costs		**6,831,128**	**1,003,442**	**38,172,026**	**12,819,240**	**20,657,458**	**-**	**7,920,125**	**71,067,289**	**54,019,798**	**35,238,155**	**24,643,947**	**-**	**-**	**-**	**-**	**24,870,022**	**27,780,613**	**41,291,388**	**9,483,847**	**25,984,339**	**135,978,555**	**6,328,470**	**8,682,075**	**37,464,465**	**590,236,381**	**552,771,916**
Other Operating Costs																											-
Operating Equipment		274,078	680,483	511,846	146,133	1,752,439	-	290,584	305,052	260,954	198,555	130,254	-	-	-	-	936,575	964,016	968,321	659,320	779,689	4,295,592	282,242	200,872	3,462,981	17,099,986	13,637,005
Succession Planning Labor Pool		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Operating Costs		**274,078**	**680,483**	**511,846**	**146,133**	**1,752,439**	**-**	**290,584**	**305,052**	**260,954**	**198,555**	**130,254**	**-**	**-**	**-**	**-**	**936,575**	**964,016**	**968,321**	**659,320**	**779,689**	**4,295,592**	**282,242**	**200,872**	**3,462,981**	**17,099,986**	**13,637,005**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000	300,000	-
Total General District Requirements		**72,432,851**	**198,308,205**	**38,933,471**	**75,696,702**	**22,409,897**	**215,462,701**	**396,931,126**	**71,372,342**	**54,280,751**	**57,378,436**	**24,774,201**	**-**	**-**	**-**	**-**	**25,806,597**	**28,744,629**	**42,259,708**	**10,143,166**	**26,764,028**	**140,274,147**	**57,903,777**	**8,882,946**	**41,227,446**	**1,609,987,129**	**1,568,759,683**
REQUIREMENTS BEFORE OFFSETS:		**84,559,696**	**228,416,764**	**61,580,539**	**82,162,493**	**99,948,123**	**215,462,701**	**409,788,254**	**84,869,661**	**65,826,873**	**66,163,695**	**30,537,413**	**-**	**-**	**-**	**-**	**67,246,214**	**71,398,396**	**85,103,919**	**39,315,356**	**61,262,068**	**330,336,484**	**70,391,837**	**17,770,698**	**194,450,149**	**2,366,591,332**	**2,172,141,183**
Revenue Offsets																											-
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,441	102,233	152,467	34,536	95,758	1,485,816	-	-	-	1,962,250	1,962,250
SDCWA Baseline Exchange		-	-	-	11,461,164	13,942,150	10,679,404	28,919,331	11,838,797	-	-	-	-	-	-	-	-	-	-	-	-	45,872,650	-	2,478,903	27,124,602	152,317,000	125,192,398
Additional Exchange Payment		-	-	-	2,307,380	2,806,856	2,149,994	5,822,086	2,383,405	-	-	-	-	-	-	-	-	-	-	-	-	9,235,155	-	499,057	5,460,768	30,664,700	25,203,932
Interest on Investments		1,506,160	1,899,727	1,096,860	1,463,462	1,780,256	1,363,640	3,692,674	1,511,681	1,172,495	1,178,494	543,926	-	-	-	-	1,196,147	1,269,913	1,513,138	699,662	1,089,482	5,857,422	1,253,805	316,528	3,463,507	33,868,981	30,405,474
Hydro-Power Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,718,742	-	2,718,742	2,718,742
CRA Power Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-	-	-	-	653,645	-	-	-	-	-	-	-	-	-	-	-	-	653,645	653,645
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,362,711	7,362,711	-
Misc. allocated to supply (PVID Lease)		4,979,188	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,979,188	4,979,188
Property Taxes - SWP		-	121,761,244	-	-	-	138,904,468	202,472,101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	463,137,814	463,137,814
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,158,400	51,158,400	-
SLR Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,250,880	2,250,880	-
DWCV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stored Water Sales		25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000,000	25,000,000
$80M Grant		-	-	15,011,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,659,077	-	-	-	40,670,148	40,670,148
Federal Reimbursement for PWSC		-	-	2,399,051	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,100,802	-	-	-	6,499,852	6,499,852
LSWRP Grant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Offsets		**31,485,348**	**123,660,971**	**18,506,982**	**15,232,005**	**18,529,261**	**153,097,506**	**240,906,191**	**15,733,883**	**1,172,495**	**1,178,494**	**543,926**	**653,645**	**-**	**-**	**-**	**1,287,588**	**1,372,146**	**1,665,605**	**734,198**	**1,185,240**	**92,210,921**	**1,253,805**	**6,013,230**	**96,820,868**	**823,244,309**	**726,423,441**
NET REVENUE REQUIREMENTS:		**53,074,348**	**104,755,793**	**43,073,557**	**66,930,488**	**81,418,861**	**62,365,195**	**168,882,063**	**69,135,777**	**64,654,378**	**64,985,200**	**29,993,486**	**(653,645)**	**-**	**-**	**-**	**65,958,625**	**70,026,250**	**83,438,314**	**38,581,158**	**60,076,829**	**238,125,563**	**69,138,031**	**11,757,468**	**97,629,281**	**1,543,347,023**	**1,445,717,742**

Functional Assignment of Labor Costs
Fiscal Year Ending 2027

		Fn1	Fn2	Fn3	Fn4	Fn5	Fn6	Fn7	Fn8	Fn9	Fn10	Fn11	Fn12	Fn14	Fn15	Fn16	Fn17	Fn18	Fn19	Fn20	Fn21	Fn23	Fn22	Fn24	
		Source of Supply			Conveyance & Aqueduct					Storage						Treatment									
					CRA		SWP			Storage Costs Other Than Power															
		CRA	SWP	Other Supply	CRA Power	CRA All Other	SWP Power	SWP All Other	Other Conv. & Aqueduct	Emergency	Drought	Regulatory	Power	SWP	Other	Jensen	Weymouth	Diemer	Mills	Skinner	Distribution	Demand Management	Hydro-Electric	Administrative & General	Total $ Functionalized
Departmental O&M																									
Group	***Item***																								
Office of General Manager		187,846	387,639	348,732	104,913	1,202,863	-	166,949	188,584	163,039	120,551	82,738	-	-	-	524,814	564,407	568,479	441,115	469,865	2,736,362	160,428	143,549	2,274,143	10,837,015
Office of General Manager	Board of Directors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,310,977	2,310,977
Bay Delta Initiatives	Bay Delta Initiatives	-	5,147,751	-	-	-	-	957,503	-	-	421,068	-	-	-	-	-	-	-	-	-	-	-	-	-	6,526,321
External Affairs	Legislative Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,835,905	4,835,905
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,414,693	6,414,693
External Affairs	Manager, External Affairs/Special F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,734,562	4,734,562
External Affairs	Conservation & Community Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,810,990	-	1,810,990	3,621,980
Human Resources		314,212	648,407	583,327	175,489	2,012,041	-	279,257	315,446	272,716	201,647	138,397	-	-	-	877,862	944,089	950,900	737,857	785,949	4,577,141	268,350	240,117	3,803,982	18,127,186
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	1,459,378	-	132,692	-	-	-	-	-	-	-	-	-	-	-	-	1,124,213	-	29,441	2,787	2,748,512
Conveyance and Distribution	C&D General	-	-	-	-	266,215	-	24,205	-	-	-	-	-	-	-	-	-	-	-	-	205,075	-	5,371	508	501,374
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-	-	-	-	-	-	-	658,061	720,348	658,492	573,757	544,803	386,021	-	-	-	3,541,481
Integrated Operations Planning an	Office of the Manager, Operations S	18,373	18,373	19,068	9,612	147,061	-	12,089	2,208	3,726	3,071	2,813	-	-	-	60,452	64,685	60,989	54,370	52,954	318,591	33	15,932	2,582	866,984
Integrated Operations Planning an	Operations Support Services	-	-	-	-	936,319	-	-	-	-	-	-	-	-	-	329,690	329,690	329,690	329,690	329,690	10,259,949	-	276,939	65,938	13,187,595
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	36,639,864	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,639,864
Integrated Operations Planning an	System Operations Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,642,069	-	-	-	9,642,069
Treatment and Water Quality	Treatment and Water Quality Sectio	-	-	-	-	-	-	-	-	-	-	-	-	-	-	342,116	342,116	342,116	342,116	342,116	209,263	-	-	-	1,919,841
Integrated Operations Planning an	Power Operations and Planning	-	-	-	1,956,397	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,956,397	-	618,349	5,535	4,536,679
Integrated Operations Planning an	Operations Planning & Programs U	929,572	929,572	929,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,788,715
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,554,269	-	-	-	-	1,535,820	-	-	-	14,090,089
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,562,479	-	-	1,536,824	-	-	-	14,099,303
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,945,933	-	1,339,065	-	-	-	12,284,997
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,393,559	1,271,490	-	-	-	11,665,049
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,742,555	-	-	-	1,681,188	-	-	-	15,423,744
Treatment and Water Quality	Water Quality Section	4,616,309	4,616,309	4,616,309	-	-	-	-	-	618,005	618,005	618,005	-	-	-	2,477,637	2,477,637	2,477,637	2,477,637	2,477,637	-	-	-	-	28,091,128
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	864,510	-	2,587,372	-	-	-	-	-	-	-	-	-	-	-	-	14,393,449	-	570,300	71,805	18,487,437
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	94,102	-	831,230	-	-	-	-	-	-	-	-	-	-	-	-	14,570,057	-	188,203	-	15,683,592
Integrated Operations Planning an	OSS, Manufacturing Services Unit	-	-	-	-	621,859	-	-	-	-	-	-	-	-	-	217,052	217,052	217,052	217,052	217,052	7,500,077	-	5,528	-	9,212,722
Office of Safety, Security and Prot	Safety, Regulatory, and Training Se	-	-	-	-	2,772,704	-	-	-	-	-	-	-	-	-	1,453,038	1,453,038	1,453,038	1,453,038	1,453,038	6,178,836	-	244,011	252,368	16,713,107
Integrated Operations Planning an	OSS, Fleet Services Unit	-	-	-	-	545,572	-	-	-	-	-	-	-	-	-	73,916	73,916	73,916	73,916	73,916	16,613,538	-	35,198	35,198	17,599,087
Integrated Operations Planning an	OSS, Power Support Unit	-	-	-	824,944	-	-	-	-	-	-	-	-	-	-	253,376	253,376	253,376	253,376	253,376	4,971,272	-	2,754,725	2,946	9,820,767
Integrated Operations Planning an	Office of the Manager, Operations	14,099	14,099	14,633	7,376	112,852	-	9,277	1,695	2,859	2,357	2,159	-	-	-	46,390	49,638	46,802	41,723	40,636	244,481	25	12,226	1,981	665,309
Office of Safety, Security and Prot	Security & Emergency Management	-	-	209,850	119,985	189,112	-	73,571	666,584	506,604	309,097	231,082	-	-	-	230,095	257,252	383,656	86,903	240,958	999,876	9,875	80,978	342,180	4,937,658
Sustainability, Resilience & Innova		138,916	235,552	-	-	857,652	-	1,111,324	-	157,035	268,771	63,418	-	-	-	-	-	-	-	-	740,480	-	-	10,708,377	14,281,525
Diversity, Equity & Inclusion		77,227	159,365	143,369	43,131	494,517	-	68,635	77,530	67,028	49,561	34,015	-	-	-	215,760	232,037	233,711	181,350	193,169	1,124,964	65,955	59,016	934,938	4,455,276
Equal Employment Opportunity		54,998	113,493	102,101	30,716	352,174	-	48,879	55,213	47,734	35,295	24,224	-	-	-	153,655	165,247	166,439	129,149	137,567	801,151	46,970	42,028	665,823	3,172,857
Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,650,307	32,650,307
Business Technology	Office of Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,081,125	1,081,125
Engineering Services		-	-	2,149,454	1,228,982	1,937,037	-	753,573	6,827,677	5,189,035	3,166,019	2,366,928	-	-	-	2,356,813	2,634,978	3,929,708	890,127	2,468,079	10,241,516	101,151	829,436	3,504,874	50,575,389
Office of Safety, Security and Prot	Office of Safety, Security and Prote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	613,620	613,620
Business Technology	Information Technology	638,869	1,318,367	1,186,043	356,811	4,090,961	-	567,795	641,377	554,498	409,996	281,394	-	-	-	1,784,904	1,919,558	1,933,408	1,500,240	1,598,022	9,306,424	545,620	488,215	7,734,407	36,856,911
Water Resources Management	Resource Planning & Development	-	-	4,670,952	-	-	-	35,339	-	-	-	-	-	-	-	-	-	-	-	-	260,638	436,032	-	11,579	5,414,540
Water Resources Management	Resource Implementation	1,705,107	4,411,272	1,212,815	-	-	-	80,647	-	-	-	-	-	-	-	-	-	-	-	-	4,608	4,025,895	-	80,647	11,520,991
Water Resources Management	Office of the Group Manager	341,391	883,210	947,724	-	-	-	21,480	-	-	-	-	-	-	-	-	-	-	-	-	40,256	871,853	-	17,894	3,123,808
Ethics Office		53,050	125,201	105,407	31,744	325,290	-	56,488	69,690	58,867	43,449	29,171	-	-	-	146,574	156,641	161,817	120,310	132,007	844,278	49,380	42,714	697,327	3,249,404
Integrated Operations Planning an	Integrated Operations Planning and	52,793	52,793	54,791	27,619	422,563	-	34,737	6,345	10,706	8,825	8,083	-	-	-	173,702	185,865	175,246	156,226	152,158	915,435	94	45,779	7,418	2,491,179
General Counsel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,895,962	15,895,962
General Auditor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,052,527	5,052,527
Total Departmental O&M		**9,142,761**	**19,061,403**	**17,294,147**	**4,917,721**	**56,344,645**	**-**	**7,853,043**	**8,852,350**	**7,651,851**	**5,657,713**	**3,882,427**	**-**	**-**	**-**	**24,930,175**	**26,784,123**	**26,978,949**	**21,005,882**	**22,356,551**	**128,530,806**	**8,392,651**	**6,728,057**	**106,625,906**	**512,991,162**

Functional Assignment of Labor & Outside services
Fiscal Year Ending 2027

			Fn1	Fn2	Fn3	Fn4	Fn5	Fn6	Fn7	Fn8	Fn9	Fn10	Fn11	Fn12	Fn13	Fn14	Fn15	Fn16	Fn17	Fn18	Fn19
			Source of Supply			Conveyance & Aqueduct					Storage				Water Quality			Treatment			
		Labor & Outside Services				CRA		SWP		Other	Storage Costs Other Than Power										
			CRA	SWP	Other Supply	CRA Power	CRA All Other	SWP Power	SWP All Other	Conv. & Aqueduct	Emergency	Drought	Regulatory	Power	CRA	SWP	Other	Jensen	Weymouth	Diemer	Mills
Departmental O&M																					
Group	***Item***																				
Office of General Manager		**11,837,015**	205,180	423,409	380,911	114,594	1,313,859	-	182,354	205,985	178,083	131,675	90,373	-	-	-	-	573,242	616,488	620,936	481,819
Office of General Manager	Board of Directors	**2,426,977**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	**10,127,121**	-	7,987,945	-	-	-	-	1,485,790	-	-	653,386	-	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	**5,997,905**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	**6,893,441**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	**4,892,262**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	**4,660,480**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources		**21,553,341**	373,601	770,961	693,579	208,658	2,392,330	-	332,038	375,067	324,262	239,759	164,555	-	-	-	-	1,043,784	1,122,527	1,130,627	877,317
Conveyance and Distribution	C&D, Eastern & Western	**2,748,512**	-	-	-	-	1,459,378	-	132,692	-	-	-	-	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	**501,374**	-	-	-	-	266,215	-	24,205	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	**3,686,481**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	685,004	749,841	685,452	597,248
Integrated Operations Planning and	Office of the Manager, Operations Support Services	**866,984**	18,373	18,373	19,068	9,612	147,061	-	12,089	2,208	3,726	3,071	2,813	-	-	-	-	60,452	64,685	60,989	54,370
Integrated Operations Planning and	Operations Support Services	**14,963,995**	-	-	-	-	1,062,444	-	-	-	-	-	-	-	-	-	-	374,100	374,100	374,100	374,100
Conveyance and Distribution	C&D, Desert Region / CRA	**37,338,864**	-	-	-	-	37,338,864	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and	System Operations Unit	**9,787,569**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	**2,083,839**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	371,340	371,340	371,340	371,340
Integrated Operations Planning and	Power Operations and Planning	**4,768,179**	-	-	-	2,056,229	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Operations Planning & Programs Unit	**2,788,715**	929,572	929,572	929,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	**14,455,589**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,879,929	-	-	-
Treatment and Water Quality	Treatment Diemer	**14,312,003**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,751,994	-
Treatment and Water Quality	Treatment Mills	**12,996,171**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,223,189
Treatment and Water Quality	Treatment Skinner	**11,864,331**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	**15,632,744**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,928,774	-	-
Treatment and Water Quality	Water Quality Section	**30,976,976**	5,090,550	5,090,550	5,090,550	-	-	-	-	-	681,493	681,493	681,493	-	-	-	-	2,732,169	2,732,169	2,732,169	2,732,169
Conveyance and Distribution	C&D, Eastern Unit	**23,079,209**	-	-	-	-	1,079,230	-	3,230,004	-	-	-	-	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	**17,492,592**	-	-	-	-	104,956	-	927,107	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and	OSS, Manufacturing Services Unit	**10,011,320**	-	-	-	-	675,764	-	-	-	-	-	-	-	-	-	-	235,867	235,867	235,867	235,867
Office of Safety, Security and Prote	Safety, Regulatory, and Training Section	**18,735,607**	-	-	-	-	3,108,237	-	-	-	-	-	-	-	-	-	-	1,628,874	1,628,874	1,628,874	1,628,874
Integrated Operations Planning and	OSS, Fleet Services Unit	**27,094,087**	-	-	-	-	839,917	-	-	-	-	-	-	-	-	-	-	113,795	113,795	113,795	113,795
Integrated Operations Planning and	OSS, Power Support Unit	**10,843,767**	-	-	-	910,876	-	-	-	-	-	-	-	-	-	-	-	279,769	279,769	279,769	279,769
Integrated Operations Planning and	Office of the Manager, Operations & Planning Section	**697,309**	14,777	14,777	15,337	7,731	118,280	-	9,723	1,776	2,997	2,470	2,262	-	-	-	-	48,621	52,026	49,053	43,729
Office of Safety, Security and Prote	Security & Emergency Management Unit	**21,092,658**	-	-	896,438	512,552	807,849	-	314,281	2,847,509	2,164,107	1,320,400	987,136	-	-	-	-	982,918	1,098,927	1,638,900	371,231
Sustainability, Resilience & Innovat		**21,315,090**	207,331	351,561	-	-	1,280,041	-	1,658,645	-	234,374	401,140	94,651	-	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		**4,891,518**	84,788	174,969	157,407	47,355	542,938	-	75,356	85,121	73,591	54,413	37,346	-	-	-	-	236,886	254,757	256,595	199,107
Equal Employment Opportunity		**3,757,857**	65,138	134,418	120,927	36,380	417,106	-	57,891	65,394	56,535	41,802	28,690	-	-	-	-	181,985	195,714	197,126	152,961
Finance and Administration		**35,366,407**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	**1,156,125**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Services		**59,771,289**	-	-	2,540,280	1,452,442	2,289,240	-	890,592	8,069,124	6,132,534	3,741,683	2,797,296	-	-	-	-	2,785,342	3,114,084	4,644,229	1,051,975
Office of Safety, Security and Prote	Office of Safety, Security and Protection Officer	**613,620**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Technology	Information Technology	**48,097,861**	833,717	1,720,455	1,547,773	465,635	5,338,659	-	740,967	836,990	723,613	535,041	367,216	-	-	-	-	2,329,280	2,505,002	2,523,076	1,957,797
Water Resources Management	Resource Planning & Development	**6,439,540**	-	-	5,555,187	-	-	-	42,029	-	-	-	-	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	**13,540,991**	2,004,067	5,184,710	1,425,460	-	-	-	94,787	-	-	-	-	-	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	**3,123,808**	341,391	883,210	947,724	-	-	-	21,480	-	-	-	-	-	-	-	-	-	-	-	-
Ethics Office		**3,811,744**	62,231	146,868	123,648	37,238	381,584	-	66,264	81,751	69,055	50,968	34,219	-	-	-	-	171,940	183,749	189,821	141,130
Integrated Operations Planning and	Integrated Operations Planning and Support Services	**2,511,179**	53,217	53,217	55,231	27,841	425,955	-	35,016	6,396	10,792	8,896	8,148	-	-	-	-	175,096	187,357	176,653	157,480
General Counsel		**21,668,462**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Auditor		**5,770,467**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**608,643,374**	**10,283,932**	**23,884,994**	**20,499,092**	**5,887,142**	**61,389,906**	**-**	**10,333,310**	**12,577,322**	**10,655,161**	**7,866,199**	**5,296,200**	**-**	**-**	**-**	**-**	**27,890,395**	**29,809,847**	**30,661,365**	**23,045,266**

Fn20	Fn21	Fn23	Fn22	Fn24	
Skinner	Distribution	Demand Management	Hydro-Electric	Administrative & General	Total $ Functionalized
513,223	2,988,864	175,232	156,796	2,483,993	11,837,015
-	-	-	-	2,426,977	2,426,977
-	-	-	-	-	10,127,121
-	-	-	-	5,997,905	5,997,905
-	-	-	-	6,893,441	6,893,441
-	-	-	-	4,892,262	4,892,262
-	-	2,330,240	-	2,330,240	4,660,480
934,498	5,442,250	319,070	285,500	4,522,960	21,553,341
-	1,124,213	-	29,441	2,787	2,748,512
-	205,075	-	5,371	508	501,374
567,109	401,826	-	-	-	3,686,481
52,954	318,591	33	15,932	2,582	866,984
374,100	11,641,988	-	314,244	74,820	14,963,995
-	-	-	-	-	37,338,864
-	9,787,569	-	-	-	9,787,569
371,340	227,138	-	-	-	2,083,839
-	2,056,229	-	649,903	5,817	4,768,179
-	-	-	-	-	2,788,715
-	1,575,659	-	-	-	14,455,589
-	1,560,008	-	-	-	14,312,003
-	1,372,983	-	-	-	12,596,171
10,571,119	1,293,212	-	-	-	11,864,331
-	1,703,969	-	-	-	15,632,744
2,732,169	-	-	-	-	30,976,976
-	17,968,387	-	711,947	89,640	23,079,209
-	16,250,618	-	209,911	-	17,492,592
235,867	8,150,216	-	6,007	-	10,011,320
1,628,874	6,926,554	-	273,540	282,908	18,735,607
113,795	25,576,818	-	54,188	54,188	27,094,087
279,769	5,489,115	-	3,041,677	3,253	10,843,767
42,591	256,241	26	12,814	2,076	697,309
1,029,322	4,271,263	42,185	345,920	1,461,721	21,092,658
-	1,105,162	-	-	15,982,188	21,315,090
212,084	1,235,115	72,413	64,794	1,026,483	4,891,518
162,931	948,864	55,630	49,777	788,585	3,757,857
-	-	-	-	35,366,407	35,366,407
-	-	-	-	1,156,125	1,156,125
2,916,839	12,103,686	119,543	980,249	4,142,150	59,771,289
-	-	-	-	613,620	613,620
2,085,401	12,144,780	712,028	637,115	10,093,316	48,097,861
-	309,978	518,575	-	13,771	6,439,540
-	5,416	4,731,764	-	94,787	13,540,991
-	40,256	871,853	-	17,894	3,123,808
154,852	990,388	57,926	50,106	818,006	3,811,744
153,380	922,784	95	46,147	7,478	2,511,179
-	-	-	-	21,668,462	21,668,462
-	-	-	-	5,770,467	5,770,467
25,132,217	**156,395,219**	**10,006,613**	**7,941,379**	**129,087,816**	**608,643,374**

Allocation Percentages: Source Of Supply, CRA
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages						% Total
			Fixed			Variable Commodity	Other	Hydroelectric	
			Demand	Commodity	Standby				
Departmental O&M									
Group	***Item***								
Office of General Manager		206,303	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		402,132	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations Support Services	22,757	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	964,786	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	5,773,694	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protection	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	15,326	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protection	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		266,576	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		92,692	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		64,425	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protection	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	1,096,748	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	2,748,301	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	345,884	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		62,313	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	64,909	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**12,126,846**							
GENERAL DISTRICT REQUIREMENTS									
State Water Project*									
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**							
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**65,327,644**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Demand Management (cash funded portion)		**-**	0%	0%	0%	0%	0%	0%	0.0%
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**							
Capital Financing									
Revenue Bond Debt Service	*Base CIP + Existing Debt*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	6,749,623	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	81,506	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	6,831,128							0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**6,831,128**							
Other Operating Costs									
Operating Equipment (cash)		274,078	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**274,078**							
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**72,432,851**							
REQUIREMENTS BEFORE OFFSETS:		**84,559,696**							
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,506,160	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		4,979,188	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Stored Water Sales		25,000,000	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**31,485,348**							
NET REVENUE REQUIREMENTS:		**53,074,348**							

Allocation of Revenue Requirements: Source Of Supply, CRA
Fiscal Year Ending 2027

			Allocation Percentages						
				Fixed		Variable			Total
		Functionalization	Demand	Commodity	Standby	Commodity	Other	Hydroelectric	
Departmental O&M									
Group	***Item***								
Office of General Manager		206,303	-	206,303	-	-	-	-	206,303
Board of Directors		-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-	-
Human Resources		402,132	-	402,132	-	-	-	-	402,132
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Office of the Manager, Operations Support Services	22,757	-	22,757	-	-	-	-	22,757
Integrated Operations Planning and	Operations Support Services	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning and	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Power Operations and Planning	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Operations Planning & Programs Unit	964,786	-	964,786	-	-	-	-	964,786
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	5,773,694	-	5,773,694	-	-	-	-	5,773,694
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and Prote	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and	OSS, Fleet Services Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and	OSS, Power Support Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Office of the Manager, Operations & Planning Sectio	15,326	-	15,326	-	-	-	-	15,326
Office of Safety, Security and Prote	Security & Emergency Management Unit	-	-	-	-	-	-	-	-
Sustainability, Resilience & Innovati		266,576	-	266,576	-	-	-	-	266,576
Diversity, Equity & Inclusion		92,692	-	92,692	-	-	-	-	92,692
Equal Employment Opportunity	-	64,425	-	64,425	-	-	-	-	64,425
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-	-
Office of Safety, Security and Prote	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	1,096,748	-	1,096,748	-	-	-	-	1,096,748
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	2,748,301	-	2,748,301	-	-	-	-	2,748,301
Water Resources Management	Office of the Group Manager	345,884	-	345,884	-	-	-	-	345,884
Ethics Office	-	62,313	-	62,313	-	-	-	-	62,313
Integrated Operations Planning and	Integrated Operations Planning and Support Service	64,909	-	64,909	-	-	-	-	64,909
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**12,126,846**	**-**	**12,126,846**	**-**	**-**	**-**	**-**	**12,126,846**
GENERAL DISTRICT REQUIREMENTS									
State Water Project*		-	-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**65,327,644**	**-**	**65,327,644**	**-**	**-**	**-**	**-**	**65,327,644**
Demand Management (cash funded portion)									
Local Resources Program		-	-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing									-
Revenue Bond Debt Service	Base CIP + Existing Debt	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	PWSC	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Special Project	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Existing AVEK + Supply Programs	6,749,623	-	6,749,623	-	-	-	-	6,749,623
Revenue Bond Debt Service	Existing Conservation + New Conservation	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Operating Equipment	81,506	-	81,506	-	-	-	-	81,506
Revenue Bond Debt Service net of	-	6,831,128	-	6,831,128	-	-	-	-	6,831,128
G.O. Bond Debt Service	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Bond Defeasance	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO	Base CIP	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO + Grant Funds (7101, 710	PWSC	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO	Special Project	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs	-	**6,831,128**	**-**	**6,831,128**	**-**	**-**	**-**	**-**	**6,831,128**
Other Operating Costs									
Operating Equipment (cash)		274,078	-	274,078	-	-	-	-	274,078
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**274,078**	**-**	**274,078**	**-**	**-**	**-**	**-**	**274,078**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-
Total General District Requirements		**72,432,851**	**-**	**72,432,851**	**-**	**-**	**-**	**-**	**72,432,851**
REQUIREMENTS BEFORE OFFSETS:		**84,559,696**	**-**	**84,559,696**	**-**	**-**	**-**	**-**	**84,559,696**
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-	-
Interest on Investments		1,506,160	-	1,506,160	-	-	-	-	1,506,160
Hydro-Power Revenue		-	-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		4,979,188	-	4,979,188	-	-	-	-	4,979,188
Property Taxes - SWP		-	-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-
Stored Water Sales		25,000,000	-	25,000,000	-	-	-	-	-
$80M Grant		-	-	-	-	-	-	-	-
Federal Reimbursement for PWSC		-	-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-
Total Revenue Offsets		**31,485,348**	**-**	**31,485,348**	**-**	**-**	**-**	**-**	**31,485,348**
NET REVENUE REQUIREMENTS:		**53,074,348**	**-**	**53,074,348**	**-**	**-**	**-**	**-**	**53,074,348**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Source Of Supply, CRA
Fiscal Year Ending 2027

			Allocation Percentages						
				Fixed					
		Functionalization	Demand	Commodity	Standby	Variable Commodity	Other	Hydroelectric	Total
Departmental O&M									
Group	***Item***								
Office of General Manager		187,846	-	187,846	-	-	-	-	187,846
Board of Directors		-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-	-
Human Resources		314,212	-	314,212	-	-	-	-	314,212
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Office of the Manager, Operations Support Services	18,373	-	18,373	-	-	-	-	18,373
Integrated Operations Planning and S	Operations Support Services	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Power Operations and Planning	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Operations Planning & Programs Unit	929,572	-	929,572	-	-	-	-	929,572
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	4,616,309	-	4,616,309	-	-	-	-	4,616,309
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and Protect	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	OSS, Fleet Services Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	OSS, Power Support Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Office of the Manager, Operations & Planning Section	14,099	-	14,099	-	-	-	-	14,099
Office of Safety, Security and Protect	Security & Emergency Management Unit	-	-	-	-	-	-	-	-
Sustainability, Resilience & Innovatio		138,916	-	138,916	-	-	-	-	138,916
Diversity, Equity & Inclusion		77,227	-	77,227	-	-	-	-	77,227
Equal Employment Opportunity	-	54,998	-	54,998	-	-	-	-	54,998
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-	-
Office of Safety, Security and Protect	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	638,869	-	638,869	-	-	-	-	638,869
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	1,705,107	-	1,705,107	-	-	-	-	1,705,107
Water Resources Management	Office of the Group Manager	341,391	-	341,391	-	-	-	-	341,391
Ethics Office	-	53,050	-	53,050	-	-	-	-	53,050
Integrated Operations Planning and S	Integrated Operations Planning and Support Services	52,793	-	52,793	-	-	-	-	52,793
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**9,142,761**	**-**	**9,142,761**	**-**	**-**	**-**	**-**	**9,142,761**

Allocation Percentages: Source Of Supply, SWP
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		425,726	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	10,820,023	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		829,837	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	22,757	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	964,786	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	5,773,694	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	15,326	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		452,020	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		191,279	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		132,948	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,263,244	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	7,110,114	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	894,834	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		147,062	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	64,909	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**30,108,559**						
GENERAL DISTRICT REQUIREMENTS								
-								
State Water Project*								
Supply - O&M		105,902,747	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Supply - Capital		82,968,115	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Power - O&M & Off-Aq Capital		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Power - Capital (less Off-Aq)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transmission - O&M - Commodity only		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Supply		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Power		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Other		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total State Water Project		**188,870,861**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**7,753,419**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	801,080	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	202,363	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	1,003,442						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**1,003,442**						
Other Operating Costs								
Operating Equipment (cash)		680,483	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**680,483**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**198,308,205**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
REQUIREMENTS BEFORE OFFSETS:		**228,416,764**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Additional Exchange Payment		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest on Investments		1,899,727	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		121,761,244	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**123,660,971**						
NET REVENUE REQUIREMENTS:		**104,755,793**						

Allocation of Revenue Requirements: Source Of Supply, SWP
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		425,726	-	425,726	-	-	-	425,726
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	10,820,023	-	10,820,023	-	-	-	10,820,023
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		829,837	-	829,837	-	-	-	829,837
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	22,757	-	22,757	-	-	-	22,757
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	964,786	-	964,786	-	-	-	964,786
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	5,773,694	-	5,773,694	-	-	-	5,773,694
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	15,326	-	15,326	-	-	-	15,326
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		452,020	-	452,020	-	-	-	452,020
Diversity, Equity & Inclusion		191,279	-	191,279	-	-	-	191,279
Equal Employment Opportunity	-	132,948	-	132,948	-	-	-	132,948
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,263,244	-	2,263,244	-	-	-	2,263,244
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	7,110,114	-	7,110,114	-	-	-	7,110,114
Water Resources Management	Office of the Group Manager	894,834	-	894,834	-	-	-	894,834
Ethics Office	-	147,062	-	147,062	-	-	-	147,062
Integrated Operations Planning	Integrated Operations Planning and Support Service	64,909	-	64,909	-	-	-	64,909
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**30,108,559**	**-**	**30,108,559**	**-**	**-**	**-**	**30,108,559**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		105,902,747	-	105,902,747	-	-	-	105,902,747
Supply - Capital		82,968,115	-	82,968,115	-	-	-	82,968,115
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		188,870,861	-	188,870,861	-	-	-	188,870,861
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**7,753,419**	**-**	**7,753,419**	**-**	**-**	**-**	**7,753,419**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		801,080	-	801,080	-	-	-	801,080
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		202,363	-	202,363	-	-	-	202,363
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		1,003,442	-	1,003,442	-	-	-	1,003,442
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**1,003,442**	**-**	**1,003,442**	**-**	**-**	**-**	**1,003,442**
Other Operating Costs								
Operating Equipment (cash)		680,483	-	680,483	-	-	-	680,483
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**680,483**	**-**	**680,483**	**-**	**-**	**-**	**680,483**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**198,308,205**	**-**	**198,308,205**	**-**	**-**	**-**	**198,308,205**
REQUIREMENTS BEFORE OFFSETS:		**228,416,764**	**-**	**228,416,764**	**-**	**-**	**-**	**228,416,764**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,899,727	-	1,899,727	-	-	-	1,899,727
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		121,761,244	-	121,761,244	-	-	-	121,761,244
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**123,660,971**	**-**	**123,660,971**	**-**	**-**	**-**	**123,660,971**
NET REVENUE REQUIREMENTS:		**104,755,793**	**-**	**104,755,793**	**-**	**-**	**-**	**104,755,793**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Source Of Supply, SWP
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		387,639	-	387,639	-	-	-	387,639
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	5,147,751	-	5,147,751	-	-	-	5,147,751
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		648,407	-	648,407	-	-	-	648,407
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	18,373	-	18,373	-	-	-	18,373
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	929,572	-	929,572	-	-	-	929,572
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	4,616,309	-	4,616,309	-	-	-	4,616,309
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	14,099	-	14,099	-	-	-	14,099
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		235,552	-	235,552	-	-	-	235,552
Diversity, Equity & Inclusion		159,365	-	159,365	-	-	-	159,365
Equal Employment Opportunity	-	113,493	-	113,493	-	-	-	113,493
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,318,367	-	1,318,367	-	-	-	1,318,367
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	4,411,272	-	4,411,272	-	-	-	4,411,272
Water Resources Management	Office of the Group Manager	883,210	-	883,210	-	-	-	883,210
Ethics Office	-	125,201	-	125,201	-	-	-	125,201
Integrated Operations Planning	Integrated Operations Planning and Support Services	52,793	-	52,793	-	-	-	52,793
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**19,061,403**	**-**	**19,061,403**	**-**	**-**	**-**	**19,061,403**

Allocation Percentages: Source Of Supply - Other Supply
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		382,995	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		746,547	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	23,619	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	964,786	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	5,773,694	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	15,906	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	935,861	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		172,081	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		119,604	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		2,695,046	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,036,083	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	5,674,652	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	1,954,822	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	960,197	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		123,811	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	67,365	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**22,647,068**						
GENERAL DISTRICT REQUIREMENTS								
-								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**249,600**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs								
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	14,333,906	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	25,789	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	152,213	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	14,511,908						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		148,071	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	7,862,500	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	15,649,547	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		23,512,047	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**38,172,026**						
Other Operating Costs								
Operating Equipment (cash)		511,846	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**511,846**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**38,933,471**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**61,580,539**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Additional Exchange Payment		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest on Investments		1,096,860	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		15,011,071	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Federal Reimbursement for PWSC		2,399,051	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**18,506,982**						
NET REVENUE REQUIREMENTS:		**43,073,557**						

Allocation of Revenue Requirements: Source Of Supply - Other Supply
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Demand	Fixed Commodity	Standby	Variable Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		382,995	-	382,995	-	-	-	382,995
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		746,547	-	746,547	-	-	-	746,547
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	23,619	-	23,619	-	-	-	23,619
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	964,786	-	964,786	-	-	-	964,786
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	5,773,694	-	5,773,694	-	-	-	5,773,694
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	15,906	-	15,906	-	-	-	15,906
Office of Safety, Security and P	Security & Emergency Management Unit	935,861	-	935,861	-	-	-	935,861
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		172,081	-	172,081	-	-	-	172,081
Equal Employment Opportunity	-	119,604	-	119,604	-	-	-	119,604
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,695,046	-	2,695,046	-	-	-	2,695,046
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,036,083	-	2,036,083	-	-	-	2,036,083
Water Resources Management	Resource Planning & Development	5,674,652	-	5,674,652	-	-	-	5,674,652
Water Resources Management	Resource Implementation	1,954,822	-	1,954,822	-	-	-	1,954,822
Water Resources Management	Office of the Group Manager	960,197	-	960,197	-	-	-	960,197
Ethics Office	-	123,811	-	123,811	-	-	-	123,811
Integrated Operations Planning	Integrated Operations Planning and Support Service	67,365	-	67,365	-	-	-	67,365
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**22,647,068**	**-**	**22,647,068**	**-**	**-**	**-**	**22,647,068**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**249,600**	**-**	**249,600**	**-**	**-**	**-**	**249,600**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		14,333,906	-	14,333,906	-	-	-	14,333,906
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		25,789	-	25,789	-	-	-	25,789
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		152,213	-	152,213	-	-	-	152,213
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		14,511,908	-	14,511,908	-	-	-	14,511,908
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**148,071**	**-**	**148,071**	**-**	**-**	**-**	**148,071**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**7,862,500**	**-**	**7,862,500**	**-**	**-**	**-**	**7,862,500**
PAYGO + Grant Funds (7101, 7102)		**15,649,547**	**-**	**15,649,547**	**-**	**-**	**-**	**15,649,547**
PAYGO		-	-	-	-	-	-	-
PAYGO		**23,512,047**	**-**	-	**-**	**-**	**-**	-
Total Capital Financing Costs		**38,172,026**	**-**	**14,659,978**	**-**	**-**	**-**	**14,659,978**
Other Operating Costs								
Operating Equipment (cash)		511,846	-	511,846	-	-	-	511,846
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**511,846**	**-**	**511,846**	**-**	**-**	**-**	**511,846**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**38,933,471**	**-**	**15,421,424**	**-**	**-**	**-**	**15,421,424**
REQUIREMENTS BEFORE OFFSETS:		**61,580,539**	**-**	**38,068,491**	**-**	**-**	**-**	**38,068,491**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,096,860	-	1,096,860	-	-	-	1,096,860
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		15,011,071	-	15,011,071	-	-	-	
Federal Reimbursement for PWSC		2,399,051	-	2,399,051	-	-	-	2,399,051
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**18,506,982**	**-**	**18,506,982**	**-**	**-**	**-**	**18,506,982**
NET REVENUE REQUIREMENTS:		**43,073,557**	**-**	**19,561,510**	**-**	**-**	**-**	**19,561,510**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Source Of Supply - Other Supply
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		348,732	-	348,732	-	-	-	348,732
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		583,327	-	583,327	-	-	-	583,327
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	19,068	-	19,068	-	-	-	19,068
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	929,572	-	929,572	-	-	-	929,572
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	4,616,309	-	4,616,309	-	-	-	4,616,309
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	14,633	-	14,633	-	-	-	14,633
Office of Safety, Security and P	Security & Emergency Management Unit	209,850	-	209,850	-	-	-	209,850
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		143,369	-	143,369	-	-	-	143,369
Equal Employment Opportunity	-	102,101	-	102,101	-	-	-	102,101
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,149,454	-	2,149,454	-	-	-	2,149,454
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,186,043	-	1,186,043	-	-	-	1,186,043
Water Resources Management	Resource Planning & Development	4,670,952	-	4,670,952	-	-	-	4,670,952
Water Resources Management	Resource Implementation	1,212,815	-	1,212,815	-	-	-	1,212,815
Water Resources Management	Office of the Group Manager	947,724	-	947,724	-	-	-	947,724
Ethics Office	-	105,407	-	105,407	-	-	-	105,407
Integrated Operations Planning	Integrated Operations Planning and Support Services	54,791	-	54,791	-	-	-	54,791
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**17,294,147**	**-**	**17,294,147**	**-**	**-**	**-**	**17,294,147**

Allocation Percentages: C&A, CRA Power
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		115,221	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		224,592	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	11,906	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	2,280,732	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	977,764	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	8,018	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	535,093	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		51,769	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		35,982	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		1,540,932	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	612,539	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		37,287	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	33,957	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**6,465,791**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**62,731,329**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	100.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	8,195,621	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	43,457	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	8,239,079						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		84,662	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	4,495,500	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		4,495,500	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**12,819,240**						
Other Operating Costs								
Operating Equipment (cash)		146,133	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**146,133**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**17.1%**	**0.0%**	**82.9%**	**0.0%**	**100.0%**
Total General District Requirements		**75,696,702**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**82,162,493**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		11,461,164	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		2,307,380	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,463,462	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Revenue Offsets		**15,232,005**						
NET REVENUE REQUIREMENTS:		**66,930,488**						

Allocation of Revenue Requirements: C&A, CRA Power
Fiscal Year Ending 2027

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		115,221	-	115,221	-	-	-	115,221
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		224,592	-	224,592	-	-	-	224,592
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	11,906	-	11,906	-	-	-	11,906
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	2,280,732	-	2,280,732	-	-	-	2,280,732
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	977,764	-	977,764	-	-	-	977,764
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	8,018	-	8,018	-	-	-	8,018
Office of Safety, Security and P	Security & Emergency Management Unit	535,093	-	535,093	-	-	-	535,093
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		51,769	-	51,769	-	-	-	51,769
Equal Employment Opportunity	-	35,982	-	35,982	-	-	-	35,982
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,540,932	-	1,540,932	-	-	-	1,540,932
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	612,539	-	612,539	-	-	-	612,539
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	37,287	-	37,287	-	-	-	37,287
Integrated Operations Planning	Integrated Operations Planning and Support Service	33,957	-	33,957	-	-	-	33,957
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**6,465,791**	**-**	**6,465,791**	**-**	**-**	**-**	**6,465,791**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		62,731,329	-	-	-	62,731,329	-	62,731,329
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		8,195,621	-	8,195,621	-	-	-	8,195,621
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		43,457	-	43,457	-	-	-	43,457
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		8,239,079	-	8,239,079	-	-	-	8,239,079
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**84,662**	**-**	**84,662**	**-**	**-**	**-**	**84,662**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**4,495,500**	**-**	**4,495,500**	**-**	**-**	**-**	**4,495,500**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**4,495,500**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**12,819,240**	**-**	**8,323,740**	**-**	**-**	**-**	**8,323,740**
Other Operating Costs								
Operating Equipment (cash)		146,133	-	146,133	-	-	-	146,133
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**146,133**	**-**	**146,133**	**-**	**-**	**-**	**146,133**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**75,696,702**	**-**	**8,469,873**	**-**	**62,731,329**	**-**	**71,201,202**
REQUIREMENTS BEFORE OFFSETS:		**82,162,493**	**-**	**14,935,665**	**-**	**62,731,329**	**-**	**77,666,993**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		11,461,164	-	11,461,164	-	-	-	11,461,164
Additional Exchange Payment		2,307,380	-	2,307,380	-	-	-	2,307,380
Interest on Investments		1,463,462	-	-	-	1,463,462	-	1,463,462
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**15,232,005**	**-**	**13,768,543**	**-**	**1,463,462**	**-**	**15,232,005**
NET REVENUE REQUIREMENTS:		**66,930,488**	**-**	**1,167,122**	**-**	**61,267,867**	**-**	**62,434,988**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A, CRA Power
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		104,913	-	104,913	-	-	-	104,913
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		175,489	-	175,489	-	-	-	175,489
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	9,612	-	9,612	-	-	-	9,612
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	1,956,397	-	1,956,397	-	-	-	1,956,397
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	824,944	-	824,944	-	-	-	824,944
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	7,376	-	7,376	-	-	-	7,376
Office of Safety, Security and P	Security & Emergency Management Unit	119,985	-	119,985	-	-	-	119,985
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		43,131	-	43,131	-	-	-	43,131
Equal Employment Opportunity	-	30,716	-	30,716	-	-	-	30,716
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,228,982	-	1,228,982	-	-	-	1,228,982
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	356,811	-	356,811	-	-	-	356,811
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	31,744	-	31,744	-	-	-	31,744
Integrated Operations Planning	Integrated Operations Planning and Support Services	27,619	-	27,619	-	-	-	27,619
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**4,917,721**	**-**	**4,917,721**	**-**	**-**	**-**	**4,917,721**

Allocation Percentages: C&A, CRA All Other
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		1,321,048	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		2,575,028	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	1,428,881	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	532,256	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	182,152	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	1,137,140	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	49,461,106	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	1,381,844	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	129,178	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	742,259	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	3,576,902	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	1,099,182	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	122,668	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	843,376	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		1,645,818	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		593,549	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		412,543	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		2,428,712	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	7,022,963	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		382,087	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	519,535	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**77,538,225**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	12,917,379	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	521,142	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	13,438,521						0.0%
G.O. Bond Debt Service		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Debt Administration		133,438	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Bond Defeasance		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	7,085,500	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
PAYGO		7,085,500	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**20,657,458**						
Other Operating Costs								
Operating Equipment (cash)		1,752,439	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**1,752,439**						
Increase/(Decrease) in Required Reserves		**-**	**12.2%**	**36.1%**	**51.7%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**22,409,897**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**99,948,123**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		13,942,150	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		2,806,856	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,780,256	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	50.0%	50.0%	0.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Total Revenue Offsets		**18,529,261**						
NET REVENUE REQUIREMENTS:		**81,418,861**						

Allocation of Revenue Requirements: C&A, CRA All Other
Fiscal Year Ending 2027

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		1,321,048	-	1,321,048	-	-	-	1,321,048
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		2,575,028	-	2,575,028	-	-	-	2,575,028
Conveyance and Distribution	C&D, Eastern & Western	1,428,881	-	1,428,881	-	-	-	1,428,881
Conveyance and Distribution	C&D General	532,256	-	532,256	-	-	-	532,256
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	182,152	-	182,152	-	-	-	182,152
Integrated Operations Planning	Operations Support Services	1,137,140	-	1,137,140	-	-	-	1,137,140
Conveyance and Distribution	C&D, Desert Region / CRA	49,461,106	-	49,461,106	-	-	-	49,461,106
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	1,381,844	-	1,381,844	-	-	-	1,381,844
Conveyance and Distribution	C&D, Western Unit	129,178	-	129,178	-	-	-	129,178
Integrated Operations Planning	OSS, Manufacturing Services Unit	742,259	-	742,259	-	-	-	742,259
Office of Safety, Security and P	Safety, Regulatory, and Training Section	3,576,902	-	3,576,902	-	-	-	3,576,902
Integrated Operations Planning	OSS, Fleet Services Unit	1,099,182	-	1,099,182	-	-	-	1,099,182
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	122,668	-	122,668	-	-	-	122,668
Office of Safety, Security and P	Security & Emergency Management Unit	843,376	-	843,376	-	-	-	843,376
Sustainability, Resilience & Innc		1,645,818	-	1,645,818	-	-	-	1,645,818
Diversity, Equity & Inclusion		593,549	-	593,549	-	-	-	593,549
Equal Employment Opportunity	-	412,543	-	412,543	-	-	-	412,543
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,428,712	-	2,428,712	-	-	-	2,428,712
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	7,022,963	-	7,022,963	-	-	-	7,022,963
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	382,087	-	382,087	-	-	-	382,087
Integrated Operations Planning	Integrated Operations Planning and Support Service	519,535	-	519,535	-	-	-	519,535
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**77,538,225**	**-**	**77,538,225**	**-**	**-**	**-**	**77,538,225**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		12,917,379	1,754,267	3,732,484	7,430,628	-	-	12,917,379
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		521,142	-	521,142	-	-	-	521,142
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		13,438,521	1,754,267	4,253,626	7,430,628	-	-	13,438,521
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**133,438**	**18,122**	**38,557**	**76,759**	**-**	**-**	**133,438**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**7,085,500**	**962,259**	**2,047,359**	**4,075,882**	**-**	**-**	**7,085,500**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**7,085,500**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**20,657,458**	**1,772,389**	**4,292,183**	**7,507,387**	**-**	**-**	**13,571,958**
Other Operating Costs								
Operating Equipment (cash)		1,752,439	-	1,752,439	-	-	-	1,752,439
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**1,752,439**	**-**	**1,752,439**	**-**	**-**	**-**	**1,752,439**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**22,409,897**	**1,772,389**	**6,044,621**	**7,507,387**	**-**	**-**	**15,324,397**
REQUIREMENTS BEFORE OFFSETS:		**99,948,123**	**1,772,389**	**83,582,847**	**7,507,387**	**-**	**-**	**92,862,623**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		13,942,150	-	13,942,150	-	-	-	13,942,150
Additional Exchange Payment		2,806,856	-	2,806,856	-	-	-	2,806,856
Interest on Investments		1,780,256	241,771	514,406	1,024,079	-	-	1,780,256
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**18,529,261**	**241,771**	**17,263,411**	**1,024,079**	**-**	**-**	**18,529,261**
NET REVENUE REQUIREMENTS:		**81,418,861**	**1,530,618**	**66,319,435**	**6,483,308**	**-**	**-**	**74,333,361**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A, CRA All Other
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		1,202,863	-	1,202,863	-	-	-	1,202,863
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		2,012,041	-	2,012,041	-	-	-	2,012,041
Conveyance and Distribution	C&D, Eastern & Western	1,459,378	-	1,459,378	-	-	-	1,459,378
Conveyance and Distribution	C&D General	266,215	-	266,215	-	-	-	266,215
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	147,061	-	147,061	-	-	-	147,061
Integrated Operations Planning	Operations Support Services	936,319	-	936,319	-	-	-	936,319
Conveyance and Distribution	C&D, Desert Region / CRA	36,639,864	-	36,639,864	-	-	-	36,639,864
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	864,510	-	864,510	-	-	-	864,510
Conveyance and Distribution	C&D, Western Unit	94,102	-	94,102	-	-	-	94,102
Integrated Operations Planning	OSS, Manufacturing Services Unit	621,859	-	621,859	-	-	-	621,859
Office of Safety, Security and P	Safety, Regulatory, and Training Section	2,772,704	-	2,772,704	-	-	-	2,772,704
Integrated Operations Planning	OSS, Fleet Services Unit	545,572	-	545,572	-	-	-	545,572
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	112,852	-	112,852	-	-	-	112,852
Office of Safety, Security and P	Security & Emergency Management Unit	189,112	-	189,112	-	-	-	189,112
Sustainability, Resilience & Innc		857,652	-	857,652	-	-	-	857,652
Diversity, Equity & Inclusion		494,517	-	494,517	-	-	-	494,517
Equal Employment Opportunity	-	352,174	-	352,174	-	-	-	352,174
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,937,037	-	1,937,037	-	-	-	1,937,037
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	4,090,961	-	4,090,961	-	-	-	4,090,961
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	325,290	-	325,290	-	-	-	325,290
Integrated Operations Planning	Integrated Operations Planning and Support Services	422,563	-	422,563	-	-	-	422,563
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**56,344,645**	**-**	**56,344,645**	**-**	**-**	**-**	**56,344,645**

Allocation Percentages: C&A, State Water Project Power
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**-**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Supply - Capital		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Power - O&M & Off-Aq Capital		213,531,434	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Power - Capital (less Off-Aq)		1,931,267	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Total State Water Project		**215,462,701**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	-						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**-**						
Other Operating Costs								
Operating Equipment (cash)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**-**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**100.0%**
Total General District Requirements		**215,462,701**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**215,462,701**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		10,679,404	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		2,149,994	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,363,640	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Property Taxes - SWP		138,904,468	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**153,097,506**						
NET REVENUE REQUIREMENTS:		**62,365,195**						

Allocation of Revenue Requirements: C&A State Water Project Power
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	-	-	-	-	-	-
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	-	-	-	-	-	-	-
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	-	-	-	-	-	-	-
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	-	-	-	-	-	-	-
Integrated Operations Planning	Integrated Operations Planning and Support Service	-	-	-	-	-	-	-
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		-	-	-	-	-	-	-
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		213,531,434	-	-	-	213,531,434	-	213,531,434
Power - Capital (less Off-Aq)		1,931,267	-	-	-	1,931,267	-	1,931,267
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		215,462,701	-	-	-	215,462,701	-	215,462,701
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		-	-	-	-	-	-	-
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		-	-	-	-	-	-	-
Capital Financing								-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		-	-	-	-	-	-	-
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		-	-	-	-	-	-	-
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
Total Capital Financing Costs		-	-	-	-	-	-	-
Other Operating Costs								
Operating Equipment (cash)		-	-	-	-	-	-	-
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		-	-	-	-	-	-	-
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**215,462,701**	-	-	-	**215,462,701**	-	**215,462,701**
REQUIREMENTS BEFORE OFFSETS:		**215,462,701**	-	-	-	**215,462,701**	-	**215,462,701**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		10,679,404	-	10,679,404	-	-	-	10,679,404
Additional Exchange Payment		2,149,994	-	2,149,994	-	-	-	2,149,994
Interest on Investments		1,363,640	-	-	-	1,363,640	-	1,363,640
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		138,904,468	-	-	-	138,904,468	-	138,904,468
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**153,097,506**	-	**12,829,398**	-	**140,268,108**	-	**153,097,506**
NET REVENUE REQUIREMENTS:		**62,365,195**	-	**(12,829,398)**	-	**75,194,593**	-	**62,365,195**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A State Water Project Power
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	-	-	-	-	-	-
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	-	-	-	-	-	-	-
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	-	-	-	-	-	-	-
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	-	-	-	-	-	-	-
Integrated Operations Planning	Integrated Operations Planning and Support Services	-	-	-	-	-	-	-
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**-**	**-**	**-**	**-**	**-**	**-**	**-**

Allocation Percentages: C&A, State Water Project, All Other
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		183,352	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	2,012,568	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		357,395	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	129,919	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	48,395	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	14,974	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	4,135,691	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	1,141,072	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	10,084	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	328,102	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		2,132,609	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		82,380	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		57,258	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		944,851	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	974,736	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	42,932	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	129,987	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	21,763	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		66,351	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	42,709	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**12,857,128**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		86,184,245	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Transmission - O&M - Commodity only		227,881,863	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Supply		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Power		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Other		74,654,310	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Total State Water Project		**388,720,418**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	5,025,299	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	86,414	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	5,111,713						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		51,912	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	2,756,500	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		2,756,500	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**7,920,125**						
Other Operating Costs								
Operating Equipment (cash)		290,584	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**290,584**						
Increase/(Decrease) in Required Reserves		**-**	**5.5%**	**71.2%**	**23.3%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**396,931,126**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**409,788,254**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		28,919,331	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		5,822,086	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		3,692,674	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		202,472,101	3.7%	80.5%	15.8%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Total Revenue Offsets		**240,906,191**						
NET REVENUE REQUIREMENTS:		**168,882,063**						

Allocation of Revenue Requirements: C&A, State Water Project, All Other
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		183,352	-	183,352	-	-	-	183,352
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	2,012,568	-	2,012,568	-	-	-	2,012,568
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		357,395	-	357,395	-	-	-	357,395
Conveyance and Distribution	C&D, Eastern & Western	129,919	-	129,919	-	-	-	129,919
Conveyance and Distribution	C&D General	48,395	-	48,395	-	-	-	48,395
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	14,974	-	14,974	-	-	-	14,974
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	4,135,691	-	4,135,691	-	-	-	4,135,691
Conveyance and Distribution	C&D, Western Unit	1,141,072	-	1,141,072	-	-	-	1,141,072
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	10,084	-	10,084	-	-	-	10,084
Office of Safety, Security and P	Security & Emergency Management Unit	328,102	-	328,102	-	-	-	328,102
Sustainability, Resilience & Innc		2,132,609	-	2,132,609	-	-	-	2,132,609
Diversity, Equity & Inclusion		82,380	-	82,380	-	-	-	82,380
Equal Employment Opportunity	-	57,258	-	57,258	-	-	-	57,258
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		944,851	-	944,851	-	-	-	944,851
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	974,736	-	974,736	-	-	-	974,736
Water Resources Management	Resource Planning & Development	42,932	-	42,932	-	-	-	42,932
Water Resources Management	Resource Implementation	129,987	-	129,987	-	-	-	129,987
Water Resources Management	Office of the Group Manager	21,763	-	21,763	-	-	-	21,763
Ethics Office	-	66,351	-	66,351	-	-	-	66,351
Integrated Operations Planning	Integrated Operations Planning and Support Service	42,709	-	42,709	-	-	-	42,709
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**12,857,128**	**-**	**12,857,128**	**-**	**-**	**-**	**12,857,128**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		86,184,245	11,704,403	24,902,985	49,576,857	-	-	86,184,245
Transmission - O&M - Commodity only		227,881,863	-	227,881,863	-	-	-	227,881,863
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		74,654,310	10,138,560	21,571,404	42,944,346	-	-	74,654,310
Total State Water Project		388,720,418	21,842,963	274,356,252	92,521,203	-	-	388,720,418
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		5,025,299	-	5,025,299	-	-	-	5,025,299
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		86,414	-	86,414	-	-	-	86,414
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,111,713	-	5,111,713	-	-	-	5,111,713
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**51,912**	**-**	**51,912**	**-**	**-**	**-**	**51,912**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**2,756,500**	**-**	**2,756,500**	**-**	**-**	**-**	**2,756,500**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**2,756,500**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**7,920,125**	**-**	**5,163,625**	**-**	**-**	**-**	**5,163,625**
Other Operating Costs								
Operating Equipment (cash)		290,584	-	290,584	-	-	-	290,584
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**290,584**	**-**	**290,584**	**-**	**-**	**-**	**290,584**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**396,931,126**	**21,842,963**	**279,810,461**	**92,521,203**	**-**	**-**	**394,174,626**
REQUIREMENTS BEFORE OFFSETS:		**409,788,254**	**21,842,963**	**292,667,589**	**92,521,203**	**-**	**-**	**407,031,754**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		28,919,331	-	28,919,331	-	-	-	28,919,331
Additional Exchange Payment		5,822,086	-	5,822,086	-	-	-	5,822,086
Interest on Investments		3,692,674	501,490	1,067,000	2,124,184	-	-	3,692,674
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		202,472,101	7,545,593	162,965,306	31,961,202	-	-	202,472,101
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**240,906,191**	**8,047,083**	**198,773,722**	**34,085,386**	**-**	**-**	**240,906,191**
NET REVENUE REQUIREMENTS:		**168,882,063**	**13,795,880**	**93,893,866**	**58,435,817**	**-**	**-**	**166,125,563**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A, State Water Project, All Other
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		166,949	-	166,949	-	-	-	166,949
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	957,503	-	957,503	-	-	-	957,503
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		279,257	-	279,257	-	-	-	279,257
Conveyance and Distribution	C&D, Eastern & Western	132,692	-	132,692	-	-	-	132,692
Conveyance and Distribution	C&D General	24,205	-	24,205	-	-	-	24,205
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	12,089	-	12,089	-	-	-	12,089
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	2,587,372	-	2,587,372	-	-	-	2,587,372
Conveyance and Distribution	C&D, Western Unit	831,230	-	831,230	-	-	-	831,230
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	9,277	-	9,277	-	-	-	9,277
Office of Safety, Security and P	Security & Emergency Management Unit	73,571	-	73,571	-	-	-	73,571
Sustainability, Resilience & Innc		1,111,324	-	1,111,324	-	-	-	1,111,324
Diversity, Equity & Inclusion		68,635	-	68,635	-	-	-	68,635
Equal Employment Opportunity	-	48,879	-	48,879	-	-	-	48,879
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		753,573	-	753,573	-	-	-	753,573
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	567,795	-	567,795	-	-	-	567,795
Water Resources Management	Resource Planning & Development	35,339	-	35,339	-	-	-	35,339
Water Resources Management	Resource Implementation	80,647	-	80,647	-	-	-	80,647
Water Resources Management	Office of the Group Manager	21,480	-	21,480	-	-	-	21,480
Ethics Office	-	56,488	-	56,488	-	-	-	56,488
Integrated Operations Planning	Integrated Operations Planning and Support Services	34,737	-	34,737	-	-	-	34,737
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**7,853,043**	**-**	**7,853,043**	**-**	**-**	**-**	**7,853,043**

Allocation Percentages: C&A - Other C&A
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		207,113	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		403,710	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	2,735	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	1,842	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	2,972,736	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		93,056	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		64,678	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		8,560,734	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	1,101,053	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		81,859	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	7,802	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**13,497,319**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	45,531,230	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	90,717	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	45,621,947						0.0%
G.O. Bond Debt Service		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Debt Administration		470,342	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Bond Defeasance		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	24,975,000	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
PAYGO		24,975,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**71,067,289**						
Other Operating Costs								
Operating Equipment (cash)		305,052	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**305,052**						
Increase/(Decrease) in Required Reserves		**-**	**13.5%**	**29.3%**	**57.2%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**71,372,342**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**84,869,661**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		11,838,797	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		2,383,405	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,511,681	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	13.6%	28.9%	57.5%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**15,733,883**						
NET REVENUE REQUIREMENTS:		**69,135,777**						

Allocation of Revenue Requirements: C&A - Other C&A
Fiscal Year Ending 2027

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		207,113	-	207,113	-	-	-	207,113
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		403,710	-	403,710	-	-	-	403,710
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	2,735	-	2,735	-	-	-	2,735
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	1,842	-	1,842	-	-	-	1,842
Office of Safety, Security and P	Security & Emergency Management Unit	2,972,736	-	2,972,736	-	-	-	2,972,736
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		93,056	-	93,056	-	-	-	93,056
Equal Employment Opportunity	-	64,678	-	64,678	-	-	-	64,678
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		8,560,734	-	8,560,734	-	-	-	8,560,734
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,101,053	-	1,101,053	-	-	-	1,101,053
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	81,859	-	81,859	-	-	-	81,859
Integrated Operations Planning	Integrated Operations Planning and Support Service	7,802	-	7,802	-	-	-	7,802
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**13,497,319**	**-**	**13,497,319**	**-**	**-**	**-**	**13,497,319**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		45,531,230	6,183,449	13,156,274	26,191,507	-	-	45,531,230
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		90,717	-	90,717	-	-	-	90,717
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		45,621,947	6,183,449	13,246,991	26,191,507	-	-	45,621,947
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**470,342**	**63,876**	**135,906**	**270,561**	**-**	**-**	**470,342**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**24,975,000**	**3,391,774**	**7,216,540**	**14,366,686**	**-**	**-**	**24,975,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**24,975,000**	-	-	-	-	-	-
Total Capital Financing Costs		**71,067,289**	**6,247,324**	**13,382,897**	**26,462,068**	**-**	**-**	**46,092,289**
Other Operating Costs								
Operating Equipment (cash)		305,052	-	305,052	-	-	-	305,052
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**305,052**	**-**	**305,052**	**-**	**-**	**-**	**305,052**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**71,372,342**	**6,247,324**	**13,687,949**	**26,462,068**	**-**	**-**	**46,397,342**
REQUIREMENTS BEFORE OFFSETS:		**84,869,661**	**6,247,324**	**27,185,268**	**26,462,068**	**-**	**-**	**59,894,661**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		11,838,797	-	11,838,797	-	-	-	11,838,797
Additional Exchange Payment		2,383,405	-	2,383,405	-	-	-	2,383,405
Interest on Investments		1,511,681	1,511,681	-	-	-	-	1,511,681
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**15,733,883**	**1,511,681**	**14,222,202**	**-**	**-**	**-**	**15,733,883**
NET REVENUE REQUIREMENTS:		**69,135,777**	**4,735,643**	**12,963,066**	**26,462,068**	**-**	**-**	**44,160,777**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A - Other C&A
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		188,584	-	188,584	-	-	-	188,584
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		315,446	-	315,446	-	-	-	315,446
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	2,208	-	2,208	-	-	-	2,208
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	1,695	-	1,695	-	-	-	1,695
Office of Safety, Security and P	Security & Emergency Management Unit	666,584	-	666,584	-	-	-	666,584
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		77,530	-	77,530	-	-	-	77,530
Equal Employment Opportunity	-	55,213	-	55,213	-	-	-	55,213
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		6,827,677	-	6,827,677	-	-	-	6,827,677
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	641,377	-	641,377	-	-	-	641,377
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	69,690	-	69,690	-	-	-	69,690
Integrated Operations Planning	Integrated Operations Planning and Support Services	6,345	-	6,345	-	-	-	6,345
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,852,350**	**-**	**8,852,350**	**-**	**-**	**-**	**8,852,350**

Allocation Percentages: Storage - Other Than Power, Emergency
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		179,058	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		349,025	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	4,615	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	772,949	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	3,108	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	2,259,280	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		301,347	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		80,451	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		55,917	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		6,506,158	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	951,907	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		69,146	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	13,162	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**11,546,122**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	34,603,735	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	77,603	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	34,681,338						0.0%
G.O. Bond Debt Service		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Debt Administration		357,460	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	18,981,000	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
PAYGO		18,981,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**54,019,798**						
Other Operating Costs								
Operating Equipment (cash)		260,954	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**260,954**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**54,280,751**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**65,826,873**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Interest on Investments		1,172,495	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,172,495**						
NET REVENUE REQUIREMENTS:		**64,654,378**						

Allocation of Revenue Requirements: Storage - Other Than Power, Emergency
Fiscal Year Ending 2027

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		179,058	-	179,058	-	-	-	179,058
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		349,025	-	349,025	-	-	-	349,025
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	4,615	-	4,615	-	-	-	4,615
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	772,949	-	772,949	-	-	-	772,949
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	3,108	-	3,108	-	-	-	3,108
Office of Safety, Security and P	Security & Emergency Management Unit	2,259,280	-	2,259,280	-	-	-	2,259,280
Sustainability, Resilience & Innc		301,347	-	301,347	-	-	-	301,347
Diversity, Equity & Inclusion		80,451	-	80,451	-	-	-	80,451
Equal Employment Opportunity	-	55,917	-	55,917	-	-	-	55,917
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		6,506,158	-	6,506,158	-	-	-	6,506,158
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	951,907	-	951,907	-	-	-	951,907
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	69,146	-	69,146	-	-	-	69,146
Integrated Operations Planning	Integrated Operations Planning and Support Service	13,162	-	13,162	-	-	-	13,162
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**11,546,122**	**-**	**11,546,122**	**-**	**-**	**-**	**11,546,122**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		34,603,735	-	-	34,603,735	-	-	34,603,735
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		77,603	-	-	77,603	-	-	77,603
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		34,681,338	-	-	34,681,338	-	-	34,681,338
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**357,460**	**-**	**-**	**357,460**	**-**	**-**	**357,460**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**18,981,000**	**-**	**-**	**18,981,000**	**-**	**-**	**18,981,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**18,981,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**54,019,798**	**-**	**-**	**35,038,798**	**-**	**-**	**35,038,798**
Other Operating Costs								
Operating Equipment (cash)		260,954	-	-	260,954	-	-	260,954
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**260,954**	**-**	**-**	**260,954**	**-**	**-**	**260,954**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**54,280,751**	**-**	**-**	**35,299,751**	**-**	**-**	**35,299,751**
REQUIREMENTS BEFORE OFFSETS:		**65,826,873**	**-**	**11,546,122**	**35,299,751**	**-**	**-**	**46,845,873**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,172,495	-	-	1,172,495	-	-	1,172,495
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,172,495**	**-**	**-**	**1,172,495**	**-**	**-**	**1,172,495**
NET REVENUE REQUIREMENTS:		**64,654,378**	**-**	**11,546,122**	**34,127,256**	**-**	**-**	**45,673,378**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Storage - Other Than Power, Emergency
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		163,039	-	163,039	-	-	-	163,039
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		272,716	-	272,716	-	-	-	272,716
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,726	-	3,726	-	-	-	3,726
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	618,005	-	618,005	-	-	-	618,005
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	2,859	-	2,859	-	-	-	2,859
Office of Safety, Security and P	Security & Emergency Management Unit	506,604	-	506,604	-	-	-	506,604
Sustainability, Resilience & Innc		157,035	-	157,035	-	-	-	157,035
Diversity, Equity & Inclusion		67,028	-	67,028	-	-	-	67,028
Equal Employment Opportunity	-	47,734	-	47,734	-	-	-	47,734
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		5,189,035	-	5,189,035	-	-	-	5,189,035
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	554,498	-	554,498	-	-	-	554,498
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	58,867	-	58,867	-	-	-	58,867
Integrated Operations Planning	Integrated Operations Planning and Support Services	10,706	-	10,706	-	-	-	10,706
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**7,651,851**	**-**	**7,651,851**	**-**	**-**	**-**	**7,651,851**

Allocation Percentages: Storage - Other Than Power, Drought
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		132,396	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	885,040	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		258,069	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	3,804	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	772,949	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	2,562	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,378,469	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		515,767	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		59,486	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		41,345	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		3,969,644	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	703,842	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		51,035	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	10,851	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**8,785,259**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**21,941,726**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	21,113,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	2,267,009	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	59,047	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	23,439,056						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		218,099	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	11,581,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		11,581,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**35,238,155**						
Other Operating Costs								
Operating Equipment (cash)		198,555	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**198,555**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**57,378,436**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**66,163,695**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,178,494	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,178,494**						
NET REVENUE REQUIREMENTS:		**64,985,200**						

Allocation of Revenue Requirements: Storage - Other Than Power, Drought
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		132,396	-	132,396	-	-	-	132,396
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	885,040	-	885,040	-	-	-	885,040
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		258,069	-	258,069	-	-	-	258,069
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,804	-	3,804	-	-	-	3,804
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	772,949	-	772,949	-	-	-	772,949
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	2,562	-	2,562	-	-	-	2,562
Office of Safety, Security and P	Security & Emergency Management Unit	1,378,469	-	1,378,469	-	-	-	1,378,469
Sustainability, Resilience & Innc		515,767	-	515,767	-	-	-	515,767
Diversity, Equity & Inclusion		59,486	-	59,486	-	-	-	59,486
Equal Employment Opportunity	-	41,345	-	41,345	-	-	-	41,345
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,969,644	-	3,969,644	-	-	-	3,969,644
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	703,842	-	703,842	-	-	-	703,842
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	51,035	-	51,035	-	-	-	51,035
Integrated Operations Planning	Integrated Operations Planning and Support Service	10,851	-	10,851	-	-	-	10,851
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,785,259**	**-**	**8,785,259**	**-**	**-**	**-**	**8,785,259**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**21,941,726**	**-**	**21,941,726**	**-**	**-**	**-**	**21,941,726**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		21,113,000	-	21,113,000	-	-	-	21,113,000
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		2,267,009	-	2,267,009	-	-	-	2,267,009
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		59,047	-	59,047	-	-	-	59,047
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		23,439,056	-	23,439,056	-	-	-	23,439,056
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**218,099**	**-**	**218,099**	**-**	**-**	**-**	**218,099**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**11,581,000**	**-**	**11,581,000**	**-**	**-**	**-**	**11,581,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**11,581,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**35,238,155**	**-**	**23,657,155**	**-**	**-**	**-**	**23,657,155**
Other Operating Costs								
Operating Equipment (cash)		198,555	-	198,555	-	-	-	198,555
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**198,555**	**-**	**198,555**	**-**	**-**	**-**	**198,555**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**57,378,436**	**-**	**45,797,436**	**-**	**-**	**-**	**45,797,436**
REQUIREMENTS BEFORE OFFSETS:		**66,163,695**	**-**	**54,582,695**	**-**	**-**	**-**	**54,582,695**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,178,494	-	1,178,494	-	-	-	1,178,494
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,178,494**	**-**	**1,178,494**	**-**	**-**	**-**	**1,178,494**
NET REVENUE REQUIREMENTS:		**64,985,200**	**-**	**53,404,200**	**-**	**-**	**-**	**53,404,200**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Storage - Other Than Power, Drought
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		120,551	-	120,551	-	-	-	120,551
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	421,068	-	421,068	-	-	-	421,068
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		201,647	-	201,647	-	-	-	201,647
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,071	-	3,071	-	-	-	3,071
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	618,005	-	618,005	-	-	-	618,005
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	2,357	-	2,357	-	-	-	2,357
Office of Safety, Security and P	Security & Emergency Management Unit	309,097	-	309,097	-	-	-	309,097
Sustainability, Resilience & Innc		268,771	-	268,771	-	-	-	268,771
Diversity, Equity & Inclusion		49,561	-	49,561	-	-	-	49,561
Equal Employment Opportunity	-	35,295	-	35,295	-	-	-	35,295
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,166,019	-	3,166,019	-	-	-	3,166,019
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	409,996	-	409,996	-	-	-	409,996
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	43,449	-	43,449	-	-	-	43,449
Integrated Operations Planning	Integrated Operations Planning and Support Services	8,825	-	8,825	-	-	-	8,825
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**5,657,713**	**-**	**5,657,713**	**-**	**-**	**-**	**5,657,713**

Allocation Percentages: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		90,867	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		177,122	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	3,484	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	772,949	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	2,346	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,030,549	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		121,698	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		40,827	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		28,377	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		2,967,721	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	483,070	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		34,264	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	9,938	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**5,763,212**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	15,784,160	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	38,735	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	15,822,895						0.0%
G.O. Bond Debt Service		-	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
Debt Administration		163,052	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
Bond Defeasance		-	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	8,658,000	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
PAYGO		8,658,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**24,643,947**						
Other Operating Costs								
Operating Equipment (cash)		130,254	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**130,254**						
Increase/(Decrease) in Required Reserves		**-**	**37.8%**	**24.0%**	**38.2%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**24,774,201**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**30,537,413**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		543,926	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	30.7%	38.4%	31.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	38.1%	23.5%	38.4%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**543,926**						
NET REVENUE REQUIREMENTS:		**29,993,486**						

Allocation of Revenue Requirements: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		90,867	-	90,867	-	-	-	90,867
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		177,122	-	177,122	-	-	-	177,122
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,484	-	3,484	-	-	-	3,484
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	772,949	-	772,949	-	-	-	772,949
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	2,346	-	2,346	-	-	-	2,346
Office of Safety, Security and P	Security & Emergency Management Unit	1,030,549	-	1,030,549	-	-	-	1,030,549
Sustainability, Resilience & Innc		121,698	-	121,698	-	-	-	121,698
Diversity, Equity & Inclusion		40,827	-	40,827	-	-	-	40,827
Equal Employment Opportunity	-	28,377	-	28,377	-	-	-	28,377
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,967,721	-	2,967,721	-	-	-	2,967,721
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	483,070	-	483,070	-	-	-	483,070
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	34,264	-	34,264	-	-	-	34,264
Integrated Operations Planning	Integrated Operations Planning and Support Service	9,938	-	9,938	-	-	-	9,938
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**5,763,212**	**-**	**5,763,212**	**-**	**-**	**-**	**5,763,212**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		15,784,160	6,012,002	3,709,098	6,063,060	-	-	15,784,160
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		38,735	-	38,735	-	-	-	38,735
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		15,822,895	6,012,002	3,747,833	6,063,060	-	-	15,822,895
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**163,052**	**62,105**	**38,315**	**62,632**	**-**	**-**	**163,052**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**8,658,000**	**3,297,731**	**2,034,532**	**3,325,737**	**-**	**-**	**8,658,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**8,658,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**24,643,947**	**6,074,106**	**3,786,149**	**6,125,692**	**-**	**-**	**15,985,947**
Other Operating Costs								
Operating Equipment (cash)		130,254	-	130,254	-	-	-	130,254
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**130,254**	**-**	**130,254**	**-**	**-**	**-**	**130,254**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**24,774,201**	**6,074,106**	**3,916,403**	**6,125,692**	**-**	**-**	**16,116,201**
REQUIREMENTS BEFORE OFFSETS:		**30,537,413**	**6,074,106**	**9,679,615**	**6,125,692**	**-**	**-**	**21,879,413**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		543,926	-	543,926	-	-	-	543,926
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**543,926**	**-**	**543,926**	**-**	**-**	**-**	**543,926**
NET REVENUE REQUIREMENTS:		**29,993,486**	**6,074,106**	**9,135,688**	**6,125,692**	**-**	**-**	**21,335,486**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		82,738	-	82,738	-	-	-	82,738
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		138,397	-	138,397	-	-	-	138,397
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	2,813	-	2,813	-	-	-	2,813
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	618,005	-	618,005	-	-	-	618,005
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	2,159	-	2,159	-	-	-	2,159
Office of Safety, Security and P	Security & Emergency Management Unit	231,082	-	231,082	-	-	-	231,082
Sustainability, Resilience & Innc		63,418	-	63,418	-	-	-	63,418
Diversity, Equity & Inclusion		34,015	-	34,015	-	-	-	34,015
Equal Employment Opportunity	-	24,224	-	24,224	-	-	-	24,224
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,366,928	-	2,366,928	-	-	-	2,366,928
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	281,394	-	281,394	-	-	-	281,394
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	29,171	-	29,171	-	-	-	29,171
Integrated Operations Planning	Integrated Operations Planning and Support Services	8,083	-	8,083	-	-	-	8,083
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**3,882,427**	**-**	**3,882,427**	**-**	**-**	**-**	**3,882,427**

Allocation Percentages: Storage - Power
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**-**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Supply - Capital		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Power - O&M & Off-Aq Capital		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Power - Capital (less Off-Aq)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	-						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**-**						
Other Operating Costs								
Operating Equipment (cash)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**-**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Total General District Requirements		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		653,645	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**653,645**						
NET REVENUE REQUIREMENTS:		**(653,645)**						

Allocation of Revenue Requirements: Storage - Power
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	-	-	-	-	-	-
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	-	-	-	-	-	-	-
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	-	-	-	-	-	-	-
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	-	-	-	-	-	-	-
Integrated Operations Planning	Integrated Operations Planning and Support Service	-	-	-	-	-	-	-
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		-	-	-	-	-	-	-
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		-	-	-	-	-	-	-
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		-	-	-	-	-	-	-
Capital Financing								-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		-	-	-	-	-	-	-
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		-	-	-	-	-	-	-
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
Total Capital Financing Costs		-	-	-	-	-	-	-
Other Operating Costs								
Operating Equipment (cash)		-	-	-	-	-	-	-
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		-	-	-	-	-	-	-
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		-	-	-	-	-	-	-
REQUIREMENTS BEFORE OFFSETS:		-	-	-	-	-	-	-
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		-	-	-	-	-	-	-
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		653,645	-	-	-	653,645	-	653,645
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**653,645**	-	-	-	**653,645**	-	**653,645**
NET REVENUE REQUIREMENTS:		**(653,645)**	-	-	-	**(653,645)**	-	**(653,645)**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Storage - Power
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	-	-	-	-	-	-
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	-	-	-	-	-	-	-
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	-	-	-	-	-	-	-
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	-	-	-	-	-	-	-
Integrated Operations Planning	Integrated Operations Planning and Support Services	-	-	-	-	-	-	-
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**-**	**-**	**-**	**-**	**-**	**-**	**-**

Allocation Percentages: Treatment - Jensen
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		576,379	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		1,123,496	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	809,154	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	74,877	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	400,402	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	468,871	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	24,384,378	0.0%	55.9%	0.0%	44.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	58.0%	0.0%	42.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	60.7%	0.0%	39.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	59.4%	0.0%	40.6%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,098,822	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	259,076	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,874,478	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	148,921	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	300,313	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	50,425	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,026,145	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		258,968	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		179,994	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		2,955,039	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,064,149	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		172,167	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	213,564	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**41,439,616**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	15,716,706	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	278,520	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	15,995,226						0.0%
G.O. Bond Debt Service		91,441	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Debt Administration		162,355	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Bond Defeasance		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	8,621,000	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO		8,621,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**24,870,022**						
Other Operating Costs								
Operating Equipment (cash)		936,575	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**936,575**						
Increase/(Decrease) in Required Reserves		**-**	**29.3%**	**27.1%**	**43.6%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**25,806,597**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**67,246,214**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		91,441	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,196,147	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,287,588**						
NET REVENUE REQUIREMENTS:		**65,958,625**						

Allocation of Revenue Requirements: Treatment - Jensen
Fiscal Year Ending 2027

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		576,379	-	576,379	-	-	-	576,379
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		1,123,496	-	1,123,496	-	-	-	1,123,496
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	809,154	-	809,154	-	-	-	809,154
Integrated Operations Planning	Office of the Manager, Operations Support Services	74,877	-	74,877	-	-	-	74,877
Integrated Operations Planning	Operations Support Services	400,402	-	400,402	-	-	-	400,402
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	468,871	-	468,871	-	-	-	468,871
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	24,384,378	-	13,630,988	-	10,753,389	-	24,384,378
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,098,822	-	3,098,822	-	-	-	3,098,822
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	259,076	-	259,076	-	-	-	259,076
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,874,478	-	1,874,478	-	-	-	1,874,478
Integrated Operations Planning	OSS, Fleet Services Unit	148,921	-	148,921	-	-	-	148,921
Integrated Operations Planning	OSS, Power Support Unit	300,313	-	300,313	-	-	-	300,313
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	50,425	-	50,425	-	-	-	50,425
Office of Safety, Security and P	Security & Emergency Management Unit	1,026,145	-	1,026,145	-	-	-	1,026,145
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		258,968	-	258,968	-	-	-	258,968
Equal Employment Opportunity	-	179,994	-	179,994	-	-	-	179,994
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,955,039	908,542	694,145	1,352,352	-	-	2,955,039
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,064,149	-	3,064,149	-	-	-	3,064,149
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	172,167	-	172,167	-	-	-	172,167
Integrated Operations Planning	Integrated Operations Planning and Support Service	213,564	-	213,564	-	-	-	213,564
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**41,439,616**	**908,542**	**28,425,333**	**1,352,352**	**10,753,389**	**-**	**41,439,616**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		15,716,706	4,832,181	3,691,887	7,192,638	-	-	15,716,706
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		278,520	-	278,520	-	-	-	278,520
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		15,995,226	4,832,181	3,970,407	7,192,638	-	-	15,995,226
G.O. Bond Debt Service		**91,441**	**28,114**	**21,480**	**41,847**	**-**	**-**	**91,441**
Debt Administration		**162,355**	**49,917**	**38,138**	**74,301**	**-**	**-**	**162,355**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**8,621,000**	**2,650,570**	**2,025,091**	**3,945,339**	**-**	**-**	**8,621,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**8,621,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**24,870,022**	**4,910,212**	**4,030,024**	**7,308,785**	**-**	**-**	**16,249,022**
Other Operating Costs								
Operating Equipment (cash)		936,575	-	936,575	-	-	-	936,575
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**936,575**	**-**	**936,575**	**-**	**-**	**-**	**936,575**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**25,806,597**	**4,910,212**	**4,966,599**	**7,308,785**	**-**	**-**	**17,185,597**
REQUIREMENTS BEFORE OFFSETS:		**67,246,214**	**5,818,754**	**33,391,933**	**8,661,138**	**10,753,389**	**-**	**58,625,214**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		91,441	-	-	91,441	-	-	91,441
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,196,147	367,762	280,978	547,408	-	-	1,196,147
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,287,588**	**367,762**	**280,978**	**638,849**	**-**	**-**	**1,287,588**
NET REVENUE REQUIREMENTS:		**65,958,625**	**5,450,992**	**33,110,955**	**8,022,289**	**10,753,389**	**-**	**57,337,625**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Jensen
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		524,814	-	524,814	-	-	-	524,814
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		877,862	-	877,862	-	-	-	877,862
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	658,061	-	658,061	-	-	-	658,061
Integrated Operations Planning	Office of the Manager, Operations Support Services	60,452	-	60,452	-	-	-	60,452
Integrated Operations Planning	Operations Support Services	329,690	-	329,690	-	-	-	329,690
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	342,116	-	342,116	-	-	-	342,116
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	12,554,269	-	12,554,269	-	-	-	12,554,269
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,477,637	-	2,477,637	-	-	-	2,477,637
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	217,052	-	217,052	-	-	-	217,052
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,453,038	-	1,453,038	-	-	-	1,453,038
Integrated Operations Planning	OSS, Fleet Services Unit	73,916	-	73,916	-	-	-	73,916
Integrated Operations Planning	OSS, Power Support Unit	253,376	-	253,376	-	-	-	253,376
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	46,390	-	46,390	-	-	-	46,390
Office of Safety, Security and P	Security & Emergency Management Unit	230,095	-	230,095	-	-	-	230,095
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		215,760	-	215,760	-	-	-	215,760
Equal Employment Opportunity	-	153,655	-	153,655	-	-	-	153,655
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,356,813	724,614	553,620	1,078,579	-	-	2,356,813
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,784,904	-	1,784,904	-	-	-	1,784,904
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	146,574	-	146,574	-	-	-	146,574
Integrated Operations Planning	Integrated Operations Planning and Support Services	173,702	-	173,702	-	-	-	173,702
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**24,930,175**	**724,614**	**23,126,982**	**1,078,579**	**-**	**-**	**24,930,175**

Allocation Percentages: Treatment - Weymouth
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		619,861	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		1,208,253	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	885,742	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	80,120	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	400,402	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	468,871	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.9%	0.0%	44.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	58.0%	0.0%	42.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	60.7%	0.0%	39.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	24,623,989	0.0%	59.4%	0.0%	40.6%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,098,822	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	259,076	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,874,478	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	148,921	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	300,313	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	53,956	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,147,256	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		278,505	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		193,573	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		3,303,809	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,295,310	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		183,991	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	228,518	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**42,653,767**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	17,571,682	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	286,680	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	17,858,362						0.0%
G.O. Bond Debt Service		102,233	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Debt Administration		181,517	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Bond Defeasance		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	9,638,500	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO		9,638,500	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**27,780,613**						
Other Operating Costs								
Operating Equipment (cash)		964,016	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**964,016**						
Increase/(Decrease) in Required Reserves		**-**	**29.4%**	**26.8%**	**43.8%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**28,744,629**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**71,398,396**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		102,233	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,269,913	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,372,146**						
NET REVENUE REQUIREMENTS:		**70,026,250**						

Allocation of Revenue Requirements: Treatment - Weymouth
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		619,861	-	619,861	-	-	-	619,861
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		1,208,253	-	1,208,253	-	-	-	1,208,253
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	885,742	-	885,742	-	-	-	885,742
Integrated Operations Planning	Office of the Manager, Operations Support Services	80,120	-	80,120	-	-	-	80,120
Integrated Operations Planning	Operations Support Services	400,402	-	400,402	-	-	-	400,402
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	468,871	-	468,871	-	-	-	468,871
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	24,623,989	-	14,633,788	-	9,990,201	-	24,623,989
Treatment and Water Quality	Water Quality Section	3,098,822	-	3,098,822	-	-	-	3,098,822
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	259,076	-	259,076	-	-	-	259,076
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,874,478	-	1,874,478	-	-	-	1,874,478
Integrated Operations Planning	OSS, Fleet Services Unit	148,921	-	148,921	-	-	-	148,921
Integrated Operations Planning	OSS, Power Support Unit	300,313	-	300,313	-	-	-	300,313
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	53,956	-	53,956	-	-	-	53,956
Office of Safety, Security and P	Security & Emergency Management Unit	1,147,256	-	1,147,256	-	-	-	1,147,256
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		278,505	-	278,505	-	-	-	278,505
Equal Employment Opportunity	-	193,573	-	193,573	-	-	-	193,573
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,303,809	1,015,773	776,072	1,511,965	-	-	3,303,809
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,295,310	-	3,295,310	-	-	-	3,295,310
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	183,991	-	183,991	-	-	-	183,991
Integrated Operations Planning	Integrated Operations Planning and Support Service	228,518	-	228,518	-	-	-	228,518
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**42,653,767**	**1,015,773**	**30,135,829**	**1,511,965**	**9,990,201**	**-**	**42,653,767**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		17,571,682	5,402,503	4,127,625	8,041,554	-	-	17,571,682
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		286,680	-	286,680	-	-	-	286,680
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		17,858,362	5,402,503	4,414,305	8,041,554	-	-	17,858,362
G.O. Bond Debt Service		**102,233**	**31,432**	**24,015**	**46,786**	**-**	**-**	**102,233**
Debt Administration		**181,517**	**55,808**	**42,639**	**83,070**	**-**	**-**	**181,517**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,638,500**	**2,963,406**	**2,264,104**	**4,410,990**	**-**	**-**	**9,638,500**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,638,500**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**27,780,613**	**5,489,744**	**4,480,959**	**8,171,410**	**-**	**-**	**18,142,113**
Other Operating Costs								
Operating Equipment (cash)		964,016	-	964,016	-	-	-	964,016
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**964,016**	**-**	**964,016**	**-**	**-**	**-**	**964,016**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**28,744,629**	**5,489,744**	**5,444,975**	**8,171,410**	**-**	**-**	**19,106,129**
REQUIREMENTS BEFORE OFFSETS:		**71,398,396**	**6,505,517**	**35,580,804**	**9,683,375**	**9,990,201**	**-**	**61,759,896**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		102,233	-	-	102,233	-	-	102,233
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,269,913	390,441	298,305	581,167	-	-	1,269,913
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,372,146**	**390,441**	**298,305**	**683,400**	**-**	**-**	**1,372,146**
NET REVENUE REQUIREMENTS:		**70,026,250**	**6,115,076**	**35,282,499**	**8,999,975**	**9,990,201**	**-**	**60,387,750**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Weymouth
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		564,407	-	564,407	-	-	-	564,407
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		944,089	-	944,089	-	-	-	944,089
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	720,348	-	720,348	-	-	-	720,348
Integrated Operations Planning	Office of the Manager, Operations Support Services	64,685	-	64,685	-	-	-	64,685
Integrated Operations Planning	Operations Support Services	329,690	-	329,690	-	-	-	329,690
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	342,116	-	342,116	-	-	-	342,116
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	13,742,555	-	13,742,555	-	-	-	13,742,555
Treatment and Water Quality	Water Quality Section	2,477,637	-	2,477,637	-	-	-	2,477,637
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	217,052	-	217,052	-	-	-	217,052
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,453,038	-	1,453,038	-	-	-	1,453,038
Integrated Operations Planning	OSS, Fleet Services Unit	73,916	-	73,916	-	-	-	73,916
Integrated Operations Planning	OSS, Power Support Unit	253,376	-	253,376	-	-	-	253,376
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	49,638	-	49,638	-	-	-	49,638
Office of Safety, Security and P	Security & Emergency Management Unit	257,252	-	257,252	-	-	-	257,252
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		232,037	-	232,037	-	-	-	232,037
Equal Employment Opportunity	-	165,247	-	165,247	-	-	-	165,247
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,634,978	810,137	618,962	1,205,879	-	-	2,634,978
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,919,558	-	1,919,558	-	-	-	1,919,558
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	156,641	-	156,641	-	-	-	156,641
Integrated Operations Planning	Integrated Operations Planning and Support Services	185,865	-	185,865	-	-	-	185,865
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**26,784,123**	**810,137**	**24,768,107**	**1,205,879**	**-**	**-**	**26,784,123**

Allocation Percentages: Treatment - Diemer
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		624,334	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		1,216,971	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	809,683	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	75,542	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	400,402	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	468,871	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.9%	0.0%	44.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	22,677,669	0.0%	58.0%	0.0%	42.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	60.7%	0.0%	39.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	59.4%	0.0%	40.6%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,098,822	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	259,076	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,874,478	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	148,921	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	300,313	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	50,873	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,710,975	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		280,514	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		194,970	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		4,927,178	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,319,086	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		190,071	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	215,462	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**42,844,211**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	26,205,753	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	287,960	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	26,493,713						0.0%
G.O. Bond Debt Service		152,467	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Debt Administration		270,708	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Bond Defeasance		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	14,374,500	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO		14,374,500	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**41,291,388**						
Other Operating Costs								
Operating Equipment (cash)		968,321	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**968,321**						
Increase/(Decrease) in Required Reserves		**-**	**29.8%**	**25.8%**	**44.4%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**42,259,708**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**85,103,919**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		152,467	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,513,138	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,665,605**						
NET REVENUE REQUIREMENTS:		**83,438,314**						

Allocation of Revenue Requirements: Treatment - Diemer
Fiscal Year Ending 2027

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		624,334	-	624,334	-	-	-	624,334
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		1,216,971	-	1,216,971	-	-	-	1,216,971
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	809,683	-	809,683	-	-	-	809,683
Integrated Operations Planning	Office of the Manager, Operations Support Services	75,542	-	75,542	-	-	-	75,542
Integrated Operations Planning	Operations Support Services	400,402	-	400,402	-	-	-	400,402
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	468,871	-	468,871	-	-	-	468,871
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	22,677,669	-	13,153,640	-	9,524,029	-	22,677,669
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,098,822	-	3,098,822	-	-	-	3,098,822
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	259,076	-	259,076	-	-	-	259,076
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,874,478	-	1,874,478	-	-	-	1,874,478
Integrated Operations Planning	OSS, Fleet Services Unit	148,921	-	148,921	-	-	-	148,921
Integrated Operations Planning	OSS, Power Support Unit	300,313	-	300,313	-	-	-	300,313
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	50,873	-	50,873	-	-	-	50,873
Office of Safety, Security and P	Security & Emergency Management Unit	1,710,975	-	1,710,975	-	-	-	1,710,975
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		280,514	-	280,514	-	-	-	280,514
Equal Employment Opportunity	-	194,970	-	194,970	-	-	-	194,970
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		4,927,178	1,514,886	1,157,404	2,254,888	-	-	4,927,178
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,319,086	-	3,319,086	-	-	-	3,319,086
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	190,071	-	190,071	-	-	-	190,071
Integrated Operations Planning	Integrated Operations Planning and Support Service	215,462	-	215,462	-	-	-	215,462
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**42,844,211**	**1,514,886**	**29,550,408**	**2,254,888**	**9,524,029**	**-**	**42,844,211**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		26,205,753	8,057,092	6,155,786	11,992,874	-	-	26,205,753
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		287,960	-	287,960	-	-	-	287,960
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		26,493,713	8,057,092	6,443,746	11,992,874	-	-	26,493,713
G.O. Bond Debt Service		**152,467**	**46,877**	**35,815**	**69,775**	**-**	**-**	**152,467**
Debt Administration		**270,708**	**83,231**	**63,590**	**123,888**	**-**	**-**	**270,708**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**14,374,500**	**4,419,513**	**3,376,600**	**6,578,387**	**-**	**-**	**14,374,500**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**14,374,500**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**41,291,388**	**8,187,200**	**6,543,151**	**12,186,537**	**-**	**-**	**26,916,888**
Other Operating Costs								
Operating Equipment (cash)		968,321	-	968,321	-	-	-	968,321
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**968,321**	**-**	**968,321**	**-**	**-**	**-**	**968,321**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**42,259,708**	**8,187,200**	**7,511,471**	**12,186,537**	**-**	**-**	**27,885,208**
REQUIREMENTS BEFORE OFFSETS:		**85,103,919**	**9,702,086**	**37,061,879**	**14,441,425**	**9,524,029**	**-**	**70,729,419**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		152,467	-	-	152,467	-	-	152,467
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,513,138	465,222	355,439	692,477	-	-	1,513,138
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,665,605**	**465,222**	**355,439**	**844,944**	**-**	**-**	**1,665,605**
NET REVENUE REQUIREMENTS:		**83,438,314**	**9,236,864**	**36,706,440**	**13,596,481**	**9,524,029**	**-**	**69,063,814**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Diemer
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		568,479	-	568,479	-	-	-	568,479
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		950,900	-	950,900	-	-	-	950,900
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	658,492	-	658,492	-	-	-	658,492
Integrated Operations Planning	Office of the Manager, Operations Support Services	60,989	-	60,989	-	-	-	60,989
Integrated Operations Planning	Operations Support Services	329,690	-	329,690	-	-	-	329,690
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	342,116	-	342,116	-	-	-	342,116
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	12,562,479	-	12,562,479	-	-	-	12,562,479
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,477,637	-	2,477,637	-	-	-	2,477,637
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	217,052	-	217,052	-	-	-	217,052
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,453,038	-	1,453,038	-	-	-	1,453,038
Integrated Operations Planning	OSS, Fleet Services Unit	73,916	-	73,916	-	-	-	73,916
Integrated Operations Planning	OSS, Power Support Unit	253,376	-	253,376	-	-	-	253,376
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	46,802	-	46,802	-	-	-	46,802
Office of Safety, Security and P	Security & Emergency Management Unit	383,656	-	383,656	-	-	-	383,656
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		233,711	-	233,711	-	-	-	233,711
Equal Employment Opportunity	-	166,439	-	166,439	-	-	-	166,439
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,929,708	1,208,209	923,097	1,798,402	-	-	3,929,708
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,933,408	-	1,933,408	-	-	-	1,933,408
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	161,817	-	161,817	-	-	-	161,817
Integrated Operations Planning	Integrated Operations Planning and Support Services	175,246	-	175,246	-	-	-	175,246
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**26,978,949**	**1,208,209**	**23,972,338**	**1,798,402**	**-**	**-**	**26,978,949**

Allocation Percentages: Treatment - Mills
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		484,456	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		944,316	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	705,493	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	67,343	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	400,402	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	468,871	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.9%	0.0%	44.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	58.0%	0.0%	42.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	15,592,910	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	60.7%	0.0%	39.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	59.4%	0.0%	40.6%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,098,822	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	259,076	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,874,478	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	148,921	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	300,313	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	45,351	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	387,557	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		217,667	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		151,288	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		1,116,066	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,575,466	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		141,316	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	192,077	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**29,172,190**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	5,935,923	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	196,069	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	6,131,992						0.0%
G.O. Bond Debt Service		34,536	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Debt Administration		61,319	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Bond Defeasance		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	3,256,000	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO		3,256,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**9,483,847**						
Other Operating Costs								
Operating Equipment (cash)		659,320	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**659,320**						
Increase/(Decrease) in Required Reserves		**-**	**28.2%**	**29.9%**	**41.9%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**10,143,166**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**39,315,356**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		34,536	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		699,662	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Total Revenue Offsets		**734,198**						
NET REVENUE REQUIREMENTS:		**38,581,158**						

Allocation of Revenue Requirements: Treatment - Mills
Fiscal Year Ending 2027

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		484,456	-	484,456	-	-	-	484,456
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		944,316	-	944,316	-	-	-	944,316
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	705,493	-	705,493	-	-	-	705,493
Integrated Operations Planning	Office of the Manager, Operations Support Services	67,343	-	67,343	-	-	-	67,343
Integrated Operations Planning	Operations Support Services	400,402	-	400,402	-	-	-	400,402
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	468,871	-	468,871	-	-	-	468,871
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	15,592,910	-	11,660,660	-	3,932,250	-	15,592,910
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,098,822	-	3,098,822	-	-	-	3,098,822
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	259,076	-	259,076	-	-	-	259,076
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,874,478	-	1,874,478	-	-	-	1,874,478
Integrated Operations Planning	OSS, Fleet Services Unit	148,921	-	148,921	-	-	-	148,921
Integrated Operations Planning	OSS, Power Support Unit	300,313	-	300,313	-	-	-	300,313
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	45,351	-	45,351	-	-	-	45,351
Office of Safety, Security and P	Security & Emergency Management Unit	387,557	-	387,557	-	-	-	387,557
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		217,667	-	217,667	-	-	-	217,667
Equal Employment Opportunity	-	151,288	-	151,288	-	-	-	151,288
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,116,066	343,140	262,166	510,760	-	-	1,116,066
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,575,466	-	2,575,466	-	-	-	2,575,466
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	141,316	-	141,316	-	-	-	141,316
Integrated Operations Planning	Integrated Operations Planning and Support Service	192,077	-	192,077	-	-	-	192,077
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**29,172,190**	**343,140**	**24,386,040**	**510,760**	**3,932,250**	**-**	**29,172,190**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		5,935,923	1,825,030	1,394,361	2,716,533	-	-	5,935,923
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		196,069	-	196,069	-	-	-	196,069
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		6,131,992	1,825,030	1,590,430	2,716,533	-	-	6,131,992
G.O. Bond Debt Service		**34,536**	**10,618**	**8,112**	**15,805**	**-**	**-**	**34,536**
Debt Administration		**61,319**	**18,853**	**14,404**	**28,062**	**-**	**-**	**61,319**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**3,256,000**	**1,001,074**	**764,841**	**1,490,085**	**-**	**-**	**3,256,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**3,256,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**9,483,847**	**1,854,501**	**1,612,946**	**2,760,400**	**-**	**-**	**6,227,847**
Other Operating Costs								
Operating Equipment (cash)		659,320	-	659,320	-	-	-	659,320
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**659,320**	**-**	**659,320**	**-**	**-**	**-**	**659,320**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**10,143,166**	**1,854,501**	**2,272,266**	**2,760,400**	**-**	**-**	**6,887,166**
REQUIREMENTS BEFORE OFFSETS:		**39,315,356**	**2,197,641**	**26,658,306**	**3,271,159**	**3,932,250**	**-**	**36,059,356**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		34,536	-	-	34,536	-	-	34,536
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		699,662	215,115	164,352	320,195	-	-	699,662
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**734,198**	**215,115**	**164,352**	**354,731**	**-**	**-**	**734,198**
NET REVENUE REQUIREMENTS:		**38,581,158**	**1,982,526**	**26,493,954**	**2,916,428**	**3,932,250**	**-**	**35,325,158**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Mills
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		441,115	-	441,115	-	-	-	441,115
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		737,857	-	737,857	-	-	-	737,857
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	573,757	-	573,757	-	-	-	573,757
Integrated Operations Planning	Office of the Manager, Operations Support Services	54,370	-	54,370	-	-	-	54,370
Integrated Operations Planning	Operations Support Services	329,690	-	329,690	-	-	-	329,690
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	342,116	-	342,116	-	-	-	342,116
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	10,945,933	-	10,945,933	-	-	-	10,945,933
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,477,637	-	2,477,637	-	-	-	2,477,637
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	217,052	-	217,052	-	-	-	217,052
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,453,038	-	1,453,038	-	-	-	1,453,038
Integrated Operations Planning	OSS, Fleet Services Unit	73,916	-	73,916	-	-	-	73,916
Integrated Operations Planning	OSS, Power Support Unit	253,376	-	253,376	-	-	-	253,376
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	41,723	-	41,723	-	-	-	41,723
Office of Safety, Security and P	Security & Emergency Management Unit	86,903	-	86,903	-	-	-	86,903
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		181,350	-	181,350	-	-	-	181,350
Equal Employment Opportunity	-	129,149	-	129,149	-	-	-	129,149
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		890,127	273,674	209,093	407,360	-	-	890,127
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,500,240	-	1,500,240	-	-	-	1,500,240
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	120,310	-	120,310	-	-	-	120,310
Integrated Operations Planning	Integrated Operations Planning and Support Services	156,226	-	156,226	-	-	-	156,226
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**21,005,882**	**273,674**	**20,324,847**	**407,360**	**-**	**-**	**21,005,882**

Allocation Percentages: Treatment - Skinner
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		516,031	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		1,005,864	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	669,891	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	65,590	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	400,402	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	468,871	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.9%	0.0%	44.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	58.0%	0.0%	42.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	17,998,010	0.0%	60.7%	0.0%	39.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	59.4%	0.0%	40.6%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,098,822	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	259,076	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,874,478	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	148,921	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	300,313	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	44,171	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,074,589	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		231,854	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		161,149	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		3,094,547	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,743,328	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		155,056	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	187,077	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**34,498,040**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	16,458,697	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	231,865	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	16,690,561						0.0%
G.O. Bond Debt Service		95,758	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Debt Administration		170,020	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Bond Defeasance		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	9,028,000	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
PAYGO		9,028,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**25,984,339**						
Other Operating Costs								
Operating Equipment (cash)		779,689	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**779,689**						
Increase/(Decrease) in Required Reserves		**-**	**29.6%**	**26.4%**	**44.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**26,764,028**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**61,262,068**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		95,758	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,089,482	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	30.7%	23.5%	45.8%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,185,240**						
NET REVENUE REQUIREMENTS:		**60,076,829**						

Allocation of Revenue Requirements: Treatment - Skinner
Fiscal Year Ending 2027

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		516,031	-	516,031	-	-	-	516,031
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		1,005,864	-	1,005,864	-	-	-	1,005,864
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	669,891	-	669,891	-	-	-	669,891
Integrated Operations Planning	Office of the Manager, Operations Support Services	65,590	-	65,590	-	-	-	65,590
Integrated Operations Planning	Operations Support Services	400,402	-	400,402	-	-	-	400,402
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	468,871	-	468,871	-	-	-	468,871
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	17,998,010	-	10,932,960	-	7,065,051	-	17,998,010
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,098,822	-	3,098,822	-	-	-	3,098,822
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	259,076	-	259,076	-	-	-	259,076
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,874,478	-	1,874,478	-	-	-	1,874,478
Integrated Operations Planning	OSS, Fleet Services Unit	148,921	-	148,921	-	-	-	148,921
Integrated Operations Planning	OSS, Power Support Unit	300,313	-	300,313	-	-	-	300,313
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	44,171	-	44,171	-	-	-	44,171
Office of Safety, Security and P	Security & Emergency Management Unit	1,074,589	-	1,074,589	-	-	-	1,074,589
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		231,854	-	231,854	-	-	-	231,854
Equal Employment Opportunity	-	161,149	-	161,149	-	-	-	161,149
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,094,547	951,434	726,916	1,416,197	-	-	3,094,547
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,743,328	-	2,743,328	-	-	-	2,743,328
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	155,056	-	155,056	-	-	-	155,056
Integrated Operations Planning	Integrated Operations Planning and Support Service	187,077	-	187,077	-	-	-	187,077
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**34,498,040**	**951,434**	**25,065,358**	**1,416,197**	**7,065,051**	**-**	**34,498,040**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		16,458,697	5,060,310	3,866,182	7,532,204	-	-	16,458,697
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		231,865	-	231,865	-	-	-	231,865
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		16,690,561	5,060,310	4,098,047	7,532,204	-	-	16,690,561
G.O. Bond Debt Service		**95,758**	**29,441**	**22,494**	**43,823**	**-**	**-**	**95,758**
Debt Administration		**170,020**	**52,274**	**39,938**	**77,808**	**-**	**-**	**170,020**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,028,000**	**2,775,705**	**2,120,696**	**4,131,599**	**-**	**-**	**9,028,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,028,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**25,984,339**	**5,142,025**	**4,160,479**	**7,653,835**	**-**	**-**	**16,956,339**
Other Operating Costs								
Operating Equipment (cash)		779,689	-	779,689	-	-	-	779,689
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**779,689**	**-**	**779,689**	**-**	**-**	**-**	**779,689**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**26,764,028**	**5,142,025**	**4,940,168**	**7,653,835**	**-**	**-**	**17,736,028**
REQUIREMENTS BEFORE OFFSETS:		**61,262,068**	**6,093,459**	**30,005,526**	**9,070,033**	**7,065,051**	**-**	**52,234,068**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		95,758	-	-	95,758	-	-	95,758
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,089,482	334,967	255,922	498,594	-	-	1,089,482
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,185,240**	**334,967**	**255,922**	**594,351**	**-**	**-**	**1,185,240**
NET REVENUE REQUIREMENTS:		**60,076,829**	**5,758,492**	**29,749,604**	**8,475,681**	**7,065,051**	**-**	**51,048,829**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Skinner
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		469,865	-	469,865	-	-	-	469,865
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		785,949	-	785,949	-	-	-	785,949
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	544,803	-	544,803	-	-	-	544,803
Integrated Operations Planning	Office of the Manager, Operations Support Services	52,954	-	52,954	-	-	-	52,954
Integrated Operations Planning	Operations Support Services	329,690	-	329,690	-	-	-	329,690
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	342,116	-	342,116	-	-	-	342,116
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	10,393,559	-	10,393,559	-	-	-	10,393,559
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,477,637	-	2,477,637	-	-	-	2,477,637
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	217,052	-	217,052	-	-	-	217,052
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,453,038	-	1,453,038	-	-	-	1,453,038
Integrated Operations Planning	OSS, Fleet Services Unit	73,916	-	73,916	-	-	-	73,916
Integrated Operations Planning	OSS, Power Support Unit	253,376	-	253,376	-	-	-	253,376
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	40,636	-	40,636	-	-	-	40,636
Office of Safety, Security and P	Security & Emergency Management Unit	240,958	-	240,958	-	-	-	240,958
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		193,169	-	193,169	-	-	-	193,169
Equal Employment Opportunity	-	137,567	-	137,567	-	-	-	137,567
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,468,079	758,823	579,757	1,129,499	-	-	2,468,079
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,598,022	-	1,598,022	-	-	-	1,598,022
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	132,007	-	132,007	-	-	-	132,007
Integrated Operations Planning	Integrated Operations Planning and Support Services	152,158	-	152,158	-	-	-	152,158
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**22,356,551**	**758,823**	**20,468,229**	**1,129,499**	**-**	**-**	**22,356,551**

Allocation Percentages: Distribution
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages						% Total
			Fixed			Variable Commodity	Other	Hydroelectric	
			Demand	Commodity	Standby				
Departmental O&M									
Group	***Item***								
Office of General Manager		3,005,218	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		5,857,865	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	1,100,720	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	410,016	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	474,653	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	394,612	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	12,460,496	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	11,883,220	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	286,795	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	2,280,732	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	2,983,050	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	2,774,260	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	1,907,550	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	2,201,777	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	3,012,362	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	23,006,683	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	20,001,062	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	8,952,189	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	7,970,950	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	33,471,853	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	5,892,193	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	265,746	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	4,459,105	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		1,420,967	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		1,350,250	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		938,484	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		12,841,101	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	15,976,360	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	316,644	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	7,428	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	40,786	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		991,694	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	1,125,515	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**190,062,337**							
GENERAL DISTRICT REQUIREMENTS									
State Water Project*									
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**							
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)									
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**							
Capital Financing									
Revenue Bond Debt Service	*Base CIP + Existing Debt*	68,296,846	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	1,277,427	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	69,574,273							0.0%
G.O. Bond Debt Service		1,485,816	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
Debt Administration		705,513	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	37,462,500	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	26,750,453	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
PAYGO		64,212,953	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**135,978,555**							
Other Operating Costs									
Operating Equipment (cash)		4,295,592	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**4,295,592**							
Increase/(Decrease) in Required Reserves		**-**	**36.6%**	**26.5%**	**36.9%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**140,274,147**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**330,336,484**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		1,485,816	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		45,872,650	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		9,235,155	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		5,857,422	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
$80M Grant		25,659,077	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
Federal Reimbursement for PWSC		4,100,802	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
LSWRP Grant		-	38.1%	23.5%	38.4%	0.0%	0.0%	0.0%	100.0%
Annexation		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Revenue Offsets		**92,210,921**							
NET REVENUE REQUIREMENTS:		**238,125,563**							

Allocation of Revenue Requirements: Distribution
Fiscal Year Ending 2027

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		3,005,218	-	3,005,218	-	-	-	3,005,218
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		5,857,865	-	5,857,865	-	-	-	5,857,865
Conveyance and Distribution	C&D, Eastern & Western	1,100,720	-	1,100,720	-	-	-	1,100,720
Conveyance and Distribution	C&D General	410,016	-	410,016	-	-	-	410,016
Treatment and Water Quality	Treatment Section	474,653	-	474,653	-	-	-	474,653
Integrated Operations Planning	Office of the Manager, Operations Support Services	394,612	-	394,612	-	-	-	394,612
Integrated Operations Planning	Operations Support Services	12,460,496	-	12,460,496	-	-	-	12,460,496
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	11,883,220	-	11,883,220	-	-	-	11,883,220
Treatment and Water Quality	Treatment and Water Quality Section	286,795	-	286,795	-	-	-	286,795
Integrated Operations Planning	Power Operations and Planning	2,280,732	-	2,280,732	-	-	-	2,280,732
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	2,983,050	-	2,983,050	-	-	-	2,983,050
Treatment and Water Quality	Treatment Diemer	2,774,260	-	2,774,260	-	-	-	2,774,260
Treatment and Water Quality	Treatment Mills	1,907,550	-	1,907,550	-	-	-	1,907,550
Treatment and Water Quality	Treatment Skinner	2,201,777	-	2,201,777	-	-	-	2,201,777
Treatment and Water Quality	Treatment Weymouth	3,012,362	-	3,012,362	-	-	-	3,012,362
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	23,006,683	-	23,006,683	-	-	-	23,006,683
Conveyance and Distribution	C&D, Western Unit	20,001,062	-	20,001,062	-	-	-	20,001,062
Integrated Operations Planning	OSS, Manufacturing Services Unit	8,952,189	-	8,952,189	-	-	-	8,952,189
Office of Safety, Security and P	Safety, Regulatory, and Training Section	7,970,950	-	7,970,950	-	-	-	7,970,950
Integrated Operations Planning	OSS, Fleet Services Unit	33,471,853	-	33,471,853	-	-	-	33,471,853
Integrated Operations Planning	OSS, Power Support Unit	5,892,193	-	5,892,193	-	-	-	5,892,193
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	265,746	-	265,746	-	-	-	265,746
Office of Safety, Security and P	Security & Emergency Management Unit	4,459,105	-	4,459,105	-	-	-	4,459,105
Sustainability, Resilience & Innc		1,420,967	-	1,420,967	-	-	-	1,420,967
Diversity, Equity & Inclusion		1,350,250	-	1,350,250	-	-	-	1,350,250
Equal Employment Opportunity	-	938,484	-	938,484	-	-	-	938,484
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		12,841,101	-	12,841,101	-	-	-	12,841,101
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	15,976,360	-	15,976,360	-	-	-	15,976,360
Water Resources Management	Resource Planning & Development	316,644	-	316,644	-	-	-	316,644
Water Resources Management	Resource Implementation	7,428	-	7,428	-	-	-	7,428
Water Resources Management	Office of the Group Manager	40,786	-	40,786	-	-	-	40,786
Ethics Office	-	991,694	-	991,694	-	-	-	991,694
Integrated Operations Planning	Integrated Operations Planning and Support Service	1,125,515	-	1,125,515	-	-	-	1,125,515
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**190,062,337**	**-**	**190,062,337**	**-**	**-**	**-**	**190,062,337**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		68,296,846	26,013,470	16,048,983	26,234,393	-	-	68,296,846
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		1,277,427	-	1,277,427	-	-	-	1,277,427
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		69,574,273	26,013,470	17,326,411	26,234,393	-	-	69,574,273
G.O. Bond Debt Service		**1,485,816**	**565,930**	**349,150**	**570,736**	**-**	**-**	**1,485,816**
Debt Administration		**705,513**	**268,722**	**165,788**	**271,004**	**-**	**-**	**705,513**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**37,462,500**	**14,269,028**	**8,803,262**	**14,390,210**	**-**	**-**	**37,462,500**
PAYGO + Grant Funds (7101, 7102)		**26,750,453**	**10,188,934**	**6,286,053**	**10,275,466**	**-**	**-**	**26,750,453**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**64,212,953**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**135,978,555**	**26,848,121**	**17,841,348**	**27,076,133**	**-**	**-**	**71,765,602**
Other Operating Costs								
Operating Equipment (cash)		4,295,592	-	4,295,592	-	-	-	4,295,592
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**4,295,592**	**-**	**4,295,592**	**-**	**-**	**-**	**4,295,592**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**140,274,147**	**26,848,121**	**22,136,940**	**27,076,133**	**-**	**-**	**76,061,194**
REQUIREMENTS BEFORE OFFSETS:		**330,336,484**	**26,848,121**	**212,199,277**	**27,076,133**	**-**	**-**	**266,123,531**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		1,485,816	565,930	349,150	570,736	-	-	1,485,816
SDCWA Baseline Exchange		45,872,650	-	45,872,650	-	-	-	45,872,650
Additional Exchange Payment		9,235,155	-	9,235,155	-	-	-	9,235,155
Interest on Investments		5,857,422	-	5,857,422	-	-	-	5,857,422
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		25,659,077	9,773,242	6,029,592	9,856,243	-	-	
Federal Reimbursement for PWSC		4,100,802	1,561,947	963,642	1,575,212	-	-	4,100,802
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**92,210,921**	**11,901,119**	**68,307,610**	**12,002,192**	**-**	**-**	**92,210,921**
NET REVENUE REQUIREMENTS:		**238,125,563**	**14,947,002**	**143,891,667**	**15,073,941**	**-**	**-**	**173,912,611**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Distribution
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		2,736,362	-	2,736,362	-	-	-	2,736,362
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		4,577,141	-	4,577,141	-	-	-	4,577,141
Conveyance and Distribution	C&D, Eastern & Western	1,124,213	-	1,124,213	-	-	-	1,124,213
Conveyance and Distribution	C&D General	205,075	-	205,075	-	-	-	205,075
Treatment and Water Quality	Treatment Section	386,021	-	386,021	-	-	-	386,021
Integrated Operations Planning	Office of the Manager, Operations Support Services	318,591	-	318,591	-	-	-	318,591
Integrated Operations Planning	Operations Support Services	10,259,949	-	10,259,949	-	-	-	10,259,949
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	9,642,069	-	9,642,069	-	-	-	9,642,069
Treatment and Water Quality	Treatment and Water Quality Section	209,263	-	209,263	-	-	-	209,263
Integrated Operations Planning	Power Operations and Planning	1,956,397	-	1,956,397	-	-	-	1,956,397
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	1,535,820	-	1,535,820	-	-	-	1,535,820
Treatment and Water Quality	Treatment Diemer	1,536,824	-	1,536,824	-	-	-	1,536,824
Treatment and Water Quality	Treatment Mills	1,339,065	-	1,339,065	-	-	-	1,339,065
Treatment and Water Quality	Treatment Skinner	1,271,490	-	1,271,490	-	-	-	1,271,490
Treatment and Water Quality	Treatment Weymouth	1,681,188	-	1,681,188	-	-	-	1,681,188
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	14,393,449	-	14,393,449	-	-	-	14,393,449
Conveyance and Distribution	C&D, Western Unit	14,570,057	-	14,570,057	-	-	-	14,570,057
Integrated Operations Planning	OSS, Manufacturing Services Unit	7,500,077	-	7,500,077	-	-	-	7,500,077
Office of Safety, Security and P	Safety, Regulatory, and Training Section	6,178,836	-	6,178,836	-	-	-	6,178,836
Integrated Operations Planning	OSS, Fleet Services Unit	16,613,538	-	16,613,538	-	-	-	16,613,538
Integrated Operations Planning	OSS, Power Support Unit	4,971,272	-	4,971,272	-	-	-	4,971,272
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	244,481	-	244,481	-	-	-	244,481
Office of Safety, Security and P	Security & Emergency Management Unit	999,876	-	999,876	-	-	-	999,876
Sustainability, Resilience & Innc		740,480	-	740,480	-	-	-	740,480
Diversity, Equity & Inclusion		1,124,964	-	1,124,964	-	-	-	1,124,964
Equal Employment Opportunity	-	801,151	-	801,151	-	-	-	801,151
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		10,241,516	-	10,241,516	-	-	-	10,241,516
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	9,306,424	-	9,306,424	-	-	-	9,306,424
Water Resources Management	Resource Planning & Development	260,638	-	260,638	-	-	-	260,638
Water Resources Management	Resource Implementation	4,608	-	4,608	-	-	-	4,608
Water Resources Management	Office of the Group Manager	40,256	-	40,256	-	-	-	40,256
Ethics Office	-	844,278	-	844,278	-	-	-	844,278
Integrated Operations Planning	Integrated Operations Planning and Support Services	915,435	-	915,435	-	-	-	915,435
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**128,530,806**	**-**	**128,530,806**	**-**	**-**	**-**	**128,530,806**

Allocation Percentages: Hydroelectric
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		157,654	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Board of Directors		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
External Affairs	Legislative Services	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Human Resources		307,303	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	28,826	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D General	10,738	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	19,734	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	336,337	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	720,860	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	911,576	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	258,356	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	6,598	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	314,785	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	70,915	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	3,265,034	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	13,289	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	361,132	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Diversity, Equity & Inclusion		70,834	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Equal Employment Opportunity		49,233	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Finance and Administration		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Business Technology	Office of Manager	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Engineering Services		1,039,971	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Business Technology	Information Technology	838,119	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Ethics Office		50,172	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	56,285	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
General Counsel		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
General Auditor		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Departmental O&M		**8,887,751**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	5,531,201	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	59,735	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	5,590,937						100.0%
G.O. Bond Debt Service		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Debt Administration		57,138	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Bond Defeasance		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
PAYGO	*Base CIP*	3,034,000	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
PAYGO	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
PAYGO		3,034,000	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Capital Financing Costs		**8,682,075**						
Other Operating Costs								
Operating Equipment (cash)		200,872	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Future Staffing Needs Funding		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Other Operating Costs		**200,872**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	**100.0%**
Total General District Requirements		**8,882,946**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**17,770,698**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
SDCWA Baseline Exchange		2,478,903	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Additional Exchange Payment		499,057	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Interest on Investments		316,528	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Hydro-Power Revenue		2,718,742	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Revenue Offsets		**6,013,230**						
NET REVENUE REQUIREMENTS:		**11,757,468**						

Allocation of Revenue Requirements: Hydroelectric
Fiscal Year Ending 2027

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		157,654	-	-	-	-	157,654	157,654
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		307,303	-	-	-	-	307,303	307,303
Conveyance and Distribution	C&D, Eastern & Western	28,826	-	-	-	-	28,826	28,826
Conveyance and Distribution	C&D General	10,738	-	-	-	-	10,738	10,738
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	19,734	-	-	-	-	19,734	19,734
Integrated Operations Planning	Operations Support Services	336,337	-	-	-	-	336,337	336,337
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	720,860	-	-	-	-	720,860	720,860
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	911,576	-	-	-	-	911,576	911,576
Conveyance and Distribution	C&D, Western Unit	258,356	-	-	-	-	258,356	258,356
Integrated Operations Planning	OSS, Manufacturing Services Unit	6,598	-	-	-	-	6,598	6,598
Office of Safety, Security and P	Safety, Regulatory, and Training Section	314,785	-	-	-	-	314,785	314,785
Integrated Operations Planning	OSS, Fleet Services Unit	70,915	-	-	-	-	70,915	70,915
Integrated Operations Planning	OSS, Power Support Unit	3,265,034	-	-	-	-	3,265,034	3,265,034
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	13,289	-	-	-	-	13,289	13,289
Office of Safety, Security and P	Security & Emergency Management Unit	361,132	-	-	-	-	361,132	361,132
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		70,834	-	-	-	-	70,834	70,834
Equal Employment Opportunity	-	49,233	-	-	-	-	49,233	49,233
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,039,971	-	-	-	-	1,039,971	1,039,971
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	838,119	-	-	-	-	838,119	838,119
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	50,172	-	-	-	-	50,172	50,172
Integrated Operations Planning	Integrated Operations Planning and Support Service	56,285	-	-	-	-	56,285	56,285
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,887,751**	**-**	**-**	**-**	**-**	**8,887,751**	**8,887,751**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		5,531,201	-	-	-	-	5,531,201	5,531,201
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		59,735	-	-	-	-	59,735	59,735
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,590,937	-	-	-	-	5,590,937	5,590,937
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**57,138**	**-**	**-**	**-**	**-**	**57,138**	**57,138**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**3,034,000**	**-**	**-**	**-**	**-**	**3,034,000**	**3,034,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**3,034,000**	**-**	**-**	**-**	**-**	**3,034,000**	**3,034,000**
Total Capital Financing Costs		**8,682,075**	**-**	**-**	**-**	**-**	**8,682,075**	**8,682,075**
Other Operating Costs								
Operating Equipment (cash)		200,872	-	-	-	-	200,872	200,872
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**200,872**	**-**	**-**	**-**	**-**	**200,872**	**200,872**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**8,882,946**	**-**	**-**	**-**	**-**	**8,882,946**	**8,882,946**
REQUIREMENTS BEFORE OFFSETS:		**17,770,698**	**-**	**-**	**-**	**-**	**17,770,698**	**17,770,698**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		2,478,903	-	-	-	-	2,478,903	2,478,903
Additional Exchange Payment		499,057	-	-	-	-	499,057	499,057
Interest on Investments		316,528	-	-	-	-	316,528	316,528
Hydro-Power Revenue		2,718,742	-	-	-	-	2,718,742	2,718,742
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**6,013,230**	**-**	**-**	**-**	**-**	**6,013,230**	**6,013,230**
NET REVENUE REQUIREMENTS:		**11,757,468**	**-**	**-**	**-**	**-**	**11,757,468**	**11,757,468**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Hydroelectric
Fiscal Year Ending 2027

			Allocation Percentages						
			Fixed						
		Functionalization	Demand	Commodity	Standby	Variable Commodity	Other	Hydroelectric	Total
Departmental O&M									
Group	***Item***								
Office of General Manager		143,549	-	-	-	-	-	143,549	143,549
Board of Directors		-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-	-
Human Resources		240,117	-	-	-	-	-	240,117	240,117
Conveyance and Distribution	C&D, Eastern & Western	29,441	-	-	-	-	-	29,441	29,441
Conveyance and Distribution	C&D General	5,371	-	-	-	-	-	5,371	5,371
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	15,932	-	-	-	-	-	15,932	15,932
Integrated Operations Planning	Operations Support Services	276,939	-	-	-	-	-	276,939	276,939
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	618,349	-	-	-	-	-	618,349	618,349
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	570,300	-	-	-	-	-	570,300	570,300
Conveyance and Distribution	C&D, Western Unit	188,203	-	-	-	-	-	188,203	188,203
Integrated Operations Planning	OSS, Manufacturing Services Unit	5,528	-	-	-	-	-	5,528	5,528
Office of Safety, Security and P	Safety, Regulatory, and Training Section	244,011	-	-	-	-	-	244,011	244,011
Integrated Operations Planning	OSS, Fleet Services Unit	35,198	-	-	-	-	-	35,198	35,198
Integrated Operations Planning	OSS, Power Support Unit	2,754,725	-	-	-	-	-	2,754,725	2,754,725
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	12,226	-	-	-	-	-	12,226	12,226
Office of Safety, Security and P	Security & Emergency Management Unit	80,978	-	-	-	-	-	80,978	80,978
Sustainability, Resilience & Innc		-	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		59,016	-	-	-	-	-	59,016	59,016
Equal Employment Opportunity	-	42,028	-	-	-	-	-	42,028	42,028
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		829,436	-	-	-	-	-	829,436	829,436
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	488,215	-	-	-	-	-	488,215	488,215
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-	-
Ethics Office	-	42,714	-	-	-	-	-	42,714	42,714
Integrated Operations Planning	Integrated Operations Planning and Support Services	45,779	-	-	-	-	-	45,779	45,779
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**6,728,057**	**-**	**-**	**-**	**-**	**-**	**6,728,057**	**6,728,057**

Allocation Percentages: Demand Management
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		176,191	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	2,766,513	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		343,437	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	41	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	27	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	44,041	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		79,163	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		55,022	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		126,826	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	936,667	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	529,727	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	6,488,961	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	883,327	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		58,002	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	116	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**12,488,060**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		17,278,065	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		3,515,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		30,500,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**51,293,065**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	674,537	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	5,193,032	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	83,933	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	5,951,502						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		6,968	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	370,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		370,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**6,328,470**						
Other Operating Costs								
Operating Equipment (cash)		282,242	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**282,242**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**57,903,777**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**70,391,837**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,253,805	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**1,253,805**						
NET REVENUE REQUIREMENTS:		**69,138,031**						

Allocation of Revenue Requirements: Demand Management
Fiscal Year Ending 2027

			Allocation Percentages						
				Fixed					Total
		Functionalization	Demand	Commodity	Standby	Variable Commodity	Other	Hydroelectric	
Departmental O&M									
Group	***Item***								
Office of General Manager		176,191	-	176,191	-	-	-	-	176,191
Board of Directors		-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	2,766,513	-	2,766,513	-	-	-	-	2,766,513
Human Resources		343,437	-	343,437	-	-	-	-	343,437
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	41	-	41	-	-	-	-	41
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	27	-	27	-	-	-	-	27
Office of Safety, Security and P	Security & Emergency Management Unit	44,041	-	44,041	-	-	-	-	44,041
Sustainability, Resilience & Innc		-	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		79,163	-	79,163	-	-	-	-	79,163
Equal Employment Opportunity	-	55,022	-	55,022	-	-	-	-	55,022
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		126,826	-	126,826	-	-	-	-	126,826
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	936,667	-	936,667	-	-	-	-	936,667
Water Resources Management	Resource Planning & Development	529,727	-	529,727	-	-	-	-	529,727
Water Resources Management	Resource Implementation	6,488,961	-	6,488,961	-	-	-	-	6,488,961
Water Resources Management	Office of the Group Manager	883,327	-	883,327	-	-	-	-	883,327
Ethics Office	-	58,002	-	58,002	-	-	-	-	58,002
Integrated Operations Planning	Integrated Operations Planning and Support Service	116	-	116	-	-	-	-	116
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**12,488,060**	**-**	**12,488,060**	**-**	**-**	**-**	**-**	**12,488,060**
GENERAL DISTRICT REQUIREMENTS									
State Water Project*		-	-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)									
Local Resources Program		17,278,065	-	17,278,065	-	-	-	-	17,278,065
Future Supply Actions & Stormwater Pilot		3,515,000	-	3,515,000	-	-	-	-	3,515,000
Conservation Program (cash funded portion)		30,500,000	-	30,500,000	-	-	-	-	30,500,000
Total Demand Management Costs		**51,293,065**	**-**	**51,293,065**	**-**	**-**	**-**	**-**	**51,293,065**
Capital Financing									-
Revenue Bond Debt Service		674,537	-	674,537	-	-	-	-	674,537
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		5,193,032	-	5,193,032	-	-	-	-	5,193,032
Revenue Bond Debt Service		83,933	-	83,933	-	-	-	-	83,933
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,951,502	-	5,951,502	-	-	-	-	5,951,502
G.O. Bond Debt Service		-	-	-	-	-	-	-	-
Debt Administration		**6,968**	**-**	**6,968**	**-**	**-**	**-**	**-**	**6,968**
Bond Defeasance		-	-	-	-	-	-	-	-
PAYGO		**370,000**	**-**	**370,000**	**-**	**-**	**-**	**-**	**370,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-	-
PAYGO		**370,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**6,328,470**	**-**	**5,958,470**	**-**	**-**	**-**	**-**	**5,958,470**
Other Operating Costs									
Operating Equipment (cash)		282,242	-	282,242	-	-	-	-	282,242
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**282,242**	**-**	**282,242**	**-**	**-**	**-**	**-**	**282,242**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-
Total General District Requirements		**57,903,777**	**-**	**57,533,777**	**-**	**-**	**-**	**-**	**57,533,777**
REQUIREMENTS BEFORE OFFSETS:		**70,391,837**	**-**	**70,021,837**	**-**	**-**	**-**	**-**	**70,021,837**
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-	-
Interest on Investments		1,253,805	-	1,253,805	-	-	-	-	1,253,805
Hydro-Power Revenue		-	-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-
Total Revenue Offsets		**1,253,805**	**-**	**1,253,805**	**-**	**-**	**-**	**-**	**1,253,805**
NET REVENUE REQUIREMENTS:		**69,138,031**	**-**	**68,768,031**	**-**	**-**	**-**	**-**	**68,768,031**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Demand Management
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		160,428	-	160,428	-	-	-	160,428
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	1,810,990	-	1,810,990	-	-	-	1,810,990
Human Resources		268,350	-	268,350	-	-	-	268,350
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	33	-	33	-	-	-	33
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	25	-	25	-	-	-	25
Office of Safety, Security and P	Security & Emergency Management Unit	9,875	-	9,875	-	-	-	9,875
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		65,955	-	65,955	-	-	-	65,955
Equal Employment Opportunity	-	46,970	-	46,970	-	-	-	46,970
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		101,151	-	101,151	-	-	-	101,151
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	545,620	-	545,620	-	-	-	545,620
Water Resources Management	Resource Planning & Development	436,032	-	436,032	-	-	-	436,032
Water Resources Management	Resource Implementation	4,025,895	-	4,025,895	-	-	-	4,025,895
Water Resources Management	Office of the Group Manager	871,853	-	871,853	-	-	-	871,853
Ethics Office	-	49,380	-	49,380	-	-	-	49,380
Integrated Operations Planning	Integrated Operations Planning and Support Services	94	-	94	-	-	-	94
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,392,651**	**-**	**8,392,651**	**-**	**-**	**-**	**8,392,651**

Allocation Percentages: Administrative & General
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages						% Total
			Fixed			Variable Commodity	Other	Hydroelectric	
			Demand	Commodity	Standby				
Departmental O&M									
Group	***Item***								
Office of General Manager		2,497,585	0.0%	2.1%	0.0%	0.0%	0.0%	0.0%	2.1%
Board of Directors		2,936,614	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	1.6%	0.0%	0.0%	0.0%	0.0%	1.6%
External Affairs	Legislative Services	6,858,040	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Media Communications Services	7,379,523	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Manager, External Affairs/Special Projects	6,542,369	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Conservation & Community Services	2,766,513	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.4%
Human Resources		4,868,370	0.0%	3.5%	0.0%	0.0%	0.0%	0.1%	3.5%
Conveyance and Distribution	C&D, Eastern & Western	2,729	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Conveyance and Distribution	C&D General	1,016	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%
Treatment and Water Quality	Treatment Section	-	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	3,198	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Integrated Operations Planning and Su	Operations Support Services	80,080	0.0%	3.2%	0.0%	0.0%	0.0%	0.1%	3.2%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	9.0%	0.0%	0.0%	0.0%	0.0%	9.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	2.4%	0.0%	0.0%	0.0%	0.0%	2.4%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.5%
Integrated Operations Planning and Su	Power Operations and Planning	6,452	0.0%	1.0%	0.0%	0.0%	0.0%	0.2%	1.1%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Treatment and Water Quality	Treatment Jensen	-	0.0%	3.5%	0.0%	0.0%	0.0%	0.0%	3.5%
Treatment and Water Quality	Treatment Diemer	-	0.0%	3.5%	0.0%	0.0%	0.0%	0.0%	3.5%
Treatment and Water Quality	Treatment Mills	-	0.0%	3.0%	0.0%	0.0%	0.0%	0.0%	3.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	2.9%	0.0%	0.0%	0.0%	0.0%	2.9%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	3.8%	0.0%	0.0%	0.0%	0.0%	3.8%
Treatment and Water Quality	Water Quality Section	-	0.0%	6.9%	0.0%	0.0%	0.0%	0.0%	6.9%
Conveyance and Distribution	C&D, Eastern Unit	114,774	0.0%	4.4%	0.0%	0.0%	0.0%	0.1%	4.5%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	3.8%	0.0%	0.0%	0.0%	0.0%	3.9%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	2.3%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	325,565	0.0%	4.0%	0.0%	0.0%	0.0%	0.1%	4.1%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	70,915	0.0%	4.3%	0.0%	0.0%	0.0%	0.0%	4.3%
Integrated Operations Planning and Su	OSS, Power Support Unit	3,492	0.0%	1.7%	0.0%	0.0%	0.0%	0.7%	2.4%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	2,153	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,526,005	0.0%	1.1%	0.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		20,549,163	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Diversity, Equity & Inclusion		1,122,169	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Equal Employment Opportunity		779,958	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		46,723,834	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	1,225,854	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Engineering Services		4,394,510	0.9%	9.1%	1.4%	0.0%	0.0%	0.2%	11.6%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	633,549	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Business Technology	Information Technology	13,277,675	0.0%	7.0%	0.0%	0.0%	0.0%	0.1%	100.0%
Water Resources Management	Resource Planning & Development	14,067	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%	1.3%
Water Resources Management	Resource Implementation	129,987	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%	2.8%
Water Resources Management	Office of the Group Manager	18,130	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		819,084	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	9,120	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		21,755,281	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		5,784,925	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**153,222,703**							
GENERAL DISTRICT REQUIREMENTS									
State Water Project*									
Supply - O&M		-	0.0%	6.8%	0.0%	0.0%	0.0%	0.0%	6.8%
Supply - Capital		-	0.0%	5.3%	0.0%	0.0%	0.0%	0.0%	5.3%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	13.6%	0.0%	0.0%	13.6%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%
Transmission - Capital - Commodity, Demand, & Standby		-	0.7%	1.6%	3.2%	0.0%	0.0%	0.0%	5.5%
Transmission - O&M - Commodity only		-	0.0%	14.5%	0.0%	0.0%	0.0%	0.0%	14.5%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.6%	1.4%	2.7%	0.0%	0.0%	0.0%	4.8%
Total State Water Project		**-**							
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**4.0%**	**0.0%**	**0.0%**	4.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**6.1%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	6.1%
Demand Management (cash funded portion)									
Local Resources Program		-	0.0%	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%
Future Supply Actions & Stormwater Pilot		-	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Conservation Program (cash funded portion)		-	0.0%	1.9%	0.0%	0.0%	0.0%	0.0%	1.9%
Total Demand Management Costs		**-**							
Capital Financing									
Revenue Bond Debt Service	*Base CIP + Existing Debt*	23,372,698	4.2%	6.7%	8.8%	0.0%	0.0%	0.4%	20.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service	*Operating Equipment*	1,029,825	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	24,402,523							21.2%
G.O. Bond Debt Service		-	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%
Debt Administration		241,442	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.2%
Bond Defeasance		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO	*Base CIP*	12,820,500	2.3%	3.7%	4.8%	0.0%	0.0%	0.2%	11.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.6%	1.4%	0.7%	0.0%	0.0%	0.0%	2.7%
PAYGO	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO		12,820,500	2.9%	5.1%	5.5%	0.0%	0.0%	0.2%	13.7%
Total Capital Financing Costs		**37,464,465**							
Other Operating Costs									
Operating Equipment (cash)		3,462,981	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.9%
Future Staffing Needs Funding		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
OPEB\PERS Pre-Funding		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Other Operating Costs		**3,462,981**							
Increase/(Decrease) in Required Reserves		**300,000**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Total General District Requirements		**41,227,446**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
REQUIREMENTS BEFORE OFFSETS:		**194,450,149**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Property Taxes - MWD GO Debt Service		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
SDCWA Baseline Exchange		27,124,602	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Additional Exchange Payment		5,460,768	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Interest on Investments		3,463,507	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Hydro-Power Revenue		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
CRA Power Revenue		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		7,362,711	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Misc. allocated to supply (PVID Lease)		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Property Taxes - SWP		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
CVWD Revenues		51,158,400	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
SLR Revenues		2,250,880	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
DWCV Revenues		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Grant Funds		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
IRA Bucket 1		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Stored Water Sales		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
$80M Grant		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Federal Reimbursement for PWSC		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
LSWRP Grant		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Annexation		-	7.0%	61.7%	16.4%	14.1%	0.0%	0.8%	100.0%
Total Revenue Offsets		**96,820,868**							
NET REVENUE REQUIREMENTS:		**97,629,281**							

Allocation of Revenue Requirements: Administrative & General
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages						Total
			Fixed			Variable	Other	Hydroelectric	
			Demand	Commodity	Standby	Commodity			
Departmental O&M									
Group	***Item***								
Office of General Manager		2,497,585	-	51,746	-	-	-	882	52,629
Board of Directors		2,936,614	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	6,858,040	-	-	-	-	-	-	-
External Affairs	Media Communications Services	7,379,523	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	6,542,369	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	2,766,513	-	12,329	-	-	-	-	12,329
Human Resources		4,868,370	-	168,719	-	-	-	2,877	171,596
Conveyance and Distribution	C&D, Eastern & Western	2,729	-	18	-	-	-	0	18
Conveyance and Distribution	C&D General	1,016	-	1	-	-	-	0	1
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,198	-	7	-	-	-	0	7
Integrated Operations Planning	Operations Support Services	80,080	-	2,531	-	-	-	55	2,586
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	6,452	-	62	-	-	-	10	72
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	114,774	-	5,040	-	-	-	161	5,201
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	325,565	-	12,992	-	-	-	195	13,188
Integrated Operations Planning	OSS, Fleet Services Unit	70,915	-	3,059	-	-	-	6	3,065
Integrated Operations Planning	OSS, Power Support Unit	3,492	-	61	-	-	-	24	84
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	2,153	-	3	-	-	-	0	4
Office of Safety, Security and P	Security & Emergency Management Unit	1,526,005	-	16,953	-	-	-	304	17,257
Sustainability, Resilience & Innc		20,549,163	-	180,688	-	-	-	-	180,688
Diversity, Equity & Inclusion		1,122,169	-	9,558	-	-	-	163	9,721
Equal Employment Opportunity	-	779,958	-	4,731	-	-	-	81	4,812
Finance and Administration	-	46,723,834	-	-	-	-	-	-	-
Business Technology	Office of Manager	1,225,854	-	-	-	-	-	-	-
Engineering Services		4,394,510	40,829	398,459	60,773	-	-	8,970	509,029
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	633,549	-	-	-	-	-	-	-
Business Technology	Information Technology	13,277,675	-	935,604	-	-	-	15,952	951,556
Water Resources Management	Resource Planning & Development	14,067	-	187	-	-	-	-	187
Water Resources Management	Resource Implementation	129,987	-	3,660	-	-	-	-	3,660
Water Resources Management	Office of the Group Manager	18,130	-	139	-	-	-	-	139
Ethics Office	-	819,084	-	5,058	-	-	-	86	5,144
Integrated Operations Planning	Integrated Operations Planning and Support Service	9,120	-	55	-	-	-	1	56
General Counsel	-	21,755,281	-	-	-	-	-	-	-
General Auditor	-	5,784,925	-	-	-	-	-	-	-
Total Departmental O&M		**153,222,703**	**40,829**	**1,811,660**	**60,773**	**-**	**-**	**29,767**	**1,943,028**
GENERAL DISTRICT REQUIREMENTS									
State Water Project*		-	-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)									
Local Resources Program		-	-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing									-
Revenue Bond Debt Service		23,372,698	970,515	1,567,731	2,056,027	-	-	82,408	4,676,681
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		1,029,825	-	2,572	51	-	-	39	2,662
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		24,402,523	970,515	1,570,303	2,056,078	-	-	82,448	4,679,343
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**241,442**	**104**	**167**	**219**	**-**	**-**	**9**	**499**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**12,820,500**	**292,008**	**471,698**	**618,616**	**-**	**-**	**24,795**	**1,407,116**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**12,820,500**	**375,276**	**650,964**	**702,591**	**-**	**-**	**24,795**	**1,753,625**
Total Capital Financing Costs		**37,464,465**	**1,345,894**	**2,221,434**	**2,758,888**	**-**	**-**	**107,251**	**6,433,468**
Other Operating Costs									
Operating Equipment (cash)		3,462,981	-	29,084	576	-	-	443	30,103
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**3,462,981**	**-**	**29,084**	**576**	**-**	**-**	**443**	**30,103**
Increase/(Decrease) in Required Reserves		300,000	-	-	-	-	-	-	-
Total General District Requirements		**41,227,446**	**1,345,894**	**2,250,518**	**2,759,464**	**-**	**-**	**107,695**	**6,463,571**
REQUIREMENTS BEFORE OFFSETS:		**194,450,149**	**1,386,723**	**4,062,178**	**2,820,237**	**-**	**-**	**137,462**	**8,406,599**
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-
SDCWA Baseline Exchange		27,124,602	1,896,048	16,735,049	4,458,650	3,820,468	-	214,388	27,124,602
Additional Exchange Payment		5,460,768	381,715	3,369,127	897,622	769,143	-	43,161	5,460,768
Interest on Investments		3,463,507	242,104	2,136,878	569,319	487,831	-	27,375	3,463,507
Hydro-Power Revenue		-	-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		7,362,711	514,664	4,542,567	1,210,257	1,037,029	-	58,193	7,362,711
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-
CVWD Revenues		51,158,400	3,576,045	31,563,165	8,409,243	7,205,601	-	404,346	51,158,400
SLR Revenues		2,250,880	157,340	1,388,724	369,992	317,034	-	17,791	2,250,880
DWCV Revenues		-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-
Total Revenue Offsets		**96,820,868**	**6,767,916**	**59,735,509**	**15,915,084**	**13,637,106**	**-**	**765,253**	**96,820,868**
NET REVENUE REQUIREMENTS:		**97,629,281**	**(5,381,193)**	**(55,673,331)**	**(13,094,847)**	**(13,637,106)**	**-**	**(627,792)**	**(88,414,269)**

Detailed Summary of Cost Allocations (by budget line Item, Includes Administrative and General Costs)
Fiscal Year Ending 2027

		Total Costs to Be Allocated	A&G Cost Redistribution	Adjusted Costs	Allocation Categories						Total
					Fixed			Variable	Other	Hydroelectric	
					Demand	Commodity	Standby	Commodity			
Departmental O&M											
Group	***Item***										
Office of General Manager		11,901,786	731,103	12,632,889	-	12,421,109	-	-	-	211,780	12,632,889
Board of Directors		2,936,614	(2,936,614)	-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	13,717,631	2,460,792	16,178,423	-	16,178,423	-	-	-	-	16,178,423
External Affairs	Legislative Services	6,858,040	(6,858,040)	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	7,379,523	(7,379,523)	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	6,542,369	(6,542,369)	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	5,533,026	(2,083,667)	3,449,359	-	3,449,359	-	-	-	-	3,449,359
Human Resources		23,199,332	532,289	23,731,621	-	23,333,780	-	-	-	397,841	23,731,621
Conveyance and Distribution	C&D, Eastern & Western	2,691,075	1,032,565	3,723,640	-	3,683,713	-	-	-	39,927	3,723,640
Conveyance and Distribution	C&D General	1,002,421	187,838	1,190,259	-	1,177,496	-	-	-	12,763	1,190,259
Treatment and Water Quality	Treatment Section	4,354,616	1,335,339	5,689,955	-	5,689,955	-	-	-	-	5,689,955
Integrated Operations Planning and Suppc	Office of the Manager, Operations Support Services	1,073,859	322,731	1,396,590	-	1,370,849	-	-	-	25,741	1,396,590
Integrated Operations Planning and Suppc	Operations Support Services	16,016,061	4,867,527	20,883,588	-	20,442,829	-	-	-	440,759	20,883,588
Conveyance and Distribution	C&D, Desert Region / CRA	49,461,106	13,815,303	63,276,409	-	63,276,409	-	-	-	-	63,276,409
Integrated Operations Planning and Suppc	System Operations Unit	11,883,220	3,635,606	15,518,826	-	15,518,826	-	-	-	-	15,518,826
Treatment and Water Quality	Treatment and Water Quality Section	2,631,151	723,889	3,355,040	-	3,355,040	-	-	-	-	3,355,040
Integrated Operations Planning and Suppc	Power Operations and Planning	5,288,777	1,702,046	6,990,823	-	6,036,810	-	-	-	954,013	6,990,823
Integrated Operations Planning and Suppc	Operations Planning & Programs Unit	2,894,359	1,051,503	3,945,862	-	3,945,862	-	-	-	-	3,945,862
Treatment and Water Quality	Treatment Jensen	27,367,427	5,312,761	32,680,188	-	21,926,799	-	10,753,389	-	-	32,680,188
Treatment and Water Quality	Treatment Diemer	25,451,929	5,316,235	30,768,164	-	21,244,135	-	9,524,029	-	-	30,768,164
Treatment and Water Quality	Treatment Mills	17,500,460	4,632,139	22,132,600	-	18,200,350	-	3,932,250	-	-	22,132,600
Treatment and Water Quality	Treatment Skinner	20,199,787	4,398,384	24,598,171	-	17,533,120	-	7,065,051	-	-	24,598,171
Treatment and Water Quality	Treatment Weymouth	27,636,351	5,815,624	33,451,976	-	23,461,775	-	9,990,201	-	-	33,451,976
Treatment and Water Quality	Water Quality Section	35,134,040	10,591,945	45,725,985	-	45,725,985	-	-	-	-	45,725,985
Conveyance and Distribution	C&D, Eastern Unit	29,550,568	6,828,961	36,379,529	-	35,252,917	-	-	-	1,126,611	36,379,529
Conveyance and Distribution	C&D, Western Unit	21,529,668	5,913,602	27,443,270	-	27,113,951	-	-	-	329,319	27,443,270
Integrated Operations Planning and Suppc	OSS, Manufacturing Services Unit	10,996,425	3,473,718	14,470,142	-	14,461,460	-	-	-	8,682	14,470,142
Office of Safety, Security and Protection	Safety, Regulatory, and Training Section	21,560,591	5,881,065	27,441,656	-	27,034,866	-	-	-	406,791	27,441,656
Integrated Operations Planning and Suppc	OSS, Fleet Services Unit	35,457,472	6,551,665	42,009,137	-	41,924,950	-	-	-	84,187	42,009,137
Integrated Operations Planning and Suppc	OSS, Power Support Unit	11,640,049	3,698,382	15,338,431	-	11,034,710	-	-	-	4,303,721	15,338,431
Integrated Operations Planning and Suppc	Office of the Manager, Operations & Planning Sectio	723,176	247,959	971,135	-	953,235	-	-	-	17,899	971,135
Office of Safety, Security and Protection	Security & Emergency Management Unit	22,020,270	206,751	22,227,021	-	21,835,355	-	-	-	391,666	22,227,021
Sustainability, Resilience & Innovation		27,405,965	(19,201,884)	8,204,081	-	8,204,081	-	-	-	-	8,204,081
Diversity, Equity & Inclusion		5,347,494	205,197	5,552,691	-	5,459,605	-	-	-	93,086	5,552,691
Equal Employment Opportunity		3,716,748	165,336	3,882,083	-	3,817,004	-	-	-	65,080	3,882,083
Finance and Administration		46,723,834	(46,723,834)	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	1,225,854	(1,225,854)	-	-	-	-	-	-	-	-
Engineering Services		63,412,846	13,353,738	76,766,584	6,157,336	60,091,419	9,165,113	-	-	1,352,715	76,766,584
Office of Safety, Security and Protection	Office of Safety, Security and Protection Officer	633,549	(633,549)	-	-	-	-	-	-	-	-
Business Technology	Information Technology	63,272,347	(2,296,843)	60,975,504	-	59,953,300	-	-	-	1,022,204	60,975,504
Water Resources Management	Resource Planning & Development	6,578,023	2,023,155	8,601,178	-	8,601,178	-	-	-	-	8,601,178
Water Resources Management	Resource Implementation	18,569,600	4,183,670	22,753,270	-	22,753,270	-	-	-	-	22,753,270
Water Resources Management	Office of the Group Manager	3,164,920	1,152,975	4,317,895	-	4,317,895	-	-	-	-	4,317,895
Ethics Office		3,816,768	143,193	3,959,961	-	3,893,684	-	-	-	66,278	3,959,961
Integrated Operations Planning and Suppc	Integrated Operations Planning and Support Services	3,062,870	927,398	3,990,268	-	3,916,721	-	-	-	73,546	3,990,268
General Counsel		21,755,281	(21,755,281)	-	-	-	-	-	-	-	-
General Auditor		5,784,925	(5,784,925)	-	-	-	-	-	-	-	-
Total Departmental O&M	-	**756,604,203**	**0**	**756,604,203**	**6,157,336**	**688,592,224**	**9,165,113**	**41,264,920**	**-**	**11,424,609**	**756,604,203**
GENERAL DISTRICT REQUIREMENTS											
State Water Project*											
Supply - O&M		105,902,747	2,783,154	108,685,901	-	108,685,901	-	-	-	-	108,685,901
Supply - Capital		82,968,115	2,180,425	85,148,540	-	85,148,540	-	-	-	-	85,148,540
Power - O&M & Off-Aq Capital		213,531,434	5,611,666	219,143,100	-	-	-	219,143,100	-	-	219,143,100
Power - Capital (less Off-Aq)		1,931,267	50,754	1,982,021	-	-	-	1,982,021	-	-	1,982,021
Transmission - Capital - Commodity, Demand, & Standby		86,184,245	2,264,946	88,449,191	12,011,998	25,557,443	50,879,751	-	-	-	88,449,191
Transmission - O&M - Commodity only		227,881,863	5,988,800	233,870,663	-	233,870,663	-	-	-	-	233,870,663
Delta Conveyance - Supply		-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power		-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		74,654,310	1,961,936	76,616,246	10,405,004	22,138,307	44,072,935	-	-	-	76,616,246
Total State Water Project		**793,053,980**	**20,841,682**	**813,895,662**	**22,417,002**	**475,400,853**	**94,952,686**	**221,125,121**	**-**	**-**	**813,895,662**
Colorado River Aqueduct Power Costs		**62,731,329**	**1,648,597**	**64,379,925**	**-**	**-**	**-**	**64,379,925**	**-**	**-**	**64,379,925**
Supply Programs (cash funded portion)		**95,272,389**	**2,503,785**	**97,776,174**	**-**	**97,776,174**	**-**	**-**	**-**	**-**	**97,776,174**
Demand Management (cash funded portion)											
Local Resources Program		17,278,065	454,072	17,732,137	-	17,732,137	-	-	-	-	17,732,137
Future Supply Actions & Stormwater Pilot		3,515,000	92,375	3,607,375	-	3,607,375	-	-	-	-	3,607,375
Conservation Program (cash funded portion)		30,500,000	801,549	31,301,549	-	31,301,549	-	-	-	-	31,301,549
Total Demand Management Costs		**51,293,065**	**1,347,996**	**52,641,061**	**-**	**52,641,061**	**-**	**-**	**-**	**-**	**52,641,061**
Capital Financing											
Revenue Bond Debt Service	*Base CIP + Existing Debt*	337,268,374	(15,123,432)	322,144,942	66,852,210	107,990,388	141,625,782	-	-	5,676,563	322,144,942
Revenue Bond Debt Service	*PWSC*	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	*Special Project*	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	9,843,500	258,690	10,102,190	-	10,102,190	-	-	-	-	10,102,190
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	5,193,032	136,474	5,329,506	-	5,329,506	-	-	-	-	5,329,506
Revenue Bond Debt Service	*Operating Equipment*	5,085,210	(923,248)	4,161,962	-	4,022,915	79,642	-	-	61,305	4,161,962
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		357,390,116	(15,651,515)	341,738,601	66,852,210	127,443,099	141,705,424	-	-	5,737,868	341,738,601
G.O. Bond Debt Service		1,962,250	51,568	2,013,818	731,134	473,182	809,502	-	-	-	2,013,818
Debt Administration		3,484,015	(156,227)	3,327,789	690,590	1,115,551	1,463,008	-	-	58,639	3,327,789
Bond Defeasance		-	-	-	-	-	-	-	-	-	-
PAYGO	Base CIP	185,000,000	(8,295,574)	176,704,426	36,670,082	59,235,384	77,685,225	-	-	3,113,734	176,704,426
PAYGO + Grant Funds (7101, 7102)	PWSC	42,400,000	1,114,284	43,514,284	10,456,703	22,512,074	10,545,508	-	-	-	43,514,284
PAYGO	Special Project	-	-	-	-	-	-	-	-	-	-
PAYGO		227,400,000	(7,181,290)	220,218,710	47,126,785	81,747,458	88,230,733	-	-	3,113,734	220,218,710
Total Capital Financing Costs		**590,236,381**	**(22,937,464)**	**567,298,918**	**115,400,719**	**210,779,290**	**232,208,667**	**-**	**-**	**8,910,242**	**567,298,918**
Other Operating Costs											
Operating Equipment (cash)		17,099,986	(3,104,597)	13,995,389	-	13,521,427	267,811	-	-	206,151	13,995,389
Future Staffing Needs Funding		-	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-	-	-
Total Other Operating Costs		**17,099,986**	**(3,104,597)**	**13,995,389**	**-**	**13,521,427**	**267,811**	**-**	**-**	**206,151**	**13,995,389**
Increase/(Decrease) in Required Reserves		**300,000**	**(300,000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total General District Requirements		**1,609,987,129**	**0**	**1,609,987,129**	**137,817,721**	**850,118,805**	**327,429,164**	**285,505,047**	**-**	**9,116,393**	**1,609,987,129**
REQUIREMENTS BEFORE OFFSETS:		**2,366,591,332**	**0**	**2,366,591,332**	**143,975,058**	**1,538,711,028**	**336,594,277**	**326,769,967**	**-**		**2,366,591,332**
Revenue Offsets											
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		1,962,250	-	1,962,250	565,930	349,150	1,047,170	-	-	-	1,962,250
SDCWA Baseline Exchange		152,317,000	(0)	152,317,000	1,896,048	139,448,543	4,458,650	3,820,468	-	2,693,291	152,317,000
Additional Exchange Payment		30,664,700	-	30,664,700	381,715	28,074,002	897,622	769,143	-	542,218	30,664,700
Interest on Investments		33,868,981	-	33,868,981	4,270,553	18,409,675	7,529,918	3,314,933	-	343,903	33,868,981
Hydro-Power Revenue		2,718,742	-	2,718,742	-	-	-	-	-	2,718,742	2,718,742
CRA Power Revenue		-	-	-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		653,645	-	653,645	-	-	-	653,645	-	-	653,645
Misc. allocated to A&G (Lease, Late Fees, etc.)		7,362,711	(0)	7,362,711	514,664	4,542,567	1,210,257	1,037,029	-	58,193	7,362,711
Misc. allocated to supply (PVID Lease)		4,979,188	-	4,979,188	-	4,979,188	-	-	-	-	4,979,188
Property Taxes - SWP		463,137,814	0	463,137,814	7,545,593	284,726,550	31,961,202	138,904,468	-	-	463,137,814
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-	-	-
CVWD Revenues		51,158,400	(0)	51,158,400	3,576,045	31,563,165	8,409,243	7,205,601	-	404,346	51,158,400
SLR Revenues		2,250,880	-	2,250,880	157,340	1,388,724	369,992	317,034	-	17,791	2,250,880
DWCV Revenues		-	-	-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-	-	-
Stored Water Sales		25,000,000	-	25,000,000	-	25,000,000	-	-	-	-	25,000,000
$80M Grant		40,670,148	-	40,670,148	9,773,242	21,040,662	9,856,243	-	-	-	40,670,148
Federal Reimbursement for PWSC		6,499,852	-	6,499,852	1,561,947	3,362,692	1,575,212	-	-	-	6,499,852
LSWRP Grant		-	-	-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-	-	-
Total Revenue Offsets		**823,244,309**	**0**	**823,244,309**	**30,243,077**	**562,884,918**	**67,315,510**	**156,022,320**	**-**	**6,778,483**	**823,244,309**
NET REVENUE REQUIREMENTS:		**1,543,347,023**	**0**	**1,543,347,023**	**113,731,981**	**975,826,110**	**269,278,767**	**170,747,646**	**-**	**(6,778,483)**	**1,543,347,023**

Costs Used for Calculating A&G Allocation Percentages
Adjusted to exclude negative numbers
Fiscal Year Ending 2027

		Total to Be Allocated Excluding A&G and Negative Values	Line Item Costs by Allocation Category (w/o A&G)					Total Allocations
			Fixed			Variable	Hydro-	
			Demand	Commodity	Standby	Commodity	Electric	
Departmental O&M								
Group	***Item***							
Office of General Manager		8,562,872	-	8,419,323	-	-	143,549	8,562,872
Board of Directors		-	-	-	-	-	-	-
Conveyance and Distribution	Bay Delta Initiatives	6,526,321	-	6,526,321	-	-	-	6,526,321
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Pro	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	1,810,990	-	1,810,990	-	-	-	1,810,990
Human Resources		14,323,204	-	14,083,087	-	-	240,117	14,323,204
Conveyance and Distribution	C&D, Eastern & Western	2,745,725	-	2,716,284	-	-	29,441	2,745,725
Conveyance and Distribution	C&D General	500,866	-	495,495	-	-	5,371	500,866
Treatment and Water Quality	Treatment Section	3,541,481	-	3,541,481	-	-	-	3,541,481
Integrated Operations Planni	Office of the Manager, Operations Su	864,402	-	848,470	-	-	15,932	864,402
Integrated Operations Planni	Operations Support Services	13,121,657	-	12,844,718	-	-	276,939	13,121,657
Conveyance and Distribution	C&D, Desert Region / CRA	36,639,864	-	36,639,864	-	-	-	36,639,864
Integrated Operations Planni	System Operations Unit	9,642,069	-	9,642,069	-	-	-	9,642,069
Treatment and Water Quality	Treatment and Water Quality Sectior	1,919,841	-	1,919,841	-	-	-	1,919,841
Integrated Operations Planni	Power Operations and Planning	4,531,144	-	3,912,795	-	-	618,349	4,531,144
Integrated Operations Planni	Operations Planning & Programs Uni	2,788,715	-	2,788,715	-	-	-	2,788,715
Treatment and Water Quality	Treatment Jensen	14,090,089	-	14,090,089	-	-	-	14,090,089
Treatment and Water Quality	Treatment Diemer	14,099,303	-	14,099,303	-	-	-	14,099,303
Treatment and Water Quality	Treatment Mills	12,284,997	-	12,284,997	-	-	-	12,284,997
Treatment and Water Quality	Treatment Skinner	11,665,049	-	11,665,049	-	-	-	11,665,049
Treatment and Water Quality	Treatment Weymouth	15,423,744	-	15,423,744	-	-	-	15,423,744
Treatment and Water Quality	Water Quality Section	28,091,128	-	28,091,128	-	-	-	28,091,128
Conveyance and Distribution	C&D, Eastern Unit	18,415,631	-	17,845,331	-	-	570,300	18,415,631
Conveyance and Distribution	C&D, Western Unit	15,683,592	-	15,495,389	-	-	188,203	15,683,592
Integrated Operations Planni	OSS, Manufacturing Services Unit	9,212,722	-	9,207,194	-	-	5,528	9,212,722
Office of Safety, Security and	Safety, Regulatory, and Training Sec	16,460,739	-	16,216,728	-	-	244,011	16,460,739
Integrated Operations Planni	OSS, Fleet Services Unit	17,563,889	-	17,528,690	-	-	35,198	17,563,889
Integrated Operations Planni	OSS, Power Support Unit	9,817,820	-	7,063,095	-	-	2,754,725	9,817,820
Integrated Operations Planni	Office of the Manager, Operations &	663,328	-	651,102	-	-	12,226	663,328
Office of Safety, Security and	Security & Emergency Management	4,595,478	-	4,514,501	-	-	80,978	4,595,478
Sustainability, Resilience & In		3,573,149	-	3,573,149	-	-	-	3,573,149
Diversity, Equity & Inclusion		3,520,338	-	3,461,323	-	-	59,016	3,520,338
Equal Employment Opportun		2,507,034	-	2,465,006	-	-	42,028	2,507,034
Finance and Administration		-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		47,070,514	3,775,458	36,845,902	5,619,718	-	829,436	47,070,514
Office of Safety, Security and	Office of Safety, Security and Protect	-	-	-	-	-	-	-
Business Technology	Information Technology	29,122,504	-	28,634,289	-	-	488,215	29,122,504
Water Resources Manageme	Resource Planning & Development	5,402,961	-	5,402,961	-	-	-	5,402,961
Water Resources Manageme	Resource Implementation	11,440,344	-	11,440,344	-	-	-	11,440,344
Water Resources Manageme	Office of the Group Manager	3,105,913	-	3,105,913	-	-	-	3,105,913
Ethics Office		2,552,077	-	2,509,363	-	-	42,714	2,552,077
Integrated Operations Planni	Integrated Operations Planning and S	2,483,761	-	2,437,981	-	-	45,779	2,483,761
General Counsel		-	-	-	-	-	-	-
General Auditor		-	-	-	-	-	-	-
Total Departmental O&M	-	**406,365,256**	**3,775,458**	**390,242,023**	**5,619,718**	**-**	**6,728,057**	**406,365,256**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		105,902,747	-	105,902,747	-	-	-	105,902,747
Supply - Capital		82,968,115	-	82,968,115	-	-	-	82,968,115
Power - O&M & Off-Aq Capital		213,531,434	-	-	-	213,531,434	-	213,531,434
Power - Capital (less Off-Aq)		1,931,267	-	-	-	1,931,267	-	1,931,267
Transmission - Capital - Commodity, Demand, & Standby		86,184,245	11,704,403	24,902,985	49,576,857	-	-	86,184,245
Transmission - O&M - Commodity only		227,881,863	-	227,881,863	-	-	-	227,881,863
Delta Conveyance - Supply		-	-	-	-	-	-	-
Delta Conveyance - Power		-	-	-	-	-	-	-
Delta Conveyance - Other		74,654,310	10,138,560	21,571,404	42,944,346	-	-	74,654,310
Total State Water Project		**793,053,980**	**21,842,963**	**463,227,114**	**92,521,203**	**215,462,701**	**-**	**793,053,980**
Colorado River Aqueduct Power Costs		**62,731,329**	**-**	**-**	**-**	**62,731,329**	**-**	**62,731,329**
Supply Programs (cash funded portion)		**95,272,389**	**-**	**95,272,389**	**-**	**-**	**-**	**95,272,389**
Demand Management (cash funded portion)								
Local Resources Program		17,278,065	-	17,278,065	-	-	-	17,278,065
Future Supply Actions & Stormwater Pilot		3,515,000	-	3,515,000	-	-	-	3,515,000
Conservation Program (cash funded portion)		30,500,000	-	30,500,000	-	-	-	30,500,000
Total Demand Management Costs		**51,293,065**	**-**	**51,293,065**	**-**	**-**	**-**	**51,293,065**
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	313,895,676	65,140,305	105,225,044	137,999,126	-	5,531,201	313,895,676
Revenue Bond Debt Service	*PWSC*	-	-	-	-	-	-	-
Revenue Bond Debt Service	*Special Project*	-	-	-	-	-	-	-
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	9,843,500	-	9,843,500	-	-	-	9,843,500
Revenue Bond Debt Service	*Existing Conservation + New Conser*	5,193,032	-	5,193,032	-	-	-	5,193,032
Revenue Bond Debt Service	*Operating Equipment*	4,055,386	-	3,918,048	77,603	-	59,735	4,055,386
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		332,987,593	65,140,305	124,179,623	138,076,728	-	5,590,937	332,987,593
G.O. Bond Debt Service		1,962,250	712,412	461,065	788,773	-	-	1,962,250
Debt Administration		3,242,573	672,906	1,086,985	1,425,545	-	57,138	3,242,573
Bond Defeasance		-	-	-	-	-	-	-
PAYGO	*Base CIP*	172,179,500	35,731,060	57,718,525	75,695,915	-	3,034,000	172,179,500
PAYGO + Grant Funds (7101	*PWSC*	42,400,000	10,188,934	21,935,600	10,275,466	-	-	42,400,000
PAYGO	*Special Project*	-	-	-	-	-	-	-
PAYGO		214,579,500	45,919,994	79,654,125	85,971,381	-	3,034,000	214,579,500
Total Capital Financing Costs		**552,771,916**	**112,445,617**	**205,381,799**	**226,262,426**	**-**	**8,682,075**	**552,771,916**
Other Operating Costs								
Operating Equipment (cash)		13,637,005	-	13,175,180	260,954	-	200,872	13,637,005
Future Staffing Needs Funding		-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**13,637,005**	**-**	**13,175,180**	**260,954**	**-**	**200,872**	**13,637,005**
Increase/(Decrease) in Required Reserves		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total General District Requirements		**1,568,759,683**	**134,288,580**	**828,349,545**	**319,044,583**	**278,194,029**	**8,882,946**	**1,568,759,683**
REQUIREMENTS BEFORE OFFSETS:		**1,975,124,939**	**138,064,037**	**1,218,591,568**	**324,664,301**	**278,194,029**	**15,611,003**	**1,975,124,939**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		1,962,250	565,930	349,150	1,047,170	-	-	1,962,250
SDCWA Baseline Exchange		125,192,398	-	122,713,494	-	-	2,478,903	125,192,398
Additional Exchange Payment		25,203,932	-	24,704,875	-	-	499,057	25,203,932
Interest on Investments		30,405,474	4,028,449	16,272,797	6,960,598	2,827,102	316,528	30,405,474
Hydro-Power Revenue		2,718,742	-	-	-	-	2,718,742	2,718,742
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		653,645	-	-	-	653,645	-	653,645
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		4,979,188	-	4,979,188	-	-	-	4,979,188
Property Taxes - SWP		463,137,814	7,545,593	284,726,550	31,961,202	138,904,468	-	463,137,814
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		25,000,000	-	25,000,000	-	-	-	25,000,000
$80M Grant		40,670,148	9,773,242	21,040,662	9,856,243	-	-	40,670,148
Federal Reimbursement for PWSC		6,499,852	1,561,947	3,362,692	1,575,212	-	-	6,499,852
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**726,423,441**	**23,475,161**	**503,149,409**	**51,400,426**	**142,385,215**	**6,013,230**	**726,423,441**
NET REVENUE REQUIREMENTS:		**$ 1,248,701,497**	**$ 114,588,876**	**$ 715,442,159**	**$ 273,263,875**	**$ 135,808,815**	**$ 9,597,773**	**$ 1,248,701,497**

A&G Cost Allocation Percentages
(Carried to COS Schedule E-a for A&G allocation)
Fiscal Year 2027

		A&G Line Item Allocators by Allocation Category						Total
		Fixed			Variable	Demand	Hydro-Electric	
		Demand	Commodity	Standby	Commodity	Management		
Departmental O&M								
Group	***Item***							
Office of General Manager		0.0%	2.1%	0.0%	0.0%	0.0%	0.0%	2.1%
Board of Directors		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bay Delta Initiatives	Bay Delta Initiatives	0.0%	1.6%	0.0%	0.0%	0.0%	0.0%	1.6%
External Affairs	Legislative Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Media Communications Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Manager, External Affairs/Special Projects	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Conservation & Community Services	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.4%
Human Resources		0.0%	3.5%	0.0%	0.0%	0.0%	0.1%	3.5%
Conveyance and Distribution	C&D, Eastern & Western	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Conveyance and Distribution	C&D General	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%
Treatment and Water Quality	Treatment Section	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Integrated Operations Planning and	Office of the Manager, Operations Suppor	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Integrated Operations Planning and	Operations Support Services	0.0%	3.2%	0.0%	0.0%	0.0%	0.1%	3.2%
Conveyance and Distribution	C&D, Desert Region / CRA	0.0%	9.0%	0.0%	0.0%	0.0%	0.0%	9.0%
Integrated Operations Planning and	System Operations Unit	0.0%	2.4%	0.0%	0.0%	0.0%	0.0%	2.4%
Treatment and Water Quality	Treatment and Water Quality Section	0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.5%
Integrated Operations Planning and	Power Operations and Planning	0.0%	1.0%	0.0%	0.0%	0.0%	0.2%	1.1%
Integrated Operations Planning and	Operations Planning & Programs Unit	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Treatment and Water Quality	Treatment Jensen	0.0%	3.5%	0.0%	0.0%	0.0%	0.0%	3.5%
Treatment and Water Quality	Treatment Diemer	0.0%	3.5%	0.0%	0.0%	0.0%	0.0%	3.5%
Treatment and Water Quality	Treatment Mills	0.0%	3.0%	0.0%	0.0%	0.0%	0.0%	3.0%
Treatment and Water Quality	Treatment Skinner	0.0%	2.9%	0.0%	0.0%	0.0%	0.0%	2.9%
Treatment and Water Quality	Treatment Weymouth	0.0%	3.8%	0.0%	0.0%	0.0%	0.0%	3.8%
Treatment and Water Quality	Water Quality Section	0.0%	6.9%	0.0%	0.0%	0.0%	0.0%	6.9%
Conveyance and Distribution	C&D, Eastern Unit	0.0%	4.4%	0.0%	0.0%	0.0%	0.1%	4.5%
Conveyance and Distribution	C&D, Western Unit	0.0%	3.8%	0.0%	0.0%	0.0%	0.0%	3.9%
Integrated Operations Planning and	OSS, Manufacturing Services Unit	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	2.3%
Office of Safety, Security and Prote	Safety, Regulatory, and Training Section	0.0%	4.0%	0.0%	0.0%	0.0%	0.1%	4.1%
Integrated Operations Planning and	OSS, Fleet Services Unit	0.0%	4.3%	0.0%	0.0%	0.0%	0.0%	4.3%
Integrated Operations Planning and	OSS, Power Support Unit	0.0%	1.7%	0.0%	0.0%	0.0%	0.7%	2.4%
Integrated Operations Planning and	Office of the Manager, Operations & Plann	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Office of Safety, Security and Prote	Security & Emergency Management Unit	0.0%	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%
Sustainability, Resilience & Innovati		0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Diversity, Equity & Inclusion		0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Equal Employment Opportunity		0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
Finance and Administration		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Business Technology	Office of Manager	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Engineering Services		0.9%	9.1%	1.4%	0.0%	0.0%	0.2%	11.6%
Office of Safety, Security and Prote	Office of Safety, Security and Protection C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Business Technology	Information Technology	0.0%	7.0%	0.0%	0.0%	0.0%	0.1%	7.2%
Water Resources Management	Resource Planning & Development	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%	1.3%
Water Resources Management	Resource Implementation	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%	2.8%
Water Resources Management	Office of the Group Manager	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.8%
Ethics Office		0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
Integrated Operations Planning and	Integrated Operations Planning and Suppo	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
General Counsel		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
General Auditor		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Departmental O&M	-	**0.9%**	**96.0%**	**1.4%**	**0.0%**	**0.0%**	**1.7%**	**100.0%**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		0.0%	6.8%	0.0%	0.0%	0.0%	0.0%	6.8%
Supply - Capital		0.0%	5.3%	0.0%	0.0%	0.0%	0.0%	5.3%
Power - O&M & Off-Aq Capital		0.0%	0.0%	0.0%	13.6%	0.0%	0.0%	13.6%
Power - Capital (less Off-Aq)		0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%
Transmission - Capital - Commodity, Demand, & Standby		0.7%	1.6%	3.2%	0.0%	0.0%	0.0%	5.5%
Transmission - O&M - Commodity only		0.0%	14.5%	0.0%	0.0%	0.0%	0.0%	14.5%
Delta Conveyance - Supply		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		0.6%	1.4%	2.7%	0.0%	0.0%	0.0%	4.8%
Total State Water Project		**1.4%**	**29.5%**	**5.9%**	**13.7%**	**0.0%**	**0.0%**	**50.6%**
Colorado River Aqueduct Power Costs		**0.0%**	**0.0%**	**0.0%**	**4.0%**	**0.0%**	**0.0%**	**4.0%**
Supply Programs (cash funded portion)		**0.0%**	**6.1%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**6.1%**
Demand Management (cash funded portion)		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Local Resources Program		0.0%	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%
Future Supply Actions & Stormwater Pilot		0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Conservation Program (cash funded portion)		0.0%	1.9%	0.0%	0.0%	0.0%	0.0%	1.9%
Total Demand Management Costs		**0.0%**	**3.3%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**3.3%**
Capital Financing		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Revenue Bond Debt Service	*Base CIP + Existing Debt*	4.2%	6.7%	8.8%	0.0%	0.0%	0.4%	20.0%
Revenue Bond Debt Service	*PWSC*	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Bond Debt Service	*Special Project*	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
Revenue Bond Debt Service	*Existing Conservation + New Conservatio*	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service	*Operating Equipment*	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	4.2%	7.9%	8.8%	0.0%	0.0%	0.4%	21.2%
G.O. Bond Debt Service		0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%
Debt Administration		0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.2%
Bond Defeasance		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO	*Base CIP*	2.3%	3.7%	4.8%	0.0%	0.0%	0.2%	11.0%
PAYGO + Grant Funds (7101, 7102	*PWSC*	0.6%	1.4%	0.7%	0.0%	0.0%	0.0%	2.7%
PAYGO	*Special Project*	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO		2.9%	5.1%	5.5%	0.0%	0.0%	0.2%	13.7%
Total Capital Financing Costs		**7.2%**	**13.1%**	**14.4%**	**0.0%**	**0.0%**	**0.6%**	**35.2%**
Other Operating Costs								
Operating Equipment (cash)		2.3%	3.7%	4.8%	0.0%	0.0%	0.2%	11.0%
Future Staffing Needs Funding		0.6%	1.4%	0.7%	0.0%	0.0%	0.0%	2.7%
OPEB\PERS Pre-Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Other Operating Costs		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Increase/(Decrease) in Required Reserves		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Total General District Requirements		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
REQUIREMENTS BEFORE OFFSETS:		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**

Functionalization of A&G Costs
Summary of Allocation Results before Inclusion of Administrative and General Costs
Fiscal Year Ending 2027

Functional Categories	Functional Costs Allocated for FY 2027	Allocation Categories (Costs Exclude Administrative and General)					Total Allocated Excluding A&G
		Fixed			Variable Commodity	Hydro-Electric	
		Demand	Commodity	Standby			
Source of Supply							
CRA	$ 53,074,348.19	$ -	$ 53,074,348	$ -	$ -	$ -	$ 53,074,348
SWP	104,755,793	-	104,755,793	-	-	-	104,755,793
Other Supply	43,073,557	-	43,073,557	-	-	-	43,073,557
Subtotal: Source of Supply	**200,903,698**	-	200,903,698	-	-	-	**200,903,698**
Conveyance & Aqueduct							
CRA							
CRA Power	66,930,488	-	5,662,622	-	61,267,867	-	66,930,488
CRA All Other	81,418,861	2,492,877	68,366,795	10,559,190	-	-	81,418,861
SWP*	-	-	-	-	-	-	-
SWP Power	62,365,195	-	(12,829,398)	-	75,194,593	-	62,365,195
SWP All Other	168,882,063	13,795,880	96,650,366	58,435,817	-	-	168,882,063
Other Conveyance & Aqueduct	69,135,777	8,127,417	20,179,606	40,828,754	-	-	69,135,777
Subtotal: Conveyance & Aqueduct	**448,732,385**	24,416,174	178,029,990	109,823,761	136,462,459	-	**448,732,385**
Storage							
Storage Costs Other Than Power							
Emergency	64,654,378	-	11,546,122	53,108,256	-	-	64,654,378
Drought	64,985,200	-	64,985,200	-	-	-	64,985,200
Regulatory	29,993,486	9,371,837	11,170,220	9,451,429	-	-	29,993,486
Storage Power	(653,645)	-	-	-	(653,645)	-	(653,645)
Subtotal: Storage	**158,979,420**	9,371,837	87,701,543	62,559,685	(653,645)	-	**158,979,420**
Treatment							
Jensen	65,958,625	8,101,563	35,136,046	11,967,627	10,753,389	-	65,958,625
Weymouth	70,026,250	9,078,482	37,546,602	13,410,965	9,990,201	-	70,026,250
Diemer	83,438,314	13,656,377	40,083,040	20,174,868	9,524,029	-	83,438,314
Mills	38,581,158	2,983,600	27,258,795	4,406,513	3,932,250	-	38,581,158
Skinner	60,076,829	8,534,197	31,870,300	12,607,280	7,065,051	-	60,076,829
Subtotal: Treatment	**318,081,176**	42,354,218	171,894,784	62,567,254	41,264,920	-	**318,081,176**
Distribution	**238,125,563**	39,404,964	158,980,982	39,739,617	-	-	**238,125,563**
Demand Management	**69,138,031**	-	69,138,031	-	-	-	**69,138,031**
Hydro-Electric	**11,757,468**	-	-	-	-	11,757,468	**11,757,468**
Total Costs Allocated	**$ 1,445,717,742**	**$ 115,547,194**	**$ 866,649,028**	**$ 274,690,317**	**$ 177,073,735**	**$ 11,757,468**	**$ 1,445,717,742**
A&G Costs to be Functionalized		$ (1,815,213)	$ 109,177,082	$ (5,411,550.631)	$ (6,326,088)	$ 2,005,051	$ 97,629,281

Percentages Used for Functionalization of A&G Costs

Allocation Categories				
Fixed			Variable	
Demand	Commodity	Standby	Commodity	Hydro-Electric
0.0%	6.2%	0.0%	0.0%	0.0%
0.0%	16.7%	0.0%	0.0%	0.0%
0.0%	4.5%	0.0%	0.0%	0.0%
0.0%	27.3%	0.0%	0.0%	0.0%
0.0%	1.4%	0.0%	19.6%	0.0%
2.0%	6.3%	3.6%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	67.4%	0.0%
15.7%	21.6%	28.4%	0.0%	0.0%
6.9%	2.5%	12.5%	0.0%	0.0%
24.6%	31.7%	44.4%	87.1%	0.0%
0.0%	0.8%	16.6%	0.0%	0.0%
0.0%	4.8%	0.0%	0.0%	0.0%
6.7%	0.9%	2.9%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%
6.7%	6.5%	19.5%	0.0%	0.0%
6.1%	2.6%	3.9%	3.4%	0.0%
6.8%	2.8%	4.3%	3.1%	0.0%
10.2%	3.0%	6.4%	3.0%	0.0%
2.3%	2.0%	1.5%	1.2%	0.0%
6.4%	2.3%	4.0%	2.2%	0.0%
31.7%	12.6%	20.1%	12.9%	0.0%
36.9%	16.6%	15.9%	0.0%	0.0%
0.0%	5.1%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	100.0%
100.0%	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Administrative and General Costs Redistributed Among Functional Categories

Administrative and General Costs by Allocation Categories					Total A&G Costs Allocated	
Fixed			Variable			
Demand	Commodity	Standby	Commodity	Hydro-Electric		Functional Categories
						Source of Supply
$ -	$ 6,739,664	$ -	$ -	$ -	$ 6,739,664	CRA
-	18,205,507	-	-	-	18,205,507	SWP
-	4,908,155	-	-	-	4,908,155	Other Supply
-	29,853,327	-	-	-	29,853,327	Subtotal: Source of Supply
						Conveyance & Aqueduct
						CRA
-	1,548,723	-	(1,242,238)	-	306,485	
(35,706)	6,824,987	(192,227)	-	-	6,597,053	
-	-	-	-	-	-	SWP*
-	-	-	(4,266,702)	-	(4,266,702)	
(285,203)	23,546,194	(1,535,411)	-	-	21,725,580	
(125,858)	2,741,928	(677,563)	-	-	1,938,508	Other Conveyance & Aqueduct
(446,767)	34,661,832	(2,405,200)	(5,508,939)	-	26,300,925	Subtotal: Conveyance & Aqueduc
						Storage
						Storage Costs Other Than Power
-	920,261	(900,802)	-	-	19,459	
-	5,273,447	-	-	-	5,273,447	
(122,368)	933,653	(156,849)	-	-	654,436	
-	-	-	-	-	-	Storage Power
(122,368)	7,127,361	(1,057,650)	-	-	5,947,342	Subtotal: Storage
						Treatment
(110,584)	2,822,844	(209,207)	(212,944)	-	2,290,109	Jensen
(123,636)	3,016,354	(233,899)	(197,831)	-	2,460,988	Weymouth
(184,386)	3,223,069	(348,829)	(188,600)	-	2,501,255	Diemer
(41,766)	2,185,708	(79,014)	(77,868)	-	1,987,060	Mills
(115,805)	2,560,557	(219,084)	(139,906)	-	2,085,763	Skinner
(576,175)	13,808,532	(1,090,033)	(817,149)	-	11,325,175	Subtotal: Treatment
(669,903)	18,115,589	(858,667)	-	-	16,587,019	**Distribution**
-	5,610,442	-	-	-	5,610,442	**Demand Management**
-	-	-	-	2,005,051	2,005,051	**Hydro-Electric**
$ (1,815,213)	**$ 109,177,082**	**$ (5,411,551)**	**$ (6,326,088)**	**$ 2,005,051**	**$ 97,629,281**	Total Costs Allocated

Summary of Functionalization Percentages
Fiscal Year Ending 2027

	Source of Supply	Conveyance & Aqueduct	Storage	Water Quality	Treatment	Distribution	Demand Management	Hydro-Electric	Administrative & General	Total Allocated
Departmental Operations & Maintenance										
Office of General Manager	9%	15%	3%	0%	24%	25%	1%	1%	21%	100%
Board of Directors	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Bay Delta Initiatives	79%	15%	6%	0%	0%	0%	0%	0%	0%	100%
Human Resources	9%	15%	3%	0%	24%	25%	1%	1%	21%	100%
External Affairs	0%	0%	0%	0%	0%	0%	11%	0%	89%	100%
Conveyance and Distribution	0%	56%	0%	0%	0%	43%	0%	1%	0%	100%
Treatment and Water Quality	11%	0%	1%	0%	79%	9%	0%	0%	0%	100%
Integrated Operations Planning and Support Servic	3%	7%	0%	0%	7%	77%	0%	5%	0%	100%
Office of Safety, Security and Protection	2%	19%	11%	0%	33%	28%	0%	2%	6%	100%
Finance and Administration	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Engineering Services	4%	21%	21%	0%	24%	20%	0%	2%	7%	100%
Business Technology	8%	15%	3%	0%	23%	25%	1%	1%	22%	100%
Water Resources Management	70%	1%	0%	0%	0%	1%	28%	0%	1%	100%
General Counsel	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
General Auditor	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Ethics Office	9%	15%	4%	0%	22%	26%	2%	1%	21%	100%
Sustainability, Resilience & Innovation	3%	14%	3%	0%	0%	5%	0%	0%	75%	100%
Total Departmental O&M	9%	15%	3%	0%	25%	25%	2%	1%	20%	100%
General District Requirements										
State Water Project*	24%	76%	0%	0%	0%	0%	0%	0%	0%	100%
Colorado River Aqueduct Power Costs	0%	100%	0%	0%	0%	0%	0%	0%	0%	100%
Supply Programs (cash funded portion)	77%	0%	23%	0%	0%	0%	0%	0%	0%	100%
Demand Management (cash funded portion)	0%	0%	0%	0%	0%	0%	100%	0%	0%	100%
Capital Financing	8%	19%	19%	0%	22%	23%	1%	1%	6%	100%
Other Operating Costs	9%	15%	3%	0%	25%	25%	2%	1%	20%	100%
Increase/(Decrease) in Required Reserves	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Total General District Requirements	19%	49%	8%	0%	8%	9%	4%	1%	3%	100%
Revenue Offsets	21%	54%	0%	0%	1%	11%	0%	1%	12%	100%
Net Revenue Requirements	**13%**	**29%**	**10%**	**0%**	**21%**	**15%**	**4%**	**1%**	**6%**	**100%**

Cost Allocation Summary (by budget line item)
Fiscal Year Ending 2027

	Allocation Categories						Total
	Fixed			Variable	Other	Hydro-Electric	Allocated
	Demand	Commodity	Standby	Commodity			
Departmental Operations & Maintenance							
Office of General Manager	$ -	$ 12,421,109	$ -	$ -	$ -	$ 211,780	$ 12,632,889
Board of Directors	-	-	-	-	-	-	-
Bay Delta Initiatives	-	16,178,423	-	-	-	-	16,178,423
Human Resources	-	23,333,780	-	-	-	397,841	23,731,621
External Affairs	-	3,449,359	-	-	-	-	3,449,359
Conveyance and Distribution	-	130,504,486	-	-	-	1,508,620	132,013,106
Treatment and Water Quality	-	157,137,159	-	41,264,920	-	-	198,402,079
Integrated Operations Planning and Support Services	-	119,606,253	-	-	-	5,908,549	125,514,802
Office of Safety, Security and Protection	-	48,870,221	-	-	-	798,456	49,668,677
Finance and Administration	-	-	-	-	-	-	-
Engineering Services	6,157,336	60,091,419	9,165,113	-	-	1,352,715	76,766,584
Business Technology	-	59,953,300	-	-	-	1,022,204	60,975,504
Water Resources Management	-	35,672,342	-	-	-	-	35,672,342
General Counsel	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-
Ethics Office	-	3,893,684	-	-	-	66,278	3,959,961
Sustainability, Resilience & Innovation	-	8,204,081	-	-	-	-	8,204,081
Diversity, Equity & Inclusion	-	5,459,605	-	-	-	93,086	5,552,691
Equal Employment Opportunity	-	3,817,004	-	-	-	65,080	3,882,083
	6,157,336	**688,592,224**	**9,165,113**	**41,264,920**	**-**	**11,424,609**	**756,604,203**
General District Requirements							
State Water Project*	22,417,002	475,400,853	94,952,686	221,125,121	-	-	813,895,662
Colorado River Aqueduct Power Costs	-	-	-	64,379,925	-	-	64,379,925
Supply Programs (cash funded portion)	-	97,776,174	-	-	-	-	97,776,174
Demand Management (cash funded portion)	-	52,641,061	-	-	-	-	52,641,061
Capital Financing	115,400,719	210,779,290	232,208,667	-	-	8,910,242	567,298,918
Other Operating Costs	-	13,521,427	267,811	-	-	206,151	13,995,389
Increase/(Decrease) in Required Reserves	-	-	-	-	-	-	-
Total General District Requirements *(including Administrative and General)*	**137,817,721**	**850,118,805**	**327,429,164**	**285,505,047**	**-**	**9,116,393**	**1,609,987,129**
Revenue Offsets	(30,243,077)	(562,884,918)	(67,315,510)	(156,022,320)	-	(6,778,483)	(823,244,309)
Net Revenue Requirements	**$ 113,731,981**	**$ 975,826,110**	**$ 269,278,767**	**$ 170,747,646**	**$ -**	**$ 13,762,519**	**$ 1,543,347,023**

Revenue Requirement by sub-function and budget line item
Fiscal Year Ending 2027

Fiscal Year Ending 2027	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWP	Other	CRA power	CRA other	SWP power	SWP other	Other C&A	Emergency	Drought	Regulatory	Power					
Dept. Operations & Maintenance	12,126,846	30,108,559	22,647,068	6,465,791	77,538,225	-	12,857,128	13,497,319	11,546,122	8,785,259	5,763,212	-	190,607,824	190,062,337	12,488,060	8,887,751	603,381,500
General District Requirements																	
State Water Project*																	
Capital	-	82,968,115	-	-	-	1,931,267	160,838,555	-	-	-	-	-	-	-	-	-	245,737,936
O&M	-	105,902,747	-	-	-	213,531,434	227,881,863	-	-	-	-	-	-	-	-	-	547,316,044
Colorado River Aqueduct Power	-	-	-	62,731,329	-	-	-	-	-	-	-	-	-	-	-	-	62,731,329
Supply Programs (cash funded portion)	65,327,644	7,753,419	249,600	-	-	-	-	-	-	21,941,726	-	-	-	-	-	-	95,272,389
Demand Management (cash funded portion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,293,065	-	51,293,065
Capital Financing Program	6,831,128	1,003,442	38,172,026	12,819,240	20,657,458	-	7,920,125	71,067,289	54,019,798	35,238,155	24,643,947	-	129,410,208	135,978,555	6,328,470	8,682,075	552,771,916
Other Operating Costs	274,078	680,483	511,846	146,133	1,752,439	-	290,584	305,052	260,954	198,555	130,254	-	4,307,921	4,295,592	282,242	200,872	13,637,005
Revenue Offsets	(31,485,348)	(123,660,971)	(18,506,982)	(15,232,005)	(18,529,261)	(153,097,506)	(240,906,191)	(15,733,883)	(1,172,495)	(1,178,494)	(543,926)	(653,645)	(6,244,777)	(92,210,921)	(1,253,805)	(6,013,230)	(726,423,441)
Admin. & General	6,739,664	18,205,507	4,908,155	306,485	6,597,053	(4,266,702)	21,725,580	1,938,508	19,459	5,273,447	654,436	-	11,325,175	16,587,019	5,610,442	2,005,051	97,629,281
Net Revenue Requirement	59,814,012	122,961,300	47,981,713	67,236,973	88,015,915	58,098,493	190,607,643	71,074,285	64,673,838	70,258,647	30,647,923	(653,645)	329,406,351	254,712,582	74,748,474	13,762,519	1,543,347,023

Fiscal Year Ending 2027	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWP	Other	CRA power	CRA other	SWP power	SWP other	Other C&A	Emergency	Drought	Regulatory	Power					
Fixed Demand																	
engineering factors	-	-	-	0.0%	13.6%	0.0%	13.6%	13.6%	0.0%	0.0%	38.1%	0.0%	30.7%	38.1%	-	-	
SWP Capital	-	-	-	-	-	-	21,842,963	-	-	-	-	-	-	-	-	-	21,842,963
Capital Financing	-	-	-	-	2,805,422	-	1,075,606	9,651,418	-	-	9,386,591	-	39,787,828	51,792,641	-	-	114,499,507
A&G less Offsets	-	-	-	-	(348,252)	-	(9,407,893)	(1,649,859)	-	-	(137,122)	-	1,990,215	(13,057,579)	-	-	(22,610,490)
Total fixed demand	-	-	-	-	2,457,171	-	13,510,676	8,001,559	-	-	9,249,469	-	41,778,043	38,735,061	-	-	113,731,981
Fixed Commodity																	
engineering factors	100%	100%	100%	100%	28.9%	0%	28.9%	28.9%	0%	100%	23.5%	0%	23.5%	23.5%	1	-	
Capital Financing	6,831,128	1,003,442	38,172,026	12,819,240	5,968,984	-	2,288,524	20,534,932	-	35,238,155	5,791,048	-	30,398,729	31,953,416	6,328,470	-	197,328,095
SWP Capital*	-	82,968,115	-	-	-	-	46,474,389	-	-	-	-	-	-	-	-	-	129,442,504
SWP O&M	-	105,902,747	-	-	-	-	227,881,863	-	-	-	-	-	-	-	-	-	333,784,610
Dept. O&M	12,126,846	30,108,559	22,647,068	6,465,791	77,538,225	-	12,857,128	13,497,319	11,546,122	8,785,259	5,763,212	-	143,106,991	190,062,337	12,488,060	-	546,992,916
Supply Programs (cash funded portion)	65,327,644	7,753,419	249,600	-	-	-	-	-	-	21,941,726	-	-	-	-	-	-	95,272,389
Demand Management (cash funded portion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,293,065	-	51,293,065
Other Operating Costs	274,078	680,483	511,846	146,133	1,752,439	-	290,584	305,052	260,954	198,555	130,254	-	4,307,921	4,295,592	282,242	-	13,436,133
A&G less Offsets	(24,745,685)	(105,455,463)	(13,598,826)	(12,219,821)	(10,067,867)	(12,829,398)	(169,595,928)	(11,415,770)	659,307	4,094,952	419,359	-	7,889,675	(49,214,775)	4,356,637	-	(391,723,601)
Total fixed commodity	59,814,012	122,961,300	47,981,713	7,211,344	75,191,781	(12,829,398)	120,196,560	22,921,534	12,466,383	70,258,647	12,103,873	-	185,703,316	177,096,571	74,748,474	-	975,826,110
Fixed Standby																	
engineering factors	-	-	-	0%	58%	0%	57.5%	57.5%	100%	0%	38.4%	0%	45.8%	38.4%	-	-	
SWP Capital	-	-	-	-	-	-	92,521,203	-	-	-	-	-	-	-	-	-	92,521,203
Capital Financing	-	-	-	-	11,883,052	-	4,555,994	40,880,939	54,019,798	-	9,466,308	-	59,223,651	52,232,498	-	-	232,262,239
A&G less Offsets	-	-	-	-	(1,516,089)	-	(40,176,790)	(729,747)	(1,812,343)	-	(171,728)	-	2,253,570	(13,351,548)	-	-	(55,504,675)
Total fixed standby	-	-	-	-	10,366,963	-	56,900,406	40,151,192	52,207,455	-	9,294,581	-	61,477,221	38,880,950	-	-	269,278,767
Variable Commodity																	
SWP Power	-	-	-	-	-	215,462,701	-	-	-	-	-	-	-	-	-	-	215,462,701
CRA Power	-	-	-	62,731,329	-	-	-	-	-	-	-	-	-	-	-	-	62,731,329
Variable Treatment	-	-	-	-	-	-	-	-	-	-	-	-	47,500,833	-	-	-	47,500,833
A&G less Offsets	-	-	-	(2,705,699)	-	(144,534,810)	-	-	-	-	-	(653,645)	(7,053,062)	-	-	-	(154,947,216)
Total variable commodity	-	-	-	60,025,629	-	70,927,891	-	-	-	-	-	(653,645)	40,447,771	-	-	-	170,747,646
Hydroelectric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,770,698	17,770,698
A&G less Offsets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,008,179)	(4,008,179)
Total hydroelectric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,762,519	13,762,519
Total Costs	59,814,012	122,961,300	47,981,713	67,236,973	88,015,915	58,098,493	190,607,643	71,074,285	64,673,838	70,258,647	30,647,923	(653,645)	329,406,351	254,712,582	74,748,474	13,762,519	1,543,347,023

Revenue Requirements
Fiscal Year Ending 2028

			1 Labor And Labor Additive	2 Outside Services	3 Utilities	4 Chemicals	5 Other O&M	6 O&M Capitalization (pro-rated)	Projected Total To Be functionalized
Departmental O&M									
	Group	***Item***							
	Office of General Manager		11,332,993	1,000,000	-	-	370,362	(315,292)	12,388,063
	Office of General Manager	Board of Directors	2,585,683	116,000	-	-	585,000	(81,505)	3,205,178
	Bay Delta Initiatives	Bay Delta Initiatives	6,774,217	3,700,800	-	-	4,212,411	(363,281)	14,324,147
	External Affairs	Legislative Services	5,060,554	1,162,000	5,250	-	1,031,241	(179,886)	7,079,159
	External Affairs	Media Communications Services	6,696,185	528,998	-	-	664,451	(195,749)	7,693,885
	External Affairs	Manager, External Affairs/Special Projects	4,966,406	177,700	-	-	1,980,461	(176,553)	6,948,014
	External Affairs	Conservation & Community Services	3,815,780	1,288,500	-	-	1,155,573	(155,016)	6,104,837
	Human Resources		18,875,104	3,419,655	-	-	2,410,445	(612,545)	24,092,659
	Conveyance and Distribution	C&D, Eastern & Western	3,189,938	-	-	-	11,367	(79,521)	3,121,784
	Conveyance and Distribution	C&D General	520,131	-	500,000	-	27,400	(25,917)	1,021,613
	Treatment and Water Quality	Treatment Section	4,838,008	145,000	-	-	781,200	(143,005)	5,621,203
	Integrated Operations Planning and Support S	Office of the Manager, Operations Support Services	983,044	-	-	-	234,609	(30,201)	1,187,451
	Integrated Operations Planning and Support S	Operations Support Services	14,448,052	1,881,400	104,600	-	1,399,427	(442,329)	17,391,150
	Conveyance and Distribution	C&D, Desert Region / CRA	39,951,469	735,500	293,530	8,373	13,734,181	(1,356,444)	53,366,608
	Integrated Operations Planning and Support S	System Operations Unit	10,305,333	154,000	90,000	-	2,365,862	(320,308)	12,594,887
	Treatment and Water Quality	Treatment and Water Quality Section	2,011,508	163,998	500,000	-	114,420	(69,150)	2,720,776
	Integrated Operations Planning and Support S	Power Operations and Planning	5,211,284	231,500	-	-	666,036	(151,571)	5,957,249
	Integrated Operations Planning and Support S	Operations Planning & Programs Unit	3,018,497	-	-	-	211,867	(80,203)	3,150,161
	Treatment and Water Quality	Treatment Jensen	14,891,706	365,500	2,803,519	10,412,013	1,241,700	(745,149)	28,969,290
	Treatment and Water Quality	Treatment Diemer	14,781,703	212,700	1,920,260	9,784,468	835,250	(690,746)	26,843,635
	Treatment and Water Quality	Treatment Mills	13,217,393	311,174	1,068,931	3,762,131	828,466	(476,128)	18,711,967
	Treatment and Water Quality	Treatment Skinner	12,056,682	199,282	2,890,707	5,791,192	724,792	(543,175)	21,119,480
	Treatment and Water Quality	Treatment Weymouth	16,097,316	209,000	2,295,349	9,966,456	1,197,520	(709,832)	29,055,810
	Treatment and Water Quality	Water Quality Section	30,106,889	2,984,322	582,500	-	4,360,910	(943,245)	37,091,377
	Conveyance and Distribution	C&D, Eastern Unit	19,506,983	4,755,605	3,063,644	-	4,354,377	(784,563)	30,896,045
	Conveyance and Distribution	C&D, Western Unit	17,014,311	1,863,200	2,876,183	-	1,870,467	(585,536)	23,038,625
	Integrated Operations Planning and Support S	OSS, Manufacturing Services Unit	10,033,603	848,698	417,000	-	899,320	(302,596)	11,896,025
	Office of Safety, Security and Protection	Safety, Regulatory, and Training Section	17,827,071	2,057,500	2,095,000	-	1,381,620	(579,217)	22,781,974
	Integrated Operations Planning and Support S	OSS, Fleet Services Unit	19,241,844	10,068,200	1,814,050	-	7,873,621	(964,824)	38,032,890
	Integrated Operations Planning and Support S	OSS, Power Support Unit	10,353,659	1,043,000	75,000	-	1,053,122	(310,697)	12,214,084
	Integrated Operations Planning and Support S	Office of the Manager, Operations & Planning Section	483,561	32,000	-	-	45,825	(13,930)	547,457
	Office of Safety, Security and Protection	Security & Emergency Management Unit	5,499,401	17,210,000	-	-	1,569,825	(599,396)	23,679,830
	Sustainability, Resilience & Innovation		14,909,357	6,520,318	63,500	-	7,070,862	(706,851)	27,857,185
	Diversity, Equity & Inclusion		4,650,766	436,242	-	-	593,505	(140,905)	5,539,608
	Equal Employment Opportunity		3,316,528	585,000	-	-	54,300	(98,140)	3,857,688
	Finance and Administration		34,449,285	2,811,400	-	-	13,276,005	(1,252,190)	49,284,499
	Business Technology	Office of Manager	1,120,625	75,000	-	-	101,200	(32,179)	1,264,646
	Engineering Services		53,242,621	9,197,700	140,000	-	5,219,200	(1,681,319)	66,118,202
	Office of Safety, Security and Protection	Office of Safety, Security and Protection Officer	780,149	-	-	-	37,700	(20,309)	797,540
	Business Technology	Information Technology	38,754,889	11,883,500	15,000	-	18,441,500	(1,710,368)	67,384,521
	Water Resources Management	Resource Planning & Development	5,868,579	900,000	-	-	314,780	(175,717)	6,907,642
	Water Resources Management	Resource Implementation	12,116,466	2,020,879	-	-	5,669,273	(490,491)	19,316,127
	Water Resources Management	Office of the Group Manager	3,255,652	-	-	-	122,400	(83,890)	3,294,162
	Ethics Office		3,432,793	562,340	-	-	103,000	(101,670)	3,996,464
	Integrated Operations Planning and Support S	Integrated Operations Planning and Support Services	2,929,649	22,000	500,000	-	133,660	(88,933)	3,496,377
	General Counsel		16,551,431	4,567,500	-	-	645,000	(539,603)	21,224,328
	General Auditor		5,302,615	738,900	-	-	165,045	(153,998)	6,052,563
	Total Departmental O&M		**546,377,716**	**97,186,011**	**24,114,024**	**39,724,632**	**112,140,559**	**(20,304,075)**	**799,238,866**
GENERAL DISTRICT REQUIREMENTS									-
									-
State Water Project*									-
	Supply - O&M								114,290,989
	Supply - Capital								90,117,020
	Power - O&M & Off-Aq Capital								213,006,579
	Power - Capital (less Off-Aq)								1,944,325
	Transmission - Capital - Commodity, Demand, & Standby								111,268,617
	Transmission - O&M - Commodity only								250,138,731
	Delta Conveyance - Supply								-
	Delta Conveyance - Power								-
	Delta Conveyance - Other								41,268,714
	Total State Water Project								**822,034,974**
Colorado River Aqueduct Power Costs									**51,153,391**
									-
Supply Programs (cash funded portion)									**96,248,357**
									-
Demand Management (cash funded portion)									-
	Local Resources Program								23,171,810
	Future Supply Actions & Stormwater Pilot								3,440,000
	Conservation Program (cash funded portion)								30,500,000
	Total Demand Management Costs								**57,111,810**
Capital Financing									
	Revenue Bond Debt Service	*Base CIP + Existing Debt*							352,763,793
	Revenue Bond Debt Service	*PWSC*							593,750
	Revenue Bond Debt Service	*Special Project*							-
	Revenue Bond Debt Service	*Existing AVEK + Supply Programs*							9,844,000
	Revenue Bond Debt Service	*Existing Conservation + New Conservation*							5,192,774
	Revenue Bond Debt Service	*Operating Equipment*							5,133,457
	Revenue Bond Debt Service net of BABs Interest Subsidy Payment								373,527,775
	G.O. Bond Debt Service								1,964,250
	Debt Administration								3,167,926
	Bond Defeasance								-
	PAYGO	*Base CIP*							200,000,000
	PAYGO + Grant Funds (7101, 7102)	*PWSC*							30,770,457
	PAYGO	*Special Project*							-
	PAYGO								230,770,457
	Total Capital Financing Costs								**609,430,408**
									-
Other Operating Costs									-
	Operating Equipment								18,099,843
	Succession Planning Labor Pool								-
	OPEB\PERS Pre-Funding								-
	Total Other Operating Costs								**18,099,843**
Increase/(Decrease) in Required Reserves									**36,200,000**
									-
Total General District Requirements									**1,690,278,783**
									-
REQUIREMENTS BEFORE OFFSETS:									**2,489,517,649**
									-
Revenue Offsets									-
	Property Taxes - MWD Portion of SWC GO Debt Service								-
	Property Taxes - MWD GO Debt Service								1,964,250
	SDCWA Baseline Exchange								154,738,333
	Additional Exchange Payment								31,152,167
	Interest on Investments								35,028,118
	Hydro-Power Revenue								3,448,018
	CRA Power Revenue								-
	Wadsworth Pumping Plant (DVL) Power Revenue								633,267
	Misc. allocated to A&G (Lease, Late Fees, etc.)								7,555,706
	Misc. allocated to supply (PVID Lease)								5,078,772
	Property Taxes - SWP								484,936,416
	Revenue Reserve used for Revenue Bonds - I&P								-
	CVWD Revenues								30,285,200
	SLR Revenues								2,285,760
	DWCV Revenues								-
	Grant Funds								-
	IRA Bucket 1								-
	Stored Water Sales								25,000,000
	$80M Grant								4,901,074
	Federal Reimbursement for PWSC								20,769,956
	LSWRP Grant								-
	Annexation								-
	Total Revenue Offsets								**807,777,038**
NET REVENUE REQUIREMENTS:									**1,681,740,611**

Functional Assignment Percentages
Fiscal Year Ending 2028

					Fn1	Fn2	Fn3	Fn4	Fn5	Fn6	Fn7	Fn8	Fn9	Fn10	Fn11	Fn12	Fn16	Fn17	Fn18	Fn19	Fn20	Fn21	Fn23	Fn22	Fn24	
					Source of Supply			Conveyance & Aqueduct					Storage				Treatment									
		Letter Codes for Primary Functional Assignment Bases						CRA		SWP			Storage Costs Other Than Power													
		a Direct Assignment										Other														
		b Work in Process/Net Book Value			CRA	SWP	Other	CRA Power	CRA All Other	SWP Power	SWP All Other	Conv. & Aqueduct	Emergency	Drought	Regulatory	Power	Jensen	Weymouth	Diemer	Mills	Skinner	Distribution	Demand Management	Hydro-Electric	Administrative & General	Percentage Total
		c Pro-Rating																								
		d Branch Manager Analysis																								
		e Prior-Year Results																								
		f Other																								
Departmental O&M		**Functional Allocation Basis (1)**																								
Group	***Item***																									
Office of General Manager		c	Pro-rata by labor costs		1.7%	3.5%	3.2%	1.0%	11.3%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.5%	1.5%	1.3%	20.7%	100.00%
Board of Directors		a	100% A&G																						100.0%	100.00%
Bay Delta Initiatives	Bay Delta Initiatives	d	Branch Manager Analysis		0.0%	78.9%	0.0%	0.0%	0.0%	0.0%	14.7%	0.0%	0.0%	6.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
External Affairs	Legislative Services	a	100% A&G																						100.0%	100.00%
External Affairs	Media Communications Services	a	100% A&G																						100.0%	100.00%
External Affairs	Manager, External Affairs/Special Projects	a	100% A&G																						100.0%	100.00%
External Affairs	Conservation & Community Services	d	Branch Manager Analysis		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	50.0%	0.0%	50.0%	100.00%
Human Resources		c	Pro-rata by labor costs		1.7%	3.5%	3.2%	1.0%	11.3%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.5%	1.5%	1.3%	20.7%	100.00%
Conveyance and Distribution	C&D, Eastern & Western	c2	Pro-rata by all other C&D dir. Labor		0.0%	0.0%	0.0%	0.0%	53.6%	0.0%	4.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.5%	0.0%	1.1%	0.1%	100.00%
Conveyance and Distribution	C&D General	c2	Pro-rata by all other C&D dir. Labor		0.0%	0.0%	0.0%	0.0%	53.6%	0.0%	4.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.5%	0.0%	1.1%	0.1%	100.00%
Treatment and Water Quality	Treatment Section	c2	Pro-rata by direct field treatment costs		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	18.7%	20.2%	18.5%	16.6%	15.1%	10.9%	0.0%	0.0%	0.0%	100.00%
Integrated Operations Planning a	Office of the Manager, Operations Support Services	c2	Pro-rata by all other WSO dir. Labor		2.1%	2.1%	2.2%	1.2%	17.2%	0.0%	1.4%	0.3%	0.4%	0.4%	0.3%	0.0%	6.9%	7.4%	7.0%	6.3%	6.0%	36.8%	0.0%	1.8%	0.3%	100.00%
Integrated Operations Planning a	Operations Support Services	e	By Actual Appropriation Cost		0.0%	0.0%	0.0%	0.0%	7.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.5%	2.5%	2.5%	2.5%	2.5%	77.8%	0.0%	2.1%	0.5%	100.00%
Conveyance and Distribution	C&D, Desert Region / CRA	a	100% C&A		0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Integrated Operations Planning a	System Operations Unit	a	100% Distribution		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment and Water Quality Section				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17.8%	17.8%	17.8%	17.8%	17.8%	10.9%	0.0%	0.0%	0.0%	100.00%
Integrated Operations Planning a	Power Operations and Planning	e	By Actual Appropriation Cost		0.0%	0.0%	0.0%	43.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	43.1%	0.0%	13.6%	0.1%	100.00%
Integrated Operations Planning a	Operations Planning & Programs Unit	a	100% supply		33.3%	33.3%	33.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Jensen	d	Branch Manager Analysis		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	0.0%	0.0%	0.0%	0.0%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Diemer	d	Branch Manager Analysis		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	0.0%	0.0%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Mills	d	Branch Manager Analysis		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	0.0%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Skinner	d	Branch Manager Analysis		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Treatment Weymouth	d	Branch Manager Analysis		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.1%	0.0%	0.0%	0.0%	10.9%	0.0%	0.0%	0.0%	100.00%
Treatment and Water Quality	Water Quality Section	d	Branch Manager Analysis		16.4%	16.4%	16.4%	0.0%	0.0%	0.0%	0.0%	0.0%	2.2%	2.2%	2.2%	0.0%	8.8%	8.8%	8.8%	8.8%	8.8%	0.0%	0.0%	0.0%	0.0%	100.00%
Conveyance and Distribution	C&D, Eastern Unit	e	By Actual Appropriation Cost		0.0%	0.0%	0.0%	0.0%	4.7%	0.0%	14.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	77.9%	0.0%	3.1%	0.4%	100.00%
Conveyance and Distribution	C&D, Western Unit	e	By Actual Appropriation Cost		0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	5.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	92.9%	0.0%	1.2%	0.0%	100.00%
Integrated Operations Planning a	OSS, Manufacturing Services Unit	e	By Actual Appropriation Cost		0.0%	0.0%	0.0%	0.0%	6.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.4%	2.4%	2.4%	2.4%	2.4%	81.4%	0.0%	0.1%	0.0%	100.00%
Office of Safety, Security and Pri	Safety, Regulatory, and Training Section	e	By Actual Appropriation Cost		0.0%	0.0%	0.0%	0.0%	16.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	8.7%	8.7%	8.7%	8.7%	8.7%	37.0%	0.0%	1.5%	1.5%	100.00%
Integrated Operations Planning a	OSS, Fleet Services Unit	d	Branch Manager Analysis		0.0%	0.0%	0.0%	0.0%	3.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.4%	0.4%	0.4%	0.4%	94.4%	0.0%	0.2%	0.2%	100.00%
Integrated Operations Planning a	OSS, Power Support Unit	e	By Actual Appropriation Cost		0.0%	0.0%	0.0%	8.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.6%	2.6%	2.6%	2.6%	2.6%	50.6%	0.0%	28.1%	0.0%	100.00%
Integrated Operations Planning a	Office of the Manager, Operations & Planning Secti	c2	Pro-rata by all other WSO dir. Labor		2.1%	2.1%	2.2%	1.2%	17.2%	0.0%	1.4%	0.3%	0.4%	0.4%	0.3%	0.0%	6.9%	7.4%	7.0%	6.3%	6.0%	36.8%	0.0%	1.8%	0.3%	100.00%
Office of Safety, Security and Pri	Security & Emergency Management Unit	b	NBV		0.0%	0.0%	0.0%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
Sustainability, Resilience & Inno		d	Branch Manager Analysis		1.0%	1.6%	0.0%	0.0%	6.0%	0.0%	7.8%	0.0%	1.1%	1.9%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.2%	0.0%	0.0%	75.0%	100.00%
Diversity, Equity & Inclusion		c	Pro-rata by labor costs		1.7%	3.5%	3.2%	1.0%	11.3%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.5%	1.5%	1.3%	20.7%	100.00%
Equal Employment Opportunity		c	Pro-rata by labor costs		1.7%	3.5%	3.2%	1.0%	11.3%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.5%	1.5%	1.3%	20.7%	100.00%
Finance and Administration		a	100% A&G		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Business Technology	Office of Manager	a	100% A&G		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Engineering Services		b	NBV/WIP		0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
Office of Safety, Security and Pri	Office of Safety, Security and Protection Officer	a	100% A&G		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Business Technology	Information Technology	c	Pro-rata by all other departmental costs		1.7%	3.5%	3.2%	1.0%	11.3%	0.0%	1.5%	1.7%	1.5%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.5%	1.5%	1.3%	20.7%	100.00%
Water Resources Management	Resource Planning & Development	e	By Actual Appropriation Cost		0.0%	0.0%	86.3%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.8%	8.1%	0.0%	0.2%	100.00%
Water Resources Management	Resource Implementation	e	By Actual Appropriation Cost		14.8%	38.3%	10.5%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	34.9%	0.0%	0.7%	100.00%
Water Resources Management	Office of the Group Manager	c	Prorated by other WRM costs		10.9%	28.2%	30.5%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.3%	27.9%	0.0%	0.6%	100.00%
Ethics Office		c	100% A&G		1.6%	3.8%	3.2%	1.0%	10.3%	0.0%	1.7%	2.1%	1.8%	1.4%	0.9%	0.0%	4.5%	4.8%	5.0%	3.8%	4.0%	26.4%	1.5%	1.3%	21.0%	100.00%
Integrated Operations Planning a	Integrated Operations Planning and Support Servic	c2	Pro-rata by all other WSO dir. Labor		2.1%	2.1%	2.2%	1.2%	17.2%	0.0%	1.4%	0.3%	0.4%	0.4%	0.3%	0.0%	6.9%	7.4%	7.0%	6.3%	6.0%	36.8%	0.0%	1.8%	0.3%	100.00%
General Counsel		a	100% A&G		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
General Auditor		a	100% A&G		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Total Departmental O&M																										
GENERAL DISTRICT REQUIREMENTS																										
State Water Project*																										
Supply - O&M		a	Supply: SWP		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Supply - Capital		a	Supply: SWP		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Power - O&M & Off-Aq Capital		a	C&A: SWP - Power		0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Power - Capital (less Off-Aq)		a	C&A: SWP - Power		0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Transmission - Capital - Commodity, Demand, & Standby		a	C&A: SWP - All Other		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Transmission - O&M - Commodity only		a	C&A: SWP - All Other		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Delta Conveyance - Supply		a	Supply: SWP		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Delta Conveyance - Power		a	C&A: SWP - Power		0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Delta Conveyance - Other		a	C&A: SWP - All Other		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Total State Water Contract																										
Colorado River Aqueduct Power Costs		a	100% CRA		0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Supply Programs (cash funded portion)		f	Forecasted Costs		64.1%	8.4%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Demand Management (cash funded portion)																										
Local Resources Program		a	100% Demand management		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.00%
Future Supply Actions & Stormwater Pilot		a	100% Demand management		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.00%
Conservation Program (cash funded portion)		a	100% Demand management		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.00%
Total Demand Management Costs																										
Capital Financing																										
Revenue Bond Debt Service	*Base CIP + Existing Debt*	b	NBV		0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
Revenue Bond Debt Service	*PWSC*	f	Forecasted Costs		0.0%	0.0%	36.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	63.1%	0.0%	0.0%	0.0%	100.00%
Revenue Bond Debt Service	*Special Project*	b	NBV		0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	f	Forecasted Costs		64.1%	8.4%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	a	100% Demand management		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.00%
Revenue Bond Debt Service	*Operating Equipment*	c	Pro rata departmental O&M		1.6%	3.9%	3.0%	0.9%	10.5%	0.0%	1.7%	1.7%	1.5%	1.2%	0.8%	0.0%	5.5%	5.6%	5.7%	3.9%	4.5%	25.4%	1.6%	1.2%	19.9%	100.00%
Revenue Bond Debt Service net of BABs Interest Subsidy Payment																										
G.O. Bond Debt Service		b	Treatment by NBV and Remainder to Dist		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	76.5%	0.0%	0.0%	0.0%	100.00%
Debt Administration		b	NBV		0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
Bond Defeasance		b	NBV		0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
PAYGO	*Base CIP*	b	NBV		0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
PAYGO + Grant Funds (7101, 7:	*PWSC*	f	Forecasted Costs		0.0%	0.0%	36.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	63.1%	0.0%	0.0%	0.0%	100.00%
PAYGO	*Special Project*	b	NBV		0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
PAYGO					0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
Total Capital Financing Costs																										
Other Operating Costs																										
Operating Equipment (cash)		c	Pro rata departmental O&M		1.6%	3.9%	3.0%	0.9%	10.5%	0.0%	1.7%	1.7%	1.5%	1.2%	0.8%	0.0%	5.5%	5.6%	5.7%	3.9%	4.5%	25.4%	1.6%	1.2%	19.9%	100.00%
Future Staffing Needs Funding		c	Pro rata departmental O&M		1.6%	3.9%	3.0%	0.9%	10.5%	0.0%	1.7%	1.7%	1.5%	1.2%	0.8%	0.0%	5.5%	5.6%	5.7%	3.9%	4.5%	25.4%	1.6%	1.2%	19.9%	100.00%
OPEB\PERS Pre-Funding		c	Pro rata departmental O&M labor		1.8%	3.7%	3.4%	1.0%	11.2%	0.0%	1.5%	1.7%	1.4%	1.1%	0.8%	0.0%	4.8%	5.2%	5.2%	4.1%	4.3%	25.3%	1.6%	1.3%	20.5%	100.00%
Total Other Operating Costs																										
Increase/(Decrease) in Required Reserves		a	A&G		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Total General District Requirements																										
REQUIREMENTS BEFORE OFFSETS:																										
Revenue Offsets			Functionalization Basis																							
Property Taxes - MWD Portion of SWP GO Debt Service		a	C&A: SWP - All Other		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Property Taxes - MWD GO Debt Service		a	See footnote #2 below.		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	76.5%	0.0%	0.0%	0.0%	100.00%
SDCWA Baseline Exchange		a	Rev Req after tax w/o Supply, Storage, & Treatm		0.0%	0.0%	0.0%	6.4%	9.4%	7.1%	17.4%	7.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	29.9%	0.0%	1.6%	20.8%	100.00%
Additional Exchange Payment		a	Rev Req after tax w/o Supply, Storage, & Treatm		0.0%	0.0%	0.0%	6.4%	9.4%	7.1%	17.4%	7.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	29.9%	0.0%	1.6%	20.8%	100.00%
Interest on Investments		c	Proportionate to Rev Req		4.1%	5.9%	3.0%	3.7%	5.4%	4.1%	10.0%	4.3%	3.4%	3.8%	1.6%	0.0%	3.5%	3.7%	4.4%	2.1%	3.1%	17.2%	3.8%	0.9%	12.0%	100.00%
Hydro-Power Revenue		a	100% Hydro		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.00%
CRA Power Revenue		a	100% CRA		0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Wadsworth Pumping Plant (DVL) Power Revenue		a	100% Storage: Pumping		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Misc. allocated to A&G (Lease, Late Fees, etc.)		a	A&G		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.00%
Misc. allocated to supply (PVID Lease)		a	100% CRA Supply		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Property Taxes - SWP		a	Proportional to SWP costs		0.0%	26.2%	0.0%	0.0%	0.0%	27.5%	46.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Revenue Reserve used for Revenue Bonds - I&P		b	NBV		0.0%	0.0%	4.2%	2.7%	4.0%	0.0%	1.5%	13.1%	10.0%	6.6%	4.7%	0.0%	4.5%	5.0%	7.6%	1.7%	4.7%	20.9%	0.2%	1.5%	7.2%	100.00%
CVWD Revenues		a	A&G		0.0%	0.0%	0.

		Fn1	Fn2	Fn3	Fn4	Fn5	Fn6	Fn7	Fn8	Fn9	Fn10	Fn11	Fn12	Fn13	Fn14	Fn15	Fn16	Fn17	Fn18	Fn19	Fn20	Fn21	Fn23	Fn22	Fn24		
		Source of Supply			Conveyance & Aqueduct					Storage				Water Quality			Treatment										
					CRA		SWP			Storage Costs Other Than Power																	
		CRA	SWP	Other Supply	CRA Power	CRA All Other	SWP Power	SWP All Other	Other Conv. & Aqueduct	Emergency	Drought	Regulatory	Power	CRA	SWP	Other	Jensen	Weymouth	Diemer	Mills	Skinner	Distribution	Demand Management	Hydro-Electric	Administrative & General	Total $ Allocated	Total less A&G
Departmental O&M																											
Group	*Item*																										
Office of General Manager		214,686	437,583	399,099	127,344	1,403,132	-	188,458	207,360	180,980	141,615	94,522	-	-	-	-	598,647	638,518	645,137	510,692	527,506	3,163,474	181,006	162,578	2,565,726	12,388,063	9,822,337
Office of General Manager	Board of Directors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,205,178	3,205,178	-
Bay Delta Initiatives	Bay Delta Initiatives	-	11,298,424	-	-	-	-	2,101,553	-	-	924,171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,324,147	14,324,147
External Affairs	Legislative Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,079,159	7,079,159	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,693,885	7,693,885	-
External Affairs	Manager, External Affairs/Special I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,948,014	6,948,014	-
External Affairs	Conservation & Community Servic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,052,419	-	3,052,419	6,104,837	3,052,419
Human Resources		417,527	851,025	776,180	247,663	2,728,851	-	366,519	403,280	351,974	275,417	183,829	-	-	-	-	1,164,266	1,241,807	1,254,682	993,209	1,025,909	6,152,414	352,025	316,187	4,989,897	24,092,659	19,102,762
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	1,672,310	-	148,259	-	-	-	-	-	-	-	-	-	-	-	-	-	1,265,223	-	32,900	3,093	3,121,784	3,118,691
Conveyance and Distribution	C&D General	-	-	-	-	547,269	-	48,518	-	-	-	-	-	-	-	-	-	-	-	-	-	414,048	-	10,766	1,012	1,021,613	1,020,601
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,049,830	1,134,823	1,042,075	931,795	849,968	612,711	-	-	-	5,621,203	5,621,203
Integrated Operations Planni	Office of the Manager, Operations	25,060	25,060	26,028	13,738	203,841	-	16,369	3,035	5,107	4,313	3,881	-	-	-	-	82,373	87,327	82,654	75,015	71,053	437,219	46	21,685	3,647	1,187,451	1,183,804
Integrated Operations Planni	Operations Support Services	-	-	-	-	1,234,772	-	-	-	-	-	-	-	-	-	-	434,779	434,779	434,779	434,779	434,779	13,530,315	-	365,214	86,956	17,391,150	17,304,194
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	53,366,608	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,366,608	53,366,608
Integrated Operations Planni	System Operations Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,594,887	-	-	-	12,594,887	12,594,887
Treatment and Water Quality	Treatment and Water Quality Secti	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	484,842	484,842	484,842	484,842	484,842	296,565	-	-	-	2,720,776	2,720,776
Integrated Operations Planni	Power Operations and Planning	-	-	-	2,569,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,569,004	-	811,973	7,268	5,957,249	5,949,982
Integrated Operations Planni	Operations Planning & Programs U	1,050,054	1,050,054	1,050,054	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,150,161	3,150,161
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,811,637	-	-	-	-	3,157,653	-	-	-	28,969,290	28,969,290
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,917,679	-	-	2,925,956	-	-	-	26,843,635	26,843,635
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,672,363	-	2,039,604	-	-	-	18,711,967	18,711,967
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,817,456	2,302,023	-	-	-	21,119,480	21,119,480
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,888,727	-	-	-	3,167,083	-	-	-	29,055,810	29,055,810
Treatment and Water Quality	Water Quality Section	6,095,350	6,095,350	6,095,350	-	-	-	-	-	816,010	816,010	816,010	-	-	-	-	3,271,459	3,271,459	3,271,459	3,271,459	3,271,459	-	-	-	-	37,091,377	37,091,377
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	1,444,761	-	4,323,994	-	-	-	-	-	-	-	-	-	-	-	-	-	24,054,209	-	953,081	120,000	30,896,045	30,776,045
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	138,232	-	1,221,047	-	-	-	-	-	-	-	-	-	-	-	-	-	21,402,883	-	276,464	-	23,038,625	23,038,625
Integrated Operations Planni	OSS, Manufacturing Services Unit	-	-	-	-	802,982	-	-	-	-	-	-	-	-	-	-	280,270	280,270	280,270	280,270	280,270	9,684,554	-	7,138	-	11,896,025	11,896,025
Office of Safety, Security and	Safety, Regulatory, and Training Su	-	-	-	-	3,779,530	-	-	-	-	-	-	-	-	-	-	1,980,665	1,980,665	1,980,665	1,980,665	1,980,665	8,422,496	-	332,617	344,008	22,781,974	22,437,966
Integrated Operations Planni	OSS, Fleet Services Unit	-	-	-	-	1,179,020	-	-	-	-	-	-	-	-	-	-	159,738	159,738	159,738	159,738	159,738	35,903,048	-	76,066	76,066	38,032,890	37,956,824
Integrated Operations Planni	OSS, Power Support Unit	-	-	-	1,025,983	-	-	-	-	-	-	-	-	-	-	-	315,123	315,123	315,123	315,123	315,123	6,182,769	-	3,426,050	3,664	12,214,084	12,210,420
Integrated Operations Planni	Office of the Manager, Operations	11,554	11,554	12,000	6,334	93,978	-	7,547	1,399	2,355	1,989	1,789	-	-	-	-	37,977	40,261	38,106	34,585	32,758	201,573	21	9,998	1,681	547,457	545,775
Office of Safety, Security and	Security & Emergency Manageme	-	-	989,817	632,251	937,721	-	348,093	3,104,426	2,372,719	1,560,501	1,117,688	-	-	-	-	1,063,224	1,191,095	1,802,035	397,821	1,101,112	4,939,612	47,360	362,301	1,712,052	23,679,580	21,967,778
Sustainability, Resilience & I		270,965	459,463	-	-	1,672,915	-	2,167,721	-	306,308	524,259	123,701	-	-	-	-	-	-	-	-	-	1,444,362	-	-	20,887,491	27,857,185	6,969,694
Diversity, Equity & Inclusion		96,002	195,675	178,466	56,945	627,443	-	84,273	92,726	80,929	63,326	42,268	-	-	-	-	267,699	285,528	288,488	228,368	235,886	1,414,620	80,941	72,701	1,147,323	5,539,608	4,392,284
Equal Employment Opportur		66,854	136,265	124,281	39,655	436,940	-	58,687	64,573	56,358	44,099	29,435	-	-	-	-	186,421	198,837	200,898	159,031	164,267	985,117	56,366	50,627	798,976	3,857,688	3,058,712
Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,284,499	49,284,499	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,264,646	1,264,646	-
Engineering Services		-	-	2,763,741	1,765,356	2,618,281	-	971,938	8,668,096	6,625,044	4,357,190	3,120,779	-	-	-	-	2,968,707	3,325,746	5,031,595	1,110,786	3,074,496	13,792,257	132,236	1,011,608	4,780,346	66,118,202	61,337,856
Office of Safety, Security and	Office of Safety, Security and Prote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	797,540	797,540	-
Business Technology	Information Technology	1,167,776	2,380,222	2,170,890	692,685	7,632,297	-	1,025,112	1,127,929	984,434	770,311	514,150	-	-	-	-	3,256,324	3,473,199	3,509,207	2,777,896	2,869,354	17,207,625	984,575	884,339	13,956,195	67,384,521	53,428,326
Water Resources Managem	Resource Planning & Developmen	-	-	5,959,004	-	-	-	45,084	-	-	-	-	-	-	-	-	-	-	-	-	-	332,511	556,271	-	14,772	6,907,642	6,892,870
Water Resources Managem	Resource Implementation	2,858,787	7,395,952	2,033,409	-	-	-	135,213	-	-	-	-	-	-	-	-	-	-	-	-	-	7,726	6,749,827	-	135,213	19,316,127	19,180,914
Water Resources Managem	Office of the Group Manager	359,113	929,060	1,003,986	-	-	-	22,648	-	-	-	-	-	-	-	-	-	-	-	-	-	42,740	917,773	-	18,841	3,294,162	3,275,322
Ethics Office		65,429	152,246	129,012	41,672	410,440	-	68,346	82,719	70,433	55,035	35,952	-	-	-	-	180,516	191,534	198,405	150,424	160,104	1,053,826	60,758	52,077	837,534	3,996,464	3,158,930
Integrated Operations Planni	Integrated Operations Planning an	73,788	73,788	76,637	40,451	600,198	-	48,197	8,935	15,038	12,701	11,426	-	-	-	-	242,541	257,129	243,370	220,878	209,212	1,287,363	136	63,850	10,738	3,496,377	3,485,639
General Counsel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,224,328	21,224,328	-
General Auditor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,052,563	6,052,563	-
Total Departmental O&M		**12,772,944**	**31,491,720**	**23,787,953**	**7,259,082**	**83,531,521**	**-**	**13,397,576**	**13,764,478**	**11,867,689**	**9,550,937**	**6,095,431**	**-**	**-**	**-**	**-**	**43,837,039**	**44,881,407**	**45,181,209**	**31,189,740**	**36,065,959**	**202,987,470**	**13,171,762**	**9,300,221**	**159,104,731**	**799,238,866**	**640,134,135**
GENERAL DISTRICT REQUIREMENTS																											-
State Water Project*																											-
Supply - O&M		-	114,290,989	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114,290,989	114,290,989
Supply - Capital		-	90,117,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90,117,020	90,117,020
Power - O&M & Off-Aq Capital		-	-	-	-	-	213,006,579	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	213,006,579	213,006,579
Power - Capital (less Off-Aq)		-	-	-	-	-	1,944,325	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,944,325	1,944,325
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	111,268,617	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111,268,617	111,268,617
Transmission - O&M - Commodity only		-	-	-	-	-	-	250,138,731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250,138,731	250,138,731
Delta Conveyance - Supply		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	41,268,714	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,268,714	41,268,714
Total State Water Project		**-**	**204,408,008**	**-**	**-**	**-**	**214,950,904**	**402,676,062**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**822,034,974**	**822,034,974**
Colorado River Aqueduct Power Costs		**-**	**-**	**-**	**51,153,391**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**51,153,391**	**51,153,391**
Supply Programs (cash funded portion)		**61,698,250**	**8,063,556**	**249,600**	**-**	**-**	**-**	**-**	**-**	**-**	**26,236,951**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**96,248,357**	**96,248,357**
Demand Management (cash funded portion)																											-
Local Resources Program		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,171,810	-	-	23,171,810	23,171,810
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,440,000	-	-	3,440,000	3,440,000
Conservation Program (cash funded portion)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,500,000	-	-	30,500,000	30,500,000
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**57,111,810**	**-**	**-**	**57,111,810**	**57,111,810**
Capital Financing																											
Revenue Bond Debt Service	Base CIP + Existing Debt	-	-	14,745,527	9,418,793	13,969,446	-	5,185,628	46,247,333	35,346,932	23,247,134	16,650,451	-	-	-	-	15,839,094	17,744,019	26,845,325	5,926,432	16,403,516	73,586,527	705,528	5,397,286	25,504,822	352,763,793	327,258,971
Revenue Bond Debt Service	PWSC	-	-	219,149	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	374,601	-	-	-	593,750	593,750
Revenue Bond Debt Service	Special Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Existing AVEK + Supply Programs	6,310,316	824,717	25,528	-	-	-	-	-	-	2,683,438	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,844,000	9,844,000
Revenue Bond Debt Service	Existing Conservation + New Cons	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,192,774	-	-	5,192,774	5,192,774
Revenue Bond Debt Service	Operating Equipment	82,040	202,269	152,788	46,625	536,517	-	86,052	88,408	76,225	61,345	39,151	-	-	-	-	281,562	288,270	290,196	200,330	231,649	1,303,775	84,601	59,735	1,021,919	5,133,457	4,111,538
Revenue Bond Debt Service net of BABs Interest Subsidy Payme		6,392,356	1,026,986	15,142,992	9,465,418	14,505,964	-	5,271,679	46,335,742	35,423,157	25,991,918	16,689,602	-	-	-	-	16,120,657	18,032,289	27,135,521	6,126,761	16,635,166	75,264,903	5,982,903	5,457,021	26,526,741	373,527,775	347,001,033
G.O. Bond Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,195	98,802	149,479	32,999	91,338	1,503,437	-	-	-	1,964,250	1,964,250
Debt Administration		-	-	132,419	84,584	125,450	-	46,569	415,315	317,426	208,766	149,526	-	-	-	-	142,240	159,347	241,079	53,221	147,309	660,829	6,336	48,469	229,041	3,167,926	2,938,885
Bond Defeasance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAYGO	Base CIP	-	-	8,360,000	5,340,000	7,920,000	-	2,940,000	26,220,000	20,040,000	13,180,000	9,440,000	-	-	-	-	8,980,000	10,060,000	15,220,000	3,360,000	9,300,000	41,720,000	400,000	3,060,000	14,460,000	200,000,000	185,540,000
PAYGO + Grant Funds (710)	PWSC	-	-	11,357,163	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,413,294	-	-	-	30,770,457	30,770,457
PAYGO	Special Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAYGO		-	-	19,717,163	5,340,000	7,920,000	-	2,940,000	26,220,000	20,040,000	13,180,000	9,440,000	-	-	-	-	8,980,000	10,060,000	15,220,000	3,360,000	9,300,000	61,133,294	400,000	3,060,000	14,460,000	230,770,457	216,310,457
Total Capital Financing Costs		**6,392,356**	**1,026,986**	**34,992,575**	**14,890,002**	**22,551,413**	**-**	**8,258,248**	**72,971,057**	**55,780,584**	**39,380,684**	**26,279,128**	**-**	**-**	**-**	**-**	**25,331,091**	**28,350,438**	**42,746,079**	**9,572,982**	**26,173,812**	**138,562,463**	**6,389,239**	**8,565,490**	**41,215,782**	**609,430,408**	**568,214,626**
Other Operating Costs																											-
Operating Equipment		289,261	713,173	538,710	164,392	1,891,684	-	303,406	311,715	268,760	216,294	138,039	-	-	-	-	992,749	1,016,400	1,023,189	706,334	816,762	4,596,925	298,292	210,616	3,603,141	18,099,843	14,496,702
Succession Planning Labor Pool		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Operating Costs		**289,261**	**713,173**	**538,710**	**164,392**	**1,891,684**	**-**	**303,406**	**311,715**	**268,760**	**216,294**	**138,039**	**-**	**-**	**-**	**-**	**992,749**	**1,016,400**	**1,023,189**	**706,334**	**816,762**	**4,596,925**	**298,292**	**210,616**	**3,603,141**	**18,099,843**	**14,496,702**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,200,000	36,200,000	-
Total General District Requirements		**68,379,867**	**214,211,723**	**35,780,885**	**66,207,784**	**24,443,097**	**214,950,904**	**411,237,716**	**73,282,772**	**56,049,344**	**65,833,929**	**26,417,167**	**-**	**-**	**-**	**-**	**26,323,840**	**29,366,838**	**43,769,269**	**10,279,316**	**26,990,574**	**143,159,388**	**63,799,341**	**8,776,106**	**81,018,924**	**1,690,278,783**	**1,609,259,859**
REQUIREMENTS BEFORE OFFSETS:		**81,152,811**	**245,703,443**	**59,568,838**	**73,466,866**	**107,974,619**	**214,950,904**	**424,635,292**	**87,047,250**	**67,917,033**	**75,384,866**	**32,512,598**	**-**	**-**	**-**	**-**	**70,160,879**	**74,248,244**	**88,950,478**	**41,469,056**	**63,056,533**	**346,146,858**	**76,971,103**	**18,076,327**	**240,123,654**	**2,489,517,649**	**2,249,393,995**
Revenue Offsets																											-
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,195	98,802	149,479	32,999	91,338	1,503,437	-	-	1,964,250	1,964,250	
SWCWA Baseline Exchange		-	-	-	9,860,129	14,491,480	10,930,783	26,864,398	11,682,778	-	-	-	-	-	-	-	-	-	-	-	-	46,255,253	-	2,426,058	32,227,455	154,738,333	122,510,879
Additional Exchange Payment		-	-	-	1,985,057	2,917,448	2,200,603	5,408,383	2,351,995	-	-	-	-	-	-	-	-	-	-	-	-	9,312,181	-	488,418	6,488,082	31,152,167	24,664,084
Interest on Investments		1,419,458	2,076,989	1,041,929	1,285,022	1,888,603	1,424,555	3,501,104	1,522,558	1,187,949	1,318,570	568,683	-	-	-	-	1,225,653	1,296,961	1,553,234	724,765	1,101,335	6,028,217	1,346,315	316,176	4,200,044	35,028,118	30,828,074
Hydro-Power Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,448,018	-	3,448,018	3,448,018
CRA Power Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-	-	-	-	633,267	-	-	-	-	-	-	-	-	-	-	-	-	633,267	633,267
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,555,706	7,555,706	-
Misc. allocated to supply (PVID Lease)		5,078,772	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,078,772	5,078,772
Property Taxes - SWP		-	126,958,466	-	-	-	133,506,692	224,471,257	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	484,936,416	484,936,416
Revenue reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,285,200	30,285,200	-
SLR Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,285,760	2,285,760	-
DWCV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stored Water Sales		25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000,000	25,000,000	-
$80M Grant		-	-	1,808,953	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,092,122	-	-	4,901,074	4,901,074	-
Federal Reimbursement for PWSC		-	-	7,666,047	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,103,909	-	-	20,769,956	20,769,956	-
LSWRP Grant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Offsets		**31,498,229**	**129,035,455**	**10,516,929**	**13,130,207**	**19,297,530**	**148,062,633**	**260,245,142**	**15,557,332**	**1,187,949**	**1,318,570**	**568,683**	**633,267**	**-**	**-**	**-**	**1,313,848**	**1,395,762**	**1,702,713**	**757,765**	**1,192,673**	**79,295,118**	**1,346,315**	**6,678,670**	**83,042,248**	**807,777,038**	**724,734,790**
NET REVENUE REQUIREMENTS:		**49,654,581**	**116,667,988**	**49,051,909**	**60,336,659**	**88,677,088**	**66,888,271**	**164,390,150**	**71,489,918**	**66,729,084**	**74,066,296**	**31,943,914**	**(633,267)**	**-**	**-**	**-**	**68,847,031**	**72,852,482**	**87,247,765**	**40,711,291**	**61,863,860**	**266,851,740**	**75,624,788**	**11,397,656**	**157,081,407**	**1,681,740,611**	**1,524,659,205**

Functional Assignment of Labor Costs
Fiscal Year Ending 2028

		Fn1	Fn2	Fn3	Fn4	Fn5	Fn6	Fn7	Fn8	Fn9	Fn10	Fn11	Fn12	Fn14	Fn15	Fn16	Fn17	Fn18	Fn19	Fn20	Fn21	Fn23	Fn22	Fn24	
		Source of Supply			Conveyance & Aqueduct					Storage						Treatment									
					CRA		SWP			Storage Costs Other Than Power															
		CRA	SWP	Other Supply	CRA Power	CRA All Other	SWP Power	SWP All Other	Other Conv. & Aqueduct	Emergency	Drought	Regulatory	Power	SWP	Other	Jensen	Weymouth	Diemer	Mills	Skinner	Distribution	Demand Management	Hydro-Electric	Administrative & General	Total $ Functionalized
Departmental O&M																									
Group	***Item***																								
Office of General Manager		196,401	400,315	365,109	116,499	1,283,630	-	172,407	189,700	165,566	129,554	86,472	-	-	-	547,661	584,136	590,192	467,197	482,579	2,894,046	165,590	148,732	2,347,208	11,332,993
Office of General Manager	Board of Directors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,585,683	2,585,683
Bay Delta Initiatives	Bay Delta Initiatives	-	5,343,283	-	-	-	-	993,872	-	-	437,062	-	-	-	-	-	-	-	-	-	-	-	-	-	6,774,217
External Affairs	Legislative Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,060,554	5,060,554
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,696,185	6,696,185
External Affairs	Manager, External Affairs/Special F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,966,406	4,966,406
External Affairs	Conservation & Community Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,907,890	-	1,907,890	3,815,780
Human Resources		327,106	666,725	608,089	194,028	2,137,886	-	287,145	315,945	275,750	215,772	144,019	-	-	-	912,130	972,879	982,965	778,118	803,736	4,820,035	275,790	247,713	3,909,275	18,875,104
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	1,708,820	-	151,495	-	-	-	-	-	-	-	-	-	-	-	-	1,292,844	-	33,618	3,160	3,189,938
Conveyance and Distribution	C&D General	-	-	-	-	278,629	-	24,702	-	-	-	-	-	-	-	-	-	-	-	-	210,803	-	5,481	515	520,131
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-	-	-	-	-	-	-	903,559	976,710	896,884	801,969	731,543	527,343	-	-	-	4,838,008
Integrated Operations Planning an	Office of the Manager, Operations S	20,746	20,746	21,547	11,373	168,752	-	13,551	2,512	4,228	3,571	3,213	-	-	-	68,193	72,295	68,426	62,102	58,822	361,956	38	17,952	3,019	983,044
Integrated Operations Planning an	Operations Support Services	-	-	-	-	1,025,812	-	-	-	-	-	-	-	-	-	361,201	361,201	361,201	361,201	361,201	11,240,585	-	303,409	72,240	14,448,052
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	39,951,469	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,951,469
Integrated Operations Planning an	System Operations Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,305,333	-	-	-	10,305,333
Treatment and Water Quality	Treatment and Water Quality Sectio	-	-	-	-	-	-	-	-	-	-	-	-	-	-	358,451	358,451	358,451	358,451	358,451	219,254	-	-	-	2,011,508
Integrated Operations Planning an	Power Operations and Planning	-	-	-	2,247,314	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,247,314	-	710,298	6,358	5,211,284
Integrated Operations Planning an	Operations Planning & Programs U	1,006,166	1,006,166	1,006,166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,018,497
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,268,510	-	-	-	-	1,623,196	-	-	-	14,891,706
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,170,498	-	-	1,611,206	-	-	-	14,781,703
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,776,698	-	1,440,696	-	-	-	13,217,393
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,742,503	1,314,178	-	-	-	12,056,682
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,342,709	-	-	-	1,754,607	-	-	-	16,097,316
Treatment and Water Quality	Water Quality Section	4,947,565	4,947,565	4,947,565	-	-	-	-	-	662,352	662,352	662,352	-	-	-	2,655,428	2,655,428	2,655,428	2,655,428	2,655,428	-	-	-	-	30,106,889
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	912,186	-	2,730,061	-	-	-	-	-	-	-	-	-	-	-	-	15,187,220	-	601,751	75,765	19,506,983
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	102,086	-	901,759	-	-	-	-	-	-	-	-	-	-	-	-	15,806,295	-	204,172	-	17,014,311
Integrated Operations Planning an	OSS, Manufacturing Services Unit	-	-	-	-	677,268	-	-	-	-	-	-	-	-	-	236,392	236,392	236,392	236,392	236,392	8,168,356	-	6,020	-	10,033,603
Office of Safety, Security and Prot	Safety, Regulatory, and Training Se	-	-	-	-	2,957,511	-	-	-	-	-	-	-	-	-	1,549,886	1,549,886	1,549,886	1,549,886	1,549,886	6,590,668	-	260,275	269,189	17,827,071
Integrated Operations Planning an	OSS, Fleet Services Unit	-	-	-	-	596,497	-	-	-	-	-	-	-	-	-	80,816	80,816	80,816	80,816	80,816	18,164,300	-	38,484	38,484	19,241,844
Integrated Operations Planning an	OSS, Power Support Unit	-	-	-	869,707	-	-	-	-	-	-	-	-	-	-	267,124	267,124	267,124	267,124	267,124	5,241,022	-	2,904,201	3,106	10,353,659
Integrated Operations Planning an	Office of the Manager, Operations	10,205	10,205	10,599	5,595	83,010	-	6,666	1,236	2,080	1,757	1,580	-	-	-	33,544	35,562	33,659	30,548	28,935	178,047	19	8,831	1,485	483,561
Office of Safety, Security and Prot	Security & Emergency Management	-	-	229,875	146,834	217,776	-	80,841	720,972	551,040	362,411	259,572	-	-	-	246,923	276,620	418,504	92,390	255,722	1,147,175	10,999	84,141	397,607	5,499,401
Sustainability, Resilience & Innov		145,022	245,908	-	-	895,356	-	1,160,179	-	163,938	280,587	66,206	-	-	-	-	-	-	-	-	773,032	-	-	11,179,129	14,909,357
Diversity, Equity & Inclusion		80,598	164,279	149,831	47,808	526,768	-	70,752	77,848	67,944	53,166	35,486	-	-	-	224,746	239,714	242,200	191,726	198,038	1,187,641	67,954	61,036	963,233	4,650,766
Equal Employment Opportunity		57,476	117,150	106,847	34,093	375,646	-	50,454	55,514	48,452	37,913	25,305	-	-	-	160,270	170,944	172,716	136,722	141,224	846,924	48,459	43,525	686,895	3,316,528
Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,449,285	34,449,285
Business Technology	Office of Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,120,625	1,120,625
Engineering Services		-	-	2,225,542	1,421,578	2,108,408	-	782,667	6,980,108	5,334,911	3,508,689	2,513,052	-	-	-	2,390,594	2,678,104	4,051,763	894,476	2,475,782	11,106,411	106,485	814,612	3,849,441	53,242,621
Office of Safety, Security and Prot	Office of Safety, Security and Prote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	780,149	780,149
Business Technology	Information Technology	671,624	1,368,938	1,248,545	398,384	4,389,566	-	589,573	648,707	566,178	443,029	295,704	-	-	-	1,872,811	1,997,542	2,018,252	1,597,653	1,650,253	9,896,629	566,259	508,610	8,026,632	38,754,889
Water Resources Management	Resource Planning & Development	-	-	5,062,637	-	-	-	38,302	-	-	-	-	-	-	-	-	-	-	-	-	282,494	472,596	-	12,550	5,868,579
Water Resources Management	Resource Implementation	1,793,237	4,639,274	1,275,500	-	-	-	84,815	-	-	-	-	-	-	-	-	-	-	-	-	4,847	4,233,978	-	84,815	12,116,466
Water Resources Management	Office of the Group Manager	354,915	918,199	992,249	-	-	-	22,384	-	-	-	-	-	-	-	-	-	-	-	-	42,240	907,044	-	18,621	3,255,652
Ethics Office		56,201	130,773	110,816	35,794	352,551	-	58,707	71,052	60,499	47,273	30,881	-	-	-	155,056	164,520	170,422	129,208	137,522	905,192	52,189	44,732	719,407	3,432,793
Integrated Operations Planning an	Integrated Operations Planning and	61,828	61,828	64,215	33,894	502,912	-	40,385	7,487	12,601	10,642	9,574	-	-	-	203,227	215,451	203,922	185,076	175,301	1,078,694	114	53,501	8,998	2,929,649
General Counsel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,551,431	16,551,431
General Auditor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,302,615	5,302,615
Total Departmental O&M		**9,729,091**	**20,041,354**	**18,425,132**	**5,562,902**	**61,252,538**	**-**	**8,260,716**	**9,071,079**	**7,915,538**	**6,193,775**	**4,133,414**	**-**	**-**	**-**	**26,496,521**	**28,236,482**	**28,529,700**	**22,653,179**	**23,391,257**	**138,470,585**	**8,815,403**	**7,101,094**	**112,097,956**	**546,377,716**

Functional Assignment of Labor & Outside services
Fiscal Year Ending 2028

			Fn1	Fn2	Fn3	Fn4	Fn5	Fn6	Fn7	Fn8	Fn9	Fn10	Fn11	Fn12	Fn13	Fn14	Fn15	Fn16	Fn17	Fn18	Fn19
			Source of Supply			Conveyance & Aqueduct					Storage				Water Quality			Treatment			
		Labor & Outside Services				CRA		SWP		Other	Storage Costs Other Than Power										
			CRA	SWP	Other Supply	CRA Power	CRA All Other	SWP Power	SWP All Other	Conv. & Aqueduct	Emergency	Drought	Regulatory	Power	CRA	SWP	Other	Jensen	Weymouth	Diemer	Mills
Departmental O&M																					
Group	***Item***																				
Office of General Manager		**12,332,993**	213,731	435,638	397,325	126,778	1,396,894	-	187,620	206,438	180,175	140,986	94,102	-	-	-	-	595,986	635,679	642,269	508,422
Office of General Manager	Board of Directors	**2,701,683**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	**10,475,017**	-	8,262,354	-	-	-	-	1,536,831	-	-	675,831	-	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	**6,222,554**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	**7,225,183**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	**5,144,106**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	**5,104,280**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources		**22,294,759**	386,369	787,517	718,258	229,181	2,525,212	-	339,167	373,185	325,708	254,864	170,111	-	-	-	-	1,077,383	1,149,138	1,161,052	919,091
Conveyance and Distribution	C&D, Eastern & Western	**3,189,938**	-	-	-	-	1,708,820	-	151,495	-	-	-	-	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	**520,131**	-	-	-	-	278,629	-	24,702	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	**4,983,008**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	930,639	1,005,983	923,765	826,005
Integrated Operations Planning and	Office of the Manager, Operations Support Services	**983,044**	20,746	20,746	21,547	11,373	168,752	-	13,551	2,512	4,228	3,571	3,213	-	-	-	-	68,193	72,295	68,426	62,102
Integrated Operations Planning and	Operations Support Services	**16,329,452**	-	-	-	-	1,159,391	-	-	-	-	-	-	-	-	-	-	408,236	408,236	408,236	408,236
Conveyance and Distribution	C&D, Desert Region / CRA	**40,686,969**	-	-	-	-	40,686,969	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and	System Operations Unit	**10,459,333**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	**2,175,506**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	387,675	387,675	387,675	387,675
Integrated Operations Planning and	Power Operations and Planning	**5,442,784**	-	-	-	2,347,146	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Operations Planning & Programs Unit	**3,018,497**	1,006,166	1,006,166	1,006,166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	**15,257,206**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,594,171	-	-	-
Treatment and Water Quality	Treatment Diemer	**14,994,403**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,360,013	-
Treatment and Water Quality	Treatment Mills	**13,528,567**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,053,954
Treatment and Water Quality	Treatment Skinner	**12,255,964**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	**16,306,316**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,528,928	-	-
Treatment and Water Quality	Water Quality Section	**33,091,211**	5,437,989	5,437,989	5,437,989	-	-	-	-	-	728,007	728,007	728,007	-	-	-	-	2,918,645	2,918,645	2,918,645	2,918,645
Conveyance and Distribution	C&D, Eastern Unit	**24,262,588**	-	-	-	-	1,134,567	-	3,395,622	-	-	-	-	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	**18,877,511**	-	-	-	-	113,265	-	1,000,508	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and	OSS, Manufacturing Services Unit	**10,882,301**	-	-	-	-	734,555	-	-	-	-	-	-	-	-	-	-	256,387	256,387	256,387	256,387
Office of Safety, Security and Prote	Safety, Regulatory, and Training Section	**19,884,571**	-	-	-	-	3,298,850	-	-	-	-	-	-	-	-	-	-	1,728,765	1,728,765	1,728,765	1,728,765
Integrated Operations Planning and	OSS, Fleet Services Unit	**29,310,044**	-	-	-	-	908,611	-	-	-	-	-	-	-	-	-	-	123,102	123,102	123,102	123,102
Integrated Operations Planning and	OSS, Power Support Unit	**11,396,659**	-	-	-	957,319	-	-	-	-	-	-	-	-	-	-	-	294,034	294,034	294,034	294,034
Integrated Operations Planning and	Office of the Manager, Operations & Planning Section	**515,561**	10,881	10,881	11,301	5,965	88,503	-	7,107	1,318	2,217	1,873	1,685	-	-	-	-	35,764	37,915	35,886	32,570
Office of Safety, Security and Prote	Security & Emergency Management Unit	**22,709,401**	-	-	949,253	606,341	899,292	-	333,828	2,977,203	2,275,482	1,496,550	1,071,884	-	-	-	-	1,019,652	1,142,283	1,728,185	381,518
Sustainability, Resilience & Innovat		**21,429,675**	208,445	353,450	-	-	1,286,922	-	1,667,561	-	235,634	403,296	95,160	-	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		**5,087,008**	88,158	179,688	163,885	52,292	576,179	-	77,388	85,150	74,317	58,153	38,814	-	-	-	-	245,827	262,200	264,918	209,710
Equal Employment Opportunity		**3,901,528**	67,614	137,814	125,693	40,106	441,906	-	59,353	65,307	56,998	44,601	29,769	-	-	-	-	188,539	201,096	203,181	160,839
Finance and Administration		**37,260,685**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	**1,195,625**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Services		**62,440,321**	-	-	2,610,005	1,667,157	2,472,637	-	917,873	8,185,926	6,256,520	4,114,817	2,947,183	-	-	-	-	2,803,570	3,140,748	4,751,708	1,048,997
Office of Safety, Security and Prote	Office of Safety, Security and Protection Officer	**780,149**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Technology	Information Technology	**50,638,389**	877,565	1,788,699	1,631,389	520,542	5,735,549	-	770,356	847,621	739,786	578,876	386,376	-	-	-	-	2,447,075	2,610,053	2,637,113	2,087,545
Water Resources Management	Resource Planning & Development	**6,768,579**	-	-	5,839,038	-	-	-	44,176	-	-	-	-	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	**14,137,345**	2,092,327	5,413,048	1,488,238	-	-	-	98,961	-	-	-	-	-	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	**3,255,652**	354,915	918,199	992,249	-	-	-	22,384	-	-	-	-	-	-	-	-	-	-	-	-
Ethics Office		**3,995,133**	65,407	152,195	128,969	41,658	410,304	-	68,324	82,691	70,409	55,017	35,940	-	-	-	-	180,456	191,471	198,339	150,374
Integrated Operations Planning and	Integrated Operations Planning and Support Services	**2,951,649**	62,292	62,292	64,697	34,149	506,689	-	40,688	7,543	12,695	10,722	9,646	-	-	-	-	204,754	217,069	205,453	186,465
General Counsel		**21,118,931**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Auditor		**6,041,515**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**643,563,727**	**10,892,605**	**24,966,677**	**21,586,004**	**6,640,007**	**66,532,497**	**-**	**10,757,496**	**12,834,894**	**10,962,178**	**8,567,162**	**5,611,889**	**-**	**-**	**-**	**-**	**29,508,854**	**31,311,701**	**32,297,154**	**24,744,435**

Fn20	Fn21	Fn23	Fn22	Fn24	
Skinner	Distribution	Demand Management	Hydro-Electric	Administrative & General	Total $ Functionalized
525,161	3,149,411	180,201	161,855	2,554,320	12,332,993
-	-	-	-	2,701,683	2,701,683
-	-	-	-	-	10,475,017
-	-	-	-	6,222,554	6,222,554
-	-	-	-	7,225,183	7,225,183
-	-	-	-	5,144,106	5,144,106
-	-	2,552,140	-	2,552,140	5,104,280
949,351	5,693,294	325,755	292,591	4,617,529	22,294,759
-	1,292,844	-	33,618	3,160	3,189,938
-	210,803	-	5,481	515	520,131
753,468	543,148	-	-	-	4,983,008
58,822	361,956	38	17,952	3,019	983,044
408,236	12,704,314	-	342,918	81,647	16,329,452
-	-	-	-	-	40,686,969
-	10,459,333	-	-	-	10,459,333
387,675	237,130	-	-	-	2,175,506
-	2,347,146	-	741,852	6,640	5,442,784
-	-	-	-	-	3,018,497
-	1,663,035	-	-	-	15,257,206
-	1,634,390	-	-	-	14,994,403
-	1,474,614	-	-	-	13,528,567
10,920,064	1,335,900	-	-	-	12,255,964
-	1,777,388	-	-	-	16,306,316
2,918,645	-	-	-	-	33,091,211
-	18,889,711	-	748,452	94,236	24,262,588
-	17,537,208	-	226,530	-	18,877,511
256,387	8,859,281	-	6,529	-	10,882,301
1,728,765	7,351,326	-	290,315	300,257	19,884,571
123,102	27,668,681	-	58,620	58,620	29,310,044
294,034	5,768,989	-	3,196,763	3,419	11,396,659
30,850	189,829	20	9,415	1,583	515,561
1,055,987	4,737,181	45,419	347,454	1,641,890	22,709,401
-	1,111,103	-	-	16,068,104	21,429,675
216,614	1,299,042	74,328	66,761	1,053,584	5,087,008
166,134	996,312	57,006	51,203	808,056	3,901,528
-	-	-	-	37,260,685	37,260,685
-	-	-	-	1,195,625	1,195,625
2,903,475	13,025,051	124,881	955,337	4,514,435	62,440,321
-	-	-	-	780,149	780,149
2,156,273	12,931,255	739,893	664,567	10,487,857	50,638,389
-	325,817	545,073	-	14,475	6,768,579
-	5,655	4,940,154	-	98,961	14,137,345
-	42,240	907,044	-	18,621	3,255,652
160,051	1,053,475	60,738	52,060	837,255	3,995,133
176,617	1,086,795	115	53,902	9,065	2,951,649
-	-	-	-	21,118,931	21,118,931
-	-	-	-	6,041,515	6,041,515
26,189,710	**167,763,658**	**10,552,805**	**8,324,176**	**133,519,823**	**643,563,727**

Allocation Percentages: Source Of Supply, CRA
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages						% Total
			Fixed			Variable Commodity	Other	Hydroelectric	
			Demand	Commodity	Standby				
Departmental O&M									
Group	***Item***								
Office of General Manager		214,686	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		417,527	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations Support Services	25,060	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	1,050,054	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	6,095,350	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protection	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	11,554	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protection	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		270,965	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		96,002	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		66,854	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protection	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	1,167,776	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	2,858,787	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	359,113	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		65,429	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	73,788	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**12,772,944**							
GENERAL DISTRICT REQUIREMENTS									
State Water Project*									
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**							
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**61,698,250**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Demand Management (cash funded portion)		**-**	0%	0%	0%	0%	0%	0%	0.0%
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**							
Capital Financing									
Revenue Bond Debt Service	*Base CIP + Existing Debt*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	6,310,316	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	82,040	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	6,392,356							0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**6,392,356**							
Other Operating Costs									
Operating Equipment (cash)		289,261	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**289,261**							
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**68,379,867**							
REQUIREMENTS BEFORE OFFSETS:		**81,152,811**							
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,419,458	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		5,078,772	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Stored Water Sales		25,000,000	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**31,498,229**							
NET REVENUE REQUIREMENTS:		**49,654,581**							

Allocation of Revenue Requirements: Source Of Supply, CRA
Fiscal Year Ending 2028

			Allocation Percentages						
				Fixed					Total
		Functionalization	Demand	Commodity	Standby	Variable Commodity	Other	Hydroelectric	
Departmental O&M									
Group	***Item***								
Office of General Manager		214,686	-	214,686	-	-	-	-	214,686
Board of Directors		-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-	-
Human Resources		417,527	-	417,527	-	-	-	-	417,527
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Office of the Manager, Operations Support Services	25,060	-	25,060	-	-	-	-	25,060
Integrated Operations Planning and	Operations Support Services	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning and	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Power Operations and Planning	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Operations Planning & Programs Unit	1,050,054	-	1,050,054	-	-	-	-	1,050,054
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	6,095,350	-	6,095,350	-	-	-	-	6,095,350
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and Prote	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and	OSS, Fleet Services Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and	OSS, Power Support Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and	Office of the Manager, Operations & Planning Sectio	11,554	-	11,554	-	-	-	-	11,554
Office of Safety, Security and Prote	Security & Emergency Management Unit	-	-	-	-	-	-	-	-
Sustainability, Resilience & Innovati		270,965	-	270,965	-	-	-	-	270,965
Diversity, Equity & Inclusion		96,002	-	96,002	-	-	-	-	96,002
Equal Employment Opportunity	-	66,854	-	66,854	-	-	-	-	66,854
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-	-
Office of Safety, Security and Prote	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	1,167,776	-	1,167,776	-	-	-	-	1,167,776
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	2,858,787	-	2,858,787	-	-	-	-	2,858,787
Water Resources Management	Office of the Group Manager	359,113	-	359,113	-	-	-	-	359,113
Ethics Office	-	65,429	-	65,429	-	-	-	-	65,429
Integrated Operations Planning and	Integrated Operations Planning and Support Service	73,788	-	73,788	-	-	-	-	73,788
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**12,772,944**	**-**	**12,772,944**	**-**	**-**	**-**	**-**	**12,772,944**
GENERAL DISTRICT REQUIREMENTS									
State Water Project*		-	-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**61,698,250**	**-**	**61,698,250**	**-**	**-**	**-**	**-**	**61,698,250**
Demand Management (cash funded portion)									
Local Resources Program		-	-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing									-
Revenue Bond Debt Service	Base CIP + Existing Debt	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	PWSC	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Special Project	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Existing AVEK + Supply Programs	6,310,316	-	6,310,316	-	-	-	-	6,310,316
Revenue Bond Debt Service	Existing Conservation + New Conservation	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Operating Equipment	82,040	-	82,040	-	-	-	-	82,040
Revenue Bond Debt Service net of	-	6,392,356	-	6,392,356	-	-	-	-	6,392,356
G.O. Bond Debt Service	-	-	-	-	-	-	-	-	-
Debt Administration	-	-	-	-	-	-	-	-	-
Bond Defeasance	-	-	-	-	-	-	-	-	-
PAYGO	Base CIP	-	-	-	-	-	-	-	-
PAYGO + Grant Funds (7101, 710	PWSC	-	-	-	-	-	-	-	-
PAYGO	Special Project	-	-	-	-	-	-	-	-
PAYGO	-	-	-	-	-	-	-	-	-
Total Capital Financing Costs	-	**6,392,356**	**-**	**6,392,356**	**-**	**-**	**-**	**-**	**6,392,356**
Other Operating Costs									
Operating Equipment (cash)		289,261	-	289,261	-	-	-	-	289,261
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**289,261**	**-**	**289,261**	**-**	**-**	**-**	**-**	**289,261**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-
Total General District Requirements		**68,379,867**	**-**	**68,379,867**	**-**	**-**	**-**	**-**	**68,379,867**
REQUIREMENTS BEFORE OFFSETS:		**81,152,811**	**-**	**81,152,811**	**-**	**-**	**-**	**-**	**81,152,811**
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-	-
Interest on Investments		1,419,458	-	1,419,458	-	-	-	-	1,419,458
Hydro-Power Revenue		-	-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		5,078,772	-	5,078,772	-	-	-	-	5,078,772
Property Taxes - SWP		-	-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-
Stored Water Sales		25,000,000	-	25,000,000	-	-	-	-	-
$80M Grant		-	-	-	-	-	-	-	-
Federal Reimbursement for PWSC		-	-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-
Total Revenue Offsets		**31,498,229**	**-**	**31,498,229**	**-**	**-**	**-**	**-**	**31,498,229**
NET REVENUE REQUIREMENTS:		**49,654,581**	**-**	**49,654,581**	**-**	**-**	**-**	**-**	**49,654,581**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Source Of Supply, CRA
Fiscal Year Ending 2028

			Allocation Percentages						
				Fixed					Total
		Functionalization	Demand	Commodity	Standby	Variable Commodity	Other	Hydroelectric	
Departmental O&M									
Group	***Item***								
Office of General Manager		196,401	-	196,401	-	-	-	-	196,401
Board of Directors		-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-	-
Human Resources		327,106	-	327,106	-	-	-	-	327,106
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Office of the Manager, Operations Support Services	20,746	-	20,746	-	-	-	-	20,746
Integrated Operations Planning and S	Operations Support Services	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Power Operations and Planning	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Operations Planning & Programs Unit	1,006,166	-	1,006,166	-	-	-	-	1,006,166
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	4,947,565	-	4,947,565	-	-	-	-	4,947,565
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and Protect	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	OSS, Fleet Services Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	OSS, Power Support Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Office of the Manager, Operations & Planning Section	10,205	-	10,205	-	-	-	-	10,205
Office of Safety, Security and Protect	Security & Emergency Management Unit	-	-	-	-	-	-	-	-
Sustainability, Resilience & Innovatio		145,022	-	145,022	-	-	-	-	145,022
Diversity, Equity & Inclusion		80,598	-	80,598	-	-	-	-	80,598
Equal Employment Opportunity	-	57,476	-	57,476	-	-	-	-	57,476
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-	-
Office of Safety, Security and Protect	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	671,624	-	671,624	-	-	-	-	671,624
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	1,793,237	-	1,793,237	-	-	-	-	1,793,237
Water Resources Management	Office of the Group Manager	354,915	-	354,915	-	-	-	-	354,915
Ethics Office	-	56,201	-	56,201	-	-	-	-	56,201
Integrated Operations Planning and S	Integrated Operations Planning and Support Services	61,828	-	61,828	-	-	-	-	61,828
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**9,729,091**	**-**	**9,729,091**	**-**	**-**	**-**	**-**	**9,729,091**

Allocation Percentages: Source Of Supply, SWP
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		437,583	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	11,298,424	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		851,025	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	25,060	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	1,050,054	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	6,095,350	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	11,554	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		459,463	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		195,675	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		136,265	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,380,222	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	7,395,952	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	929,060	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		152,246	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	73,788	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**31,491,720**						
GENERAL DISTRICT REQUIREMENTS								
-								
State Water Project*								
Supply - O&M		114,290,989	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Supply - Capital		90,117,020	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Power - O&M & Off-Aq Capital		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Power - Capital (less Off-Aq)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transmission - O&M - Commodity only		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Supply		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Power		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Other		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total State Water Project		**204,408,008**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**8,063,556**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	824,717	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	202,269	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	1,026,986						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**1,026,986**						
Other Operating Costs								
Operating Equipment (cash)		713,173	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**713,173**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**214,211,723**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
REQUIREMENTS BEFORE OFFSETS:		**245,703,443**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Additional Exchange Payment		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest on Investments		2,076,989	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		126,958,466	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**129,035,455**						
NET REVENUE REQUIREMENTS:		**116,667,988**						

Allocation of Revenue Requirements: Source Of Supply, SWP
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		437,583	-	437,583	-	-	-	437,583
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	11,298,424	-	11,298,424	-	-	-	11,298,424
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		851,025	-	851,025	-	-	-	851,025
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	25,060	-	25,060	-	-	-	25,060
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	1,050,054	-	1,050,054	-	-	-	1,050,054
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	6,095,350	-	6,095,350	-	-	-	6,095,350
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	11,554	-	11,554	-	-	-	11,554
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		459,463	-	459,463	-	-	-	459,463
Diversity, Equity & Inclusion		195,675	-	195,675	-	-	-	195,675
Equal Employment Opportunity	-	136,265	-	136,265	-	-	-	136,265
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,380,222	-	2,380,222	-	-	-	2,380,222
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	7,395,952	-	7,395,952	-	-	-	7,395,952
Water Resources Management	Office of the Group Manager	929,060	-	929,060	-	-	-	929,060
Ethics Office	-	152,246	-	152,246	-	-	-	152,246
Integrated Operations Planning	Integrated Operations Planning and Support Service	73,788	-	73,788	-	-	-	73,788
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**31,491,720**	**-**	**31,491,720**	**-**	**-**	**-**	**31,491,720**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		114,290,989	-	114,290,989	-	-	-	114,290,989
Supply - Capital		90,117,020	-	90,117,020	-	-	-	90,117,020
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		204,408,008	-	204,408,008	-	-	-	204,408,008
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**8,063,556**	**-**	**8,063,556**	**-**	**-**	**-**	**8,063,556**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		824,717	-	824,717	-	-	-	824,717
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		202,269	-	202,269	-	-	-	202,269
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		1,026,986	-	1,026,986	-	-	-	1,026,986
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		-	-	-	-	-	-	-
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
Total Capital Financing Costs		**1,026,986**	**-**	**1,026,986**	**-**	**-**	**-**	**1,026,986**
Other Operating Costs								
Operating Equipment (cash)		713,173	-	713,173	-	-	-	713,173
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**713,173**	**-**	**713,173**	**-**	**-**	**-**	**713,173**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**214,211,723**	**-**	**214,211,723**	**-**	**-**	**-**	**214,211,723**
REQUIREMENTS BEFORE OFFSETS:		**245,703,443**	**-**	**245,703,443**	**-**	**-**	**-**	**245,703,443**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		2,076,989	-	2,076,989	-	-	-	2,076,989
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		126,958,466	-	126,958,466	-	-	-	126,958,466
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**129,035,455**	**-**	**129,035,455**	**-**	**-**	**-**	**129,035,455**
NET REVENUE REQUIREMENTS:		**116,667,988**	**-**	**116,667,988**	**-**	**-**	**-**	**116,667,988**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Source Of Supply, SWP
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		400,315	-	400,315	-	-	-	400,315
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	5,343,283	-	5,343,283	-	-	-	5,343,283
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		666,725	-	666,725	-	-	-	666,725
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	20,746	-	20,746	-	-	-	20,746
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	1,006,166	-	1,006,166	-	-	-	1,006,166
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	4,947,565	-	4,947,565	-	-	-	4,947,565
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	10,205	-	10,205	-	-	-	10,205
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		245,908	-	245,908	-	-	-	245,908
Diversity, Equity & Inclusion		164,279	-	164,279	-	-	-	164,279
Equal Employment Opportunity	-	117,150	-	117,150	-	-	-	117,150
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,368,938	-	1,368,938	-	-	-	1,368,938
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	4,639,274	-	4,639,274	-	-	-	4,639,274
Water Resources Management	Office of the Group Manager	918,199	-	918,199	-	-	-	918,199
Ethics Office	-	130,773	-	130,773	-	-	-	130,773
Integrated Operations Planning	Integrated Operations Planning and Support Services	61,828	-	61,828	-	-	-	61,828
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**20,041,354**	**-**	**20,041,354**	**-**	**-**	**-**	**20,041,354**

Allocation Percentages: Source Of Supply - Other Supply
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		399,099	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		776,180	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	26,028	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	1,050,054	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	6,095,350	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	12,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	989,817	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		178,466	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		124,281	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		2,763,741	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,170,890	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	5,959,004	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	2,033,409	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	1,003,986	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		129,012	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	76,637	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**23,787,953**						
GENERAL DISTRICT REQUIREMENTS								
-								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**249,600**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs								
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	14,745,527	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	219,149	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	25,528	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	152,788	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	15,142,992						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		132,419	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	8,360,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	11,357,163	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		19,717,163	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**34,992,575**						
Other Operating Costs								
Operating Equipment (cash)		538,710	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**538,710**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**35,780,885**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**59,568,838**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Additional Exchange Payment		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest on Investments		1,041,929	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		1,808,953	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Federal Reimbursement for PWSC		7,666,047	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**10,516,929**						
NET REVENUE REQUIREMENTS:		**49,051,909**						

Allocation of Revenue Requirements: Source Of Supply - Other Supply
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Demand	Fixed Commodity	Standby	Variable Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		399,099	-	399,099	-	-	-	399,099
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		776,180	-	776,180	-	-	-	776,180
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	26,028	-	26,028	-	-	-	26,028
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	1,050,054	-	1,050,054	-	-	-	1,050,054
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	6,095,350	-	6,095,350	-	-	-	6,095,350
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	12,000	-	12,000	-	-	-	12,000
Office of Safety, Security and P	Security & Emergency Management Unit	989,817	-	989,817	-	-	-	989,817
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		178,466	-	178,466	-	-	-	178,466
Equal Employment Opportunity	-	124,281	-	124,281	-	-	-	124,281
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,763,741	-	2,763,741	-	-	-	2,763,741
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,170,890	-	2,170,890	-	-	-	2,170,890
Water Resources Management	Resource Planning & Development	5,959,004	-	5,959,004	-	-	-	5,959,004
Water Resources Management	Resource Implementation	2,033,409	-	2,033,409	-	-	-	2,033,409
Water Resources Management	Office of the Group Manager	1,003,986	-	1,003,986	-	-	-	1,003,986
Ethics Office	-	129,012	-	129,012	-	-	-	129,012
Integrated Operations Planning	Integrated Operations Planning and Support Service	76,637	-	76,637	-	-	-	76,637
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**23,787,953**	**-**	**23,787,953**	**-**	**-**	**-**	**23,787,953**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**249,600**	**-**	**249,600**	**-**	**-**	**-**	**249,600**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		14,745,527	-	14,745,527	-	-	-	14,745,527
Revenue Bond Debt Service		219,149	-	219,149	-	-	-	219,149
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		25,528	-	25,528	-	-	-	25,528
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		152,788	-	152,788	-	-	-	152,788
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		15,142,992	-	15,142,992	-	-	-	15,142,992
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**132,419**	**-**	**132,419**	**-**	**-**	**-**	**132,419**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**8,360,000**	**-**	**8,360,000**	**-**	**-**	**-**	**8,360,000**
PAYGO + Grant Funds (7101, 7102)		**11,357,163**	**-**	**11,357,163**	**-**	**-**	**-**	**11,357,163**
PAYGO		-	-	-	-	-	-	-
PAYGO		**19,717,163**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**34,992,575**	**-**	**15,275,412**	**-**	**-**	**-**	**15,275,412**
Other Operating Costs								
Operating Equipment (cash)		538,710	-	538,710	-	-	-	538,710
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**538,710**	**-**	**538,710**	**-**	**-**	**-**	**538,710**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**35,780,885**	**-**	**16,063,722**	**-**	**-**	**-**	**16,063,722**
REQUIREMENTS BEFORE OFFSETS:		**59,568,838**	**-**	**39,851,675**	**-**	**-**	**-**	**39,851,675**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,041,929	-	1,041,929	-	-	-	1,041,929
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		1,808,953	-	1,808,953	-	-	-	
Federal Reimbursement for PWSC		7,666,047	-	7,666,047	-	-	-	7,666,047
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**10,516,929**	**-**	**10,516,929**	**-**	**-**	**-**	**10,516,929**
NET REVENUE REQUIREMENTS:		**49,051,909**	**-**	**29,334,746**	**-**	**-**	**-**	**29,334,746**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Source Of Supply - Other Supply
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		365,109	-	365,109	-	-	-	365,109
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		608,089	-	608,089	-	-	-	608,089
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	21,547	-	21,547	-	-	-	21,547
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	1,006,166	-	1,006,166	-	-	-	1,006,166
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	4,947,565	-	4,947,565	-	-	-	4,947,565
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	10,599	-	10,599	-	-	-	10,599
Office of Safety, Security and P	Security & Emergency Management Unit	229,875	-	229,875	-	-	-	229,875
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		149,831	-	149,831	-	-	-	149,831
Equal Employment Opportunity	-	106,847	-	106,847	-	-	-	106,847
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,225,542	-	2,225,542	-	-	-	2,225,542
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,248,545	-	1,248,545	-	-	-	1,248,545
Water Resources Management	Resource Planning & Development	5,062,637	-	5,062,637	-	-	-	5,062,637
Water Resources Management	Resource Implementation	1,275,500	-	1,275,500	-	-	-	1,275,500
Water Resources Management	Office of the Group Manager	992,249	-	992,249	-	-	-	992,249
Ethics Office	-	110,816	-	110,816	-	-	-	110,816
Integrated Operations Planning	Integrated Operations Planning and Support Services	64,215	-	64,215	-	-	-	64,215
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**18,425,132**	**-**	**18,425,132**	**-**	**-**	**-**	**18,425,132**

Allocation Percentages: C&A, CRA Power
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		127,344	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		247,663	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	13,738	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	2,569,004	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	1,025,983	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	6,334	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	632,251	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		56,945	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		39,655	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		1,765,356	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	692,685	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		41,672	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	40,451	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**7,259,082**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**51,153,391**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	100.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	9,418,793	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	46,625	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	9,465,418						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		84,584	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	5,340,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		5,340,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**14,890,002**						
Other Operating Costs								
Operating Equipment (cash)		164,392	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**164,392**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**22.7%**	**0.0%**	**77.3%**	**0.0%**	**100.0%**
Total General District Requirements		**66,207,784**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**73,466,866**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		9,860,129	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		1,985,057	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,285,022	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Revenue Offsets		**13,130,207**						
NET REVENUE REQUIREMENTS:		**60,336,659**						

Allocation of Revenue Requirements: C&A, CRA Power
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		127,344	-	127,344	-	-	-	127,344
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		247,663	-	247,663	-	-	-	247,663
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	13,738	-	13,738	-	-	-	13,738
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	2,569,004	-	2,569,004	-	-	-	2,569,004
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	1,025,983	-	1,025,983	-	-	-	1,025,983
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	6,334	-	6,334	-	-	-	6,334
Office of Safety, Security and P	Security & Emergency Management Unit	632,251	-	632,251	-	-	-	632,251
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		56,945	-	56,945	-	-	-	56,945
Equal Employment Opportunity	-	39,655	-	39,655	-	-	-	39,655
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,765,356	-	1,765,356	-	-	-	1,765,356
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	692,685	-	692,685	-	-	-	692,685
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	41,672	-	41,672	-	-	-	41,672
Integrated Operations Planning	Integrated Operations Planning and Support Service	40,451	-	40,451	-	-	-	40,451
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**7,259,082**	**-**	**7,259,082**	**-**	**-**	**-**	**7,259,082**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		51,153,391	-	-	-	51,153,391	-	51,153,391
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		9,418,793	-	9,418,793	-	-	-	9,418,793
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		46,625	-	46,625	-	-	-	46,625
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		9,465,418	-	9,465,418	-	-	-	9,465,418
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**84,584**	**-**	**84,584**	**-**	**-**	**-**	**84,584**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**5,340,000**	**-**	**5,340,000**	**-**	**-**	**-**	**5,340,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**5,340,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**14,890,002**	**-**	**9,550,002**	**-**	**-**	**-**	**9,550,002**
Other Operating Costs								
Operating Equipment (cash)		164,392	-	164,392	-	-	-	164,392
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**164,392**	**-**	**164,392**	**-**	**-**	**-**	**164,392**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**66,207,784**	**-**	**9,714,393**	**-**	**51,153,391**	**-**	**60,867,784**
REQUIREMENTS BEFORE OFFSETS:		**73,466,866**	**-**	**16,973,475**	**-**	**51,153,391**	**-**	**68,126,866**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		9,860,129	-	9,860,129	-	-	-	9,860,129
Additional Exchange Payment		1,985,057	-	1,985,057	-	-	-	1,985,057
Interest on Investments		1,285,022	-	-	-	1,285,022	-	1,285,022
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**13,130,207**	**-**	**11,845,185**	**-**	**1,285,022**	**-**	**13,130,207**
NET REVENUE REQUIREMENTS:		**60,336,659**	**-**	**5,128,290**	**-**	**49,868,369**	**-**	**54,996,659**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A, CRA Power
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		116,499	-	116,499	-	-	-	116,499
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		194,028	-	194,028	-	-	-	194,028
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	11,373	-	11,373	-	-	-	11,373
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	2,247,314	-	2,247,314	-	-	-	2,247,314
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	869,707	-	869,707	-	-	-	869,707
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	5,595	-	5,595	-	-	-	5,595
Office of Safety, Security and P	Security & Emergency Management Unit	146,834	-	146,834	-	-	-	146,834
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		47,808	-	47,808	-	-	-	47,808
Equal Employment Opportunity	-	34,093	-	34,093	-	-	-	34,093
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,421,578	-	1,421,578	-	-	-	1,421,578
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	398,384	-	398,384	-	-	-	398,384
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	35,794	-	35,794	-	-	-	35,794
Integrated Operations Planning	Integrated Operations Planning and Support Services	33,894	-	33,894	-	-	-	33,894
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**5,562,902**	**-**	**5,562,902**	**-**	**-**	**-**	**5,562,902**

Allocation Percentages: C&A, CRA All Other
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		1,403,132	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		2,728,851	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	1,672,310	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	547,269	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	203,841	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	1,234,772	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	53,366,608	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	1,444,761	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	138,232	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	802,982	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	3,779,530	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	1,179,020	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	93,978	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	937,721	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		1,672,915	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		627,443	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		436,940	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		2,618,281	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	7,632,297	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		410,440	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	600,198	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**83,531,521**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	13,969,446	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	536,517	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	14,505,964						0.0%
G.O. Bond Debt Service		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Debt Administration		125,450	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Bond Defeasance		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	7,920,000	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
PAYGO		7,920,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**22,551,413**						
Other Operating Costs								
Operating Equipment (cash)		1,891,684	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**1,891,684**						
Increase/(Decrease) in Required Reserves		**-**	**13.2%**	**38.0%**	**48.8%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**24,443,097**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**107,974,619**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		14,491,480	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		2,917,448	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,888,603	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	50.0%	50.0%	0.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Total Revenue Offsets		**19,297,530**						
NET REVENUE REQUIREMENTS:		**88,677,088**						

Allocation of Revenue Requirements: C&A, CRA All Other
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		1,403,132	-	1,403,132	-	-	-	1,403,132
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		2,728,851	-	2,728,851	-	-	-	2,728,851
Conveyance and Distribution	C&D, Eastern & Western	1,672,310	-	1,672,310	-	-	-	1,672,310
Conveyance and Distribution	C&D General	547,269	-	547,269	-	-	-	547,269
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	203,841	-	203,841	-	-	-	203,841
Integrated Operations Planning	Operations Support Services	1,234,772	-	1,234,772	-	-	-	1,234,772
Conveyance and Distribution	C&D, Desert Region / CRA	53,366,608	-	53,366,608	-	-	-	53,366,608
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	1,444,761	-	1,444,761	-	-	-	1,444,761
Conveyance and Distribution	C&D, Western Unit	138,232	-	138,232	-	-	-	138,232
Integrated Operations Planning	OSS, Manufacturing Services Unit	802,982	-	802,982	-	-	-	802,982
Office of Safety, Security and P	Safety, Regulatory, and Training Section	3,779,530	-	3,779,530	-	-	-	3,779,530
Integrated Operations Planning	OSS, Fleet Services Unit	1,179,020	-	1,179,020	-	-	-	1,179,020
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	93,978	-	93,978	-	-	-	93,978
Office of Safety, Security and P	Security & Emergency Management Unit	937,721	-	937,721	-	-	-	937,721
Sustainability, Resilience & Innc		1,672,915	-	1,672,915	-	-	-	1,672,915
Diversity, Equity & Inclusion		627,443	-	627,443	-	-	-	627,443
Equal Employment Opportunity	-	436,940	-	436,940	-	-	-	436,940
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,618,281	-	2,618,281	-	-	-	2,618,281
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	7,632,297	-	7,632,297	-	-	-	7,632,297
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	410,440	-	410,440	-	-	-	410,440
Integrated Operations Planning	Integrated Operations Planning and Support Service	600,198	-	600,198	-	-	-	600,198
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**83,531,521**	**-**	**83,531,521**	**-**	**-**	**-**	**83,531,521**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		13,969,446	2,046,425	4,354,096	7,568,925	-	-	13,969,446
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		536,517	-	536,517	-	-	-	536,517
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		14,505,964	2,046,425	4,890,613	7,568,925	-	-	14,505,964
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**125,450**	**18,378**	**39,101**	**67,971**	**-**	**-**	**125,450**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**7,920,000**	**1,160,224**	**2,468,562**	**4,291,214**	**-**	**-**	**7,920,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**7,920,000**	-	-	-	-	-	-
Total Capital Financing Costs		**22,551,413**	**2,064,803**	**4,929,714**	**7,636,896**	**-**	**-**	**14,631,413**
Other Operating Costs								
Operating Equipment (cash)		1,891,684	-	1,891,684	-	-	-	1,891,684
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**1,891,684**	**-**	**1,891,684**	**-**	**-**	**-**	**1,891,684**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**24,443,097**	**2,064,803**	**6,821,398**	**7,636,896**	**-**	**-**	**16,523,097**
REQUIREMENTS BEFORE OFFSETS:		**107,974,619**	**2,064,803**	**90,352,920**	**7,636,896**	**-**	**-**	**100,054,619**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		14,491,480	-	14,491,480	-	-	-	14,491,480
Additional Exchange Payment		2,917,448	-	2,917,448	-	-	-	2,917,448
Interest on Investments		1,888,603	276,667	588,653	1,023,283	-	-	1,888,603
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**19,297,530**	**276,667**	**17,997,581**	**1,023,283**	**-**	**-**	**19,297,530**
NET REVENUE REQUIREMENTS:		**88,677,088**	**1,788,136**	**72,355,339**	**6,613,614**	**-**	**-**	**80,757,088**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A, CRA All Other
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		1,283,630	-	1,283,630	-	-	-	1,283,630
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		2,137,886	-	2,137,886	-	-	-	2,137,886
Conveyance and Distribution	C&D, Eastern & Western	1,708,820	-	1,708,820	-	-	-	1,708,820
Conveyance and Distribution	C&D General	278,629	-	278,629	-	-	-	278,629
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	168,752	-	168,752	-	-	-	168,752
Integrated Operations Planning	Operations Support Services	1,025,812	-	1,025,812	-	-	-	1,025,812
Conveyance and Distribution	C&D, Desert Region / CRA	39,951,469	-	39,951,469	-	-	-	39,951,469
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	912,186	-	912,186	-	-	-	912,186
Conveyance and Distribution	C&D, Western Unit	102,086	-	102,086	-	-	-	102,086
Integrated Operations Planning	OSS, Manufacturing Services Unit	677,268	-	677,268	-	-	-	677,268
Office of Safety, Security and P	Safety, Regulatory, and Training Section	2,957,511	-	2,957,511	-	-	-	2,957,511
Integrated Operations Planning	OSS, Fleet Services Unit	596,497	-	596,497	-	-	-	596,497
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	83,010	-	83,010	-	-	-	83,010
Office of Safety, Security and P	Security & Emergency Management Unit	217,776	-	217,776	-	-	-	217,776
Sustainability, Resilience & Innc		895,356	-	895,356	-	-	-	895,356
Diversity, Equity & Inclusion		526,768	-	526,768	-	-	-	526,768
Equal Employment Opportunity	-	375,646	-	375,646	-	-	-	375,646
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,108,408	-	2,108,408	-	-	-	2,108,408
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	4,389,566	-	4,389,566	-	-	-	4,389,566
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	352,551	-	352,551	-	-	-	352,551
Integrated Operations Planning	Integrated Operations Planning and Support Services	502,912	-	502,912	-	-	-	502,912
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**61,252,538**	**-**	**61,252,538**	**-**	**-**	**-**	**61,252,538**

Allocation Percentages: C&A, State Water Project Power
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**-**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Supply - Capital		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Power - O&M & Off-Aq Capital		213,006,579	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Power - Capital (less Off-Aq)		1,944,325	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Total State Water Project		**214,950,904**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	-						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**-**						
Other Operating Costs								
Operating Equipment (cash)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**-**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**100.0%**
Total General District Requirements		**214,950,904**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**214,950,904**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		10,930,783	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		2,200,603	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,424,555	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Property Taxes - SWP		133,506,692	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**148,062,633**						
NET REVENUE REQUIREMENTS:		**66,888,271**						

Allocation of Revenue Requirements: C&A State Water Project Power
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	-	-	-	-	-	-
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	-	-	-	-	-	-	-
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	-	-	-	-	-	-	-
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	-	-	-	-	-	-	-
Integrated Operations Planning	Integrated Operations Planning and Support Service	-	-	-	-	-	-	-
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		-	-	-	-	-	-	-
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		213,006,579	-	-	-	213,006,579	-	213,006,579
Power - Capital (less Off-Aq)		1,944,325	-	-	-	1,944,325	-	1,944,325
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		214,950,904	-	-	-	214,950,904	-	214,950,904
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		-	-	-	-	-	-	-
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		-	-	-	-	-	-	-
Capital Financing								-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		-	-	-	-	-	-	-
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		-	-	-	-	-	-	-
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
Total Capital Financing Costs		-	-	-	-	-	-	-
Other Operating Costs								
Operating Equipment (cash)		-	-	-	-	-	-	-
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		-	-	-	-	-	-	-
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**214,950,904**	-	-	-	**214,950,904**	-	**214,950,904**
REQUIREMENTS BEFORE OFFSETS:		**214,950,904**	-	-	-	**214,950,904**	-	**214,950,904**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		10,930,783	-	10,930,783	-	-	-	10,930,783
Additional Exchange Payment		2,200,603	-	2,200,603	-	-	-	2,200,603
Interest on Investments		1,424,555	-	-	-	1,424,555	-	1,424,555
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		133,506,692	-	-	-	133,506,692	-	133,506,692
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**148,062,633**	-	**13,131,386**	-	**134,931,247**	-	**148,062,633**
NET REVENUE REQUIREMENTS:		**66,888,271**	-	**(13,131,386)**	-	**80,019,657**	-	**66,888,271**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A State Water Project Power
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	-	-	-	-	-	-
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	-	-	-	-	-	-	-
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	-	-	-	-	-	-	-
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	-	-	-	-	-	-	-
Integrated Operations Planning	Integrated Operations Planning and Support Services	-	-	-	-	-	-	-
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**-**	**-**	**-**	**-**	**-**	**-**	**-**

Allocation Percentages: C&A, State Water Project, All Other
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		188,458	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	2,101,553	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		366,519	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	148,259	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	48,518	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	16,369	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	4,323,994	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	1,221,047	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	7,547	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	348,093	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		2,167,721	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		84,273	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		58,687	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		971,938	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	1,025,112	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	45,084	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	135,213	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	22,648	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		68,346	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	48,197	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**13,397,576**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		111,268,617	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Transmission - O&M - Commodity only		250,138,731	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Supply		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Power		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Delta Conveyance - Other		41,268,714	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Total State Water Project		**402,676,062**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	5,185,628	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	86,052	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	5,271,679						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		46,569	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	2,940,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		2,940,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**8,258,248**						
Other Operating Costs								
Operating Equipment (cash)		303,406	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**303,406**						
Increase/(Decrease) in Required Reserves		**-**	**5.4%**	**74.5%**	**20.1%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**411,237,716**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**424,635,292**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		26,864,398	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		5,408,383	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		3,501,104	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		224,471,257	4.5%	78.8%	16.7%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Total Revenue Offsets		**260,245,142**						
NET REVENUE REQUIREMENTS:		**164,390,150**						

Allocation of Revenue Requirements: C&A, State Water Project, All Other
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		188,458	-	188,458	-	-	-	188,458
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	2,101,553	-	2,101,553	-	-	-	2,101,553
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		366,519	-	366,519	-	-	-	366,519
Conveyance and Distribution	C&D, Eastern & Western	148,259	-	148,259	-	-	-	148,259
Conveyance and Distribution	C&D General	48,518	-	48,518	-	-	-	48,518
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	16,369	-	16,369	-	-	-	16,369
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	4,323,994	-	4,323,994	-	-	-	4,323,994
Conveyance and Distribution	C&D, Western Unit	1,221,047	-	1,221,047	-	-	-	1,221,047
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	7,547	-	7,547	-	-	-	7,547
Office of Safety, Security and P	Security & Emergency Management Unit	348,093	-	348,093	-	-	-	348,093
Sustainability, Resilience & Innc		2,167,721	-	2,167,721	-	-	-	2,167,721
Diversity, Equity & Inclusion		84,273	-	84,273	-	-	-	84,273
Equal Employment Opportunity	-	58,687	-	58,687	-	-	-	58,687
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		971,938	-	971,938	-	-	-	971,938
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,025,112	-	1,025,112	-	-	-	1,025,112
Water Resources Management	Resource Planning & Development	45,084	-	45,084	-	-	-	45,084
Water Resources Management	Resource Implementation	135,213	-	135,213	-	-	-	135,213
Water Resources Management	Office of the Group Manager	22,648	-	22,648	-	-	-	22,648
Ethics Office	-	68,346	-	68,346	-	-	-	68,346
Integrated Operations Planning	Integrated Operations Planning and Support Service	48,197	-	48,197	-	-	-	48,197
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**13,397,576**	**-**	**13,397,576**	**-**	**-**	**-**	**13,397,576**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		111,268,617	16,300,066	34,680,990	60,287,561	-	-	111,268,617
Transmission - O&M - Commodity only		250,138,731	-	250,138,731	-	-	-	250,138,731
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		41,268,714	6,045,575	12,862,925	22,360,214	-	-	41,268,714
Total State Water Project		402,676,062	22,345,640	297,682,646	82,647,775	-	-	402,676,062
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		5,185,628	-	5,185,628	-	-	-	5,185,628
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		86,052	-	86,052	-	-	-	86,052
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,271,679	-	5,271,679	-	-	-	5,271,679
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**46,569**	**-**	**46,569**	**-**	**-**	**-**	**46,569**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**2,940,000**	**-**	**2,940,000**	**-**	**-**	**-**	**2,940,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**2,940,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**8,258,248**	**-**	**5,318,248**	**-**	**-**	**-**	**5,318,248**
Other Operating Costs								
Operating Equipment (cash)		303,406	-	303,406	-	-	-	303,406
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**303,406**	**-**	**303,406**	**-**	**-**	**-**	**303,406**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**411,237,716**	**22,345,640**	**303,304,300**	**82,647,775**	**-**	**-**	**408,297,716**
REQUIREMENTS BEFORE OFFSETS:		**424,635,292**	**22,345,640**	**316,701,876**	**82,647,775**	**-**	**-**	**421,695,292**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		26,864,398	-	26,864,398	-	-	-	26,864,398
Additional Exchange Payment		5,408,383	-	5,408,383	-	-	-	5,408,383
Interest on Investments		3,501,104	512,887	1,091,249	1,896,968	-	-	3,501,104
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		224,471,257	10,124,023	176,902,438	37,444,797	-	-	224,471,257
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**260,245,142**	**10,636,910**	**210,266,468**	**39,341,765**	**-**	**-**	**260,245,142**
NET REVENUE REQUIREMENTS:		**164,390,150**	**11,708,731**	**106,435,408**	**43,306,011**	**-**	**-**	**161,450,150**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A, State Water Project, All Other
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		172,407	-	172,407	-	-	-	172,407
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	993,872	-	993,872	-	-	-	993,872
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		287,145	-	287,145	-	-	-	287,145
Conveyance and Distribution	C&D, Eastern & Western	151,495	-	151,495	-	-	-	151,495
Conveyance and Distribution	C&D General	24,702	-	24,702	-	-	-	24,702
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	13,551	-	13,551	-	-	-	13,551
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	2,730,061	-	2,730,061	-	-	-	2,730,061
Conveyance and Distribution	C&D, Western Unit	901,759	-	901,759	-	-	-	901,759
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	6,666	-	6,666	-	-	-	6,666
Office of Safety, Security and P	Security & Emergency Management Unit	80,841	-	80,841	-	-	-	80,841
Sustainability, Resilience & Innc		1,160,179	-	1,160,179	-	-	-	1,160,179
Diversity, Equity & Inclusion		70,752	-	70,752	-	-	-	70,752
Equal Employment Opportunity	-	50,454	-	50,454	-	-	-	50,454
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		782,667	-	782,667	-	-	-	782,667
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	589,573	-	589,573	-	-	-	589,573
Water Resources Management	Resource Planning & Development	38,302	-	38,302	-	-	-	38,302
Water Resources Management	Resource Implementation	84,815	-	84,815	-	-	-	84,815
Water Resources Management	Office of the Group Manager	22,384	-	22,384	-	-	-	22,384
Ethics Office	-	58,707	-	58,707	-	-	-	58,707
Integrated Operations Planning	Integrated Operations Planning and Support Services	40,385	-	40,385	-	-	-	40,385
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,260,716**	**-**	**8,260,716**	**-**	**-**	**-**	**8,260,716**

Allocation Percentages: C&A - Other C&A
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		207,360	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		403,280	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	3,035	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	1,399	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	3,104,426	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		92,726	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		64,573	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		8,668,096	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	1,127,929	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		82,719	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	8,935	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**13,764,478**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	46,247,333	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	88,408	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	46,335,742						0.0%
G.O. Bond Debt Service		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Debt Administration		415,315	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Bond Defeasance		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	26,220,000	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
PAYGO		26,220,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**72,971,057**						
Other Operating Costs								
Operating Equipment (cash)		311,715	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**311,715**						
Increase/(Decrease) in Required Reserves		**-**	**14.6%**	**31.5%**	**53.9%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**73,282,772**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**87,047,250**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		11,682,778	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		2,351,995	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,522,558	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	14.6%	31.2%	54.2%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**15,557,332**						
NET REVENUE REQUIREMENTS:		**71,489,918**						

Allocation of Revenue Requirements: C&A - Other C&A
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		207,360	-	207,360	-	-	-	207,360
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		403,280	-	403,280	-	-	-	403,280
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,035	-	3,035	-	-	-	3,035
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	1,399	-	1,399	-	-	-	1,399
Office of Safety, Security and P	Security & Emergency Management Unit	3,104,426	-	3,104,426	-	-	-	3,104,426
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		92,726	-	92,726	-	-	-	92,726
Equal Employment Opportunity	-	64,573	-	64,573	-	-	-	64,573
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		8,668,096	-	8,668,096	-	-	-	8,668,096
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,127,929	-	1,127,929	-	-	-	1,127,929
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	82,719	-	82,719	-	-	-	82,719
Integrated Operations Planning	Integrated Operations Planning and Support Service	8,935	-	8,935	-	-	-	8,935
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**13,764,478**	**-**	**13,764,478**	**-**	**-**	**-**	**13,764,478**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		46,247,333	6,774,907	14,414,696	25,057,730	-	-	46,247,333
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		88,408	-	88,408	-	-	-	88,408
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		46,335,742	6,774,907	14,503,105	25,057,730	-	-	46,335,742
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**415,315**	**60,841**	**129,448**	**225,026**	**-**	**-**	**415,315**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**26,220,000**	**3,841,045**	**8,172,435**	**14,206,520**	**-**	**-**	**26,220,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**26,220,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**72,971,057**	**6,835,748**	**14,632,553**	**25,282,756**	**-**	**-**	**46,751,057**
Other Operating Costs								
Operating Equipment (cash)		311,715	-	311,715	-	-	-	311,715
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**311,715**	**-**	**311,715**	**-**	**-**	**-**	**311,715**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**73,282,772**	**6,835,748**	**14,944,268**	**25,282,756**	**-**	**-**	**47,062,772**
REQUIREMENTS BEFORE OFFSETS:		**87,047,250**	**6,835,748**	**28,708,746**	**25,282,756**	**-**	**-**	**60,827,250**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		11,682,778	-	11,682,778	-	-	-	11,682,778
Additional Exchange Payment		2,351,995	-	2,351,995	-	-	-	2,351,995
Interest on Investments		1,522,558	1,522,558	-	-	-	-	1,522,558
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**15,557,332**	**1,522,558**	**14,034,773**	**-**	**-**	**-**	**15,557,332**
NET REVENUE REQUIREMENTS:		**71,489,918**	**5,313,190**	**14,673,973**	**25,282,756**	**-**	**-**	**45,269,918**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A - Other C&A
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		189,700	-	189,700	-	-	-	189,700
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		315,945	-	315,945	-	-	-	315,945
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	2,512	-	2,512	-	-	-	2,512
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	1,236	-	1,236	-	-	-	1,236
Office of Safety, Security and P	Security & Emergency Management Unit	720,972	-	720,972	-	-	-	720,972
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		77,848	-	77,848	-	-	-	77,848
Equal Employment Opportunity	-	55,514	-	55,514	-	-	-	55,514
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		6,980,108	-	6,980,108	-	-	-	6,980,108
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	648,707	-	648,707	-	-	-	648,707
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	71,052	-	71,052	-	-	-	71,052
Integrated Operations Planning	Integrated Operations Planning and Support Services	7,487	-	7,487	-	-	-	7,487
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**9,071,079**	**-**	**9,071,079**	**-**	**-**	**-**	**9,071,079**

Allocation Percentages: Storage - Other Than Power, Emergency
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		180,980	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		351,974	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	5,107	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	816,010	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	2,355	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	2,372,719	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		306,308	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		80,929	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		56,358	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		6,625,044	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	984,434	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		70,433	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	15,038	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**11,867,689**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	35,346,932	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	76,225	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	35,423,157						0.0%
G.O. Bond Debt Service		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Debt Administration		317,426	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	20,040,000	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
PAYGO		20,040,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**55,780,584**						
Other Operating Costs								
Operating Equipment (cash)		268,760	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**268,760**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**56,049,344**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**67,917,033**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Interest on Investments		1,187,949	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,187,949**						
NET REVENUE REQUIREMENTS:		**66,729,084**						

Allocation of Revenue Requirements: Storage - Other Than Power, Emergency
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		180,980	-	180,980	-	-	-	180,980
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		351,974	-	351,974	-	-	-	351,974
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	5,107	-	5,107	-	-	-	5,107
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	816,010	-	816,010	-	-	-	816,010
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	2,355	-	2,355	-	-	-	2,355
Office of Safety, Security and P	Security & Emergency Management Unit	2,372,719	-	2,372,719	-	-	-	2,372,719
Sustainability, Resilience & Innc		306,308	-	306,308	-	-	-	306,308
Diversity, Equity & Inclusion		80,929	-	80,929	-	-	-	80,929
Equal Employment Opportunity	-	56,358	-	56,358	-	-	-	56,358
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		6,625,044	-	6,625,044	-	-	-	6,625,044
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	984,434	-	984,434	-	-	-	984,434
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	70,433	-	70,433	-	-	-	70,433
Integrated Operations Planning	Integrated Operations Planning and Support Service	15,038	-	15,038	-	-	-	15,038
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**11,867,689**	**-**	**11,867,689**	**-**	**-**	**-**	**11,867,689**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		35,346,932	-	-	35,346,932	-	-	35,346,932
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		76,225	-	-	76,225	-	-	76,225
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		35,423,157	-	-	35,423,157	-	-	35,423,157
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**317,426**	**-**	**-**	**317,426**	**-**	**-**	**317,426**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**20,040,000**	**-**	**-**	**20,040,000**	**-**	**-**	**20,040,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**20,040,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**55,780,584**	**-**	**-**	**35,740,584**	**-**	**-**	**35,740,584**
Other Operating Costs								
Operating Equipment (cash)		268,760	-	-	268,760	-	-	268,760
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**268,760**	**-**	**-**	**268,760**	**-**	**-**	**268,760**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**56,049,344**	**-**	**-**	**36,009,344**	**-**	**-**	**36,009,344**
REQUIREMENTS BEFORE OFFSETS:		**67,917,033**	**-**	**11,867,689**	**36,009,344**	**-**	**-**	**47,877,033**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,187,949	-	-	1,187,949	-	-	1,187,949
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,187,949**	**-**	**-**	**1,187,949**	**-**	**-**	**1,187,949**
NET REVENUE REQUIREMENTS:		**66,729,084**	**-**	**11,867,689**	**34,821,395**	**-**	**-**	**46,689,084**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Storage - Other Than Power, Emergency
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		165,566	-	165,566	-	-	-	165,566
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		275,750	-	275,750	-	-	-	275,750
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	4,228	-	4,228	-	-	-	4,228
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	662,352	-	662,352	-	-	-	662,352
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	2,080	-	2,080	-	-	-	2,080
Office of Safety, Security and P	Security & Emergency Management Unit	551,040	-	551,040	-	-	-	551,040
Sustainability, Resilience & Innc		163,938	-	163,938	-	-	-	163,938
Diversity, Equity & Inclusion		67,944	-	67,944	-	-	-	67,944
Equal Employment Opportunity	-	48,452	-	48,452	-	-	-	48,452
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		5,334,911	-	5,334,911	-	-	-	5,334,911
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	566,178	-	566,178	-	-	-	566,178
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	60,499	-	60,499	-	-	-	60,499
Integrated Operations Planning	Integrated Operations Planning and Support Services	12,601	-	12,601	-	-	-	12,601
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**7,915,538**	**-**	**7,915,538**	**-**	**-**	**-**	**7,915,538**

Allocation Percentages: Storage - Other Than Power, Drought
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		141,615	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	924,171	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		275,417	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	4,313	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	816,010	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	1,989	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,560,501	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		524,259	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		63,326	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		44,099	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		4,357,190	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	770,311	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		55,035	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	12,701	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**9,550,937**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**26,236,951**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	23,247,134	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	2,683,438	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	61,345	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	25,991,918						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		208,766	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	13,180,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		13,180,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**39,380,684**						
Other Operating Costs								
Operating Equipment (cash)		216,294	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**216,294**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**65,833,929**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**75,384,866**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,318,570	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,318,570**						
NET REVENUE REQUIREMENTS:		**74,066,296**						

Allocation of Revenue Requirements: Storage - Other Than Power, Drought
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		141,615	-	141,615	-	-	-	141,615
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	924,171	-	924,171	-	-	-	924,171
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		275,417	-	275,417	-	-	-	275,417
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	4,313	-	4,313	-	-	-	4,313
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	816,010	-	816,010	-	-	-	816,010
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	1,989	-	1,989	-	-	-	1,989
Office of Safety, Security and P	Security & Emergency Management Unit	1,560,501	-	1,560,501	-	-	-	1,560,501
Sustainability, Resilience & Innc		524,259	-	524,259	-	-	-	524,259
Diversity, Equity & Inclusion		63,326	-	63,326	-	-	-	63,326
Equal Employment Opportunity	-	44,099	-	44,099	-	-	-	44,099
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		4,357,190	-	4,357,190	-	-	-	4,357,190
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	770,311	-	770,311	-	-	-	770,311
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	55,035	-	55,035	-	-	-	55,035
Integrated Operations Planning	Integrated Operations Planning and Support Service	12,701	-	12,701	-	-	-	12,701
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**9,550,937**	**-**	**9,550,937**	**-**	**-**	**-**	**9,550,937**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**26,236,951**	**-**	**26,236,951**	**-**	**-**	**-**	**26,236,951**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		23,247,134	-	23,247,134	-	-	-	23,247,134
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		2,683,438	-	2,683,438	-	-	-	2,683,438
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		61,345	-	61,345	-	-	-	61,345
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		25,991,918	-	25,991,918	-	-	-	25,991,918
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**208,766**	**-**	**208,766**	**-**	**-**	**-**	**208,766**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**13,180,000**	**-**	**13,180,000**	**-**	**-**	**-**	**13,180,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**13,180,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**39,380,684**	**-**	**26,200,684**	**-**	**-**	**-**	**26,200,684**
Other Operating Costs								
Operating Equipment (cash)		216,294	-	216,294	-	-	-	216,294
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**216,294**	**-**	**216,294**	**-**	**-**	**-**	**216,294**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**65,833,929**	**-**	**52,653,929**	**-**	**-**	**-**	**52,653,929**
REQUIREMENTS BEFORE OFFSETS:		**75,384,866**	**-**	**62,204,866**	**-**	**-**	**-**	**62,204,866**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,318,570	-	1,318,570	-	-	-	1,318,570
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,318,570**	**-**	**1,318,570**	**-**	**-**	**-**	**1,318,570**
NET REVENUE REQUIREMENTS:		**74,066,296**	**-**	**60,886,296**	**-**	**-**	**-**	**60,886,296**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Storage - Other Than Power, Drought
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		129,554	-	129,554	-	-	-	129,554
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	437,062	-	437,062	-	-	-	437,062
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		215,772	-	215,772	-	-	-	215,772
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,571	-	3,571	-	-	-	3,571
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	662,352	-	662,352	-	-	-	662,352
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	1,757	-	1,757	-	-	-	1,757
Office of Safety, Security and P	Security & Emergency Management Unit	362,411	-	362,411	-	-	-	362,411
Sustainability, Resilience & Innc		280,587	-	280,587	-	-	-	280,587
Diversity, Equity & Inclusion		53,166	-	53,166	-	-	-	53,166
Equal Employment Opportunity	-	37,913	-	37,913	-	-	-	37,913
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,508,689	-	3,508,689	-	-	-	3,508,689
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	443,029	-	443,029	-	-	-	443,029
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	47,273	-	47,273	-	-	-	47,273
Integrated Operations Planning	Integrated Operations Planning and Support Services	10,642	-	10,642	-	-	-	10,642
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**6,193,775**	**-**	**6,193,775**	**-**	**-**	**-**	**6,193,775**

Allocation Percentages: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		94,522	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		183,829	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	3,881	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	816,010	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	1,789	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,117,688	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		123,701	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		42,268	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		29,435	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		3,120,779	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	514,150	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		35,952	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	11,426	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**6,095,431**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	16,650,451	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	39,151	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	16,689,602						0.0%
G.O. Bond Debt Service		-	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
Debt Administration		149,526	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
Bond Defeasance		-	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	9,440,000	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
PAYGO		9,440,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**26,279,128**						
Other Operating Costs								
Operating Equipment (cash)		138,039	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**138,039**						
Increase/(Decrease) in Required Reserves		**-**	**36.0%**	**25.8%**	**38.2%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**26,417,167**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**32,512,598**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - MWD GO Debt Service		-	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		568,683	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	29.2%	39.8%	31.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	36.2%	25.3%	38.4%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**568,683**						
NET REVENUE REQUIREMENTS:		**31,943,914**						

Allocation of Revenue Requirements: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		94,522	-	94,522	-	-	-	94,522
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		183,829	-	183,829	-	-	-	183,829
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,881	-	3,881	-	-	-	3,881
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	816,010	-	816,010	-	-	-	816,010
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	1,789	-	1,789	-	-	-	1,789
Office of Safety, Security and P	Security & Emergency Management Unit	1,117,688	-	1,117,688	-	-	-	1,117,688
Sustainability, Resilience & Innc		123,701	-	123,701	-	-	-	123,701
Diversity, Equity & Inclusion		42,268	-	42,268	-	-	-	42,268
Equal Employment Opportunity	-	29,435	-	29,435	-	-	-	29,435
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,120,779	-	3,120,779	-	-	-	3,120,779
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	514,150	-	514,150	-	-	-	514,150
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	35,952	-	35,952	-	-	-	35,952
Integrated Operations Planning	Integrated Operations Planning and Support Service	11,426	-	11,426	-	-	-	11,426
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**6,095,431**	**-**	**6,095,431**	**-**	**-**	**-**	**6,095,431**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		16,650,451	6,034,088	4,220,541	6,395,822	-	-	16,650,451
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		39,151	-	39,151	-	-	-	39,151
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		16,689,602	6,034,088	4,259,692	6,395,822	-	-	16,689,602
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**149,526**	**54,188**	**37,902**	**57,436**	**-**	**-**	**149,526**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**9,440,000**	**3,421,036**	**2,392,843**	**3,626,122**	**-**	**-**	**9,440,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**9,440,000**	-	-	-	-	-	-
Total Capital Financing Costs		**26,279,128**	**6,088,276**	**4,297,594**	**6,453,259**	**-**	**-**	**16,839,128**
Other Operating Costs								
Operating Equipment (cash)		138,039	-	138,039	-	-	-	138,039
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**138,039**	**-**	**138,039**	**-**	**-**	**-**	**138,039**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**26,417,167**	**6,088,276**	**4,435,633**	**6,453,259**	**-**	**-**	**16,977,167**
REQUIREMENTS BEFORE OFFSETS:		**32,512,598**	**6,088,276**	**10,531,063**	**6,453,259**	**-**	**-**	**23,072,598**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		568,683	-	568,683	-	-	-	568,683
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**568,683**	**-**	**568,683**	**-**	**-**	**-**	**568,683**
NET REVENUE REQUIREMENTS:		**31,943,914**	**6,088,276**	**9,962,380**	**6,453,259**	**-**	**-**	**22,503,914**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		86,472	-	86,472	-	-	-	86,472
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		144,019	-	144,019	-	-	-	144,019
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,213	-	3,213	-	-	-	3,213
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	662,352	-	662,352	-	-	-	662,352
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	1,580	-	1,580	-	-	-	1,580
Office of Safety, Security and P	Security & Emergency Management Unit	259,572	-	259,572	-	-	-	259,572
Sustainability, Resilience & Innc		66,206	-	66,206	-	-	-	66,206
Diversity, Equity & Inclusion		35,486	-	35,486	-	-	-	35,486
Equal Employment Opportunity	-	25,305	-	25,305	-	-	-	25,305
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,513,052	-	2,513,052	-	-	-	2,513,052
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	295,704	-	295,704	-	-	-	295,704
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	30,881	-	30,881	-	-	-	30,881
Integrated Operations Planning	Integrated Operations Planning and Support Services	9,574	-	9,574	-	-	-	9,574
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**4,133,414**	**-**	**4,133,414**	**-**	**-**	**-**	**4,133,414**

Allocation Percentages: Storage - Power
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**-**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Supply - Capital		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Power - O&M & Off-Aq Capital		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Power - Capital (less Off-Aq)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	-						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**-**						
Other Operating Costs								
Operating Equipment (cash)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**-**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Total General District Requirements		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		633,267	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**633,267**						
NET REVENUE REQUIREMENTS:		**(633,267)**						

Allocation of Revenue Requirements: Storage - Power
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	-	-	-	-	-	-
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	-	-	-	-	-	-	-
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	-	-	-	-	-	-	-
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	-	-	-	-	-	-	-
Integrated Operations Planning	Integrated Operations Planning and Support Service	-	-	-	-	-	-	-
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		-	-	-	-	-	-	-
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		-	-	-	-	-	-	-
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		-	-	-	-	-	-	-
Capital Financing								-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		-	-	-	-	-	-	-
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		-	-	-	-	-	-	-
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
Total Capital Financing Costs		-	-	-	-	-	-	-
Other Operating Costs								
Operating Equipment (cash)		-	-	-	-	-	-	-
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		-	-	-	-	-	-	-
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		-	-	-	-	-	-	-
REQUIREMENTS BEFORE OFFSETS:		-	-	-	-	-	-	-
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		-	-	-	-	-	-	-
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		633,267	-	-	-	633,267	-	633,267
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**633,267**	**-**	**-**	**-**	**633,267**	**-**	**633,267**
NET REVENUE REQUIREMENTS:		**(633,267)**	**-**	**-**	**-**	**(633,267)**	**-**	**(633,267)**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Storage - Power
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		-	-	-	-	-	-	-
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	-	-	-	-	-	-	-
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	-	-	-	-	-	-	-
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	-	-	-	-	-	-	-
Integrated Operations Planning	Integrated Operations Planning and Support Services	-	-	-	-	-	-	-
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**-**	**-**	**-**	**-**	**-**	**-**	**-**

Allocation Percentages: Treatment - Jensen
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		598,647	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		1,164,266	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	1,049,830	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	82,373	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	434,779	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	484,842	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	25,811,637	0.0%	55.5%	0.0%	44.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	57.5%	0.0%	42.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	59.9%	0.0%	40.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	58.8%	0.0%	41.2%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,271,459	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	280,270	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,980,665	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	159,738	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	315,123	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	37,977	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,063,224	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		267,699	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		186,421	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		2,968,707	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,256,324	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		180,516	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	242,541	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**43,837,039**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	15,839,094	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	281,562	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	16,120,657						0.0%
G.O. Bond Debt Service		88,195	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Debt Administration		142,240	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Bond Defeasance		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	8,980,000	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO		8,980,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**25,331,091**						
Other Operating Costs								
Operating Equipment (cash)		992,749	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**992,749**						
Increase/(Decrease) in Required Reserves		**-**	**32.5%**	**29.7%**	**37.8%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**26,323,840**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**70,160,879**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		88,195	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,225,653	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,313,848**						
NET REVENUE REQUIREMENTS:		**68,847,031**						

Allocation of Revenue Requirements: Treatment - Jensen
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		598,647	-	598,647	-	-	-	598,647
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		1,164,266	-	1,164,266	-	-	-	1,164,266
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	1,049,830	-	1,049,830	-	-	-	1,049,830
Integrated Operations Planning	Office of the Manager, Operations Support Services	82,373	-	82,373	-	-	-	82,373
Integrated Operations Planning	Operations Support Services	434,779	-	434,779	-	-	-	434,779
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	484,842	-	484,842	-	-	-	484,842
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	25,811,637	-	14,331,881	-	11,479,757	-	25,811,637
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,271,459	-	3,271,459	-	-	-	3,271,459
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	280,270	-	280,270	-	-	-	280,270
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,980,665	-	1,980,665	-	-	-	1,980,665
Integrated Operations Planning	OSS, Fleet Services Unit	159,738	-	159,738	-	-	-	159,738
Integrated Operations Planning	OSS, Power Support Unit	315,123	-	315,123	-	-	-	315,123
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	37,977	-	37,977	-	-	-	37,977
Office of Safety, Security and P	Security & Emergency Management Unit	1,063,224	-	1,063,224	-	-	-	1,063,224
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		267,699	-	267,699	-	-	-	267,699
Equal Employment Opportunity	-	186,421	-	186,421	-	-	-	186,421
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,968,707	1,014,730	775,275	1,178,703	-	-	2,968,707
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,256,324	-	3,256,324	-	-	-	3,256,324
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	180,516	-	180,516	-	-	-	180,516
Integrated Operations Planning	Integrated Operations Planning and Support Service	242,541	-	242,541	-	-	-	242,541
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**43,837,039**	**1,014,730**	**30,163,850**	**1,178,703**	**11,479,757**	**-**	**43,837,039**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		15,839,094	5,413,940	4,136,363	6,288,791	-	-	15,839,094
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		281,562	-	281,562	-	-	-	281,562
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		16,120,657	5,413,940	4,417,925	6,288,791	-	-	16,120,657
G.O. Bond Debt Service		**88,195**	**30,146**	**23,032**	**35,017**	**-**	**-**	**88,195**
Debt Administration		**142,240**	**48,619**	**37,146**	**56,475**	**-**	**-**	**142,240**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**8,980,000**	**3,069,442**	**2,345,118**	**3,565,440**	**-**	**-**	**8,980,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**8,980,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**25,331,091**	**5,492,705**	**4,478,103**	**6,380,284**	**-**	**-**	**16,351,091**
Other Operating Costs								
Operating Equipment (cash)		992,749	-	992,749	-	-	-	992,749
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**992,749**	**-**	**992,749**	**-**	**-**	**-**	**992,749**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**26,323,840**	**5,492,705**	**5,470,852**	**6,380,284**	**-**	**-**	**17,343,840**
REQUIREMENTS BEFORE OFFSETS:		**70,160,879**	**6,507,435**	**35,634,702**	**7,558,986**	**11,479,757**	**-**	**61,180,879**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		88,195	-	-	88,195	-	-	88,195
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,225,653	418,939	320,078	486,636	-	-	1,225,653
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,313,848**	**418,939**	**320,078**	**574,831**	**-**	**-**	**1,313,848**
NET REVENUE REQUIREMENTS:		**68,847,031**	**6,088,496**	**35,314,624**	**6,984,155**	**11,479,757**	**-**	**59,867,031**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Jensen
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		547,661	-	547,661	-	-	-	547,661
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		912,130	-	912,130	-	-	-	912,130
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	903,559	-	903,559	-	-	-	903,559
Integrated Operations Planning	Office of the Manager, Operations Support Services	68,193	-	68,193	-	-	-	68,193
Integrated Operations Planning	Operations Support Services	361,201	-	361,201	-	-	-	361,201
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	358,451	-	358,451	-	-	-	358,451
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	13,268,510	-	13,268,510	-	-	-	13,268,510
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,655,428	-	2,655,428	-	-	-	2,655,428
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	236,392	-	236,392	-	-	-	236,392
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,549,886	-	1,549,886	-	-	-	1,549,886
Integrated Operations Planning	OSS, Fleet Services Unit	80,816	-	80,816	-	-	-	80,816
Integrated Operations Planning	OSS, Power Support Unit	267,124	-	267,124	-	-	-	267,124
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	33,544	-	33,544	-	-	-	33,544
Office of Safety, Security and P	Security & Emergency Management Unit	246,923	-	246,923	-	-	-	246,923
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		224,746	-	224,746	-	-	-	224,746
Equal Employment Opportunity	-	160,270	-	160,270	-	-	-	160,270
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,390,594	817,126	624,301	949,167	-	-	2,390,594
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,872,811	-	1,872,811	-	-	-	1,872,811
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	155,056	-	155,056	-	-	-	155,056
Integrated Operations Planning	Integrated Operations Planning and Support Services	203,227	-	203,227	-	-	-	203,227
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**26,496,521**	**817,126**	**24,730,229**	**949,167**	**-**	**-**	**26,496,521**

Allocation Percentages: Treatment - Weymouth
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		638,518	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		1,241,807	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	1,134,823	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	87,327	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	434,779	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	484,842	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.5%	0.0%	44.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	57.5%	0.0%	42.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	59.9%	0.0%	40.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	25,888,727	0.0%	58.8%	0.0%	41.2%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,271,459	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	280,270	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,980,665	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	159,738	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	315,123	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	40,261	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,191,095	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		285,528	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		198,837	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		3,325,746	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,473,199	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		191,534	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	257,129	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**44,881,407**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	17,744,019	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	288,270	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	18,032,289						0.0%
G.O. Bond Debt Service		98,802	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Debt Administration		159,347	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Bond Defeasance		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	10,060,000	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO		10,060,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**28,350,438**						
Other Operating Costs								
Operating Equipment (cash)		1,016,400	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**1,016,400**						
Increase/(Decrease) in Required Reserves		**-**	**32.7%**	**29.4%**	**37.9%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**29,366,838**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**74,248,244**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		98,802	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,296,961	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,395,762**						
NET REVENUE REQUIREMENTS:		**72,852,482**						

Allocation of Revenue Requirements: Treatment - Weymouth
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		638,518	-	638,518	-	-	-	638,518
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		1,241,807	-	1,241,807	-	-	-	1,241,807
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	1,134,823	-	1,134,823	-	-	-	1,134,823
Integrated Operations Planning	Office of the Manager, Operations Support Services	87,327	-	87,327	-	-	-	87,327
Integrated Operations Planning	Operations Support Services	434,779	-	434,779	-	-	-	434,779
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	484,842	-	484,842	-	-	-	484,842
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	25,888,727	-	15,223,997	-	10,664,730	-	25,888,727
Treatment and Water Quality	Water Quality Section	3,271,459	-	3,271,459	-	-	-	3,271,459
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	280,270	-	280,270	-	-	-	280,270
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,980,665	-	1,980,665	-	-	-	1,980,665
Integrated Operations Planning	OSS, Fleet Services Unit	159,738	-	159,738	-	-	-	159,738
Integrated Operations Planning	OSS, Power Support Unit	315,123	-	315,123	-	-	-	315,123
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	40,261	-	40,261	-	-	-	40,261
Office of Safety, Security and P	Security & Emergency Management Unit	1,191,095	-	1,191,095	-	-	-	1,191,095
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		285,528	-	285,528	-	-	-	285,528
Equal Employment Opportunity	-	198,837	-	198,837	-	-	-	198,837
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,325,746	1,136,769	868,515	1,320,462	-	-	3,325,746
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,473,199	-	3,473,199	-	-	-	3,473,199
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	191,534	-	191,534	-	-	-	191,534
Integrated Operations Planning	Integrated Operations Planning and Support Service	257,129	-	257,129	-	-	-	257,129
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**44,881,407**	**1,136,769**	**31,759,446**	**1,320,462**	**10,664,730**	**-**	**44,881,407**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		17,744,019	6,065,060	4,633,832	7,045,127	-	-	17,744,019
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		288,270	-	288,270	-	-	-	288,270
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		18,032,289	6,065,060	4,922,102	7,045,127	-	-	18,032,289
G.O. Bond Debt Service		**98,802**	**33,771**	**25,802**	**39,228**	**-**	**-**	**98,802**
Debt Administration		**159,347**	**54,466**	**41,613**	**63,267**	**-**	**-**	**159,347**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**10,060,000**	**3,438,595**	**2,627,158**	**3,994,246**	**-**	**-**	**10,060,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**10,060,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**28,350,438**	**6,153,297**	**4,989,517**	**7,147,623**	**-**	**-**	**18,290,438**
Other Operating Costs								
Operating Equipment (cash)		1,016,400	-	1,016,400	-	-	-	1,016,400
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**1,016,400**	**-**	**1,016,400**	**-**	**-**	**-**	**1,016,400**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**29,366,838**	**6,153,297**	**6,005,917**	**7,147,623**	**-**	**-**	**19,306,838**
REQUIREMENTS BEFORE OFFSETS:		**74,248,244**	**7,290,066**	**37,765,364**	**8,468,085**	**10,664,730**	**-**	**64,188,244**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		98,802	-	-	98,802	-	-	98,802
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,296,961	443,312	338,700	514,948	-	-	1,296,961
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,395,762**	**443,312**	**338,700**	**613,750**	**-**	**-**	**1,395,762**
NET REVENUE REQUIREMENTS:		**72,852,482**	**6,846,754**	**37,426,664**	**7,854,335**	**10,664,730**	**-**	**62,792,482**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Weymouth
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		584,136	-	584,136	-	-	-	584,136
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		972,879	-	972,879	-	-	-	972,879
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	976,710	-	976,710	-	-	-	976,710
Integrated Operations Planning	Office of the Manager, Operations Support Services	72,295	-	72,295	-	-	-	72,295
Integrated Operations Planning	Operations Support Services	361,201	-	361,201	-	-	-	361,201
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	358,451	-	358,451	-	-	-	358,451
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	14,342,709	-	14,342,709	-	-	-	14,342,709
Treatment and Water Quality	Water Quality Section	2,655,428	-	2,655,428	-	-	-	2,655,428
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	236,392	-	236,392	-	-	-	236,392
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,549,886	-	1,549,886	-	-	-	1,549,886
Integrated Operations Planning	OSS, Fleet Services Unit	80,816	-	80,816	-	-	-	80,816
Integrated Operations Planning	OSS, Power Support Unit	267,124	-	267,124	-	-	-	267,124
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	35,562	-	35,562	-	-	-	35,562
Office of Safety, Security and P	Security & Emergency Management Unit	276,620	-	276,620	-	-	-	276,620
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		239,714	-	239,714	-	-	-	239,714
Equal Employment Opportunity	-	170,944	-	170,944	-	-	-	170,944
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,678,104	915,399	699,384	1,063,321	-	-	2,678,104
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,997,542	-	1,997,542	-	-	-	1,997,542
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	164,520	-	164,520	-	-	-	164,520
Integrated Operations Planning	Integrated Operations Planning and Support Services	215,451	-	215,451	-	-	-	215,451
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**28,236,482**	**915,399**	**26,257,762**	**1,063,321**	**-**	**-**	**28,236,482**

Allocation Percentages: Treatment - Diemer
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		645,137	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		1,254,682	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	1,042,075	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	82,654	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	434,779	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	484,842	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.5%	0.0%	44.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	23,917,679	0.0%	57.5%	0.0%	42.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	59.9%	0.0%	40.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	58.8%	0.0%	41.2%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,271,459	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	280,270	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,980,665	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	159,738	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	315,123	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	38,106	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,802,035	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		288,488	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		200,898	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		5,031,595	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,509,207	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		198,405	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	243,370	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**45,181,209**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	26,845,325	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	290,196	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	27,135,521						0.0%
G.O. Bond Debt Service		149,479	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Debt Administration		241,079	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Bond Defeasance		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	15,220,000	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO		15,220,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**42,746,079**						
Other Operating Costs								
Operating Equipment (cash)		1,023,189	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**1,023,189**						
Increase/(Decrease) in Required Reserves		**-**	**33.2%**	**28.3%**	**38.5%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**43,769,269**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**88,950,478**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		149,479	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,553,234	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,702,713**						
NET REVENUE REQUIREMENTS:		**87,247,765**						

Allocation of Revenue Requirements: Treatment - Diemer
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		645,137	-	645,137	-	-	-	645,137
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		1,254,682	-	1,254,682	-	-	-	1,254,682
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	1,042,075	-	1,042,075	-	-	-	1,042,075
Integrated Operations Planning	Office of the Manager, Operations Support Services	82,654	-	82,654	-	-	-	82,654
Integrated Operations Planning	Operations Support Services	434,779	-	434,779	-	-	-	434,779
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	484,842	-	484,842	-	-	-	484,842
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	23,917,679	-	13,750,393	-	10,167,286	-	23,917,679
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,271,459	-	3,271,459	-	-	-	3,271,459
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	280,270	-	280,270	-	-	-	280,270
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,980,665	-	1,980,665	-	-	-	1,980,665
Integrated Operations Planning	OSS, Fleet Services Unit	159,738	-	159,738	-	-	-	159,738
Integrated Operations Planning	OSS, Power Support Unit	315,123	-	315,123	-	-	-	315,123
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	38,106	-	38,106	-	-	-	38,106
Office of Safety, Security and P	Security & Emergency Management Unit	1,802,035	-	1,802,035	-	-	-	1,802,035
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		288,488	-	288,488	-	-	-	288,488
Equal Employment Opportunity	-	200,898	-	200,898	-	-	-	200,898
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		5,031,595	1,719,843	1,313,996	1,997,756	-	-	5,031,595
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,509,207	-	3,509,207	-	-	-	3,509,207
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	198,405	-	198,405	-	-	-	198,405
Integrated Operations Planning	Integrated Operations Planning and Support Service	243,370	-	243,370	-	-	-	243,370
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**45,181,209**	**1,719,843**	**31,296,324**	**1,997,756**	**10,167,286**	**-**	**45,181,209**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		26,845,325	9,175,965	7,010,628	10,658,731	-	-	26,845,325
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		290,196	-	290,196	-	-	-	290,196
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		27,135,521	9,175,965	7,300,824	10,658,731	-	-	27,135,521
G.O. Bond Debt Service		**149,479**	**51,093**	**39,036**	**59,350**	**-**	**-**	**149,479**
Debt Administration		**241,079**	**82,403**	**62,958**	**95,719**	**-**	**-**	**241,079**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**15,220,000**	**5,202,328**	**3,974,687**	**6,042,985**	**-**	**-**	**15,220,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**15,220,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**42,746,079**	**9,309,462**	**7,402,818**	**10,813,799**	**-**	**-**	**27,526,079**
Other Operating Costs								
Operating Equipment (cash)		1,023,189	-	1,023,189	-	-	-	1,023,189
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**1,023,189**	**-**	**1,023,189**	**-**	**-**	**-**	**1,023,189**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**43,769,269**	**9,309,462**	**8,426,008**	**10,813,799**	**-**	**-**	**28,549,269**
REQUIREMENTS BEFORE OFFSETS:		**88,950,478**	**11,029,305**	**39,722,332**	**12,811,556**	**10,167,286**	**-**	**73,730,478**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		149,479	-	-	149,479	-	-	149,479
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,553,234	530,909	405,625	616,700	-	-	1,553,234
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,702,713**	**530,909**	**405,625**	**766,179**	**-**	**-**	**1,702,713**
NET REVENUE REQUIREMENTS:		**87,247,765**	**10,498,396**	**39,316,707**	**12,045,377**	**10,167,286**	**-**	**72,027,765**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Diemer
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		590,192	-	590,192	-	-	-	590,192
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		982,965	-	982,965	-	-	-	982,965
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	896,884	-	896,884	-	-	-	896,884
Integrated Operations Planning	Office of the Manager, Operations Support Services	68,426	-	68,426	-	-	-	68,426
Integrated Operations Planning	Operations Support Services	361,201	-	361,201	-	-	-	361,201
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	358,451	-	358,451	-	-	-	358,451
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	13,170,498	-	13,170,498	-	-	-	13,170,498
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,655,428	-	2,655,428	-	-	-	2,655,428
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	236,392	-	236,392	-	-	-	236,392
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,549,886	-	1,549,886	-	-	-	1,549,886
Integrated Operations Planning	OSS, Fleet Services Unit	80,816	-	80,816	-	-	-	80,816
Integrated Operations Planning	OSS, Power Support Unit	267,124	-	267,124	-	-	-	267,124
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	33,659	-	33,659	-	-	-	33,659
Office of Safety, Security and P	Security & Emergency Management Unit	418,504	-	418,504	-	-	-	418,504
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		242,200	-	242,200	-	-	-	242,200
Equal Employment Opportunity	-	172,716	-	172,716	-	-	-	172,716
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		4,051,763	1,384,928	1,058,114	1,608,722	-	-	4,051,763
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,018,252	-	2,018,252	-	-	-	2,018,252
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	170,422	-	170,422	-	-	-	170,422
Integrated Operations Planning	Integrated Operations Planning and Support Services	203,922	-	203,922	-	-	-	203,922
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**28,529,700**	**1,384,928**	**25,536,051**	**1,608,722**	**-**	**-**	**28,529,700**

Allocation Percentages: Treatment - Mills
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		510,692	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		993,209	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	931,795	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	75,015	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	434,779	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	484,842	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.5%	0.0%	44.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	57.5%	0.0%	42.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	16,672,363	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	59.9%	0.0%	40.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	58.8%	0.0%	41.2%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,271,459	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	280,270	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,980,665	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	159,738	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	315,123	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	34,585	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	397,821	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		228,368	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		159,031	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		1,110,786	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,777,896	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		150,424	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	220,878	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**31,189,740**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	5,926,432	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	200,330	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	6,126,761						0.0%
G.O. Bond Debt Service		32,999	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Debt Administration		53,221	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Bond Defeasance		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	3,360,000	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO		3,360,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**9,572,982**						
Other Operating Costs								
Operating Equipment (cash)		706,334	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**706,334**						
Increase/(Decrease) in Required Reserves		**-**	**31.2%**	**32.6%**	**36.2%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**10,279,316**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**41,469,056**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		32,999	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		724,765	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Total Revenue Offsets		**757,765**						
NET REVENUE REQUIREMENTS:		**40,711,291**						

Allocation of Revenue Requirements: Treatment - Mills
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		510,692	-	510,692	-	-	-	510,692
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		993,209	-	993,209	-	-	-	993,209
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	931,795	-	931,795	-	-	-	931,795
Integrated Operations Planning	Office of the Manager, Operations Support Services	75,015	-	75,015	-	-	-	75,015
Integrated Operations Planning	Operations Support Services	434,779	-	434,779	-	-	-	434,779
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	484,842	-	484,842	-	-	-	484,842
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	16,672,363	-	12,474,697	-	4,197,666	-	16,672,363
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,271,459	-	3,271,459	-	-	-	3,271,459
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	280,270	-	280,270	-	-	-	280,270
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,980,665	-	1,980,665	-	-	-	1,980,665
Integrated Operations Planning	OSS, Fleet Services Unit	159,738	-	159,738	-	-	-	159,738
Integrated Operations Planning	OSS, Power Support Unit	315,123	-	315,123	-	-	-	315,123
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	34,585	-	34,585	-	-	-	34,585
Office of Safety, Security and P	Security & Emergency Management Unit	397,821	-	397,821	-	-	-	397,821
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		228,368	-	228,368	-	-	-	228,368
Equal Employment Opportunity	-	159,031	-	159,031	-	-	-	159,031
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,110,786	379,676	290,081	441,029	-	-	1,110,786
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,777,896	-	2,777,896	-	-	-	2,777,896
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	150,424	-	150,424	-	-	-	150,424
Integrated Operations Planning	Integrated Operations Planning and Support Service	220,878	-	220,878	-	-	-	220,878
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**31,189,740**	**379,676**	**26,171,369**	**441,029**	**4,197,666**	**-**	**31,189,740**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		5,926,432	2,025,706	1,547,681	2,353,044	-	-	5,926,432
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		200,330	-	200,330	-	-	-	200,330
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		6,126,761	2,025,706	1,748,011	2,353,044	-	-	6,126,761
G.O. Bond Debt Service		**32,999**	**11,279**	**8,618**	**13,102**	**-**	**-**	**32,999**
Debt Administration		**53,221**	**18,191**	**13,899**	**21,131**	**-**	**-**	**53,221**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**3,360,000**	**1,148,477**	**877,460**	**1,334,062**	**-**	**-**	**3,360,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**3,360,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**9,572,982**	**2,055,177**	**1,770,527**	**2,387,278**	**-**	**-**	**6,212,982**
Other Operating Costs								
Operating Equipment (cash)		706,334	-	706,334	-	-	-	706,334
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**706,334**	**-**	**706,334**	**-**	**-**	**-**	**706,334**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**10,279,316**	**2,055,177**	**2,476,861**	**2,387,278**	**-**	**-**	**6,919,316**
REQUIREMENTS BEFORE OFFSETS:		**41,469,056**	**2,434,853**	**28,648,230**	**2,828,307**	**4,197,666**	**-**	**38,109,056**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		32,999	-	-	32,999	-	-	32,999
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		724,765	247,731	189,272	287,762	-	-	724,765
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**757,765**	**247,731**	**189,272**	**320,762**	**-**	**-**	**757,765**
NET REVENUE REQUIREMENTS:		**40,711,291**	**2,187,122**	**28,458,958**	**2,507,545**	**4,197,666**	**-**	**37,351,291**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Mills
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		467,197	-	467,197	-	-	-	467,197
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		778,118	-	778,118	-	-	-	778,118
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	801,969	-	801,969	-	-	-	801,969
Integrated Operations Planning	Office of the Manager, Operations Support Services	62,102	-	62,102	-	-	-	62,102
Integrated Operations Planning	Operations Support Services	361,201	-	361,201	-	-	-	361,201
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	358,451	-	358,451	-	-	-	358,451
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	11,776,698	-	11,776,698	-	-	-	11,776,698
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,655,428	-	2,655,428	-	-	-	2,655,428
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	236,392	-	236,392	-	-	-	236,392
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,549,886	-	1,549,886	-	-	-	1,549,886
Integrated Operations Planning	OSS, Fleet Services Unit	80,816	-	80,816	-	-	-	80,816
Integrated Operations Planning	OSS, Power Support Unit	267,124	-	267,124	-	-	-	267,124
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	30,548	-	30,548	-	-	-	30,548
Office of Safety, Security and P	Security & Emergency Management Unit	92,390	-	92,390	-	-	-	92,390
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		191,726	-	191,726	-	-	-	191,726
Equal Employment Opportunity	-	136,722	-	136,722	-	-	-	136,722
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		894,476	305,740	233,591	355,145	-	-	894,476
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,597,653	-	1,597,653	-	-	-	1,597,653
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	129,208	-	129,208	-	-	-	129,208
Integrated Operations Planning	Integrated Operations Planning and Support Services	185,076	-	185,076	-	-	-	185,076
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**22,653,179**	**305,740**	**21,992,295**	**355,145**	**-**	**-**	**22,653,179**

Allocation Percentages: Treatment - Skinner
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		%
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		527,506	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		1,025,909	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	849,968	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	71,053	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	434,779	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	484,842	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.5%	0.0%	44.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	57.5%	0.0%	42.5%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.8%	0.0%	25.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	18,817,456	0.0%	59.9%	0.0%	40.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	58.8%	0.0%	41.2%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,271,459	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	280,270	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	1,980,665	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	159,738	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	315,123	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	32,758	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,101,112	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		235,886	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		164,267	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		3,074,496	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,869,354	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		160,104	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	209,212	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**36,065,959**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	16,403,516	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	231,649	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	16,635,166						0.0%
G.O. Bond Debt Service		91,338	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Debt Administration		147,309	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Bond Defeasance		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	9,300,000	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
PAYGO		9,300,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**26,173,812**						
Other Operating Costs								
Operating Equipment (cash)		816,762	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**816,762**						
Increase/(Decrease) in Required Reserves		**-**	**32.9%**	**29.0%**	**38.2%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**26,990,574**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**63,056,533**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		91,338	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,101,335	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	34.2%	26.1%	39.7%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,192,673**						
NET REVENUE REQUIREMENTS:		**61,863,860**						

Allocation of Revenue Requirements: Treatment - Skinner
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		527,506	-	527,506	-	-	-	527,506
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		1,025,909	-	1,025,909	-	-	-	1,025,909
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	849,968	-	849,968	-	-	-	849,968
Integrated Operations Planning	Office of the Manager, Operations Support Services	71,053	-	71,053	-	-	-	71,053
Integrated Operations Planning	Operations Support Services	434,779	-	434,779	-	-	-	434,779
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	484,842	-	484,842	-	-	-	484,842
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	18,817,456	-	11,275,848	-	7,541,608	-	18,817,456
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,271,459	-	3,271,459	-	-	-	3,271,459
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	280,270	-	280,270	-	-	-	280,270
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,980,665	-	1,980,665	-	-	-	1,980,665
Integrated Operations Planning	OSS, Fleet Services Unit	159,738	-	159,738	-	-	-	159,738
Integrated Operations Planning	OSS, Power Support Unit	315,123	-	315,123	-	-	-	315,123
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	32,758	-	32,758	-	-	-	32,758
Office of Safety, Security and P	Security & Emergency Management Unit	1,101,112	-	1,101,112	-	-	-	1,101,112
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		235,886	-	235,886	-	-	-	235,886
Equal Employment Opportunity	-	164,267	-	164,267	-	-	-	164,267
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,074,496	1,050,890	802,902	1,220,705	-	-	3,074,496
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,869,354	-	2,869,354	-	-	-	2,869,354
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	160,104	-	160,104	-	-	-	160,104
Integrated Operations Planning	Integrated Operations Planning and Support Service	209,212	-	209,212	-	-	-	209,212
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**36,065,959**	**1,050,890**	**26,252,755**	**1,220,705**	**7,541,608**	**-**	**36,065,959**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		16,403,516	5,606,865	4,283,761	6,512,891	-	-	16,403,516
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		231,649	-	231,649	-	-	-	231,649
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		16,635,166	5,606,865	4,515,410	6,512,891	-	-	16,635,166
G.O. Bond Debt Service		**91,338**	**31,220**	**23,853**	**36,265**	**-**	**-**	**91,338**
Debt Administration		**147,309**	**50,351**	**38,469**	**58,488**	**-**	**-**	**147,309**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,300,000**	**3,178,821**	**2,428,685**	**3,692,494**	**-**	**-**	**9,300,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,300,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**26,173,812**	**5,688,436**	**4,577,733**	**6,607,643**	**-**	**-**	**16,873,812**
Other Operating Costs								
Operating Equipment (cash)		816,762	-	816,762	-	-	-	816,762
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**816,762**	**-**	**816,762**	**-**	**-**	**-**	**816,762**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**26,990,574**	**5,688,436**	**5,394,495**	**6,607,643**	**-**	**-**	**17,690,574**
REQUIREMENTS BEFORE OFFSETS:		**63,056,533**	**6,739,325**	**31,647,250**	**7,828,349**	**7,541,608**	**-**	**53,756,533**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		91,338	-	-	91,338	-	-	91,338
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,101,335	376,446	287,613	437,277	-	-	1,101,335
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**1,192,673**	**376,446**	**287,613**	**528,614**	**-**	**-**	**1,192,673**
NET REVENUE REQUIREMENTS:		**61,863,860**	**6,362,880**	**31,359,638**	**7,299,734**	**7,541,608**	**-**	**52,563,860**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Skinner
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		482,579	-	482,579	-	-	-	482,579
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		803,736	-	803,736	-	-	-	803,736
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	731,543	-	731,543	-	-	-	731,543
Integrated Operations Planning	Office of the Manager, Operations Support Services	58,822	-	58,822	-	-	-	58,822
Integrated Operations Planning	Operations Support Services	361,201	-	361,201	-	-	-	361,201
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	358,451	-	358,451	-	-	-	358,451
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	10,742,503	-	10,742,503	-	-	-	10,742,503
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,655,428	-	2,655,428	-	-	-	2,655,428
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	236,392	-	236,392	-	-	-	236,392
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,549,886	-	1,549,886	-	-	-	1,549,886
Integrated Operations Planning	OSS, Fleet Services Unit	80,816	-	80,816	-	-	-	80,816
Integrated Operations Planning	OSS, Power Support Unit	267,124	-	267,124	-	-	-	267,124
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	28,935	-	28,935	-	-	-	28,935
Office of Safety, Security and P	Security & Emergency Management Unit	255,722	-	255,722	-	-	-	255,722
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		198,038	-	198,038	-	-	-	198,038
Equal Employment Opportunity	-	141,224	-	141,224	-	-	-	141,224
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,475,782	846,244	646,548	982,990	-	-	2,475,782
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,650,253	-	1,650,253	-	-	-	1,650,253
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	137,522	-	137,522	-	-	-	137,522
Integrated Operations Planning	Integrated Operations Planning and Support Services	175,301	-	175,301	-	-	-	175,301
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**23,391,257**	**846,244**	**21,562,022**	**982,990**	**-**	**-**	**23,391,257**

Allocation Percentages: Distribution
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages						% Total
			Fixed			Variable Commodity	Other	Hydroelectric	
			Demand	Commodity	Standby				
Departmental O&M									
Group	***Item***								
Office of General Manager		3,163,474	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		6,152,414	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	1,265,223	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	414,048	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	612,711	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	437,219	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	13,530,315	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	12,594,887	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	296,565	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	2,569,004	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	3,157,653	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	2,925,956	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	2,039,604	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	2,302,023	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	3,167,083	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	24,054,209	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	21,402,883	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	9,684,554	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	8,422,496	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	35,903,048	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	6,182,769	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	201,573	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	4,939,612	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		1,444,362	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		1,414,620	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		985,117	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		13,792,257	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	17,207,625	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	332,511	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	7,726	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	42,740	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		1,053,826	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	1,287,363	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**202,987,470**							
GENERAL DISTRICT REQUIREMENTS									
State Water Project*									
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**							
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)									
Local Resources Program		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**-**							
Capital Financing									
Revenue Bond Debt Service	*Base CIP + Existing Debt*	73,586,527	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	374,601	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	1,303,775	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	75,264,903							0.0%
G.O. Bond Debt Service		1,503,437	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
Debt Administration		660,829	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	41,720,000	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	19,413,294	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
PAYGO		61,133,294	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**138,562,463**							
Other Operating Costs									
Operating Equipment (cash)		4,596,925	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**4,596,925**							
Increase/(Decrease) in Required Reserves		**-**	**34.7%**	**28.4%**	**36.8%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**143,159,388**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**346,146,858**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		1,503,437	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		46,255,253	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		9,312,181	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		6,028,217	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
$80M Grant		3,092,122	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
Federal Reimbursement for PWSC		13,103,909	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
LSWRP Grant		-	36.2%	25.3%	38.4%	0.0%	0.0%	0.0%	100.0%
Annexation		-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Revenue Offsets		**79,295,118**							
NET REVENUE REQUIREMENTS:		**266,851,740**							

Allocation of Revenue Requirements: Distribution
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		3,163,474	-	3,163,474	-	-	-	3,163,474
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		6,152,414	-	6,152,414	-	-	-	6,152,414
Conveyance and Distribution	C&D, Eastern & Western	1,265,223	-	1,265,223	-	-	-	1,265,223
Conveyance and Distribution	C&D General	414,048	-	414,048	-	-	-	414,048
Treatment and Water Quality	Treatment Section	612,711	-	612,711	-	-	-	612,711
Integrated Operations Planning	Office of the Manager, Operations Support Services	437,219	-	437,219	-	-	-	437,219
Integrated Operations Planning	Operations Support Services	13,530,315	-	13,530,315	-	-	-	13,530,315
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	12,594,887	-	12,594,887	-	-	-	12,594,887
Treatment and Water Quality	Treatment and Water Quality Section	296,565	-	296,565	-	-	-	296,565
Integrated Operations Planning	Power Operations and Planning	2,569,004	-	2,569,004	-	-	-	2,569,004
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	3,157,653	-	3,157,653	-	-	-	3,157,653
Treatment and Water Quality	Treatment Diemer	2,925,956	-	2,925,956	-	-	-	2,925,956
Treatment and Water Quality	Treatment Mills	2,039,604	-	2,039,604	-	-	-	2,039,604
Treatment and Water Quality	Treatment Skinner	2,302,023	-	2,302,023	-	-	-	2,302,023
Treatment and Water Quality	Treatment Weymouth	3,167,083	-	3,167,083	-	-	-	3,167,083
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	24,054,209	-	24,054,209	-	-	-	24,054,209
Conveyance and Distribution	C&D, Western Unit	21,402,883	-	21,402,883	-	-	-	21,402,883
Integrated Operations Planning	OSS, Manufacturing Services Unit	9,684,554	-	9,684,554	-	-	-	9,684,554
Office of Safety, Security and P	Safety, Regulatory, and Training Section	8,422,496	-	8,422,496	-	-	-	8,422,496
Integrated Operations Planning	OSS, Fleet Services Unit	35,903,048	-	35,903,048	-	-	-	35,903,048
Integrated Operations Planning	OSS, Power Support Unit	6,182,769	-	6,182,769	-	-	-	6,182,769
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	201,573	-	201,573	-	-	-	201,573
Office of Safety, Security and P	Security & Emergency Management Unit	4,939,612	-	4,939,612	-	-	-	4,939,612
Sustainability, Resilience & Innc		1,444,362	-	1,444,362	-	-	-	1,444,362
Diversity, Equity & Inclusion		1,414,620	-	1,414,620	-	-	-	1,414,620
Equal Employment Opportunity	-	985,117	-	985,117	-	-	-	985,117
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		13,792,257	-	13,792,257	-	-	-	13,792,257
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	17,207,625	-	17,207,625	-	-	-	17,207,625
Water Resources Management	Resource Planning & Development	332,511	-	332,511	-	-	-	332,511
Water Resources Management	Resource Implementation	7,726	-	7,726	-	-	-	7,726
Water Resources Management	Office of the Group Manager	42,740	-	42,740	-	-	-	42,740
Ethics Office	-	1,053,826	-	1,053,826	-	-	-	1,053,826
Integrated Operations Planning	Integrated Operations Planning and Support Service	1,287,363	-	1,287,363	-	-	-	1,287,363
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**202,987,470**	**-**	**202,987,470**	**-**	**-**	**-**	**202,987,470**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		73,586,527	26,667,599	18,652,646	28,266,282	-	-	73,586,527
Revenue Bond Debt Service		374,601	135,755	94,954	143,893	-	-	374,601
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		1,303,775	-	1,303,775	-	-	-	1,303,775
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		75,264,903	26,803,354	20,051,375	28,410,175	-	-	75,264,903
G.O. Bond Debt Service		**1,503,437**	**544,842**	**381,090**	**577,505**	**-**	**-**	**1,503,437**
Debt Administration		**660,829**	**239,483**	**167,506**	**253,840**	**-**	**-**	**660,829**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**41,720,000**	**15,119,238**	**10,575,148**	**16,025,614**	**-**	**-**	**41,720,000**
PAYGO + Grant Funds (7101, 7102)		**19,413,294**	**7,035,336**	**4,920,864**	**7,457,094**	**-**	**-**	**19,413,294**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**61,133,294**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**138,562,463**	**27,587,679**	**20,599,971**	**29,241,519**	**-**	**-**	**77,429,169**
Other Operating Costs								
Operating Equipment (cash)		4,596,925	-	4,596,925	-	-	-	4,596,925
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**4,596,925**	**-**	**4,596,925**	**-**	**-**	**-**	**4,596,925**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**143,159,388**	**27,587,679**	**25,196,896**	**29,241,519**	**-**	**-**	**82,026,095**
REQUIREMENTS BEFORE OFFSETS:		**346,146,858**	**27,587,679**	**228,184,366**	**29,241,519**	**-**	**-**	**285,013,564**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		1,503,437	544,842	381,090	577,505	-	-	1,503,437
SDCWA Baseline Exchange		46,255,253	-	46,255,253	-	-	-	46,255,253
Additional Exchange Payment		9,312,181	-	9,312,181	-	-	-	9,312,181
Interest on Investments		6,028,217	-	6,028,217	-	-	-	6,028,217
Hydro-Power Revenue		-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		3,092,122	1,120,578	783,788	1,187,755	-	-	
Federal Reimbursement for PWSC		13,103,909	4,748,828	3,321,567	5,033,513	-	-	13,103,909
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**79,295,118**	**6,414,249**	**66,082,096**	**6,798,773**	**-**	**-**	**79,295,118**
NET REVENUE REQUIREMENTS:		**266,851,740**	**21,173,431**	**162,102,270**	**22,442,746**	**-**	**-**	**205,718,446**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Distribution
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		2,894,046	-	2,894,046	-	-	-	2,894,046
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		4,820,035	-	4,820,035	-	-	-	4,820,035
Conveyance and Distribution	C&D, Eastern & Western	1,292,844	-	1,292,844	-	-	-	1,292,844
Conveyance and Distribution	C&D General	210,803	-	210,803	-	-	-	210,803
Treatment and Water Quality	Treatment Section	527,343	-	527,343	-	-	-	527,343
Integrated Operations Planning	Office of the Manager, Operations Support Services	361,956	-	361,956	-	-	-	361,956
Integrated Operations Planning	Operations Support Services	11,240,585	-	11,240,585	-	-	-	11,240,585
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	10,305,333	-	10,305,333	-	-	-	10,305,333
Treatment and Water Quality	Treatment and Water Quality Section	219,254	-	219,254	-	-	-	219,254
Integrated Operations Planning	Power Operations and Planning	2,247,314	-	2,247,314	-	-	-	2,247,314
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	1,623,196	-	1,623,196	-	-	-	1,623,196
Treatment and Water Quality	Treatment Diemer	1,611,206	-	1,611,206	-	-	-	1,611,206
Treatment and Water Quality	Treatment Mills	1,440,696	-	1,440,696	-	-	-	1,440,696
Treatment and Water Quality	Treatment Skinner	1,314,178	-	1,314,178	-	-	-	1,314,178
Treatment and Water Quality	Treatment Weymouth	1,754,607	-	1,754,607	-	-	-	1,754,607
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	15,187,220	-	15,187,220	-	-	-	15,187,220
Conveyance and Distribution	C&D, Western Unit	15,806,295	-	15,806,295	-	-	-	15,806,295
Integrated Operations Planning	OSS, Manufacturing Services Unit	8,168,356	-	8,168,356	-	-	-	8,168,356
Office of Safety, Security and P	Safety, Regulatory, and Training Section	6,590,668	-	6,590,668	-	-	-	6,590,668
Integrated Operations Planning	OSS, Fleet Services Unit	18,164,300	-	18,164,300	-	-	-	18,164,300
Integrated Operations Planning	OSS, Power Support Unit	5,241,022	-	5,241,022	-	-	-	5,241,022
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	178,047	-	178,047	-	-	-	178,047
Office of Safety, Security and P	Security & Emergency Management Unit	1,147,175	-	1,147,175	-	-	-	1,147,175
Sustainability, Resilience & Innc		773,032	-	773,032	-	-	-	773,032
Diversity, Equity & Inclusion		1,187,641	-	1,187,641	-	-	-	1,187,641
Equal Employment Opportunity	-	846,924	-	846,924	-	-	-	846,924
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		11,106,411	-	11,106,411	-	-	-	11,106,411
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	9,896,629	-	9,896,629	-	-	-	9,896,629
Water Resources Management	Resource Planning & Development	282,494	-	282,494	-	-	-	282,494
Water Resources Management	Resource Implementation	4,847	-	4,847	-	-	-	4,847
Water Resources Management	Office of the Group Manager	42,240	-	42,240	-	-	-	42,240
Ethics Office	-	905,192	-	905,192	-	-	-	905,192
Integrated Operations Planning	Integrated Operations Planning and Support Services	1,078,694	-	1,078,694	-	-	-	1,078,694
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**138,470,585**	**-**	**138,470,585**	**-**	**-**	**-**	**138,470,585**

Allocation Percentages: Hydroelectric
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		162,578	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Board of Directors		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
External Affairs	Legislative Services	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
External Affairs	Conservation & Community Services	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Human Resources		316,187	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	32,900	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D General	10,766	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	21,685	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	365,214	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	811,973	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	953,081	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	276,464	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	7,138	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	332,617	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	76,066	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	3,426,050	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	9,998	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	362,301	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Diversity, Equity & Inclusion		72,701	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Equal Employment Opportunity		50,627	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Finance and Administration		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Business Technology	Office of Manager	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Engineering Services		1,011,608	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Business Technology	Information Technology	884,339	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Water Resources Management	Resource Planning & Development	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Water Resources Management	Resource Implementation	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Water Resources Management	Office of the Group Manager	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Ethics Office		52,077	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	63,850	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
General Counsel		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
General Auditor		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Departmental O&M		**9,300,221**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conservation Program (cash funded portion)		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Demand Management Costs		**-**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	5,397,286	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	59,735	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	5,457,021						100.0%
G.O. Bond Debt Service		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Debt Administration		48,469	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Bond Defeasance		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
PAYGO	*Base CIP*	3,060,000	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
PAYGO	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
PAYGO		3,060,000	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Capital Financing Costs		**8,565,490**						
Other Operating Costs								
Operating Equipment (cash)		210,616	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Future Staffing Needs Funding		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Other Operating Costs		**210,616**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	**100.0%**
Total General District Requirements		**8,776,106**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**18,076,327**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
SDCWA Baseline Exchange		2,426,058	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Additional Exchange Payment		488,418	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Interest on Investments		316,176	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Hydro-Power Revenue		3,448,018	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Revenue Offsets		**6,678,670**						
NET REVENUE REQUIREMENTS:		**11,397,656**						

Allocation of Revenue Requirements: Hydroelectric
Fiscal Year Ending 2028

			Allocation Percentages					
				Fixed		Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		162,578	-	-	-	-	162,578	162,578
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		316,187	-	-	-	-	316,187	316,187
Conveyance and Distribution	C&D, Eastern & Western	32,900	-	-	-	-	32,900	32,900
Conveyance and Distribution	C&D General	10,766	-	-	-	-	10,766	10,766
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	21,685	-	-	-	-	21,685	21,685
Integrated Operations Planning	Operations Support Services	365,214	-	-	-	-	365,214	365,214
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	811,973	-	-	-	-	811,973	811,973
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	953,081	-	-	-	-	953,081	953,081
Conveyance and Distribution	C&D, Western Unit	276,464	-	-	-	-	276,464	276,464
Integrated Operations Planning	OSS, Manufacturing Services Unit	7,138	-	-	-	-	7,138	7,138
Office of Safety, Security and P	Safety, Regulatory, and Training Section	332,617	-	-	-	-	332,617	332,617
Integrated Operations Planning	OSS, Fleet Services Unit	76,066	-	-	-	-	76,066	76,066
Integrated Operations Planning	OSS, Power Support Unit	3,426,050	-	-	-	-	3,426,050	3,426,050
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	9,998	-	-	-	-	9,998	9,998
Office of Safety, Security and P	Security & Emergency Management Unit	362,301	-	-	-	-	362,301	362,301
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		72,701	-	-	-	-	72,701	72,701
Equal Employment Opportunity	-	50,627	-	-	-	-	50,627	50,627
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,011,608	-	-	-	-	1,011,608	1,011,608
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	884,339	-	-	-	-	884,339	884,339
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	52,077	-	-	-	-	52,077	52,077
Integrated Operations Planning	Integrated Operations Planning and Support Service	63,850	-	-	-	-	63,850	63,850
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**9,300,221**	**-**	**-**	**-**	**-**	**9,300,221**	**9,300,221**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*		-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)								
Local Resources Program		-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing								-
Revenue Bond Debt Service		5,397,286	-	-	-	-	5,397,286	5,397,286
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		59,735	-	-	-	-	59,735	59,735
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,457,021	-	-	-	-	5,457,021	5,457,021
G.O. Bond Debt Service		-	-	-	-	-	-	-
Debt Administration		**48,469**	**-**	**-**	**-**	**-**	**48,469**	**48,469**
Bond Defeasance		-	-	-	-	-	-	-
PAYGO		**3,060,000**	**-**	**-**	**-**	**-**	**3,060,000**	**3,060,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-
PAYGO		**3,060,000**	**-**	**-**	**-**	**-**	**3,060,000**	**3,060,000**
Total Capital Financing Costs		**8,565,490**	**-**	**-**	**-**	**-**	**8,565,490**	**8,565,490**
Other Operating Costs								
Operating Equipment (cash)		210,616	-	-	-	-	210,616	210,616
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**210,616**	**-**	**-**	**-**	**-**	**210,616**	**210,616**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**8,776,106**	**-**	**-**	**-**	**-**	**8,776,106**	**8,776,106**
REQUIREMENTS BEFORE OFFSETS:		**18,076,327**	**-**	**-**	**-**	**-**	**18,076,327**	**18,076,327**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		2,426,058	-	-	-	-	2,426,058	2,426,058
Additional Exchange Payment		488,418	-	-	-	-	488,418	488,418
Interest on Investments		316,176	-	-	-	-	316,176	316,176
Hydro-Power Revenue		3,448,018	-	-	-	-	3,448,018	3,448,018
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**6,678,670**	**-**	**-**	**-**	**-**	**6,678,670**	**6,678,670**
NET REVENUE REQUIREMENTS:		**11,397,656**	**-**	**-**	**-**	**-**	**11,397,656**	**11,397,656**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Hydroelectric
Fiscal Year Ending 2028

			Allocation Percentages						
			Fixed						
		Functionalization	Demand	Commodity	Standby	Variable Commodity	Other	Hydroelectric	Total
Departmental O&M									
Group	***Item***								
Office of General Manager		148,732	-	-	-	-	-	148,732	148,732
Board of Directors		-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-	-
Human Resources		247,713	-	-	-	-	-	247,713	247,713
Conveyance and Distribution	C&D, Eastern & Western	33,618	-	-	-	-	-	33,618	33,618
Conveyance and Distribution	C&D General	5,481	-	-	-	-	-	5,481	5,481
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	17,952	-	-	-	-	-	17,952	17,952
Integrated Operations Planning	Operations Support Services	303,409	-	-	-	-	-	303,409	303,409
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	710,298	-	-	-	-	-	710,298	710,298
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	601,751	-	-	-	-	-	601,751	601,751
Conveyance and Distribution	C&D, Western Unit	204,172	-	-	-	-	-	204,172	204,172
Integrated Operations Planning	OSS, Manufacturing Services Unit	6,020	-	-	-	-	-	6,020	6,020
Office of Safety, Security and P	Safety, Regulatory, and Training Section	260,275	-	-	-	-	-	260,275	260,275
Integrated Operations Planning	OSS, Fleet Services Unit	38,484	-	-	-	-	-	38,484	38,484
Integrated Operations Planning	OSS, Power Support Unit	2,904,201	-	-	-	-	-	2,904,201	2,904,201
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	8,831	-	-	-	-	-	8,831	8,831
Office of Safety, Security and P	Security & Emergency Management Unit	84,141	-	-	-	-	-	84,141	84,141
Sustainability, Resilience & Innc		-	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		61,036	-	-	-	-	-	61,036	61,036
Equal Employment Opportunity	-	43,525	-	-	-	-	-	43,525	43,525
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		814,612	-	-	-	-	-	814,612	814,612
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	508,610	-	-	-	-	-	508,610	508,610
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-	-
Ethics Office	-	44,732	-	-	-	-	-	44,732	44,732
Integrated Operations Planning	Integrated Operations Planning and Support Services	53,501	-	-	-	-	-	53,501	53,501
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**7,101,094**	**-**	**-**	**-**	**-**	**-**	**7,101,094**	**7,101,094**

Allocation Percentages: Demand Management
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		181,006	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Board of Directors		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Legislative Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Media Communications Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
External Affairs	Conservation & Community Services	3,052,419	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		352,025	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	46	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Support Services	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	21	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	47,360	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		80,941	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		56,366	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering Services		132,236	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	984,575	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	556,271	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	6,749,827	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	917,773	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		60,758	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	136	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**13,171,762**						
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supply - Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission - O&M - Commodity only		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total State Water Project		**-**						
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Supply Programs (cash funded portion)		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Demand Management (cash funded portion)								
Local Resources Program		23,171,810	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Supply Actions & Stormwater Pilot		3,440,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conservation Program (cash funded portion)		30,500,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Demand Management Costs		**57,111,810**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	705,528	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	5,192,774	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Operating Equipment*	84,601	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	5,982,903						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		6,336	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	400,000	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		400,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**6,389,239**						
Other Operating Costs								
Operating Equipment (cash)		298,292	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Future Staffing Needs Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
OPEB\PERS Pre-Funding		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total Other Operating Costs		**298,292**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**63,799,341**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**76,971,103**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - MWD GO Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SDCWA Baseline Exchange		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Additional Exchange Payment		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Interest on Investments		1,346,315	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Hydro-Power Revenue		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
CRA Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Taxes - SWP		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CVWD Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SLR Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DWCV Revenues		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funds		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IRA Bucket 1		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
$80M Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Reimbursement for PWSC		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LSWRP Grant		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annexation		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**1,346,315**						
NET REVENUE REQUIREMENTS:		**75,624,788**						

Allocation of Revenue Requirements: Demand Management
Fiscal Year Ending 2028

			Allocation Percentages						
				Fixed					
		Functionalization	Demand	Commodity	Standby	Variable Commodity	Other	Hydroelectric	Total
Departmental O&M									
Group	***Item***								
Office of General Manager		181,006	-	181,006	-	-	-	-	181,006
Board of Directors		-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	3,052,419	-	3,052,419	-	-	-	-	3,052,419
Human Resources		352,025	-	352,025	-	-	-	-	352,025
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	46	-	46	-	-	-	-	46
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	21	-	21	-	-	-	-	21
Office of Safety, Security and P	Security & Emergency Management Unit	47,360	-	47,360	-	-	-	-	47,360
Sustainability, Resilience & Innc		-	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		80,941	-	80,941	-	-	-	-	80,941
Equal Employment Opportunity	-	56,366	-	56,366	-	-	-	-	56,366
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		132,236	-	132,236	-	-	-	-	132,236
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	984,575	-	984,575	-	-	-	-	984,575
Water Resources Management	Resource Planning & Development	556,271	-	556,271	-	-	-	-	556,271
Water Resources Management	Resource Implementation	6,749,827	-	6,749,827	-	-	-	-	6,749,827
Water Resources Management	Office of the Group Manager	917,773	-	917,773	-	-	-	-	917,773
Ethics Office	-	60,758	-	60,758	-	-	-	-	60,758
Integrated Operations Planning	Integrated Operations Planning and Support Service	136	-	136	-	-	-	-	136
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**13,171,762**	**-**	**13,171,762**	**-**	**-**	**-**	**-**	**13,171,762**
GENERAL DISTRICT REQUIREMENTS									
State Water Project*		-	-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)									
Local Resources Program		23,171,810	-	23,171,810	-	-	-	-	23,171,810
Future Supply Actions & Stormwater Pilot		3,440,000	-	3,440,000	-	-	-	-	3,440,000
Conservation Program (cash funded portion)		30,500,000	-	30,500,000	-	-	-	-	30,500,000
Total Demand Management Costs		**57,111,810**	**-**	**57,111,810**	**-**	**-**	**-**	**-**	**57,111,810**
Capital Financing									-
Revenue Bond Debt Service		705,528	-	705,528	-	-	-	-	705,528
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		5,192,774	-	5,192,774	-	-	-	-	5,192,774
Revenue Bond Debt Service		84,601	-	84,601	-	-	-	-	84,601
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,982,903	-	5,982,903	-	-	-	-	5,982,903
G.O. Bond Debt Service		-	-	-	-	-	-	-	-
Debt Administration		**6,336**	**-**	**6,336**	**-**	**-**	**-**	**-**	**6,336**
Bond Defeasance		-	-	-	-	-	-	-	-
PAYGO		**400,000**	**-**	**400,000**	**-**	**-**	**-**	**-**	**400,000**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-	-
PAYGO		**400,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**6,389,239**	**-**	**5,989,239**	**-**	**-**	**-**	**-**	**5,989,239**
Other Operating Costs									
Operating Equipment (cash)		298,292	-	298,292	-	-	-	-	298,292
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**298,292**	**-**	**298,292**	**-**	**-**	**-**	**-**	**298,292**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-
Total General District Requirements		**63,799,341**	**-**	**63,399,341**	**-**	**-**	**-**	**-**	**63,399,341**
REQUIREMENTS BEFORE OFFSETS:		**76,971,103**	**-**	**76,571,103**	**-**	**-**	**-**	**-**	**76,571,103**
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-
SDCWA Baseline Exchange		-	-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-	-
Interest on Investments		1,346,315	-	1,346,315	-	-	-	-	1,346,315
Hydro-Power Revenue		-	-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-
Total Revenue Offsets		**1,346,315**	**-**	**1,346,315**	**-**	**-**	**-**	**-**	**1,346,315**
NET REVENUE REQUIREMENTS:		**75,624,788**	**-**	**75,224,788**	**-**	**-**	**-**	**-**	**75,224,788**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Demand Management
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		Total
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		165,590	-	165,590	-	-	-	165,590
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	1,907,890	-	1,907,890	-	-	-	1,907,890
Human Resources		275,790	-	275,790	-	-	-	275,790
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	38	-	38	-	-	-	38
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	19	-	19	-	-	-	19
Office of Safety, Security and P	Security & Emergency Management Unit	10,999	-	10,999	-	-	-	10,999
Sustainability, Resilience & Innc		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		67,954	-	67,954	-	-	-	67,954
Equal Employment Opportunity	-	48,459	-	48,459	-	-	-	48,459
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		106,485	-	106,485	-	-	-	106,485
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	566,259	-	566,259	-	-	-	566,259
Water Resources Management	Resource Planning & Development	472,596	-	472,596	-	-	-	472,596
Water Resources Management	Resource Implementation	4,233,978	-	4,233,978	-	-	-	4,233,978
Water Resources Management	Office of the Group Manager	907,044	-	907,044	-	-	-	907,044
Ethics Office	-	52,189	-	52,189	-	-	-	52,189
Integrated Operations Planning	Integrated Operations Planning and Support Services	114	-	114	-	-	-	114
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,815,403**	**-**	**8,815,403**	**-**	**-**	**-**	**8,815,403**

Allocation Percentages: Administrative & General
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages						% Total
			Fixed			Variable Commodity	Other	Hydroelectric	
			Demand	Commodity	Standby				
Departmental O&M									
Group	***Item***								
Office of General Manager		2,565,726	0.0%	2.0%	0.0%	0.0%	0.0%	0.0%	2.1%
Board of Directors		3,205,178	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0.0%	1.6%	0.0%	0.0%	0.0%	0.0%	1.6%
External Affairs	Legislative Services	7,079,159	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Media Communications Services	7,693,885	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Manager, External Affairs/Special Projects	6,948,014	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Conservation & Community Services	3,052,419	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.4%
Human Resources		4,989,897	0.0%	3.4%	0.0%	0.0%	0.0%	0.1%	3.4%
Conveyance and Distribution	C&D, Eastern & Western	3,093	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Conveyance and Distribution	C&D General	1,012	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%
Treatment and Water Quality	Treatment Section	-	0.0%	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%
Integrated Operations Planning and Su	Office of the Manager, Operations Support Services	3,647	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Integrated Operations Planning and Su	Operations Support Services	86,956	0.0%	3.2%	0.0%	0.0%	0.0%	0.1%	3.3%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0.0%	9.2%	0.0%	0.0%	0.0%	0.0%	9.2%
Integrated Operations Planning and Su	System Operations Unit	-	0.0%	2.4%	0.0%	0.0%	0.0%	0.0%	2.4%
Treatment and Water Quality	Treatment and Water Quality Section	-	0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.5%
Integrated Operations Planning and Su	Power Operations and Planning	7,268	0.0%	1.0%	0.0%	0.0%	0.0%	0.2%	1.2%
Integrated Operations Planning and Su	Operations Planning & Programs Unit	-	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Treatment and Water Quality	Treatment Jensen	-	0.0%	3.4%	0.0%	0.0%	0.0%	0.0%	3.4%
Treatment and Water Quality	Treatment Diemer	-	0.0%	3.4%	0.0%	0.0%	0.0%	0.0%	3.4%
Treatment and Water Quality	Treatment Mills	-	0.0%	3.0%	0.0%	0.0%	0.0%	0.0%	3.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%	2.8%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	3.7%	0.0%	0.0%	0.0%	0.0%	3.7%
Treatment and Water Quality	Water Quality Section	-	0.0%	6.9%	0.0%	0.0%	0.0%	0.0%	6.9%
Conveyance and Distribution	C&D, Eastern Unit	120,000	0.0%	4.3%	0.0%	0.0%	0.0%	0.1%	4.5%
Conveyance and Distribution	C&D, Western Unit	-	0.0%	3.9%	0.0%	0.0%	0.0%	0.0%	3.9%
Integrated Operations Planning and Su	OSS, Manufacturing Services Unit	-	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	2.3%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	344,008	0.0%	4.0%	0.0%	0.0%	0.0%	0.1%	4.0%
Integrated Operations Planning and Su	OSS, Fleet Services Unit	76,066	0.0%	4.4%	0.0%	0.0%	0.0%	0.0%	4.4%
Integrated Operations Planning and Su	OSS, Power Support Unit	3,664	0.0%	1.7%	0.0%	0.0%	0.0%	0.7%	2.4%
Integrated Operations Planning and Su	Office of the Manager, Operations & Planning Section	1,681	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	1,712,052	0.0%	1.2%	0.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		20,887,491	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Diversity, Equity & Inclusion		1,147,323	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.8%
Equal Employment Opportunity		798,976	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		49,284,499	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	1,264,646	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Engineering Services		4,780,346	1.0%	9.1%	1.1%	0.0%	0.0%	0.2%	11.4%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	797,540	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Business Technology	Information Technology	13,956,195	0.0%	7.0%	0.0%	0.0%	0.0%	0.1%	100.0%
Water Resources Management	Resource Planning & Development	14,772	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%	1.3%
Water Resources Management	Resource Implementation	135,213	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%	2.8%
Water Resources Management	Office of the Group Manager	18,841	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		837,534	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Su	Integrated Operations Planning and Support Services	10,738	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		21,224,328	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		6,052,563	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**159,104,731**							
GENERAL DISTRICT REQUIREMENTS									
State Water Project*									
Supply - O&M		-	0.0%	7.1%	0.0%	0.0%	0.0%	0.0%	7.1%
Supply - Capital		-	0.0%	5.6%	0.0%	0.0%	0.0%	0.0%	5.6%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	13.2%	0.0%	0.0%	13.2%
Power - Capital (less Off-Aq)		-	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%
Transmission - Capital - Commodity, Demand, & Standby		-	1.0%	2.2%	3.7%	0.0%	0.0%	0.0%	6.9%
Transmission - O&M - Commodity only		-	0.0%	15.5%	0.0%	0.0%	0.0%	0.0%	15.5%
Delta Conveyance - Supply		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		-	0.4%	0.8%	1.4%	0.0%	0.0%	0.0%	2.6%
Total State Water Project		**-**							
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**3.2%**	**0.0%**	**0.0%**	3.2%
Supply Programs (cash funded portion)		**-**	**0.0%**	**6.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	6.0%
Demand Management (cash funded portion)									
Local Resources Program		-	0.0%	1.4%	0.0%	0.0%	0.0%	0.0%	1.4%
Future Supply Actions & Stormwater Pilot		-	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Conservation Program (cash funded portion)		-	0.0%	1.9%	0.0%	0.0%	0.0%	0.0%	1.9%
Total Demand Management Costs		**-**							
Capital Financing									
Revenue Bond Debt Service	*Base CIP + Existing Debt*	25,504,822	4.3%	7.2%	8.4%	0.0%	0.0%	0.3%	20.3%
Revenue Bond Debt Service	*PWSC*	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Bond Debt Service	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	-	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	-	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service	*Operating Equipment*	1,021,919	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	26,526,741							21.6%
G.O. Bond Debt Service		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Debt Administration		229,041	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.2%
Bond Defeasance		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO	*Base CIP*	14,460,000	2.5%	4.1%	4.8%	0.0%	0.0%	0.2%	11.5%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.4%	1.0%	0.5%	0.0%	0.0%	0.0%	1.9%
PAYGO	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO		14,460,000	2.9%	5.1%	5.2%	0.0%	0.0%	0.2%	13.4%
Total Capital Financing Costs		**41,215,782**							
Other Operating Costs									
Operating Equipment (cash)		3,603,141	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Future Staffing Needs Funding		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
OPEB\PERS Pre-Funding		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Other Operating Costs		**3,603,141**							
Increase/(Decrease) in Required Reserves		**36,200,000**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Total General District Requirements		**81,018,924**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
REQUIREMENTS BEFORE OFFSETS:		**240,123,654**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
Property Taxes - MWD GO Debt Service		-	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
SDCWA Baseline Exchange		32,227,455	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
Additional Exchange Payment		6,488,082	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
Interest on Investments		4,200,044	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
Hydro-Power Revenue		-	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
CRA Power Revenue		-	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		7,555,706	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
Misc. allocated to supply (PVID Lease)		-	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
Property Taxes - SWP		-	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
CVWD Revenues		30,285,200	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
SLR Revenues		2,285,760	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
DWCV Revenues		-	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
Grant Funds		-	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
IRA Bucket 1		-	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
Stored Water Sales		-	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
$80M Grant		-	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
Federal Reimbursement for PWSC		-	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
LSWRP Grant		-	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
Annexation		-	7.1%	64.0%	15.2%	13.0%	0.0%	0.8%	100.0%
Total Revenue Offsets		**83,042,248**							
NET REVENUE REQUIREMENTS:		**157,081,407**							

Allocation of Revenue Requirements: Administrative & General
Fiscal Year Ending 2028

			Allocation Percentages						
				Fixed					Total
		Functionalization	Demand	Commodity	Standby	Variable Commodity	Other	Hydroelectric	
Departmental O&M									
Group	***Item***								
Office of General Manager		2,565,726	-	52,209	-	-	-	879	53,088
Board of Directors		3,205,178	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	7,079,159	-	-	-	-	-	-	-
External Affairs	Media Communications Services	7,693,885	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	6,948,014	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	3,052,419	-	13,410	-	-	-	-	13,410
Human Resources		4,989,897	-	169,112	-	-	-	2,846	171,958
Conveyance and Distribution	C&D, Eastern & Western	3,093	-	22	-	-	-	0	23
Conveyance and Distribution	C&D General	1,012	-	1	-	-	-	0	1
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,647	-	8	-	-	-	0	8
Integrated Operations Planning	Operations Support Services	86,956	-	2,818	-	-	-	61	2,878
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	7,268	-	75	-	-	-	12	87
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	120,000	-	5,203	-	-	-	166	5,369
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and P	Safety, Regulatory, and Training Section	344,008	-	13,702	-	-	-	206	13,908
Integrated Operations Planning	OSS, Fleet Services Unit	76,066	-	3,357	-	-	-	7	3,364
Integrated Operations Planning	OSS, Power Support Unit	3,664	-	63	-	-	-	25	87
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectio	1,681	-	2	-	-	-	0	2
Office of Safety, Security and P	Security & Emergency Management Unit	1,712,052	-	19,781	-	-	-	332	20,113
Sustainability, Resilience & Innc		20,887,491	-	179,412	-	-	-	-	179,412
Diversity, Equity & Inclusion		1,147,323	-	9,581	-	-	-	161	9,742
Equal Employment Opportunity	-	798,976	-	4,758	-	-	-	80	4,838
Finance and Administration	-	49,284,499	-	-	-	-	-	-	-
Business Technology	Office of Manager	1,264,646	-	-	-	-	-	-	-
Engineering Services		4,780,346	46,996	433,144	54,590	-	-	8,967	543,697
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	797,540	-	-	-	-	-	-	-
Business Technology	Information Technology	13,956,195	-	971,151	-	-	-	16,345	987,496
Water Resources Management	Resource Planning & Development	14,772	-	199	-	-	-	-	199
Water Resources Management	Resource Implementation	135,213	-	3,746	-	-	-	-	3,746
Water Resources Management	Office of the Group Manager	18,841	-	140	-	-	-	-	140
Ethics Office	-	837,534	-	5,147	-	-	-	86	5,233
Integrated Operations Planning	Integrated Operations Planning and Support Service	10,738	-	71	-	-	-	1	72
General Counsel	-	21,224,328	-	-	-	-	-	-	-
General Auditor	-	6,052,563	-	-	-	-	-	-	-
Total Departmental O&M		**159,104,731**	**46,996**	**1,887,112**	**54,590**	**-**	**-**	**30,174**	**2,018,873**
GENERAL DISTRICT REQUIREMENTS									
State Water Project*		-	-	-	-	-	-	-	-
Supply - O&M		-	-	-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	-	-	-
Transmission - O&M - Commodity only		-	-	-	-	-	-	-	-
Delta Conveyance - Supply	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-	-	-
Total State Water Project		-	-	-	-	-	-	-	-
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	-	-
Supply Programs (cash funded portion)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Demand Management (cash funded portion)									
Local Resources Program		-	-	-	-	-	-	-	-
Future Supply Actions & Stormwater Pilot		-	-	-	-	-	-	-	-
Conservation Program (cash funded portion)		-	-	-	-	-	-	-	-
Total Demand Management Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Financing									-
Revenue Bond Debt Service		25,504,822	1,106,413	1,847,285	2,147,420	-	-	85,540	5,186,659
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		1,021,919	-	2,525	48	-	-	38	2,611
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		26,526,741	1,106,413	1,849,810	2,147,469	-	-	85,578	5,189,270
G.O. Bond Debt Service		-	-	-	-	-	-	-	-
Debt Administration		**229,041**	**89**	**149**	**173**	**-**	**-**	**7**	**418**
Bond Defeasance		-	-	-	-	-	-	-	-
PAYGO		**14,460,000**	**355,639**	**593,780**	**690,254**	**-**	**-**	**27,496**	**1,667,169**
PAYGO + Grant Funds (7101, 7102)		-	-	-	-	-	-	-	-
PAYGO		-	-	-	-	-	-	-	-
PAYGO		**14,460,000**	**418,855**	**740,047**	**757,260**	**-**	**-**	**27,496**	**1,943,657**
Total Capital Financing Costs		**41,215,782**	**1,525,357**	**2,590,005**	**2,904,902**	**-**	**-**	**113,081**	**7,133,345**
Other Operating Costs									
Operating Equipment (cash)		3,603,141	-	31,385	602	-	-	472	32,458
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**3,603,141**	**-**	**31,385**	**602**	**-**	**-**	**472**	**32,458**
Increase/(Decrease) in Required Reserves		36,200,000	-	-	-	-	-	-	-
Total General District Requirements		**81,018,924**	**1,525,357**	**2,621,390**	**2,905,504**	**-**	**-**	**113,552**	**7,165,803**
REQUIREMENTS BEFORE OFFSETS:		**240,123,654**	**1,572,353**	**4,508,503**	**2,960,094**	**-**	**-**	**143,727**	**9,184,676**
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-
SDCWA Baseline Exchange		32,227,455	2,278,906	20,615,230	4,886,356	4,196,573	-	250,390	32,227,455
Additional Exchange Payment		6,488,082	458,793	4,150,291	983,729	844,861	-	50,409	6,488,082
Interest on Investments		4,200,044	296,999	2,686,681	636,814	546,919	-	32,632	4,200,044
Hydro-Power Revenue		-	-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		7,555,706	534,288	4,833,228	1,145,603	983,884	-	58,704	7,555,706
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-	-	-
Property Taxes - SWP		-	-	-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-
CVWD Revenues		30,285,200	2,141,563	19,372,810	4,591,869	3,943,658	-	235,300	30,285,200
SLR Revenues		2,285,760	161,633	1,462,153	346,569	297,646	-	17,759	2,285,760
DWCV Revenues		-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-	-	
$80M Grant		-	-	-	-	-	-	-	
Federal Reimbursement for PWSC		-	-	-	-	-	-	-	-
LSWRP Grant		-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-
Total Revenue Offsets		**83,042,248**	**5,872,182**	**53,120,392**	**12,590,940**	**10,813,541**	**-**	**645,193**	**83,042,248**
NET REVENUE REQUIREMENTS:		**157,081,407**	**(4,299,829)**	**(48,611,889)**	**(9,630,846)**	**(10,813,541)**	**-**	**(501,467)**	**(73,857,572)**

Detailed Summary of Cost Allocations (by budget line Item, Includes Administrative and General Costs)
Fiscal Year Ending 2028

		Total Costs to Be Allocated	A&G Cost Redistribution	Adjusted Costs	Allocation Categories						Total
					Fixed			Variable	Other	Hydroelectric	
					Demand	Commodity	Standby	Commodity			
Departmental O&M											
Group	***Item***										
Office of General Manager		12,388,063	726,348	13,114,411	-	12,897,343	-	-	-	217,068	13,114,411
Board of Directors		3,205,178	(3,205,178)	-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	14,324,147	2,481,833	16,805,981	-	16,805,981	-	-	-	-	16,805,981
External Affairs	Legislative Services	7,079,159	(7,079,159)	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	7,693,885	(7,693,885)	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	6,948,014	(6,948,014)	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	6,104,837	(2,353,435)	3,751,402	-	3,751,402	-	-	-	-	3,751,402
Human Resources		24,092,659	493,053	24,585,712	-	24,178,772	-	-	-	406,940	24,585,712
Conveyance and Distribution	C&D, Eastern & Western	3,121,784	1,164,430	4,286,214	-	4,240,998	-	-	-	45,216	4,286,214
Conveyance and Distribution	C&D General	1,021,613	189,356	1,210,970	-	1,198,195	-	-	-	12,775	1,210,970
Treatment and Water Quality	Treatment Section	5,621,203	1,772,475	7,393,678	-	7,393,678	-	-	-	-	7,393,678
Integrated Operations Planning and Suppc	Office of the Manager, Operations Support Services	1,187,451	355,399	1,542,851	-	1,514,589	-	-	-	28,262	1,542,851
Integrated Operations Planning and Suppc	Operations Support Services	17,391,150	5,179,833	22,570,983	-	22,094,611	-	-	-	476,373	22,570,983
Conveyance and Distribution	C&D, Desert Region / CRA	53,366,608	14,636,804	68,003,412	-	68,003,412	-	-	-	-	68,003,412
Integrated Operations Planning and Suppc	System Operations Unit	12,594,887	3,775,509	16,370,396	-	16,370,396	-	-	-	-	16,370,396
Treatment and Water Quality	Treatment and Water Quality Section	2,720,776	736,945	3,457,721	-	3,457,721	-	-	-	-	3,457,721
Integrated Operations Planning and Suppc	Power Operations and Planning	5,957,249	1,899,633	7,856,882	-	6,784,681	-	-	-	1,072,201	7,856,882
Integrated Operations Planning and Suppc	Operations Planning & Programs Unit	3,150,161	1,105,870	4,256,031	-	4,256,031	-	-	-	-	4,256,031
Treatment and Water Quality	Treatment Jensen	28,969,290	5,455,794	34,425,084	-	22,945,327	-	11,479,757	-	-	34,425,084
Treatment and Water Quality	Treatment Diemer	26,843,635	5,415,493	32,259,128	-	22,091,842	-	10,167,286	-	-	32,259,128
Treatment and Water Quality	Treatment Mills	18,711,967	4,842,385	23,554,352	-	19,356,686	-	4,197,666	-	-	23,554,352
Treatment and Water Quality	Treatment Skinner	21,119,480	4,417,141	25,536,621	-	17,995,013	-	7,541,608	-	-	25,536,621
Treatment and Water Quality	Treatment Weymouth	29,055,810	5,897,487	34,953,297	-	24,288,567	-	10,664,730	-	-	34,953,297
Treatment and Water Quality	Water Quality Section	37,091,377	11,030,098	48,121,475	-	48,121,475	-	-	-	-	48,121,475
Conveyance and Distribution	C&D, Eastern Unit	30,896,045	6,998,910	37,894,955	-	36,721,414	-	-	-	1,173,542	37,894,955
Conveyance and Distribution	C&D, Western Unit	23,038,625	6,233,441	29,272,066	-	28,920,802	-	-	-	351,265	29,272,066
Integrated Operations Planning and Suppc	OSS, Manufacturing Services Unit	11,896,025	3,675,957	15,571,982	-	15,562,639	-	-	-	9,343	15,571,982
Office of Safety, Security and Protection	Safety, Regulatory, and Training Section	22,781,974	6,088,579	28,870,553	-	28,442,581	-	-	-	427,972	28,870,553
Integrated Operations Planning and Suppc	OSS, Fleet Services Unit	38,032,890	6,959,365	44,992,255	-	44,902,091	-	-	-	90,165	44,992,255
Integrated Operations Planning and Suppc	OSS, Power Support Unit	12,214,084	3,788,412	16,002,496	-	11,512,449	-	-	-	4,490,047	16,002,496
Integrated Operations Planning and Suppc	Office of the Manager, Operations & Planning Sectio	547,457	174,934	722,391	-	709,158	-	-	-	13,233	722,391
Office of Safety, Security and Protection	Security & Emergency Management Unit	23,679,830	157,065	23,836,895	-	23,443,767	-	-	-	393,128	23,836,895
Sustainability, Resilience & Innovation		27,857,185	(19,520,868)	8,336,318	-	8,336,318	-	-	-	-	8,336,318
Diversity, Equity & Inclusion		5,539,608	203,658	5,743,266	-	5,648,204	-	-	-	95,062	5,743,266
Equal Employment Opportunity		3,857,688	164,428	4,022,116	-	3,955,542	-	-	-	66,574	4,022,116
Finance and Administration		49,284,499	(49,284,499)	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	1,264,646	(1,264,646)	-	-	-	-	-	-	-	-
Engineering Services		66,118,202	13,315,566	79,433,769	6,866,078	63,282,054	7,975,583	-	-	1,310,054	79,433,769
Office of Safety, Security and Protection	Office of Safety, Security and Protection Officer	797,540	(797,540)	-	-	-	-	-	-	-	-
Business Technology	Information Technology	67,384,521	(2,698,449)	64,686,072	-	63,615,396	-	-	-	1,070,676	64,686,072
Water Resources Management	Resource Planning & Development	6,907,642	2,130,669	9,038,311	-	9,038,311	-	-	-	-	9,038,311
Water Resources Management	Resource Implementation	19,316,127	4,272,758	23,588,885	-	23,588,885	-	-	-	-	23,588,885
Water Resources Management	Office of the Group Manager	3,294,162	1,167,093	4,461,255	-	4,461,255	-	-	-	-	4,461,255
Ethics Office		3,996,464	156,555	4,153,018	-	4,084,553	-	-	-	68,466	4,153,018
Integrated Operations Planning and Suppc	Integrated Operations Planning and Support Services	3,496,377	1,059,285	4,555,662	-	4,472,211	-	-	-	83,451	4,555,662
General Counsel		21,224,328	(21,224,328)	-	-	-	-	-	-	-	-
General Auditor		6,052,563	(6,052,563)	-	-	-	-	-	-	-	-
Total Departmental O&M	-	**799,238,866**	**0**	**799,238,866**	**6,866,078**	**728,444,349**	**7,975,583**	**44,051,046**	**-**	**11,901,810**	**799,238,866**
GENERAL DISTRICT REQUIREMENTS											
State Water Project*											
Supply - O&M		114,290,989	5,754,032	120,045,021	-	120,045,021	-	-	-	-	120,045,021
Supply - Capital		90,117,020	4,536,983	94,654,002	-	94,654,002	-	-	-	-	94,654,002
Power - O&M & Off-Aq Capital		213,006,579	10,723,914	223,730,492	-	-	-	223,730,492	-	-	223,730,492
Power - Capital (less Off-Aq)		1,944,325	97,888	2,042,213	-	-	-	2,042,213	-	-	2,042,213
Transmission - Capital - Commodity, Demand, & Standby		111,268,617	5,601,869	116,870,487	17,120,700	36,427,021	63,322,766	-	-	-	116,870,487
Transmission - O&M - Commodity only		250,138,731	12,593,349	262,732,079	-	262,732,079	-	-	-	-	262,732,079
Delta Conveyance - Supply		-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power		-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		41,268,714	2,077,692	43,346,406	6,349,942	13,510,515	23,485,949	-	-	-	43,346,406
Total State Water Project		**822,034,974**	**41,385,727**	**863,420,701**	**23,470,642**	**527,368,638**	**86,808,715**	**225,772,705**	**-**	**-**	**863,420,701**
Colorado River Aqueduct Power Costs		**51,153,391**	**2,575,341**	**53,728,731**	**-**	**-**	**-**	**53,728,731**	**-**	**-**	**53,728,731**
Supply Programs (cash funded portion)		**96,248,357**	**4,845,668**	**101,094,025**	**-**	**101,094,025**	**-**	**-**	**-**	**-**	**101,094,025**
Demand Management (cash funded portion)											
Local Resources Program		23,171,810	1,166,595	24,338,406	-	24,338,406	-	-	-	-	24,338,406
Future Supply Actions & Stormwater Pilot		3,440,000	173,188	3,613,188	-	3,613,188	-	-	-	-	3,613,188
Conservation Program (cash funded portion)		30,500,000	1,535,536	32,035,536	-	32,035,536	-	-	-	-	32,035,536
Total Demand Management Costs		**57,111,810**	**2,875,320**	**59,987,130**	**-**	**59,987,130**	**-**	**-**	**-**	**-**	**59,987,130**
Capital Financing											
Revenue Bond Debt Service	*Base CIP + Existing Debt*	352,763,793	(9,028,820)	343,734,974	73,325,199	122,424,963	142,315,796	-	-	5,669,015	343,734,974
Revenue Bond Debt Service	*PWSC*	593,750	29,893	623,643	142,589	329,916	151,137	-	-	-	623,643
Revenue Bond Debt Service	*Special Project*	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	9,844,000	495,601	10,339,601	-	10,339,601	-	-	-	-	10,339,601
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	5,192,774	261,433	5,454,206	-	5,454,206	-	-	-	-	5,454,206
Revenue Bond Debt Service	*Operating Equipment*	5,133,457	(814,922)	4,318,536	-	4,175,731	80,063	-	-	62,742	4,318,536
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		373,527,775	(9,056,815)	364,470,959	73,467,789	142,724,417	142,546,996	-	-	5,731,757	364,470,959
G.O. Bond Debt Service		1,964,250	98,891	2,063,141	737,712	526,675	798,753	-	-	-	2,063,141
Debt Administration		3,167,926	(81,082)	3,086,845	658,483	1,099,413	1,278,039	-	-	50,909	3,086,845
Bond Defeasance		-	-	-	-	-	-	-	-	-	-
PAYGO	Base CIP	200,000,000	(5,118,904)	194,881,096	41,571,840	69,409,030	80,686,170	-	-	3,214,057	194,881,096
PAYGO + Grant Funds (7101, 7102)	PWSC	30,770,457	1,549,153	32,319,610	7,389,533	17,097,552	7,832,525	-	-	-	32,319,610
PAYGO	Special Project	-	-	-	-	-	-	-	-	-	-
PAYGO		230,770,457	(3,569,751)	227,200,706	48,961,373	86,506,582	88,518,694	-	-	3,214,057	227,200,706
Total Capital Financing Costs		**609,430,408**	**(12,608,757)**	**596,821,651**	**123,825,357**	**230,857,088**	**233,142,483**	**-**	**-**	**8,996,724**	**596,821,651**
Other Operating Costs											
Operating Equipment (cash)		18,099,843	(2,873,298)	15,226,545	-	14,723,034	282,291	-	-	221,220	15,226,545
Future Staffing Needs Funding		-	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-	-	-
Total Other Operating Costs		**18,099,843**	**(2,873,298)**	**15,226,545**	**-**	**14,723,034**	**282,291**	**-**	**-**	**221,220**	**15,226,545**
Increase/(Decrease) in Required Reserves		**36,200,000**	**(36,200,000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total General District Requirements		**1,690,278,783**	**-**	**1,690,278,783**	**147,295,998**	**934,029,916**	**320,233,489**	**279,501,437**	**-**	**9,217,943**	**1,690,278,783**
REQUIREMENTS BEFORE OFFSETS:		**2,489,517,649**	**0**	**2,489,517,649**	**154,162,076**	**1,662,474,265**	**328,209,072**	**323,552,483**	**-**		**2,489,517,649**
Revenue Offsets											
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		1,964,250	-	1,964,250	544,842	381,090	1,038,318	-	-	-	1,964,250
SDCWA Baseline Exchange		154,738,333	-	154,738,333	2,278,906	140,700,050	4,886,356	4,196,573	-	2,676,448	154,738,333
Additional Exchange Payment		31,152,167	-	31,152,167	458,793	28,325,957	983,729	844,861	-	538,827	31,152,167
Interest on Investments		35,028,118	0	35,028,118	4,626,448	19,708,031	7,088,337	3,256,495	-	348,808	35,028,118
Hydro-Power Revenue		3,448,018	-	3,448,018	-	-	-	-	-	3,448,018	3,448,018
CRA Power Revenue		-	-	-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		633,267	-	633,267	-	-	-	633,267	-	-	633,267
Misc. allocated to A&G (Lease, Late Fees, etc.)		7,555,706	(0)	7,555,706	534,288	4,833,228	1,145,603	983,884	-	58,704	7,555,706
Misc. allocated to supply (PVID Lease)		5,078,772	-	5,078,772	-	5,078,772	-	-	-	-	5,078,772
Property Taxes - SWP		484,936,416	(0)	484,936,416	10,124,023	303,860,904	37,444,797	133,506,692	-	-	484,936,416
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-	-	-
CVWD Revenues		30,285,200	-	30,285,200	2,141,563	19,372,810	4,591,869	3,943,658	-	235,300	30,285,200
SLR Revenues		2,285,760	-	2,285,760	161,633	1,462,153	346,569	297,646	-	17,759	2,285,760
DWCV Revenues		-	-	-	-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-	-	-	-
Stored Water Sales		25,000,000	-	25,000,000	-	25,000,000	-	-	-	-	25,000,000
$80M Grant		4,901,074	-	4,901,074	1,120,578	2,592,741	1,187,755	-	-	-	4,901,074
Federal Reimbursement for PWSC		20,769,956	-	20,769,956	4,748,828	10,987,614	5,033,513	-	-	-	20,769,956
LSWRP Grant		-	-	-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-	-	-
Total Revenue Offsets		**807,777,038**	**(0)**	**807,777,038**	**26,739,903**	**562,303,349**	**63,746,845**	**147,663,077**	**-**	**7,323,864**	**807,777,038**
NET REVENUE REQUIREMENTS:		**1,681,740,611**	**0**	**1,681,740,611**	**127,422,173**	**1,100,170,916**	**264,462,227**	**175,889,406**	**-**	**(7,323,864)**	**1,681,740,611**

Costs Used for Calculating A&G Allocation Percentages
Adjusted to exclude negative numbers
Fiscal Year Ending 2028

		Total to Be Allocated Excluding A&G and Negative Values	Line Item Costs by Allocation Category (w/o A&G)					Total Allocations
				Fixed		Variable	Hydro-	
			Demand	Commodity	Standby	Commodity	Electric	
Departmental O&M								
Group	***Item***							
Office of General Manager		8,985,785	-	8,837,054	-	-	148,732	8,985,785
Board of Directors		-	-	-	-	-	-	-
Conveyance and Distribution	Bay Delta Initiatives	6,774,217	-	6,774,217	-	-	-	6,774,217
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Pro	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	1,907,890	-	1,907,890	-	-	-	1,907,890
Human Resources		14,965,829	-	14,718,117	-	-	247,713	14,965,829
Conveyance and Distribution	C&D, Eastern & Western	3,186,778	-	3,153,160	-	-	33,618	3,186,778
Conveyance and Distribution	C&D General	519,615	-	514,134	-	-	5,481	519,615
Treatment and Water Quality	Treatment Section	4,838,008	-	4,838,008	-	-	-	4,838,008
Integrated Operations Planni	Office of the Manager, Operations Su	980,025	-	962,072	-	-	17,952	980,025
Integrated Operations Planni	Operations Support Services	14,375,812	-	14,072,403	-	-	303,409	14,375,812
Conveyance and Distribution	C&D, Desert Region / CRA	39,951,469	-	39,951,469	-	-	-	39,951,469
Integrated Operations Planni	System Operations Unit	10,305,333	-	10,305,333	-	-	-	10,305,333
Treatment and Water Quality	Treatment and Water Quality Sectior	2,011,508	-	2,011,508	-	-	-	2,011,508
Integrated Operations Planni	Power Operations and Planning	5,204,927	-	4,494,629	-	-	710,298	5,204,927
Integrated Operations Planni	Operations Planning & Programs Uni	3,018,497	-	3,018,497	-	-	-	3,018,497
Treatment and Water Quality	Treatment Jensen	14,891,706	-	14,891,706	-	-	-	14,891,706
Treatment and Water Quality	Treatment Diemer	14,781,703	-	14,781,703	-	-	-	14,781,703
Treatment and Water Quality	Treatment Mills	13,217,393	-	13,217,393	-	-	-	13,217,393
Treatment and Water Quality	Treatment Skinner	12,056,682	-	12,056,682	-	-	-	12,056,682
Treatment and Water Quality	Treatment Weymouth	16,097,316	-	16,097,316	-	-	-	16,097,316
Treatment and Water Quality	Water Quality Section	30,106,889	-	30,106,889	-	-	-	30,106,889
Conveyance and Distribution	C&D, Eastern Unit	19,431,218	-	18,829,466	-	-	601,751	19,431,218
Conveyance and Distribution	C&D, Western Unit	17,014,311	-	16,810,140	-	-	204,172	17,014,311
Integrated Operations Planni	OSS, Manufacturing Services Unit	10,033,603	-	10,027,583	-	-	6,020	10,033,603
Office of Safety, Security and	Safety, Regulatory, and Training Sec	17,557,882	-	17,297,607	-	-	260,275	17,557,882
Integrated Operations Planni	OSS, Fleet Services Unit	19,203,360	-	19,164,876	-	-	38,484	19,203,360
Integrated Operations Planni	OSS, Power Support Unit	10,350,553	-	7,446,351	-	-	2,904,201	10,350,553
Integrated Operations Planni	Office of the Manager, Operations &	482,076	-	473,246	-	-	8,831	482,076
Office of Safety, Security and	Security & Emergency Management	5,101,795	-	5,017,654	-	-	84,141	5,101,795
Sustainability, Resilience & In		3,730,228	-	3,730,228	-	-	-	3,730,228
Diversity, Equity & Inclusion		3,687,533	-	3,626,497	-	-	61,036	3,687,533
Equal Employment Opportun		2,629,633	-	2,586,107	-	-	43,525	2,629,633
Finance and Administration		-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		49,393,179	4,269,436	39,349,787	4,959,344	-	814,612	49,393,179
Office of Safety, Security and	Office of Safety, Security and Protect	-	-	-	-	-	-	-
Business Technology	Information Technology	30,728,257	-	30,219,647	-	-	508,610	30,728,257
Water Resources Manageme	Resource Planning & Development	5,856,029	-	5,856,029	-	-	-	5,856,029
Water Resources Manageme	Resource Implementation	12,031,651	-	12,031,651	-	-	-	12,031,651
Water Resources Manageme	Office of the Group Manager	3,237,032	-	3,237,032	-	-	-	3,237,032
Ethics Office		2,713,387	-	2,668,655	-	-	44,732	2,713,387
Integrated Operations Planni	Integrated Operations Planning and S	2,920,651	-	2,867,151	-	-	53,501	2,920,651
General Counsel		-	-	-	-	-	-	-
General Auditor		-	-	-	-	-	-	-
Total Departmental O&M	-	**434,279,759**	**4,269,436**	**417,949,885**	**4,959,344**	**-**	**7,101,094**	**434,279,759**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		114,290,989	-	114,290,989	-	-	-	114,290,989
Supply - Capital		90,117,020	-	90,117,020	-	-	-	90,117,020
Power - O&M & Off-Aq Capital		213,006,579	-	-	-	213,006,579	-	213,006,579
Power - Capital (less Off-Aq)		1,944,325	-	-	-	1,944,325	-	1,944,325
Transmission - Capital - Commodity, Demand, & Standby		111,268,617	16,300,066	34,680,990	60,287,561	-	-	111,268,617
Transmission - O&M - Commodity only		250,138,731	-	250,138,731	-	-	-	250,138,731
Delta Conveyance - Supply		-	-	-	-	-	-	-
Delta Conveyance - Power		-	-	-	-	-	-	-
Delta Conveyance - Other		41,268,714	6,045,575	12,862,925	22,360,214	-	-	41,268,714
Total State Water Project		**822,034,974**	**22,345,640**	**502,090,655**	**82,647,775**	**214,950,904**	**-**	**822,034,974**
Colorado River Aqueduct Power Costs		**51,153,391**	**-**	**-**	**-**	**51,153,391**	**-**	**51,153,391**
Supply Programs (cash funded portion)		**96,248,357**	**-**	**96,248,357**	**-**	**-**	**-**	**96,248,357**
Demand Management (cash funded portion)								
Local Resources Program		23,171,810	-	23,171,810	-	-	-	23,171,810
Future Supply Actions & Stormwater Pilot		3,440,000	-	3,440,000	-	-	-	3,440,000
Conservation Program (cash funded portion)		30,500,000	-	30,500,000	-	-	-	30,500,000
Total Demand Management Costs		**57,111,810**	**-**	**57,111,810**	**-**	**-**	**-**	**57,111,810**
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	327,258,971	69,810,555	116,556,855	135,494,275	-	5,397,286	327,258,971
Revenue Bond Debt Service	*PWSC*	593,750	135,755	314,103	143,893	-	-	593,750
Revenue Bond Debt Service	*Special Project*	-	-	-	-	-	-	-
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	9,844,000	-	9,844,000	-	-	-	9,844,000
Revenue Bond Debt Service	*Existing Conservation + New Conser*	5,192,774	-	5,192,774	-	-	-	5,192,774
Revenue Bond Debt Service	*Operating Equipment*	4,111,538	-	3,975,578	76,225	-	59,735	4,111,538
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		347,001,033	69,946,310	135,883,310	135,714,393	-	5,457,021	347,001,033
G.O. Bond Debt Service		1,964,250	702,352	501,431	760,467	-	-	1,964,250
Debt Administration		2,938,885	626,920	1,046,716	1,216,780	-	48,469	2,938,885
Bond Defeasance		-	-	-	-	-	-	-
PAYGO	*Base CIP*	185,540,000	39,579,207	66,082,096	76,818,697	-	3,060,000	185,540,000
PAYGO + Grant Funds (7101	*PWSC*	30,770,457	7,035,336	16,278,027	7,457,094	-	-	30,770,457
PAYGO	*Special Project*	-	-	-	-	-	-	-
PAYGO		216,310,457	46,614,542	82,360,124	84,275,791	-	3,060,000	216,310,457
Total Capital Financing Costs		**568,214,626**	**117,890,124**	**219,791,580**	**221,967,431**	**-**	**8,565,490**	**568,214,626**
Other Operating Costs								
Operating Equipment (cash)		14,496,702	-	14,017,326	268,760	-	210,616	14,496,702
Future Staffing Needs Funding		-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**14,496,702**	**-**	**14,017,326**	**268,760**	**-**	**210,616**	**14,496,702**
Increase/(Decrease) in Required Reserves		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total General District Requirements		**1,609,259,859**	**140,235,765**	**889,259,728**	**304,883,966**	**266,104,294**	**8,776,106**	**1,609,259,859**
REQUIREMENTS BEFORE OFFSETS:		**2,043,539,619**	**144,505,201**	**1,307,209,613**	**309,843,311**	**266,104,294**	**15,877,200**	**2,043,539,619**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		1,964,250	544,842	381,090	1,038,318	-	-	1,964,250
SDCWA Baseline Exchange		122,510,879	-	120,084,820	-	-	2,426,058	122,510,879
Additional Exchange Payment		24,664,084	-	24,175,666	-	-	488,418	24,664,084
Interest on Investments		30,828,074	4,329,449	17,021,350	6,451,522	2,709,576	316,176	30,828,074
Hydro-Power Revenue		3,448,018	-	-	-	-	3,448,018	3,448,018
CRA Power Revenue		-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		633,267	-	-	-	633,267	-	633,267
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		5,078,772	-	5,078,772	-	-	-	5,078,772
Property Taxes - SWP		484,936,416	10,124,023	303,860,904	37,444,797	133,506,692	-	484,936,416
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-	-
Stored Water Sales		25,000,000	-	25,000,000	-	-	-	25,000,000
$80M Grant		4,901,074	1,120,578	2,592,741	1,187,755	-	-	4,901,074
Federal Reimbursement for PWSC		20,769,956	4,748,828	10,987,614	5,033,513	-	-	20,769,956
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**724,734,790**	**20,867,721**	**509,182,958**	**51,155,905**	**136,849,536**	**6,678,670**	**724,734,790**
NET REVENUE REQUIREMENTS:		**$ 1,318,804,829**	**$ 123,637,480**	**$ 798,026,655**	**$ 258,687,405**	**$ 129,254,758**	**$ 9,198,530**	**$ 1,318,804,829**

A&G Cost Allocation Percentages
(Carried to COS Schedule E-a for A&G allocation)
Fiscal Year 2028

		A&G Line Item Allocators by Allocation Category						Total
		Fixed			Variable	Demand	Hydro-Electric	
		Demand	Commodity	Standby	Commodity	Management		
Departmental O&M								
Group	***Item***							
Office of General Manager		0.0%	2.0%	0.0%	0.0%	0.0%	0.0%	2.1%
Board of Directors		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bay Delta Initiatives	Bay Delta Initiatives	0.0%	1.6%	0.0%	0.0%	0.0%	0.0%	1.6%
External Affairs	Legislative Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Media Communications Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Manager, External Affairs/Special Projects	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Conservation & Community Services	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.4%
Human Resources		0.0%	3.4%	0.0%	0.0%	0.0%	0.1%	3.4%
Conveyance and Distribution	C&D, Eastern & Western	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Conveyance and Distribution	C&D General	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%
Treatment and Water Quality	Treatment Section	0.0%	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%
Integrated Operations Planning and	Office of the Manager, Operations Suppor	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Integrated Operations Planning and	Operations Support Services	0.0%	3.2%	0.0%	0.0%	0.0%	0.1%	3.3%
Conveyance and Distribution	C&D, Desert Region / CRA	0.0%	9.2%	0.0%	0.0%	0.0%	0.0%	9.2%
Integrated Operations Planning and	System Operations Unit	0.0%	2.4%	0.0%	0.0%	0.0%	0.0%	2.4%
Treatment and Water Quality	Treatment and Water Quality Section	0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.5%
Integrated Operations Planning and	Power Operations and Planning	0.0%	1.0%	0.0%	0.0%	0.0%	0.2%	1.2%
Integrated Operations Planning and	Operations Planning & Programs Unit	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Treatment and Water Quality	Treatment Jensen	0.0%	3.4%	0.0%	0.0%	0.0%	0.0%	3.4%
Treatment and Water Quality	Treatment Diemer	0.0%	3.4%	0.0%	0.0%	0.0%	0.0%	3.4%
Treatment and Water Quality	Treatment Mills	0.0%	3.0%	0.0%	0.0%	0.0%	0.0%	3.0%
Treatment and Water Quality	Treatment Skinner	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%	2.8%
Treatment and Water Quality	Treatment Weymouth	0.0%	3.7%	0.0%	0.0%	0.0%	0.0%	3.7%
Treatment and Water Quality	Water Quality Section	0.0%	6.9%	0.0%	0.0%	0.0%	0.0%	6.9%
Conveyance and Distribution	C&D, Eastern Unit	0.0%	4.3%	0.0%	0.0%	0.0%	0.1%	4.5%
Conveyance and Distribution	C&D, Western Unit	0.0%	3.9%	0.0%	0.0%	0.0%	0.0%	3.9%
Integrated Operations Planning and	OSS, Manufacturing Services Unit	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	2.3%
Office of Safety, Security and Prote	Safety, Regulatory, and Training Section	0.0%	4.0%	0.0%	0.0%	0.0%	0.1%	4.0%
Integrated Operations Planning and	OSS, Fleet Services Unit	0.0%	4.4%	0.0%	0.0%	0.0%	0.0%	4.4%
Integrated Operations Planning and	OSS, Power Support Unit	0.0%	1.7%	0.0%	0.0%	0.0%	0.7%	2.4%
Integrated Operations Planning and	Office of the Manager, Operations & Plann	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%
Office of Safety, Security and Prote	Security & Emergency Management Unit	0.0%	1.2%	0.0%	0.0%	0.0%	0.0%	1.2%
Sustainability, Resilience & Innovati		0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Diversity, Equity & Inclusion		0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.8%
Equal Employment Opportunity		0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
Finance and Administration		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Business Technology	Office of Manager	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Engineering Services		1.0%	9.1%	1.1%	0.0%	0.0%	0.2%	11.4%
Office of Safety, Security and Prote	Office of Safety, Security and Protection C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Business Technology	Information Technology	0.0%	7.0%	0.0%	0.0%	0.0%	0.1%	7.1%
Water Resources Management	Resource Planning & Development	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%	1.3%
Water Resources Management	Resource Implementation	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%	2.8%
Water Resources Management	Office of the Group Manager	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Ethics Office		0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
Integrated Operations Planning and	Integrated Operations Planning and Suppo	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
General Counsel		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
General Auditor		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Departmental O&M	-	**1.0%**	**96.2%**	**1.1%**	**0.0%**	**0.0%**	**1.6%**	**100.0%**
GENERAL DISTRICT REQUIREMENTS								
State Water Project*								
Supply - O&M		0.0%	7.1%	0.0%	0.0%	0.0%	0.0%	7.1%
Supply - Capital		0.0%	5.6%	0.0%	0.0%	0.0%	0.0%	5.6%
Power - O&M & Off-Aq Capital		0.0%	0.0%	0.0%	13.2%	0.0%	0.0%	13.2%
Power - Capital (less Off-Aq)		0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%
Transmission - Capital - Commodity, Demand, & Standby		1.0%	2.2%	3.7%	0.0%	0.0%	0.0%	6.9%
Transmission - O&M - Commodity only		0.0%	15.5%	0.0%	0.0%	0.0%	0.0%	15.5%
Delta Conveyance - Supply		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Power		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Delta Conveyance - Other		0.4%	0.8%	1.4%	0.0%	0.0%	0.0%	2.6%
Total State Water Project		**1.4%**	**31.2%**	**5.1%**	**13.4%**	**0.0%**	**0.0%**	**51.1%**
Colorado River Aqueduct Power Costs		**0.0%**	**0.0%**	**0.0%**	**3.2%**	**0.0%**	**0.0%**	**3.2%**
Supply Programs (cash funded portion)		**0.0%**	**6.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**6.0%**
Demand Management (cash funded portion)		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Local Resources Program		0.0%	1.4%	0.0%	0.0%	0.0%	0.0%	1.4%
Future Supply Actions & Stormwater Pilot		0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Conservation Program (cash funded portion)		0.0%	1.9%	0.0%	0.0%	0.0%	0.0%	1.9%
Total Demand Management Costs		**0.0%**	**3.5%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**3.5%**
Capital Financing		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Revenue Bond Debt Service	*Base CIP + Existing Debt*	4.3%	7.2%	8.4%	0.0%	0.0%	0.3%	20.3%
Revenue Bond Debt Service	*PWSC*	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Bond Debt Service	*Special Project*	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%
Revenue Bond Debt Service	*Existing Conservation + New Conservatio*	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service	*Operating Equipment*	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	4.3%	8.4%	8.4%	0.0%	0.0%	0.3%	21.6%
G.O. Bond Debt Service		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Debt Administration		0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.2%
Bond Defeasance		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO	*Base CIP*	2.5%	4.1%	4.8%	0.0%	0.0%	0.2%	11.5%
PAYGO + Grant Funds (7101, 7102	*PWSC*	0.4%	1.0%	0.5%	0.0%	0.0%	0.0%	1.9%
PAYGO	*Special Project*	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO		2.9%	5.1%	5.2%	0.0%	0.0%	0.2%	13.4%
Total Capital Financing Costs		**7.3%**	**13.7%**	**13.8%**	**0.0%**	**0.0%**	**0.5%**	**35.3%**
Other Operating Costs								
Operating Equipment (cash)		2.5%	4.1%	4.8%	0.0%	0.0%	0.2%	11.5%
Future Staffing Needs Funding		0.4%	1.0%	0.5%	0.0%	0.0%	0.0%	1.9%
OPEB\PERS Pre-Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Other Operating Costs		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Increase/(Decrease) in Required Reserves		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Total General District Requirements		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
REQUIREMENTS BEFORE OFFSETS:		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**

Functionalization of A&G Costs
Summary of Allocation Results before Inclusion of Administrative and General Costs
Fiscal Year Ending 2028

Functional Categories	Functional Costs Allocated for FY 2028	Allocation Categories (Costs Exclude Administrative and General)					Total Allocated Excluding A&G
		Fixed			Variable Commodity	Hydro-Electric	
		Demand	Commodity	Standby			
Source of Supply							
CRA	$ 49,654,581.15	$ -	$ 49,654,581	$ -	$ -	$ -	$ 49,654,581
SWP	116,667,988	-	116,667,988	-	-	-	116,667,988
Other Supply	49,051,909	-	49,051,909	-	-	-	49,051,909
Subtotal: Source of Supply	**215,374,478**	-	215,374,478	-	-	-	**215,374,478**
Conveyance & Aqueduct							
CRA							
CRA Power	60,336,659	-	10,468,290	-	49,868,369	-	60,336,659
CRA All Other	88,677,088	2,948,360	74,823,901	10,904,828	-	-	88,677,088
SWP*	-	-	-	-	-	-	-
SWP Power	66,888,271	-	(13,131,386)	-	80,019,657	-	66,888,271
SWP All Other	164,390,150	11,708,731	109,375,408	43,306,011	-	-	164,390,150
Other Conveyance & Aqueduct	71,489,918	9,154,234	22,846,408	39,489,276	-	-	71,489,918
Subtotal: Conveyance & Aqueduct	**451,782,086**	23,811,324	204,382,621	93,700,115	129,888,026	-	**451,782,086**
Storage							
Storage Costs Other Than Power							
Emergency	66,729,084	-	11,867,689	54,861,395	-	-	66,729,084
Drought	74,066,296	-	74,066,296	-	-	-	74,066,296
Regulatory	31,943,914	9,509,311	12,355,223	10,079,380	-	-	31,943,914
Storage Power	(633,267)	-	-	-	(633,267)	-	(633,267)
Subtotal: Storage	**172,106,027**	9,509,311	98,289,208	64,940,775	(633,267)	-	**172,106,027**
Treatment							
Jensen	68,847,031	9,157,938	37,659,742	10,549,595	11,479,757	-	68,847,031
Weymouth	72,852,482	10,285,349	40,053,822	11,848,581	10,664,730	-	72,852,482
Diemer	87,247,765	15,700,724	43,291,394	18,088,361	10,167,286	-	87,247,765
Mills	40,711,291	3,335,599	29,336,419	3,841,607	4,197,666	-	40,711,291
Skinner	61,863,860	9,541,700	33,788,323	10,992,228	7,541,608	-	61,863,860
Subtotal: Treatment	**331,522,429**	48,021,311	184,129,700	55,320,372	44,051,046	-	**331,522,429**
Distribution	**266,851,740**	43,328,005	177,598,282	45,925,453	-	-	**266,851,740**
Demand Management	**75,624,788**	-	75,624,788	-	-	-	**75,624,788**
Hydro-Electric	**11,397,656**	-	-	-	-	11,397,656	**11,397,656**
Total Costs Allocated	**$ 1,524,659,205**	**$ 124,669,951**	**$ 955,399,077**	**$ 259,886,716**	**$ 173,305,804**	**$ 11,397,656**	**$ 1,524,659,205**
A&G Costs to be Functionalized		$ 2,752,222	$ 144,771,839	$ 4,575,510.838	$ 2,583,602	$ 2,398,233	$ 157,081,407

Percentages Used for Functionalization of A&G Costs

Allocation Categories				
Fixed			Variable	
Demand	Commodity	Standby	Commodity	Hydro-Electric
0.0%	5.5%	0.0%	0.0%	0.0%
0.0%	16.8%	0.0%	0.0%	0.0%
0.0%	4.1%	0.0%	0.0%	0.0%
0.0%	26.4%	0.0%	0.0%	0.0%
0.0%	1.5%	0.0%	16.5%	0.0%
2.2%	6.3%	3.8%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	69.3%	0.0%
15.4%	21.8%	26.6%	0.0%	0.0%
7.3%	2.5%	12.7%	0.0%	0.0%
24.9%	32.2%	43.1%	85.8%	0.0%
0.0%	0.8%	18.0%	0.0%	0.0%
0.0%	5.1%	0.0%	0.0%	0.0%
6.5%	0.9%	3.2%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%
6.5%	6.8%	21.3%	0.0%	0.0%
6.6%	2.6%	3.6%	3.7%	0.0%
7.4%	2.8%	4.0%	3.4%	0.0%
11.2%	3.0%	6.1%	3.3%	0.0%
2.5%	2.0%	1.3%	1.4%	0.0%
6.8%	2.3%	3.7%	2.4%	0.0%
34.4%	12.7%	18.7%	14.2%	0.0%
34.2%	16.6%	17.0%	0.0%	0.0%
0.0%	5.3%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	100.0%
100.0%	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Administrative and General Costs Redistributed Among Functional Categories

Administrative and General Costs by Allocation Categories					Total A&G Costs Allocated	
Fixed			Variable			
Demand	Commodity	Standby	Commodity	Hydro-Electric		Functional Categories
						Source of Supply
$ -	$ 8,021,839	$ -	$ -	$ -	$ 8,021,839	CRA
-	24,287,434	-	-	-	24,287,434	SWP
-	5,888,294	-	-	-	5,888,294	Other Supply
-	38,197,568	-	-	-	38,197,568	Subtotal: Source of Supply
						Conveyance & Aqueduct
						CRA
-	2,205,655	-	426,109	-	2,631,764	
60,988	9,175,271	175,465	-	-	9,411,724	
-	-	-	-	-	-	SWP*
-	-	-	1,790,546	-	1,790,546	
422,572	31,596,142	1,215,768	-	-	33,234,483	
201,906	3,645,652	580,897	-	-	4,428,454	Other Conveyance & Aqueduct
685,466	46,622,720	1,972,130	2,216,655	-	51,496,971	Subtotal: Conveyance & Aqueduc
						Storage
						Storage Costs Other Than Power
-	1,173,104	824,499	-	-	1,997,603	
-	7,451,686	-	-	-	7,451,686	
179,828	1,277,510	148,270	-	-	1,605,608	
-	-	-	-	-	-	Storage Power
179,828	9,902,300	972,769	-	-	11,054,897	Subtotal: Storage
						Treatment
181,106	3,754,251	163,643	95,627	-	4,194,626	Jensen
202,887	3,992,743	183,324	88,837	-	4,467,791	Weymouth
306,952	4,319,388	277,355	84,694	-	4,988,388	Diemer
67,763	2,918,572	61,229	34,967	-	3,082,532	Mills
187,559	3,368,357	169,474	62,822	-	3,788,213	Skinner
946,267	18,353,311	855,025	366,946	-	20,521,550	Subtotal: Treatment
940,662	24,087,457	775,586	-	-	25,803,704	**Distribution**
-	7,608,483	-	-	-	7,608,483	**Demand Management**
-	-	-	-	2,398,233	2,398,233	**Hydro-Electric**
$ 2,752,222	**$ 144,771,839**	**$ 4,575,511**	**$ 2,583,602**	**$ 2,398,233**	**$ 157,081,407**	Total Costs Allocated

Summary of Functionalization Percentages
Fiscal Year Ending 2028

	Source of Supply	Conveyance & Aqueduct	Storage	Water Quality	Treatment	Distribution	Demand Management	Hydro-Electric	Administrative & General	Total Allocated
Departmental Operations & Maintenance										
Office of General Manager	8%	16%	3%	0%	24%	26%	1%	1%	21%	100%
Board of Directors	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Bay Delta Initiatives	79%	15%	6%	0%	0%	0%	0%	0%	0%	100%
Human Resources	8%	16%	3%	0%	24%	26%	1%	1%	21%	100%
External Affairs	0%	0%	0%	0%	0%	0%	11%	0%	89%	100%
Conveyance and Distribution	0%	56%	0%	0%	0%	42%	0%	1%	0%	100%
Treatment and Water Quality	11%	0%	1%	0%	79%	9%	0%	0%	0%	100%
Integrated Operations Planning and Support Servic	3%	7%	0%	0%	7%	77%	0%	4%	0%	100%
Office of Safety, Security and Protection	2%	19%	11%	0%	33%	28%	0%	1%	6%	100%
Finance and Administration	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Engineering Services	4%	21%	21%	0%	23%	21%	0%	2%	7%	100%
Business Technology	8%	15%	3%	0%	23%	25%	1%	1%	22%	100%
Water Resources Management	70%	1%	0%	0%	0%	1%	28%	0%	1%	100%
General Counsel	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
General Auditor	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Ethics Office	9%	15%	4%	0%	22%	26%	2%	1%	21%	100%
Sustainability, Resilience & Innovation	3%	14%	3%	0%	0%	5%	0%	0%	75%	100%
Total Departmental O&M	9%	15%	3%	0%	25%	25%	2%	1%	20%	100%
General District Requirements										
State Water Project*	25%	75%	0%	0%	0%	0%	0%	0%	0%	100%
Colorado River Aqueduct Power Costs	0%	100%	0%	0%	0%	0%	0%	0%	0%	100%
Supply Programs (cash funded portion)	73%	0%	27%	0%	0%	0%	0%	0%	0%	100%
Demand Management (cash funded portion)	0%	0%	0%	0%	0%	0%	100%	0%	0%	100%
Capital Financing	7%	19%	20%	0%	22%	23%	1%	1%	7%	100%
Other Operating Costs	9%	15%	3%	0%	25%	25%	2%	1%	20%	100%
Increase/(Decrease) in Required Reserves	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Total General District Requirements	19%	47%	9%	0%	8%	8%	4%	1%	5%	100%
Revenue Offsets	21%	56%	0%	0%	1%	10%	0%	1%	10%	100%
Net Revenue Requirements	**13%**	**27%**	**10%**	**0%**	**20%**	**16%**	**4%**	**1%**	**9%**	**100%**

Cost Allocation Summary (by budget line item)
Fiscal Year Ending 2028

	Allocation Categories						Total
	Fixed			Variable	Other	Hydro-Electric	Allocated
	Demand	Commodity	Standby	Commodity			
Departmental Operations & Maintenance							
Office of General Manager	$ -	$ 12,897,343	$ -	$ -	$ -	$ 217,068	$ 13,114,411
Board of Directors	-	-	-	-	-	-	-
Bay Delta Initiatives	-	16,805,981	-	-	-	-	16,805,981
Human Resources	-	24,178,772	-	-	-	406,940	24,585,712
External Affairs	-	3,751,402	-	-	-	-	3,751,402
Conveyance and Distribution	-	139,084,821	-	-	-	1,582,797	140,667,618
Treatment and Water Quality	-	165,650,309	-	44,051,046	-	-	209,701,356
Integrated Operations Planning and Support Services	-	128,178,855	-	-	-	6,263,074	134,441,929
Office of Safety, Security and Protection	-	51,886,348	-	-	-	821,100	52,707,448
Finance and Administration	-	-	-	-	-	-	-
Engineering Services	6,866,078	63,282,054	7,975,583	-	-	1,310,054	79,433,769
Business Technology	-	63,615,396	-	-	-	1,070,676	64,686,072
Water Resources Management	-	37,088,452	-	-	-	-	37,088,452
General Counsel	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-
Ethics Office	-	4,084,553	-	-	-	68,466	4,153,018
Sustainability, Resilience & Innovation	-	8,336,318	-	-	-	-	8,336,318
Diversity, Equity & Inclusion	-	5,648,204	-	-	-	95,062	5,743,266
Equal Employment Opportunity	-	3,955,542	-	-	-	66,574	4,022,116
	6,866,078	**728,444,349**	**7,975,583**	**44,051,046**	**-**	**11,901,810**	**799,238,866**
General District Requirements							
State Water Project*	23,470,642	527,368,638	86,808,715	225,772,705	-	-	863,420,701
Colorado River Aqueduct Power Costs	-	-	-	53,728,731	-	-	53,728,731
Supply Programs (cash funded portion)	-	101,094,025	-	-	-	-	101,094,025
Demand Management (cash funded portion)	-	59,987,130	-	-	-	-	59,987,130
Capital Financing	123,825,357	230,857,088	233,142,483	-	-	8,996,724	596,821,651
Other Operating Costs	-	14,723,034	282,291	-	-	221,220	15,226,545
Increase/(Decrease) in Required Reserves	-	-	-	-	-	-	-
Total General District Requirements *(including Administrative and General)*	**147,295,998**	**934,029,916**	**320,233,489**	**279,501,437**	**-**	**9,217,943**	**1,690,278,783**
Revenue Offsets	(26,739,903)	(562,303,349)	(63,746,845)	(147,663,077)	-	(7,323,864)	(807,777,038)
Net Revenue Requirements	**$ 127,422,173**	**$ 1,100,170,916**	**$ 264,462,227**	**$ 175,889,406**	**$ -**	**$ 13,795,889**	**$ 1,681,740,611**

Revenue Requirement by sub-function and budget line item
Fiscal Year Ending 2028

Fiscal Year Ending 2028	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWP	Other	CRA power	CRA other	SWP power	SWP other	Other C&A	Emergency	Drought	Regulatory	Power					
Dept. Operations & Maintenance	12,772,944	31,491,720	23,787,953	7,259,082	83,531,521	-	13,397,576	13,764,478	11,867,689	9,550,937	6,095,431	-	201,155,354	202,987,470	13,171,762	9,300,221	640,134,135
General District Requirements																	
State Water Project*																	
Capital	-	90,117,020	-	-	-	1,944,325	152,537,331	-	-	-	-	-	-	-	-	-	244,598,676
O&M	-	114,290,989	-	-	-	213,006,579	250,138,731	-	-	-	-	-	-	-	-	-	577,436,298
Colorado River Aqueduct Power	-	-	-	51,153,391	-	-	-	-	-	-	-	-	-	-	-	-	51,153,391
Supply Programs (cash funded portion)	61,698,250	8,063,556	249,600	-	-	-	-	-	-	26,236,951	-	-	-	-	-	-	96,248,357
Demand Management (cash funded portion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,111,810	-	57,111,810
Capital Financing Program	6,392,356	1,026,986	34,992,575	14,890,002	22,551,413	-	8,258,248	72,971,057	55,780,584	39,380,684	26,279,128	-	132,174,402	138,562,463	6,389,239	8,565,490	568,214,626
Other Operating Costs	289,261	713,173	538,710	164,392	1,891,684	-	303,406	311,715	268,760	216,294	138,039	-	4,555,435	4,596,925	298,292	210,616	14,496,702
Revenue Offsets	(31,498,229)	(129,035,455)	(10,516,929)	(13,130,207)	(19,297,530)	(148,062,633)	(260,245,142)	(15,557,332)	(1,187,949)	(1,318,570)	(568,683)	(633,267)	(6,362,761)	(79,295,118)	(1,346,315)	(6,678,670)	(724,734,790)
Admin. & General	8,021,839	24,287,434	5,888,294	2,631,764	9,411,724	1,790,546	33,234,483	4,428,454	1,997,603	7,451,686	1,605,608	-	20,521,550	25,803,704	7,608,483	2,398,233	157,081,407
Net Revenue Requirement	57,676,420	140,955,422	54,940,204	62,968,423	98,088,812	68,678,817	197,624,633	75,918,373	68,726,687	81,517,982	33,549,522	(633,267)	352,043,979	292,655,445	83,233,272	13,795,889	1,681,740,611

Fiscal Year Ending 2028	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWP	Other	CRA power	CRA other	SWP power	SWP other	Other C&A	Emergency	Drought	Regulatory	Power					
Fixed Demand																	
engineering factors	-	-	-	0.0%	14.6%	0.0%	14.6%	14.6%	0.0%	0.0%	36.2%	0.0%	34.2%	36.2%	-	-	
SWP Capital	-	-	-	-	-	-	22,345,640	-	-	-	-	-	-	-	-	-	22,345,640
Capital Financing	-	-	-	-	3,303,623	-	1,209,775	10,689,744	-	-	9,523,499	-	45,178,360	50,214,739	-	-	120,119,739
A&G less Offsets	-	-	-	-	(294,275)	-	(11,424,112)	(1,333,604)	-	-	165,640	-	3,789,218	(5,946,072)	-	-	(15,043,206)
Total fixed demand	-	-	-	-	3,009,347	-	12,131,303	9,356,140	-	-	9,689,139	-	48,967,578	44,268,667	-	-	127,422,173
Fixed Commodity																	
engineering factors	100%	100%	100%	100%	31.2%	0%	31.2%	31.2%	0%	100%	25.3%	0%	26.1%	25.3%	1	-	
Capital Financing	6,392,356	1,026,986	34,992,575	14,890,002	7,028,984	-	2,573,989	22,744,136	-	39,380,684	6,661,209	-	34,517,207	35,122,688	6,389,239	-	211,720,054
SWP Capital*	-	90,117,020	-	-	-	-	47,543,916	-	-	-	-	-	-	-	-	-	137,660,935
SWP O&M	-	114,290,989	-	-	-	-	250,138,731	-	-	-	-	-	-	-	-	-	364,429,720
Dept. O&M	12,772,944	31,491,720	23,787,953	7,259,082	83,531,521	-	13,397,576	13,764,478	11,867,689	9,550,937	6,095,431	-	150,460,328	202,987,470	13,171,762	-	580,138,889
Supply Programs (cash funded portion)	61,698,250	8,063,556	249,600	-	-	-	-	-	-	26,236,951	-	-	-	-	-	-	96,248,357
Demand Management (cash funded portion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,111,810	-	57,111,810
Other Operating Costs	289,261	713,173	538,710	164,392	1,891,684	-	303,406	311,715	268,760	216,294	138,039	-	4,555,435	4,596,925	298,292	-	14,286,086
A&G less Offsets	(23,476,390)	(104,748,021)	(4,628,634)	(9,639,530)	(8,453,018)	(13,131,386)	(172,986,067)	(10,328,269)	904,344	6,133,116	738,053	-	12,950,042	(41,021,344)	6,262,169	-	(361,424,935)
Total fixed commodity	57,676,420	140,955,422	54,940,204	12,673,945	83,999,171	(13,131,386)	140,971,551	26,492,060	13,040,793	81,517,982	13,632,732	-	202,483,011	201,685,739	83,233,272	-	1,100,170,916
Fixed Standby																	
engineering factors	-	-	-	0%	54%	0%	54.2%	54.2%	100%	0%	38.4%	0%	39.7%	38.4%	-	-	
SWP Capital	-	-	-	-	-	-	82,647,775	-	-	-	-	-	-	-	-	-	82,647,775
Capital Financing	-	-	-	-	12,218,807	-	4,474,484	39,537,177	55,780,584	-	10,094,419	-	52,478,835	53,225,037	-	-	227,809,342
A&G less Offsets	-	-	-	-	(1,138,513)	-	(42,600,480)	532,995	(94,690)	-	133,231	-	3,696,562	(6,523,997)	-	-	(45,994,891)
Total fixed standby	-	-	-	-	11,080,293	-	44,521,779	40,070,173	55,685,894	-	10,227,650	-	56,175,398	46,701,039	-	-	264,462,227
Variable Commodity																	
SWP Power	-	-	-	-	-	214,950,904	-	-	-	-	-	-	-	-	-	-	214,950,904
CRA Power	-	-	-	51,153,391	-	-	-	-	-	-	-	-	-	-	-	-	51,153,391
Variable Treatment	-	-	-	-	-	-	-	-	-	-	-	-	50,695,026	-	-	-	50,695,026
A&G less Offsets	-	-	-	(858,913)	-	(133,140,701)	-	-	-	-	-	(633,267)	(6,277,033)	-	-	-	(140,909,914)
Total variable commodity	-	-	-	50,294,478	-	81,810,203	-	-	-	-	-	(633,267)	44,417,993	-	-	-	175,889,406
Hydroelectric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,076,327	18,076,327
A&G less Offsets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,280,437)	(4,280,437)
Total hydroelectric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,795,889	13,795,889
Total Costs	57,676,420	140,955,422	54,940,204	62,968,423	98,088,812	68,678,817	197,624,633	75,918,373	68,726,687	81,517,982	33,549,522	(633,267)	352,043,979	292,655,445	83,233,272	13,795,889	1,681,740,611

THE METROPOLITAN WATER DISTRICT
OF SOUTHERN CALIFORNIA

RESOLUTION ____

RESOLUTION OF THE BOARD OF DIRECTORS OF THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA FIXING AND ADOPTING WATER RATES TO BE EFFECTIVE JANUARY 1, 2027 AND 2028

The Board of Directors of The Metropolitan Water District of Southern California (the "Board") hereby finds that:

1. The Board, pursuant to Sections 133 and 134 of the Metropolitan Water District Act (the "Act"), is authorized to fix such rate or rates for water that, so far as practicable, will result in revenue which, together with revenue from any water standby or availability service charge or assessment, will pay the operating expenses of Metropolitan Water District of Southern California ("Metropolitan"), provide for repairs and maintenance, provide for payment of the purchase price or other charges for property or services or other rights acquired by Metropolitan, and provide for the payment of the interest and principal of its bonded debt; and

2. By Resolution 8774, "Resolution Of The Board Of Directors Of The Metropolitan Water District Of Southern California To Approve Rate Structure Proposal And To Direct Further Actions In Connection Therewith," adopted October 16, 2001, the Board approved a new revenue structure, which unbundled water rates and charges to reflect the different functions undertaken by Metropolitan to provide its services, and determined that the new rate structure (i) was consistent with the Board's Strategic Plan Policy Principles, (ii) addressed issues raised during the consideration of the December 2000 Proposal, (iii) furthered Metropolitan's strategic objectives of ensuring the region's long term water supply reliability through encouragement of sound and efficient water resources management, water conservation, and accommodating a water transfer market, and (iv) enhanced the fiscal stability of Metropolitan; and

3. By Resolution 8774, the Board directed the General Manager to implement the new rate structure in proposed rates and charges beginning January 1, 2003, in accordance with Metropolitan's annual rate-setting procedure under the Administrative Code, which became a biennial rate-setting procedure in 2010; and

4. On March 12, 2002, the Board adopted Resolution 8805, "Resolution Of The Board Of Directors Of The Metropolitan Water District Of Southern California Fixing And Adopting Rates And Charges For Fiscal Year 2002/03 Connection Therewith", implementing for

the first time the new rate structure and finding that the cost of service process for the new rate structure reasonably and fairly: (i) identified revenue requirements; (ii) allocated costs to the functions that Metropolitan undertakes to provide its services to its member agencies; (iii) classified service function costs based upon use of and benefit from Metropolitan's system, and (iv) allocated costs to rates and charges based upon customary water industry standards; and

5. Raftelis Financial Consultants, Inc. ("RFC"), the firm engaged in 1998 to perform a comprehensive cost of service study and assist in the development of the rate structure, has reviewed Metropolitan's ongoing application of the rate structure and methodology periodically and found them to be consistent with water industry best practices and guidelines in the American Water Work's Association's Manual M-1, *Principles of Water Rates, Fees and Charges*; and

6. Since the initial adoption of the rate structure, Metropolitan's Board has made some modifications. On November 23, 2021, Metropolitan's Board approved an action directing staff to recover 100 percent of demand management costs from Metropolitan's supply rate elements in the future rate and charge proposals and no longer adopted a Water Stewardship Rate element. In 2025, following the expiration of the ten-year purchase orders with its member agencies, Metropolitan removed the Tier 2 Supply Rate from the rate structure. On July 13, 2025, by Resolution 9385 the Board adopted three fixed treatment charge components, including the Peaking Capacity Charge, Used Standby Capacity Charge, and Remaining Standby Capacity Charge, which collectively will be set recover up to 30% of the treatment revenue requirements, with the remainder continuing to be recovered through the volumetric Treatment Surcharge. The new treatment fixed charges are to be incorporated into the rate structure beginning January 1, 2027 and will be phased in as set forth in Resolution 9385; and

7. Proceeds of the rates and charges and other revenues from the sale or availability of water are pledged to the payment of Metropolitan's revenue bonds, subordinate revenue bonds, short-term certificates and commercial paper pursuant to Resolution 8322, adopted by the Board on May 14, 1991, Resolution 8329, adopted by the Board on July 9, 1991, Resolution 9199, adopted by the Board on March 8, 2016, and Resolution 9201, adopted by the Board on March 8, 2016, and as each is thereafter amended and supplemented; and

8. The rates and charges for services are adopted by Metropolitan and charged to its member agencies, and are not fees or charges imposed upon real property or upon persons as an incident of property ownership; and

9. On October 14, 2025, the General Manager presented to the Board an integrated overview of near-term budget drivers and long-term resource planning, in anticipation of the proposed Biennial Budget for fiscal years 2026/27 and 2027/28 and the rates and charges for calendar years 2027 and 2028; and

10. On February 10, 2026, the General Manager and Chief Financial Officer presented to the Board and the public the proposed biennial budget for fiscal years 2026/27 and 2027/28, identifying key assumptions, addressing key circumstances such as low projected water transactions, and increased cost pressures, incorporating a ten-year financial forecast;

determining anticipated total revenues and revenues anticipated to be derived from water transactions and firm revenue sources required during fiscal years 2026/27 and 2027/28, identifying revenue requirements for that period and recommending rates and charges consistent with cost of service principles to be effective January 1, 2027 and January 1, 2028, and explaining that costs and revenues may be at variance with forecasts and variations will be addressed, for example by contributions to, or withdrawals from, financial reserves maintained for this purpose; and

11. The recommended rates and charges were developed using the same unbundled water rate elements in the rate structure approved by Resolution 8774 and implemented by Resolution 8805, and as modified pursuant to the actions set forth in paragraph 6. The implementation of the rate structure is detailed in the FYs 2026/27 and 2027/28 Cost of Service Report for Proposed Water Rates and Charges (the "2026 Cost of Service Report") provided to the Board and the public on January 29, 2026; and

12. The detailed proposed biennial budget for fiscal years 2026/27 and 2027/28 (the "Proposed Biennial Budget"), including the Capital Investment Plan ("CIP") Appendix was also distributed to the Board and the public on January 29, 2026; and

13. Board workshops and discussions regarding the Proposed Biennial Budget and future water rates and charges were held on February 10, 2026, March 10, 2026, and April 14, 2026 at the regularly scheduled Finance, Affordability, Asset Management, and Efficiency ("FAAME") Committee meetings, and on February 24, 2026 and March 24, 2026 at special joint meetings of the FAAME Committee and Board of Directors; and

14. The Board conducted a public hearing at its regular meeting on March 10, 2026, at which interested parties were given the opportunity to present their views regarding the proposed water rates and charges; Notice of the public hearing was published prior to the hearing in various newspapers of general circulation within Metropolitan's service area; and

15. Metropolitan received written comments regarding the proposed water rates and charges, which, together with Metropolitan's responses, have been provided to the Board and the public; and

16. Before the April 14, 2026 Board meeting, the General Manager and Chief Financial Officer provided to the Board and the public a board letter describing modifications to the Proposed Biennial Budget for fiscal years 2026/27 and 2027/28 with alternatives to the budget recommendations made in February 2026 pursuant to Board and public feedback; alternatives to the determination of total revenues and of revenues to be derived from water transactions and firm revenue sources required during fiscal years 2026/27 and 2027/28, and alternatives to the proposed rates to be effective January 1, 2027 and January 1, 2028, and charges to be effective January 1, 2027; and

17. Each of the meetings of the Board was conducted in accordance with the Brown Act (commencing at Section 54950 of the Government Code), for which due notice was provided and at which quorums were present and acting throughout; and

18. All board letters, reports, presentations and other documents referred to in this Resolution may be viewed by Board members and the public on Metropolitan's web page at the Budget & Finance page of Metropolitan's website, http://www.mwdh2o.com, or in the office of the Board Executive Secretary;

NOW, THEREFORE, the Board of Directors of The Metropolitan Water District of Southern California does hereby resolve, determine and order as follows:

Section 1. The Board hereby fixes and adopts the following volumetric water rates, to be effective on January 1, 2027 and January 1, 2028 as shown in the table below, in order to enhance Metropolitan's fiscal stability and ability to ensure the region's long-term water supply while reasonably and fairly allocating the cost of providing service to its member agencies and other potential users of Metropolitan's system:

Table 1. Water Rates

Volumetric Water Rate Elements Effective January 1st	**2027**	**2028**
Supply Rate ($/AF)	413	440
System Access Rate ($/AF)	472	525
System Power Rate ($/AF)	145	141
Treatment Surcharge ($/AF)	390	408
Full Service Untreated Volumetric Rate ($/AF)	**1,030**	**1,106**
Full Service Treated Volumetric Rate ($/AF)	**1,420**	**1,514**

Section 2. The Board finds and determines that the rates specified in Section 1 utilize the unbundled water rate and charge elements of the rate structure approved by Resolution 8774 and first implemented by Resolution 8805, and Board approved modifications since those resolutions, including Resolution 9385, and that the cost of service process supporting the rates and charges specified in Section 1 is the cost of service process described in the 2026 Cost of Service report and in the revised report provided to the Board prior to the April 14, 2026 meeting. The adopted rates and charges and final cost of service reports will be on file at the Budget & Finance page of www.mwdh2o.com and available for review by interested parties at Metropolitan's headquarters.

Section 3. The Board finds and determines that the cost of service process reasonably, fairly and proportionately: (i) identifies revenue requirements; (iii) shows the costs of major service functions that Metropolitan undertakes, (iii) assigns costs to the service functions; (iv) allocates service function costs based upon use of and benefit from Metropolitan's system, and (v) distributes costs to rates and charges based upon customary water industry standards. Accordingly, the Board finds that the cost of service process supports the rates and charges by creating a logical nexus between the costs and the revenues required and the rates and charges necessary to defray Metropolitan's costs of providing its services and for use of its water system.

Section 4. The Board finds and determines that the rates specified in Section 1 are fixed by the Board pursuant to Sections 133 and 134 of the Act, and, so far as practicable, will result in revenue which, together with revenue from the Readiness-to-Serve Charge, Capacity Charge, and Treatment Fixed Charges will pay the operating expenses of Metropolitan, provide for repairs and maintenance, provide for payment of the purchase price or other charges for property or services or other rights acquired by Metropolitan, and provide for the payment of the interest and principal of its bonded debt. Actual revenues and expenses may vary from budgeted amounts for a variety of reasons, and Administrative Code Section 5202(e) contemplates variation in actuals to budget and provides policy guidance to the Board, and the Board finds and determines that Metropolitan's financial obligations may include liabilities and future commitments, such as retiree obligations and debt service, that are not reflected in the budget but that can be addressed in a fiscally prudent manner to reduce future obligations and keep future rate increases reasonable within the policy guidance provided by Administrative Code Section 5202(e).

Section 5. The Board finds and determines that mix of revenue sources from the volumetric rates in Section 1, estimated property tax revenues, fixed charges revenues, and other miscellaneous income is reasonably diverse for the purpose of enhancing Metropolitan's fiscal integrity, reducing volatility in rate increases to Metropolitan's member agencies, and increasing service reliability long term.

Section 6. The Board finds and determines that the rates specified in Section 1, together with other revenues from Metropolitan's charges, ad valorem property taxes, and other miscellaneous revenue, do not exceed the reasonable and necessary cost of providing Metropolitan's water services for which the rates and charges are made, or of conferring the benefit provided.

Section 7. The Board finds and determines that the respective per-acre-foot rates and charges specified in Section 1 are paid for the corresponding products or services and use of Metropolitan's water system, that Metropolitan provides such products or services directly to the member agencies or other users of Metropolitan's system that pay such rates and charges, and that such products or services are not provided to those not charged.

Section 8. The General Manager and the General Counsel are hereby authorized to do all things necessary and desirable to accomplish the purposes of this Resolution, including, without limitation, the commencement or defense of litigation.

Section 9. If any provision of this Resolution is held invalid, that invalidity shall not affect other provisions of this Resolution which can be given reasonable effect without the invalid portion or application, and to that end the provisions of this Resolution are severable.

Section 10. That the Board Executive Secretary is hereby directed to transmit a copy of this Resolution to the presiding officer of the governing body of each member agency.

I HEREBY CERTIFY that the foregoing is a full, true and correct copy of a Resolution adopted by the Board of Directors of The Metropolitan Water District of Southern California, at its meeting held on April 14, 2026.

_____

Secretary of the Board of Directors
of The Metropolitan Water District
of Southern California

THE METROPOLITAN WATER DISTRICT
OF SOUTHERN CALIFORNIA

RESOLUTION ____

RESOLUTION OF THE BOARD OF DIRECTORS OF THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA FIXING AND ADOPTING A READINESS-TO-SERVE CHARGE EFFECTIVE JANUARY 1, 2027

The Board of Directors of The Metropolitan Water District of Southern California (the "Board") hereby finds that:

1. The Board, pursuant to Sections 133 and 134 of the Metropolitan Water District Act (the "Act"), is authorized to fix such rate or rates for water that, so far as practicable, will result in revenue which, together with revenue from any water standby or availability service charge or assessment, will pay the operating expenses of Metropolitan Water District of Southern California ("Metropolitan"), provide for repairs and maintenance, provide for payment of the purchase price or other charges for property or services or other rights acquired by Metropolitan, and provide for the payment of the interest and principal of its bonded debt; and

2. By Resolution 8774, "Resolution Of The Board Of Directors Of The Metropolitan Water District Of Southern California To Approve Rate Structure Proposal And To Direct Further Actions In Connection Therewith," adopted October 16, 2001, the Board approved a new revenue structure, which unbundled water rates and charges to reflect the different functions undertaken by Metropolitan to provide its services, and determined that the new rate structure (i) was consistent with the Board's Strategic Plan Policy Principles, (ii) addressed issues raised during the consideration of the December 2000 Proposal, (iii) furthered Metropolitan's strategic objectives of ensuring the region's long term water supply reliability through encouragement of sound and efficient water resources management, water conservation, and accommodating a water transfer market, and (iv) enhanced the fiscal stability of Metropolitan; and

3. By Resolution 8774, the Board directed the General Manager to implement the new rate structure in proposed rates and charges beginning January 1, 2003, in accordance with Metropolitan's annual rate-setting procedure under the Administrative Code, which became a biennial rate-setting procedure in 2010; and

4. On March 12, 2002, the Board adopted Resolution 8805, "Resolution Of The Board Of Directors Of The Metropolitan Water District Of Southern California Fixing And Adopting Rates And Charges For Fiscal Year 2002/03 Connection Therewith", implementing for the first time the new rate structure and finding that the cost of service process for the new rate structure reasonably and fairly: (i) identified revenue requirements; (ii) allocated costs to the functions that Metropolitan undertakes to

provide its services to its member agencies; (iii) classified service function costs based upon use of and benefit from Metropolitan's system, and (iv) allocated costs to rates and charges based upon customary water industry standards; and

5. Raftelis Financial Consultants, Inc. ("RFC"), the firm engaged in 1998 to perform a comprehensive cost of service study and assist in the development of the rate structure, has reviewed Metropolitan's ongoing application of the rate structure and methodology periodically and found them to be consistent with water industry best practices and guidelines in the American Water Work's Association's Manual M-1, *Principles of Water Rates, Fees and Charges*; and

6. Since the initial adoption of the rate structure, Metropolitan's Board has made some modifications. On November 23, 2021, Metropolitan's Board approved an action directing staff to recover 100 percent of demand management costs from Metropolitan's supply rate elements in the future rate and charge proposals, and no longer adopted a Water Stewardship Rate element. In 2025, following the expiration of the ten-year purchase orders with its member agencies, Metropolitan removed the Tier 2 Supply Rate from the rate structure. On July 13, 2025, by Resolution 9385 the Board adopted three fixed treatment charge components, including the Peaking Capacity Charge, Used Standby Capacity Charge, and Remaining Capacity Charge, which collectively will be set recover up to 30% of the treatment revenue requirements, with the remainder continuing to be recovered through the volumetric Treatment Surcharge. The new treatment fixed charges are to be incorporated into the rate structure beginning January 1, 2027 and will be phased in as set forth in Resolution 9385; and

7. The RTS Charge, adopted by Metropolitan pursuant to Resolution 8774, is a charge fixed and charged to its member agencies, and is not a fee or charge imposed upon real property or upon persons as an incident of property ownership; and

8. The amount of revenue to be raised by the RTS Charge shall be as determined by the Board and allocation of the RTS Charge among member public agencies ("member agencies") shall be in accordance with the method established by the Board; and

9. The RTS Charge recovers the capital expenditures for infrastructure projects needed to provide emergency storage capacity and available capacity needed to maintain reliable deliveries during outages and service interruptions and during periods of hydrologic variability; and

10. Under authority of Section 134.5 of the Act, an RTS Charge levied as an availability of service charge may be collected from the member agencies within Metropolitan, or may continue to be collected as a standby charge against individual parcels within Metropolitan's service area; and

11. Certain member agencies of Metropolitan have opted in prior fiscal years to provide collection of all or a portion of their RTS Charge obligation through a Metropolitan water standby charge ("Standby Charge") levied on parcels within those member agencies; and

12. Under authority of Section 134.5 of the Act, the Standby Charge may continue to be levied on each acre of land or each parcel of land less than an acre within Metropolitan to which water is made available for any purpose by Metropolitan, whether the water is actually used or not; and

13. Metropolitan is willing to comply with the requests of member agencies opting to have Metropolitan continue to levy the Standby Charge within their respective territories, on the terms and subject to the conditions contained herein; and

14. Proceeds of the RTS Charge and other revenues from the sale or availability of water are pledged to the payment of Metropolitan's revenue bonds, subordinate revenue bonds, short-term certificates and commercial paper pursuant to Resolution 8322, adopted by the Board on May 14, 1991, Resolution 8329, adopted by the Board on July 9, 1991, Resolution 9199, adopted by the Board on March 8, 2016, and Resolution 9201, adopted by the Board on March 8, 2016, and as each is thereafter amended and supplemented; and

15. On October 14, 2025, the General Manager presented to the Board an integrated overview of near-term budget drivers and long-term resource planning, in anticipation of the proposed Biennial Budget for fiscal years 2026/27 and 2027/28 and the rates and charges for calendar years 2027 and 2028; and

16. On February 10, 2026, the General Manager and Chief Financial Officer presented to the Board and the public the proposed biennial budget for fiscal years 2026/27 and 2027/28, identifying key assumptions, addressing key circumstances such as low projected water transactions, and increased cost pressures, incorporating a ten-year financial forecast; determining anticipated total revenues and revenues anticipated to be derived from water transactions and firm revenue sources required during fiscal years 2026/27 and 2027/28, identifying revenue requirements for that period and recommending rates and charges consistent with cost of service principles to be effective January 1, 2027 and January 1, 2028, and explaining that costs and revenues may be at variance with forecasts and variations will be addressed, for example by contributions to, or withdrawals from, financial reserves maintained for this purpose; and

17. The RTS Charge was developed using the same unbundled water rate elements in the rate structure approved by Resolution 8774 and implemented by Resolution 8805, and as modified pursuant to the actions set forth in paragraph 6. The implementation of the rate structure is detailed in the FYs 2026/27 and 2027/28 Cost of Service Report for Proposed Water Rates and Charges (the "2026 Cost of Service Report") provided to the Board and the public on January 29, 2026; and

18. The detailed proposed biennial budget for fiscal years 2026/27 and 2027/28 (the "Proposed Biennial Budget"), including the Capital Investment Plan ("CIP") Appendix was also distributed to the Board and the public on January 29, 2026; and

19. Board workshops and discussions regarding the Proposed Biennial Budget and future water rates and charges were held on February 10, 2026, March 10, 2026, and April 14, 2026 at the regularly scheduled Finance, Affordability, Asset Management, and Efficiency ("FAAME") Committee meetings, and on February 24, 2026 and March 24, 2026 at special joint meetings of the FAAME Committee and Board of Directors; and

20. The Board conducted a public hearing at its regular meeting on March 10, 2026, at which interested parties were given the opportunity to present their views regarding the proposed water rates and charges; Notice of the public hearing was published prior to the hearing in various newspapers of general circulation within Metropolitan's service area; and

21. Metropolitan received written comments regarding the proposed water rates and charges, which, together with Metropolitan's responses, have been provided to the Board and the public; and

22. Before the April 14, 2026 Board meeting, the General Manager and Chief Financial Officer provided to the Board and the public a board letter describing modifications to the Proposed Biennial Budget for fiscal years 2026/27 and 2027/28 with alternatives to the budget recommendations made in February 2026 pursuant to Board and public feedback; alternatives to the determination of total revenues and of revenues to be derived from water transactions and firm revenue sources required during fiscal years 2026/27 and 2027/28, and alternatives to the proposed rates to be effective January 1, 2027 and January 1, 2028, and charges to be effective January 1, 2027; and

23. On April 14, 2026, the Board considered the options for rates and charges presented by the General Manager and approved the biennial budget for fiscal years 2026/27 and 2027/28 and adopted water rates for calendar years 2027 and 2028 and charges for calendar year 2027, and received information and documents available at the Budget and Rates pages of Metropolitan's website www.mwdh2o.com; and

24. In approving the Proposed Biennial Budget and adopting the rates and charges on April 14, 2026, the Board determined the amount of revenue to be raised by the RTS Charge in calendar year 2027 to be $239,000,000 based on information and documents available at www.mwdh2o.com; and

25. Written notice of intention of Metropolitan's Board to consider and take action at its regular meeting of April 14, 2026, to adopt Metropolitan's RTS Charge for calendar year 2027 was given to each of Metropolitan's member agencies; and

26. The RTS Charge for calendar year 2027 applicable to each member agency is reflected in the Engineer's Report dated April 2026 and its method of its calculation and the specific data used in its determination are as specified in the cost of service report; and

27. Each of the meetings of the Board were conducted in accordance with the Brown Act (commencing at Section 54950 of the Government Code), for which due notice was provided and at which quorums were present and acting throughout;

NOW, THEREFORE, the Board of Directors of the Metropolitan Water District of Southern California does hereby resolve, determine and order as follows:

Section 1. The Board hereby fixes and adopts an RTS Charge for the period from January 1, 2027 through December 31, 2027 in a total amount of $239,000,000 which shall be allocated among member agencies in proportion to the average of applicable deliveries (including exchanges and transfers) through Metropolitan's system (in acre-feet) to each member agency during the ten-year period ending June 30, 2025 (the agency's rolling ten-year average firm demands), unless otherwise agreed and approved by Metropolitan's Board, as set forth in Schedule 1:

Schedule 1

Calendar Year 2027 RTS Charge			
Member Agency	**Rolling Ten-Year Average Firm Deliveries (Acre-Feet) FY2015/16 - FY2024/25**	**RTS Share**	**12 months @ $239 million per year (1/27-12/27)**
Anaheim	22,628.8	1.87%	$ 4,463,507
Beverly Hills	9,206.3	0.76%	1,815,933
Burbank	9,820.1	0.81%	1,937,005
Calleguas MWD	84,584.0	6.98%	16,684,106
Central Basin MWD	28,149.2	2.32%	5,552,401
Compton	10.5	0.00%	2,071
Eastern MWD	101,247.5	8.36%	19,970,964
Foothill MWD	8,271.1	0.68%	1,631,466
Fullerton	6,125.2	0.51%	1,208,189
Glendale	14,453.0	1.19%	2,850,839
Inland Empire Utilities Agency	52,339.0	4.32%	10,323,813
Las Virgenes MWD	18,214.6	1.50%	3,592,811
Long Beach	23,490.7	1.94%	4,633,516
Los Angeles	231,015.0	19.07%	45,567,469
Municipal Water District of Orange County	164,842.1	13.60%	32,514,933
Pasadena	18,232.6	1.50%	3,596,361
San Diego County Water Authority	116,381.4	9.61%	22,956,110
San Fernando	460.8	0.04%	90,892
San Marino	1,031.1	0.09%	203,383
Santa Ana	7,237.7	0.60%	1,427,629
Santa Monica	5,373.1	0.44%	1,059,838
Three Valleys MWD	59,620.2	4.92%	11,760,023
Torrance	14,396.6	1.19%	2,839,714
Upper San Gabriel Valley MWD	38,820.2	3.20%	7,657,244
West Basin MWD	107,137.8	8.84%	21,132,820
Western MWD	68,578.1	5.66%	13,526,959
MWD Total	**1,211,666.7**	**100.00%**	**$ 239,000,000**

Totals may not foot due to rounding

Section 2. The allocation of the RTS Charge among member agencies is based on deliveries data recorded by Metropolitan and shall be conclusive in the absence of manifest error. Corrections may be made by staff for any incorrect recording or calculation, upon verification by the member agency, in accordance with the Administrative Code.

Section 3. Water conveyed through Metropolitan's system for the purposes of water transfers, exchanges or other similar arrangements shall be included in the calculation of a member agency's rolling ten-year average firm demands used to allocate the RTS Charge.

Section 4. The General Manager shall establish and make available to member public agencies procedures for administration of the RTS Charge, including filing and consideration of applications for

reconsideration of their respective RTS Charge. The General Manager shall review any applications for reconsideration submitted in a timely manner. The General Manager shall also establish reasonable procedures for the filing of appeals from his determination.

Section 5. Except as provided in Section 6 below with respect to any RTS Charge collected by means of the Standby Charge, the RTS Charge shall be due monthly, quarterly or semiannually as agreed upon by Metropolitan and the member agency.

Section 6. Such RTS Charge may, at the request of any member agency which elected to utilize the Standby Charge as a mechanism for collecting the RTS Charge obligation in fiscal year 1993/94, be collected by continuing the Standby Charge at rates not to exceed rates levied in fiscal year 1996/97 upon land within Metropolitan's (and such member agency's) service area to which water is made available by Metropolitan for any purpose, whether such water is used or not.

Section 7. The Standby Charge shall be collected on the tax rolls, together with the *ad valorem* property taxes which are levied by Metropolitan for the payment of pre-1978 voter-approved indebtedness. Any amounts so collected shall be applied as a credit against the applicable member agency's RTS Charge obligation. After such member agency's RTS Charge allocation is fully satisfied, any additional collections shall be credited to other outstanding obligations of such member agency to Metropolitan that funds the capital costs or maintenance and operation expenses for Metropolitan's water system, or future RTS Charge obligations of such agency. Notwithstanding the provisions of Section 6 above, any member agency requesting to have all or a portion of its RTS Charge obligation collected through Standby Charge levies within its territory as provided herein shall pay any portion not collected through net Standby Charge collections to Metropolitan, as provided in Administrative Code Section 4507.

Section 8. Notice is hereby given to the public and to each member agency of The Metropolitan Water District of Southern California of the intention of Metropolitan's Board to consider and take action at its regular meeting to be held May 12, 2026 (or such other date as the Board shall hold its regular meeting in such month), on the General Manager's recommendation to continue the Standby Charge for fiscal year 2025/26 under authority of Section 134.5 of the Act on land within Metropolitan at rates not to exceed rates, per acre of land, or per parcel of land less than an acre, levied in fiscal year 1996/97 upon land within Metropolitan's (and such member agency's) service area. Such Standby Charge will be continued as a means of collecting the RTS Charge.

Section 9. No failure to collect, and no delay in collecting, any Standby Charge shall excuse or delay payment of any portion of the RTS Charge when due.

Section 10. The RTS Charge is fixed and adopted by Metropolitan as a rate or charge on its member agencies, and is not a fee or charge imposed upon real property or upon persons as incidents of property ownership, and the Standby Charge is collected within the respective territories of electing member agencies as a mechanism for payment of the RTS Charge. In the event that the Standby Charge, or any portion thereof, is determined to be an unauthorized or invalid fee, charge or assessment by a final judgment in any proceeding at law or in equity, which judgment is not subject to appeal, or if the collection of the Standby Charge shall be permanently enjoined and appeals of such injunction have been declined or exhausted, or if Metropolitan shall determine to rescind or revoke the Standby Charge, then no further Standby Charge shall be collected within any member agency and each member agency

which has requested continuation of the Standby Charge as a means of collecting its RTS Charge obligation shall pay such RTS Charge obligation in full, as if continuation of such Standby Charge had never been sought.

Section 11. The RTS Charge specified in Schedule 1, together with other revenues from Metropolitan's water rates, other charges, ad valorem property taxes, and other miscellaneous revenue, does not exceed the reasonable and necessary cost of providing Metropolitan's water services for which the rates and charges are made, or of conferring the benefit provided, and is fairly apportioned to each member agency.

Section 12. The Board finds and determines that mix of revenues sources from the RTS Charge in Section 1, estimated property tax revenues, other fixed charges revenues, volumetric rates, and other miscellaneous income is reasonably diverse for the purpose of enhancing Metropolitan's fiscal integrity, reducing volatility in rate increases to Metropolitan's member agencies, and increasing service reliability long term.

Section 13. That the General Manager and the General Counsel are hereby authorized to do all things necessary and desirable to accomplish the purposes of this Resolution, including, without limitation, the commencement or defense of litigation.

Section 14. That if any provision of this Resolution or the application to any member agency, property or person whatsoever is held invalid, that invalidity shall not affect other provisions or applications of this Resolution which can be given effect without the invalid portion or application, and to that end the provisions of this Resolution are severable.

Section 15. That the Board Executive Secretary is hereby directed to transmit a copy of this Resolution to the presiding officer of the governing body of each member agency.

I HEREBY CERTIFY that the foregoing is a full, true and correct copy of a Resolution adopted by the Board of Directors of The Metropolitan Water District of Southern California, at its meeting held on April 14, 2026.

_____

Secretary of the Board of Directors
of The Metropolitan Water District
of Southern California

THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA
ENGINEER'S REPORT

PROGRAM TO SET A READINESS-TO-SERVE CHARGE EFFECTIVE JANUARY 1, 2027,

INCLUDING LOCAL OPTION TO CONTINUE COLLECTING A STANDBY CHARGE, DURING FISCAL YEAR 2026/27

April 2026

BACKGROUND

The Metropolitan Water District of Southern California is a public agency with a primary purpose to provide wholesale water service for domestic and municipal uses to its 26 member public agencies. Approximately 19 million people reside within Metropolitan's service area, which covers approximately 5,200 square miles and includes portions of the six counties of Los Angeles, Orange, Riverside, San Bernardino, San Diego and Ventura. Metropolitan has historically provided between 40 and 60 percent of the water used within its service area. To supply Southern California with reliable and safe water, Metropolitan imports water from the Colorado River and Northern California to supplement its member agencies' local supplies, and helps its member agencies develop increased water conservation, recycling, storage and other local resource programs.

REPORT PURPOSES

As part of its role as a regional imported water supplier, Metropolitan builds, maintains, and operates capital facilities and implements water management programs that ensure the delivery of reliable high-quality water supplies throughout its service area. The purpose of this report is to: (1) identify and describe those facilities and programs that will be financed in part by Metropolitan's Readiness-to-Serve (RTS) Charge, and (2) describe the method and basis for levying Metropolitan's Standby Charge for those agencies electing to continue to collect a portion of their RTS obligation through Metropolitan's Standby Charge in fiscal year 2026/27. **Because the Standby Charge is levied and collected on a fiscal year basis the calculations in this report also are for the fiscal year, even though the RTS Charge is levied on a calendar year basis.** The RTS Charge for calendar year 2026 was adopted by Metropolitan's Board on April 8, 2025 and the RTS Charge for 2027 will be considered by the Board on April 14, 2026. The Board will consider the continuation of the Standby Charge for fiscal year 2026/27 on May 12, 2026.

Metropolitan collects the RTS Charge from its member agencies to recover a portion of the capital costs including debt service on bonds issued to finance capital facilities needed to meet demands on Metropolitan's system for emergency storage and available capacity to meet outages and hydrologic variability. The Standby Charge is collected from parcels of land within Metropolitan's member agencies that have elected to collect all or a portion of their RTS obligation through the Standby Charge, as a method of recovering the costs of special benefits conferred on parcels within their service area. The RTS Charge will partially pay for the facilities and programs described in this report, namely, the amount attributable to the portions providing emergency storage and available capacity to meet outages and hydrologic variability. The Standby Charge, when collected, will be utilized solely for capital payments and debt service on the capital facilities funded by the RTS Charge, as identified in this report.

The budgeted total RTS revenue for fiscal year 2026/27 is $213.5 million, of which $43.9 million is estimated to be collected via the Standby Charge based on fiscal year 2025/26 collections of the Charge as set forth in Table 5. The Standby Charge is collected on the property tax bill.

METROPOLITAN'S RESPONSE TO FLUCTUATING WATER DEMANDS AND AVAILABILITY OF WATER SOURCES

Metropolitan's member agencies have widely differing imported water supply needs and the availability of imported water supply from various sources also varies widely. Some agencies have no local water resources and rely on Metropolitan for 100 percent of their annual water needs. Other agencies have adequate local surface supplies and storage and/or groundwater basins that provide them with the majority of their water supplies during wet and average years. However, during dry periods and/or based on a variety of other factors, these agencies rely on Metropolitan to make up any shortfalls in local water supplies. Similar coordination challenges arise in managing water available from Metropolitan's various water supply sources.

To respond to fluctuating demands for water, Metropolitan and its member agencies collectively examined the available local and imported resource options in order to develop a cost-effective plan that meets the reliability and quality needs of the region. The product of this intensive effort was an Integrated Resources Plan (IRP) for achieving a reliable and affordable water supply for Southern California. The major objective of the IRP was to develop a comprehensive water resources plan that ensures (1) reliability, (2) affordability, (3) water quality, (4) diversity of supply, and (5) adaptability for the region, while recognizing the environmental, institutional, and political constraints to resource development. As these constraints change over time, the IRP is periodically revisited and updated by Metropolitan and the member agencies to reflect current conditions. The most recent update was adopted in 2022. The 2020 IRP incorporated scenario planning to address wide-ranging uncertainties rather than focusing on a single set of assumptions as in the past. Staff organized the 2020 IRP into a Regional Needs Assessment (Phase 1) and a One Water Implementation phase (Phase 2). Metropolitan's Board adopted the 2020 IRP Regional Needs Assessment that incorporated scenario planning to address wide-ranging uncertainties rather than focusing on a single set of assumptions as in the past. To meet the water supply needs of the region, Metropolitan continues to identify and develop additional water supplies to maintain the reliability of the imported water supply and delivery system to its member agencies. Phase 2 of the IRP process evolved into the more comprehensive Climate Adaptation Master Plan for Water (CAMP4W), which serves as the process for evaluating future potential projects, among other planning purposes.

CAPITAL FACILITIES — CONVEYANCE AND DISTRIBUTION

Metropolitan's water system has been built over time to meet the widely differing needs of its member agencies and the various sources of water available to Metropolitan. To meet those needs, Metropolitan's water delivery system is comprised of three basic conveyance and delivery components that form one integrated water system:

- State Water Project (SWP);
- Colorado River Aqueduct (CRA); and
- Distribution System

The system draws on diverse supply sources, transports water across a large part of the State and distributes water in six counties, where member agencies or their retail sub-agencies serve an estimated 19 million people. The CRA and the California Aqueduct of the SWP convey imported water into the Metropolitan service area. This water is then delivered to Metropolitan's member agencies via a regional network of canals, pipelines, and appurtenant facilities, which constitute the Distribution System. Supply, treatment, and storage facilities augment the Distribution System. The system is an interconnected regional conveyance and distribution system with the ability to deliver supplies from each of the SWP, the CRA, and its storage portfolio to most areas of its vast and diverse service area to almost every member agency. This flexibility derives from the capital facilities and provides local and system-wide benefits to all member agencies, as the facilities directly contribute to the reliable delivery of water supplies throughout Metropolitan's service area. The 2020 IRP Needs Assessment, however, identified reliability risks faced by member agencies that depend predominantly on SWP supplies served by Metropolitan.

As emphasized in Metropolitan's 2007 Integrated Area Study (IAS), regional system flexibility is a key component of overall reliability.[1] Today, system flexibility continues to be essential to the availability of Metropolitan's services.[2] Metropolitan must maintain operational flexibility—the ability to respond to short-term changes in regional water supply, water quality, treatment requirements, and member agency demands. Metropolitan must maintain delivery flexibility—the ability to maintain partial to full water supply deliveries during planned and unplanned facility outages. Metropolitan is also required by state statute to serve as large an area as is determined to be reasonable and practical with SWP water; and where a blend of water sources is served, to have the objective to the extent determined to be reasonable and practical. (MWD Act, Sec. 136.)

In the context of climate change, historical hydrology has proven an inadequate guide to supplies available from the State Water Project and the Colorado River. Extreme drought during water years 2020 to 2022 resulted in the lowest cumulative 3-year deliveries in the history of the SWP. The low SWP allocations caused a disproportionate impact where Metropolitan is highly dependent on supplies from the SWP to deliver water to a select number of member agencies. The disparity of impacts from the drought was the result of limitations in the system that restrict the movement of Colorado River water and stored SWP supplies within Diamond Valley Lake and other storage facilities from reaching the SWP-dependent areas. In response to the drought and its effects on these member agencies, Metropolitan's Board in August 2022 adopted a resolution that committed to three new policy statements:

1. All member agencies must receive equivalent water supply reliability through an interconnected and robust system of supplies, storage, and programs.

2. Metropolitan will reconfigure and expand its existing portfolio and infrastructure to provide sufficient access to the integrated system of water sources, conveyance and distribution, storage, and programs to achieve equivalent levels of reliability to all member agencies.

3. Metropolitan will eliminate disparate water supply reliability through a One Water integrated planning and implementation approach to manage finite water resources for long-term resilience and reliability, meeting both community and ecosystem needs

In 2023, a series of winter storms brought much needed precipitation in both the northern Sierra and the Upper Colorado River Basins, improving available supplies for Metropolitan. Water supply conditions greatly improved, but also presented challenges to store and distribute all available supplies.

Operational flexibility is being increased by creating an interconnected regional delivery network integrating the SWP and the CRA conveyance systems with the Distribution System. This integrated network will fully allow Metropolitan to incorporate supply from the SWP and the CRA with a diverse portfolio of geographically dispersed storage programs, including the Central Valley groundwater storage programs, carryover storage in San Luis Reservoir, flexible storage capacity in Castaic Lake and Lake Perris, Lake Mead storage, the Desert Water Agency/Coachella Valley Water District Advanced Delivery account, in-basin surface storage in Diamond Valley Lake and Lake Mathews, and in-basin groundwater Conjunctive Use Programs. This integrated, regional network also allows Metropolitan to move supplies throughout the system in response to service demands, supply availability and operational needs.

Metropolitan's integrated conveyance, distribution and storage assets contributes to regional system reliability, with a structural limitation that became starkly evident in the 2020-2022 drought. It is fair and reasonable for member agencies and all property owners within the service area to share the cost of developing and maintaining

[1] 2007 Integrated Area Study, Report No. 1317, pg. 2-10.
[2] 2025 Annual Operating Plan, pg. 5-16.

these assets and newly identified system flexibility projects because they all benefit from regional system flexibility and reliability.

State Water Project Description and Benefits

One of Metropolitan's two major sources of water is the SWP.[3] The SWP is the largest state-built, multipurpose, user-financed water project in the country. It was designed and built primarily to deliver water, but also provides flood control, generates power for pumping, is used for recreation, and enhances habitat for fish and wildlife.

The SWP consists of a complex system of dams, reservoirs, power plants, pumping plants, canals and aqueducts to deliver water. See Figure 1. SWP water consists of water from rainfall and snowmelt runoff that is captured and stored in SWP conservation facilities and then delivered through SWP transportation facilities to water agencies and districts located throughout the Upper Feather River, Bay Area, Central Valley, Central Coast, and Southern California. In addition to the delivery of SWP water, the SWP is also used to convey transfers of SWP water and non-SWP water. Metropolitan receives water from the SWP through the California Aqueduct, which is 444 miles long, and at four delivery points near the northern and eastern boundaries of Metropolitan's service area.

Figure 1. Facilities of the State Water Project

[3] For historical and current information regarding the SWP, refer to Bulletin 132, published periodically by DWR since 1963. The most recently published Bulletin is Bulletin 132-22 dated September 2025 and titled "Management of the California State Water Project". Appendices to the Bulletin are also updated separately. Both are available at: https://water.ca.gov/Programs/State-Water-Project/Management/Bulletin-132.

The SWP an integrated part of Metropolitan's statewide system and is managed and operated by the Department of Water Resources (DWR). All water supply-related capital expenditures and operations, maintenance, power and replacement (OMP&R) costs associated with the SWP conservation and transportation facilities are paid for by 29 agencies and districts, known collectively as the State Water Contractors (Contractors). The Contractors are participants in the SWP through long-term contracts for the delivery of SWP water and use of the SWP transportation facilities.

In 1960, Metropolitan signed the first water supply contract (as amended, the State Water Contract) with DWR. The original term of the water supply contract was 75 years. In 2022, a contract extension was authorized which extended the original term by another 50 years to 2085. In addition to SWP water, Metropolitan also obtains water from water transfers, groundwater banking and exchange programs delivered through the California Aqueduct.

Since 1960, the SWP system has been extended, improved, and refurbished. All such costs are payable by the Contractors. California WaterFix was a comprehensive science-based solution proposed by the state to modernize critical water delivery infrastructure of the SWP. On October 10, 2017, Metropolitan's Board voted to support financing for the California WaterFix project. However, the state terminated the project in April 2019. Consistent with the Governor's Executive Order N-10-19, the state then announced a new single tunnel Delta conveyance project, which was notably included as part of the Governor's 2020 Water Resilience Portfolio. In 2019, DWR initiated planning and environmental review for a single tunnel Delta Conveyance Project (DCP) to protect the future reliability of access to SWP supplies. In December 2020, the Metropolitan Board authorized the General Manager to execute agreements for (a) funding a share of up to 60.2 percent for planning and pre-construction costs for the DCP, and (b) an amendment to the Joint Powers Agreement for the Delta Conveyance Design and Construction Joint Powers Authority. A Delta conveyance project will contribute to the improvement of capital facilities needed to meet demands on Metropolitan's system for emergency storage and available capacity to meet outages and hydrologic variability.

In December 2024, Metropolitan's Board authorized the General Manager to enter into an amended funding agreement for an amount not to exceed $141.6 million for preconstruction work on the Delta conveyance project planned during 2026-2027. An amended DCP funding agreement was finalized in June 2025 to support continued planning and pre-construction activities through 2027. The Biennial Budget for fiscal years 2026/27 and 2027/28 includes Metropolitan's planned contribution of $115.9 million. The amended agreement also included off-ramp provisions for Metropolitan to pause or terminate payments if DWR does not obtain all major permits or if there are material adverse changes in the benefits or costs of the DCP relative to the updated 2024 cost estimate of $20.1 billion in real 2023 dollars. The planned activities through 2027 will provide new information needed to refine benefits, risks, and costs prior to the Board making a final decision on project participation beyond the current planning phase. The main focus over the next biennium will be supporting the DWR as it seeks final permits for the DCP and participating in the Delta Conveyance Design and Construction Authority to advance project design. Information regarding the Delta conveyance project is located on Metropolitan's website at https://www.mwdh2o.com/planning-for-tomorrow/securing-our-importedsupplies/delta-conveyance/.

All Metropolitan member agencies benefit from the SWP system and its supplies, which—when available—can be distributed to all member agencies. As described above, the 2020-2022 drought led Metropolitan's Board to recommit itself to equitable water supply reliability and to direct staff to identify and pursue solutions to prevent a reoccurrence. Metropolitan's member agencies distribute that water to parcels as retail water providers or as wholesale water providers to retail agencies. Metropolitan's member agencies also deliver that water for purposes of groundwater basin replenishment for use within their service areas. Additionally, availability of imported water frees up all local water supplies for all properties within the service area. In this way, the SWP water that Metropolitan delivers to its member agencies contributes to water available to existing and future end users throughout Metropolitan's service area. The cost of the net capital payments for the SWP less the portion covered by property taxes in fiscal year 2026/27 is $0 million, as shown in Table 1. Real property throughout

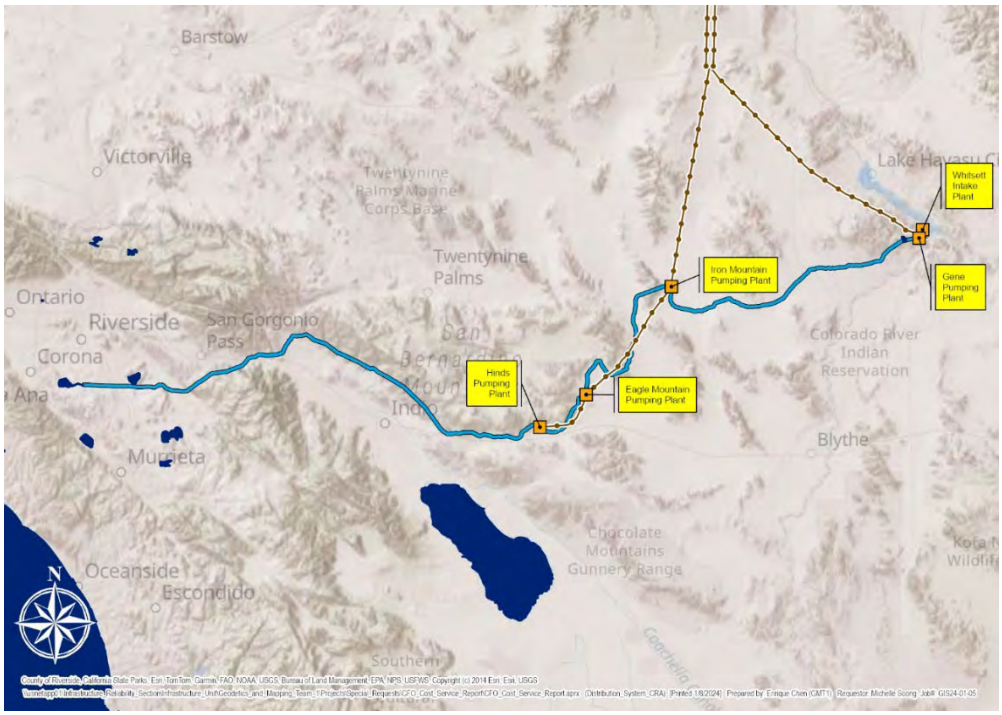
Metropolitan's service area benefits from the availability of the SWP facilities and its integration into Metropolitan's system and therefore all such costs may be attributed to such parcels. However, Metropolitan's Standby Charge collects only $43.9 million of the total $340.1 million system costs, representing 13% of the total system costs.

Colorado River Aqueduct Description and Benefits

Metropolitan's other major source of water is the CRA. Metropolitan was established to obtain an allotment of Colorado River water, and its first mission was to construct and operate the CRA. The CRA consists of five pumping plants, 450 miles of high voltage power lines, one electric substation, four regulating reservoirs, and 242 miles of aqueducts, siphons, canals, conduits and pipelines terminating at Lake Mathews in Riverside County. See Figure 2. Metropolitan owns, operates, and manages the Colorado River Aqueduct. Metropolitan is responsible for operating, maintaining, rehabilitating, and repairing the CRA, and is responsible for obtaining and scheduling energy resources adequate to power pumps at the CRA's five pumping stations.

Metropolitan incurs capital and operations and maintenance expenditures to support the CRA activities. The direct costs of the CRA activities include labor, materials and supplies, as well as outside services to provide repair and maintenance, and professional services. The CRA activities benefit from Water System Operations support services and management supervision, as well as Administrative and General activities of Metropolitan. Metropolitan finances past, current, and future capital improvements on the CRA, and capitalizes those improvements as assets. The costs of Metropolitan's capital financing activities are apportioned to cost functions, such as the CRA Conveyance and Aqueduct function. The capital costs of the Colorado River Aqueduct and Inland Feeder in fiscal year 2026/27 is $91.7 million, and is included in the Non-SWP Conveyance System line item in Table 1. Real property throughout Metropolitan's service area benefits from the availability of the CRA facilities and its integration into Metropolitan's system and therefore all such costs may be attributed to such parcels. However, Metropolitan's Standby Charge collects only $43.9 million of the total $340.1 million system costs, representing 13% of the total system costs.

Figure 2. Colorado River Aqueduct



Metropolitan's Conveyance and Distribution System Benefits

For purposes of this report, components of the conveyance system are considered to include only those major trunk facilities that transport water from primary supply sources to either regional storage facilities or feeder lines linked to the primary conveyance facilities. See Figure 3. For a list of Metropolitan's conveyance facilities within its service area, see Table 3. All other water transport facilities, including pipelines, feeders, laterals, canals and aqueducts, are considered to be distribution facilities. Distribution facilities can be further identified in that they generally have at least one connection to a member agency's local distribution system. For a list of Metropolitan's distribution facilities, see Table 3.

All water transport facilities not specifically identified as part of the regional conveyance system are considered to be distribution facilities (Distribution System). While conveyance and aqueduct system components are regional in nature and generally do not link directly to local agency distribution systems, Distribution System facilities do ultimately connect to local agency systems. As a result, these facilities rely on conveyance and aqueduct facilities to import water from regional supply sources. The Distribution System is a complex network of facilities which routes water from the CRA and SWP to the member agencies. Beginning at the terminal delivery points of the CRA and SWP, Metropolitan's Distribution System includes approximately 775 miles of pipelines, feeders, and canals. Distribution System operations are coordinated from the Operations Control Center in Eagle Rock. The control center plans, schedules, and balances daily water operations in response to member agency demands and the operational limits of the system as a whole. Metropolitan's storage and treatment facilities augment the Distribution System. Metropolitan operates and maintains separate untreated and treated distribution facilities.

Figure 3. Metropolitan's Distribution and Storage Facilities

Metropolitan has an ongoing commitment, through physical system improvements and the maintenance and rehabilitation of existing facilities, to maintain the reliable delivery of water throughout the entire service area. System flexibility improvement projects include additional conveyance and distribution facilities to maintain the dependable delivery of water supplies, provide alternative system delivery capacity, and enhance system

operations. Conveyance and distribution system improvement benefits also include projects to upgrade obsolete facilities or equipment, or to rehabilitate or replace facilities or equipment. These projects are needed to enhance system operations, comply with new regulations, and maintain a reliable distribution system. A list of conveyance and distribution system facilities is provided in Table 3 along with the fiscal year 2026/27 estimated conveyance and distribution system benefits. The capital costs of the Distribution System in fiscal year 2026/27 is $134.5 million, and is included in the Distribution System line item in Table 1. Real property throughout Metropolitan's service area benefits from the availability of the Distribution System and its integration into Metropolitan's system and therefore all such costs may be attributed to such parcels. However, Metropolitan's Standby Charge collects only $43.9 million of the total $340.1 million system costs, representing 13% of the total system costs.

CAPITAL FACILITIES – WATER STORAGE

System Storage Benefits

The Metropolitan system, for purposes of meeting demands during times of shortage, regulating system flows, and ensuring system reliability in the event of a system outage, provides over 1,000,000 acre-feet of system storage capacity. Diamond Valley Lake provides 810,000 acre-feet of that storage capacity, effectively doubling Southern California's previous surface water storage capacity. Other existing imported water storage available to the region consists of Metropolitan's raw water reservoirs, a share of the SWP's raw water reservoirs in and near the service area, and the portion of the groundwater basins used for conjunctive-use storage.

Water stored in system storage during above average supply conditions (surplus) provides a reserve against shortages when supply sources are limited or disrupted. Water storage also preserves Metropolitan's capability to deliver water during scheduled maintenance periods, when conveyance facilities must be removed from service for rehabilitation, repair, or maintenance. The benefits of these capital facilities are both local and system-wide, as the facilities directly contribute to the reliable delivery of water supplies throughout Metropolitan's service area. The capital costs of water storage in fiscal year 2026/27 is $113.9 million and, as shown in Table 1. Real property throughout Metropolitan's service area benefits from the availability of the storage capacity throughout the service area and its integration into Metropolitan's system and therefore all such costs may be attributed to such parcels. However, Metropolitan's Standby Charge collects only $43.9 million of the total $340.1 million system costs, representing 13% of the total system costs.

METROPOLITAN'S REVENUE

Metropolitan's major capital facilities are financed largely from the proceeds of revenue bond issues, which are repaid over future years. The principal source of revenue for repayment of these bonds is water sales to its member agencies, which is currently Metropolitan's largest source of revenue. In addition, *ad valorem* special property taxes provide an additional limited revenue source, which is used to pay pre-1978 voter-approved indebtedness. However, the use of water rates as a primary source of revenue has placed an increasing burden on member agencies and their ratepayers, which would more equitably continue to be paid in part by assessments on land that in part derives its value from the availability of water through an integrated and reliable water system.

Readiness-To-Serve

In December 1993, Metropolitan's Board approved a revenue structure that included additional charges to establish a commitment to Metropolitan's capital improvement program and provide revenue stability. This revenue structure included the RTS Charge, which in 1995 certain member agencies opted to pay in part pursuant to the collection of a standby charge. In October 2001, the Board adopted the current unbundled rate structure, and maintained the RTS Charge.

As noted above, Metropolitan levies the RTS Charge on its member agencies to recover capital costs, including a portion of the debt service on bonds issued to finance capital facilities needed to meet existing demands on Metropolitan's system for emergency storage and available capacity.

The estimated fiscal year 2026/27 RTS Charge for each member agency is shown in Table 4.

Standby Charge Option

Metropolitan's Standby Charge is authorized by the State Legislature and has been levied by Metropolitan since fiscal year 1992/93. The Standby Charge recognizes that there are economic benefits to lands that have access to a water supply, whether or not such lands are using it, which excludes lands permanently committed to open space and maintained in their natural state that are not now and will not in the future be supplied water and lands that the General Manager, in his/her discretion, finds do not now and cannot reasonably be expected to derive a benefit from the projects to which the proceeds of the Standby Charge will be applied. Utilization of the Standby Charge transfers some of the burden of maintaining Metropolitan's capital infrastructure from water rates and *ad valorem* taxes to all the benefiting properties within the service area. A fraction of the value of this benefit and of the cost of providing it can be effectively recovered, in part, through the levying of a standby charge. The projects to be supported in part by the Standby Charge are capital projects that provide both local and Metropolitan-wide benefit to current landowners as well as existing water users.

Although a standby charge could have been set to recover all Conveyance, Distribution, and Storage costs as detailed in Table 1, Metropolitan's continued Standby Charge only collects about 13% of those costs. For fiscal year 2026/27, the amount to be recovered by the RTS Charge is estimated to be $213.5 million and of that only $43.9 million is estimated to be recovered by the Standby Charge.

The Standby Charge for each acre or parcel of less than an acre varies from member agency to member agency, as permitted under the legislation establishing Metropolitan's Standby Charge. The water Standby Charge for each member agency is continued at amounts not to exceed the rates in place since fiscal year 1996/97 and is shown in Table 5, which consists of composite rates by member agencies, not to exceed $15.00. Originally, the composite rates consisted in part of a uniform component of $5 applicable throughout Metropolitan, and in part of a variable component, not exceeding $10 in any member public agency, reflecting the allocation of historical water deliveries by the member agencies as of fiscal year 1993/94 when the composite rates were initially established. Metropolitan will continue Standby Charges only within the service areas of the member agencies that have requested that the Standby Charge be utilized for purposes of meeting their outstanding RTS obligation. Although rates may not exceed the amounts in place in fiscal year 1996/97, some rates may be lower.

The Standby Charge is proposed to be collected from: (1) parcels on which water standby charges have been levied in fiscal year 1993/94 and annually thereafter and (2) parcels annexed to Metropolitan and to an electing member agency after January 1997. Table 6 lists parcels annexed, or to be annexed, to Metropolitan and to electing member agencies during fiscal year 2025/26, such parcels being subject to the Standby Charge upon annexation, which is used to estimate the Standby Charge collections for the following fiscal year. Fiscal Year 2026/27 Table 6 also shows parcels known by Metropolitan as annexed, or to be annexed, by the time collections are made for fiscal year 2026/27.

The estimated costs of Metropolitan's wholesale water system, which could be paid by a Standby Charge, are approximately $340.1 million for fiscal year 2026/27, as shown in Table 1. An average total Standby Charge of about $78.13 per acre of land or per parcel of land less than one acre would be necessary to pay for the total potential program benefits. Benefits in this amount will accrue to each acre of property and parcel within Metropolitan's service area, as Metropolitan delivers water to member agencies that contributes to water available to these properties, via that member agency or a retail sub-agency, as well as enhances the availability of local water supplies for all properties. Because Metropolitan's water deliveries to member agencies contributes to water

available only to properties located within Metropolitan's service area boundaries (except for certain contractual deliveries as permitted under Section 131 of the Metropolitan Water District Act), any benefit received by the public at large or by properties outside of the area is merely incidental.

Table 5 shows that the distribution of Standby Charge revenues from the various member agency service areas would provide net revenue flow of approximately $43.9 million for fiscal year 2026/27. Metropolitan will use other revenue sources, such as water sales revenues, RTS Charge revenues (except to the extent collected through standby charges, as described above), interest income, and revenue from sales of hydroelectric power, to pay for the remaining program costs. Additionally, the actual Standby Charge proposed to be continued ranges from $0.10 to $14.20 per acre of land or per parcel of land less than one acre. Thus, the benefits of Metropolitan's investments in water conveyance, storage, and distribution far exceed the recommended Standby Charge.

Equity

The RTS Charge is a firm revenue source. The revenues to be collected through this charge will not vary with sales in the current year. This charge is levied on Metropolitan's member agencies and is not a fee or charge upon real property or upon persons as an incident of property ownership. It ensures that agencies that only occasionally purchase water from Metropolitan but receive the reliability benefits of Metropolitan's system pay an equitable share of the costs to provide that reliability. Within member agencies that elect to pay the RTS Charge through Metropolitan's standby charges, the Standby Charge results in a lower RTS Charge than would otherwise be necessary due to the amount of revenue collected from lands which benefit from the availability of Metropolitan's water system. With the Standby Charge, these properties are now contributing a more appropriate share of the cost of importing water to Southern California.

Metropolitan's water system increases the availability and reliable delivery of water throughout Metropolitan's service area. A reliable system benefits existing end users and land uses through retail water service provided by Metropolitan member agencies or by water retailers that purchase water from a Metropolitan member agency, and through the replenishment of groundwater basins and reservoir storage as reserves against shortages due to droughts, natural emergencies, or scheduled facility shutdowns for maintenance. The benefits of reliable water resources from the SWP, CRA, Storage, and system improvements accrue to more than 250 cities and communities within Metropolitan's six-county service area. Metropolitan's regional water system is interconnected, so water supplies from the SWP and CRA can be used throughout most of the service area and therefore benefit water users and properties system-wide.

A major advantage of a firm revenue source, such as an RTS charge, is that it contributes to revenue stability during times of drought or low water sales. It affords Metropolitan additional security, when borrowing funds, that a portion of the revenue stream will be unaffected by drought or by rainfall. This security will help maintain Metropolitan's historically high credit rating, which results in lower interest expense to Metropolitan, and therefore, lower overall cost to its member agencies.

SUMMARY

The foregoing and the attached tables describe the current costs of Metropolitan's system and benefits provided by the projects listed as mainstays to the water system for Metropolitan's service area. Benefits are provided to member agencies, their retail sub-agencies, water users and property owners. The projects represented by this report provide both local benefits as well as benefits throughout the entire service area. It is recommended, for calendar year 2027, that the Metropolitan Board of Directors adopt the RTS Charge as set forth in Table 4 with an option for local agencies to request that a Standby Charge be collected for fiscal year 2026/27 from lands within Metropolitan's service area as a credit against such member agency's RTS Charge, up to the Standby Charge amounts collected by Metropolitan within the applicable member agency for fiscal year 1996/97. The maximum Standby Charge would not exceed $15 per acre of land or per parcel of less than one acre. The costs of the system described in this Engineer's Report exceeds the recommended Standby Charge by $296.3 million. A preliminary listing of all parcels subject to the proposed 2026/27 Standby Charge and the amounts proposed to be continued for each is available in the office of the Chief Financial Officer. A final listing is available upon receipt of final information from each county.

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TABLE 1

ESTIMATED COSTS OF
WATER SYSTEM INFRASTRUCTURE
BENEFITING REAL PROPERTY WITHIN METROPOLITAN'S SERVICE AREA

		Estimated Program Costs for FY2026/27	Dollars Per Parcel of 1 Acre or Less
Capital Payments for Water System Infrastructure			
Net Capital Payments to State Water Project (SWP) (less portion paid by property taxes)	$	-	$0.00
Non Tax Supported Capital Costs for Non-SWP Conveyance System [1]	$	91,724,748	$21.07
Non Tax Supported Capital Costs for Distribution System [2]	$	134,492,739	$30.89
Non Tax Supported Capital Costs for Water Storage [3]	$	113,901,900	$26.16
Total Capital Payments	**$**	**340,119,387**	**$78.13**
Estimated Standby Charge Revenues	$	43,850,034	$10.07
Percent Collected by Standby Charge		13%	
Total Remaining Costs Not Paid by Standby Charge	**$**	**296,269,353**	**$68.06**

Notes:

[1] Non-SWP Conveyance include the Colorado River Aqueduct and Inland Feeder.

[2] Distribution facilities include the pipelines, laterals, feeders and canals that distribute water throughout the service area.

[3] System storage includes Diamond Valley Lake, Lake Mathews, Lake Skinner and several other smaller surface reservoirs which provide storage for operational purposes.

Totals may not foot due to rounding

TABLE 2

WATER RECYCLING, GROUNDWATER RECOVERY AND CONSERVATION PROJECTS

Project Name	FISCAL YEAR 2026/27 Payment
Water Recycling Projects	**$5,828,611**
Direct Reuse Project Phase IIA	
Eastern Recycled Water Pipeline Reach 16 Project	
El Toro Recycled Water System Expansion	
Elsinore Valley Recycled Water Program	
Escondido Regional Reclaimed Water Project	
Griffith Park South Water Recycling Project	
Hansen Area Water Recycling Phase I Project	
Hansen Dam Golf Course Water Recycling Project	
Leo J. Vander Lans Water Treatment Facility Expansion Project	
Los Angeles Taylor Yard Park Water Recycling Project	
Michelson/Los Alisos Water Reclamation Plant Upgrades and Distribution System Expansion Project	
North Atwater Area Water Recycling Project	
Oxnard Advanced Water Purification Facility Project	
Rowland Water District Portion of the City of Industry Regional Recycled Water Project	
San Clemente Recycled Water System Expansion Project	
Sepulveda Basin Water Recycling Project - Phase 4	
USGVMWD Portion of the City of Industry Regional Recycled Water Project	
Van Nuys Area Water Recycling Project	
Walnut Valley Water District Portion of the City of Industry Regional Recycled Water Project	
West Basin Water Recycling Program Phase V Project	
North Hollywood Area Water Recycling Project	
Groundwater Reliability Improvement Program Recycled Water Project	
Terminal Island Recycled Water Expansion Project	
Westside Area Water Recycling Project	
Lake Mission Viejo Advanced Purification WTF	
Oceanside Pure Water and Recycled Water Phase I Project	
Escondido Membrane Filtration Reverse Osmosis Facility	
Las Flores Recycled Water System Expansion Project	
La Puente Recycled Water Project	
French Valley Recycled Water Distribution Project	
Groundwater Recovery Projects	**$8,398,453**
Cal Poly Pomona Water Treatment Plant	
Chino Basin Desalination Program / IEUA	
Chino Basin Desalination Program / Western	
Fallbrook Groundwater Desalter Project	
Irvine Desalter Project	
IRWD Wells 21 & 22 Desalter Project	
North Pleasant Valley Desalter Project	
Perris II Brackish Groundwater Desalter	

TABLE 2 (Continued)

WATER RECYCLING, GROUNDWATER RECOVERY AND CONSERVATION PROJECTS

Project Name	FISCAL YEAR 2026/27 Payment
Groundwater Recovery Projects (continued)	
Pomona Well #37-Harrison Well Groundwater Treatment Project	
Round Mountain Water Treatment Plant	
Santa Monica Sustainable Water Supply Project	
Remaining LRP Applications Under Review	**$51,000**
On-site Retrofit Program	**$3,000,000**
Future Supply Actions	**$3,515,000**
Conservation Projects	**$30,500,000**
Regionwide Residential	
Regionwide Commercial	
Regionwide Residential and Commercial Turf Replacement Program	
Member Agency Administered/MWD Funded	
Water Savings Incentive Program	
Landscape Training Classes & Certifications	
Landscape Irrigation & Indoor Surveys	
Innovative Conservation Program/Pilot Programs/Studies	
Inspections	
Member Agency Technical Assistance	
Conservation Advertising	
Municipal Leak Detection and Repair	
Multifamily Property Toilet Replacement Program	
Residential Direct Install partnership with Southern California Gas Company	
Total Demand Management Programs	**$51,293,065**

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Storage Facilites

102677 - JENSEN, REPAIR COVER OVER RESERVOIR 1
102836 DIAMOND VALLEY LAKE, CONSULTANT COSTS
103166 GARVEY RESERVOIR SODIUM HYPOCLORITE FEED SYSTEM REHABILITATION
103172 DVL UNGERGROUND TANK CLOSURE
104800 GARVEY RESERVOIR DRAINAGE AND EROSION IMPROVEMENTS
105024 GARVEY RESERVOIR SODIUM HYPOCHLORITE TANK REPLACEMENT
105091 DIAMOND VALLEY LAKE FLOATING WAVE ATTENUATOR
105100 GARVER RESERVOIR BROKEN DRAIN PIPE AT ABTMNT
105125 LAKE SKINNER BUILDING ROOF REPLACEMENT
105176 LIVE OAK RESERVOIR ASPHALT PAVEMENT REHABILITATION
105202 GARVEY RESERVOIR DRAINAGE & EROSION IMPROVEMENTS - AREAS 6-10, 11
105207 DVL MARINA BOAT LAUNCH DOCKS REFURBISHMENT
105232 WEYMOUTH FACILITY NATURAL GAS SYSTEM IMPROVEMENT
105244 LIVE OAK RESERVOIR LINER REHABILITATION
105266 DVL I/O TOWER UPS REPLACEMENT
105390 LAKE MATHEWS RESERVOIR AERATION SYSTEM COMPRESSOR REPLACEMENT
105395 DVL NETWORK SECURITY IMPROVEMENTS
ALAMEDA CORRIDOR, PIPELINE RELOCATION, PROTECTION
CAJALCO CREEK AND LAKE MATHEWS ADAS REPLACEMENT PROJECT
CAPITAL PROGRAM FOR PROJECTS COSTING LESS THAN $250,000-LIVE OAK
CAPITAL PROGRAM FOR PROJECTS COSTING LESS THAN $250,000-MORRIS DAM
CHINO BASIN GROUNDWATER SERVICE CONNECTION CB-15T
CHLORINATION AND PH CONTROL FACILITIES- ORANGE COUNTY & GARVEY (50/50)
CHLORINE CONTAINER SCALES & HOISTING EQUIPMENT-SAN JOAQUIN
CLEARING OF LAKE MATHEWS RESERVOIR AREA
CONVERSION OF DEFORMATION SURVEY MONITORING AT COPPER BASIN
COPPER BASIN AND GENE WASH DAM, INSTALL SEEPAGE ALARM (50/50)
COPPER BASIN RESERVOIR SUPERVISORY CONTROL
COPPER BASIN SEWER SYSTEM
CORONA DEL MAR RESERVOIR- REPLENISHMENT
CORONA DEL MAR RESERVOIR-: CHLORINATION STATION
CRANE - LAKE MATHEWS OUTLET TOWER (ORG CONST)
CUF DECHLORINATION SYSTEM FINAL DESIGN AND CONSTRUCTION
DAM MONITORING SYSTEM UPGRADES - Lake Mathews
DAM MONITORING SYSTEM UPGRADES - LAKE SKINNER
DAM MONITORING SYSTEM UPGRADES LAKE MATHEWS
DAM MONITORING SYSTEM UPGRADES LAKE SKINNER
DAM SAFETY AND REHABILITATION PROGRAM, DAM MONITORING AUTOMATION
DAM SEISMIC ASSESSMENT - PHASE 3
DAM SEISMIC UPGRADE - PHASE 3
DAM SEISMIC UPGRADES - PHASE 3
DIAMOND VALLEY LAKE CRANE REHABILITATION
DIAMOND VALLEY LAKE CRANE REHABILITATION - NEW
DIAMOND VALLEY LAKE DAM MONITORING SYSTEM UPGRADE
DIAMOND VALLEY LAKE DAM MONITORING SYSTEM UPGRADE - STAGES 1 & 2
DIAMOND VALLEY LAKE DAM MONITORING SYSTEM UPGRADES - STAGE 3
DIAMOND VALLEY LAKE DAM MONITORING SYSTEM UPGRADES - STAGES 1 & 2
DIAMOND VALLEY LAKE DAM MONITORING SYSTEM UPGRADES - STAGE 3
DIAMOND VALLEY LAKE DAM MONITORING SYSTEM UPGRADES - STAGES 1 & 2
DIAMOND VALLEY LAKE DOMESTIC WATER SYSTEM IMPROVEMENTS
DIAMOND VALLEY LAKE FOREBAY CONCRETE JOINT SEAL REPLACEMENT
DIAMOND VALLEY LAKE FUEL TANK MONITORING AND INVENTORY SYSTEM
DIAMOND VALLEY LAKE INLET/OUTLET TOWER FISH SCREEN REPLACEMENT - CONSTRUCTION
DIAMOND VALLEY LAKE MARINA BOAT LAUNCH DOCKS REFURBISHMENT
DIAMOND VALLEY LAKE MONITORYING SYSTEM UPGRADES
DIAMOND VALLEY LAKE OXYGENATION SYSTEM
DIAMOND VALLEY LAKE, CAL PLAZA CHARGES
DIAMOND VALLEY LAKE, CONSULTANT COSTS
DIAMOND VALLEY LAKE, DAM DEFORMATION MONITORING
DIAMOND VALLEY LAKE, EAST DAM SUMP PUMP ELECTRICAL STUDY
DIAMOND VALLEY LAKE, GENERAL CONSTRUCTION MGMT, 2000-2001
DIAMOND VALLEY LAKE, INUNDATION MAPS
DIAMOND VALLEY LAKE, UNDERGROUND TANK CLOSURE
DIAMOND VALLEY RECREATION, EAST MARINA
DIAMOND VALLEY RECREATION, FISHERY
DIAMOND VALLEY RECREATION, MUSEUM FOUNDATION REHABILITATION
DIAMOND VALLEY RECREATION, SEARL PARKWAY IMPROVEMENTS, PHASE I
DIAMOND VALLEY TRAILS PROGRAM, TRAILS
DIEMER CHLORINE EJECTOR WATER SUPPLY LINE IMPROVEMENTS
DIEMER FWR SLOPE PROTECTION IMPROVEMENTS
DIEMER PLANT, RESERVE STRUCTURE MODIFICATION
DISTRICT DESIGN AND INSPECTION - MORRIS DAM
DISTRICT RESERV. AQUEOUS AMMONIA FEED SYSTEM
DISTRICT RESERVOIR - LONGTERM CHEMICAL FAC CONTAINMENT
DOMESTIC WATER SUPPLY - LAKE MATHEWS (ORG CONST)
DOMESTIC WATER SYSTEM - LAKE MATHEWS (ORG CONST)
DOMESTIC WATER SYSTEM-PALOS VERDES RESERVOIR (INTERIM CONST)
DVL - SEARL PARKWAY EXTENSION - PHASE 2
DVL - SEARL PARKWAY LANDSCAPING
DVL AND SKINNER AREA FLOW METER REPLACEMENT
DVL CONTROL & PROTECTION UPGRADE
DVL EAST DAM ELECTRICAL UPGRADES
DVL EAST DAM POWER LINE REALIGNMENT
DVL EAST MARINA WATER TANK REPLACEMENT
DVL I/O TOWER UPS REPLACEMENT
DVL INLET/OUTLET FISH SCREEN REHABILITATION
DVL INLET/OUTLET TOWER FISH SCREEN REPLACEMENT - CONSTRUCTION
DVL RECREATION - ALTERNATE ACCESS ROAD
DVL RECREATION ENTITLEMENT/MASTER PLANNING
DVL RECREATION LAKEVIEW TRAIL
DVL RECREATION, COMMUNITY PARK AND REGIONAL AQUATIC FACILITY
DVL RECREATION, PROGRAM MANAGEMENT
DVL RECREATION, SURPLUS LAND DISPOSITION PLANNING
DVL SECONDARY INLET SLEEVE VALVE REFURBISHMENT
DVL SECURITY ENHANCEMENT

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Storage Facilites

DVL, CONSTRUCTION
DVL, CONSTRUCTION CLAIMS SUPPORT
DVL, CONSTRUCTION MANAGEMENT SERVICE
DVL, CONSTRUCTION SUPERVISION
DVL, CONSTRUCTION, WEST DAM FOUNDATION
DVL, DEDICATION CEREMONY
DVL, DISTURBED
DVL, DOMENIGONI PARK
DVL, EAST DAM
DVL, EAST DAM EMBANKMENT
DVL, EAST DAM FENCING
DVL, EAST DAM INLET OUTLET TOWER CONSTRUCTION
DVL, EAST DAM LANDSCAPE SCREENING
DVL, EAST DAM NORTH RIM REMEDIATION
DVL, EAST DAM P-1 FACILITIES
DVL, EAST DAM SITE COMPLETION
DVL, EAST DAM STATE STREET IMPROVEMENTS
DVL, EAST DAM VERTICAL SLEEVE VALVE
DVL, EAST MARINA, PHASE 2
DVL, EXCAVATION
DVL, FIXED CONE, SPHERE
DVL, GENERAL
DVL, GRADING OF CONT
DVL, INSTALL NEW WATERLINE
DVL, MISC SMALL CONS
DVL, NORTH HIGH WATER ROAD
DVL, P-1 PUMPING FACILITY
DVL, PROCUREMENT
DVL, SCOTT ROAD EXTENSION
DVL, SOUTH HIGH WATER ROAD & QUARRY
DVL, SPILLWAY
DVL, START UP
DVL, VALLEY-WIDE SITE ROUGH GRADING
DVL, WORK PACKAGE
DVL, WORK PACKAGE 1
DVL, WORK PACKAGE 10, INLET OUTLET WORK
DVL, WORK PACKAGE 11, FOREBAY
DVL, WORK PACKAGE 12, TUNNEL
DVL, WORK PACKAGE 13, P-1 PUMP OPERATIONS FACILITY
DVL, WORK PACKAGE 14, PC-1
DVL, WORK PACKAGE 15, SITE CLEARING
DVL, WORK PACKAGE 16, GROUNDWATER MONITORING
DVL, WORK PACKAGE 17, FIELD OFFICE
DVL, WORK PACKAGE 18, TEMPORARY VISITOR CENTER
DVL, WORK PACKAGE 19, PERMANENT VISITOR CENTER
DVL, WORK PACKAGE 2, EASTSIDE PIPELINE
DVL, WORK PACKAGE 20, EAST DAM EXCAVATION, FOUNDATION
DVL, WORK PACKAGE 21, WEST DAM EXCAVATION, FOUNDATION
DVL, WORK PACKAGE 23, WEST RECREATION AREA
DVL, WORK PACKAGE 24, EAST RECREATION AREA
DVL, WORK PACKAGE 25, EXCAVATION
DVL, WORK PACKAGE 26, ELECTRICAL TRANSMISSION LINES
DVL, WORK PACKAGE 27, MAJOR EQUIPMENT P-1
DVL, WORK PACKAGE 28, MAJOR EQUIPMENT, GATES
DVL, WORK PACKAGE 29, MAJOR EQUIPMENT, PC-1
DVL, WORK PACKAGE 30, INSTRUMENTATION AND CONTROL SYSTEMS
DVL, WORK PACKAGE 31, GEOGRAPHICAL INFO
DVL, WORK PACKAGE 32, PERMIT
DVL, WORK PACKAGE 33, MAJOR EQUIPMENT, VALVES
DVL, WORK PACKAGE 34, EMERGENCY RELEASE
DVL, WORK PACKAGE 35
DVL, WORK PACKAGE 36, TRANSMISSION LINE TO PC-1
DVL, WORK PACKAGE 38, RUNOFF EROSION
DVL, WORK PACKAGE 39, SADDLE DAM FOUNDATION
DVL, WORK PACKAGE 4, NEWPORT ROAD RELOCATION
DVL, WORK PACKAGE 40
DVL, WORK PACKAGE 42, GEOTECHNICAL
DVL, WORK PACKAGE 43, MOBILIZATION
DVL, WORK PACKAGE 44, SITE DEVELOPMENT
DVL, WORK PACKAGE 47, HAZARDOUS MATERIAL
DVL, WORK PACKAGE 48, GENERAL ADMIN
DVL, WORK PACKAGE 49
DVL, WORK PACKAGE 5, SALT CREEK FLOOD CONTROL
DVL, WORK PACKAGE 52, HISTORY ARCHEOLOGY INVENTORY
DVL, WORK PACKAGE 53, PREHISTORIC ARCHEOLOGY
DVL, WORK PACKAGE 54, PLANTS, WILDLIFE
DVL, WORK PACKAGE 55, AIR QUALITY, NOISE
DVL, WORK PACKAGE 6, SURFACE WATER MITIGATION
DVL, WORK PACKAGE 7, DESIGN WEST DAM ACCESS
DVL, WORK PACKAGE 8, DESIGN EAST DAM ACCESS
DVL, WORK PACKAGE 9, SADDLE DAM
DVL, WORKING INVENTORY, 80,000 ACRE FEET (10% OF CAPACITY)
EAST DAM TUNNELS
EAST MARINA BOAT RAMP EXTENSION
EAST MARINA BOAT RAMP EXTENSION II
ELECTRICAL SERVICE - LAKE MATHEWS (ORG CONST)
ELECTRICAL SYSTEM - LAKE MATHEWS (ORG CONST)
ETIWANDA RESERVOIR REHABILITATION
FIRST SAN DIEGO AQUEDUCT - REPLACE PIPELINE SECTION BOTH BARRELS
FLOATING BOAT HOUSE - LAKE MATHEW
FLOOD RELEASE VALVE, MORRIS DAM & WATER SUPPLY SYSTEM,PV RESER.
FOOTBRIDGE - LAKE MATHEWS (ORG CONST)
FOOTHILL FEEDER- LIVE OAK RESERVOIR- CLAIMS
FOOTHILL FEEDER- LIVE OAK RESERVOIR- RESIDENCE
GARVER RESERVOIR BROKEN DRAIN PIPE AT ABTMNT

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Storage Facilites

GARVEY RESERVIOR OPERATION & MAINTENANCE CENTER
GARVEY RESERVIOR OPERATION & MAINTENANCE CENTER (RETIREMENT)
GARVEY RESERVOIR - JUNCTION STRUCTURE,REPLACE VALVE # 1
GARVEY RESERVOIR AUTOMATED DATA ACQUISITION SYSTEM (ADAS) REPLACEMENT
GARVEY RESERVOIR COVER AND LINER REPLACEMENT
GARVEY RESERVOIR COVER AND LINER REPLACEMENT PROJECT
GARVEY RESERVOIR DAM MONITORING SYSTEM UPGRADES
GARVEY RESERVOIR DRAINAGE & EROSION CONTROL IMPROVEMENTS
GARVEY RESERVOIR DRAINAGE & EROSION IMPROVEMENTS - AREAS 6, 7, 8, 10 & 11 CONSTRUCTION
GARVEY RESERVOIR DRAINAGE & EROSION IMPROVEMENTS - AREAS 6-10 & 11 CONSTRUCTION
GARVEY RESERVOIR DRAINAGE AND EROSION IMPROVEMENTS
GARVEY RESERVOIR- EMERGENCY GENERATOR
GARVEY RESERVOIR FENCING AND PEST BARRIER
GARVEY RESERVOIR- FLOATING COVER
GARVEY RESERVOIR HYPOCHLORITE FEED SYSTEM
GARVEY RESERVOIR- JUNCTION STRUCTURE, REPLACE VALVE #1
GARVEY RESERVOIR- JUNCTION STRUCTURE, REPLACE VALVE #1 - INTEREST
GARVEY RESERVOIR- JUNCTION STRUCTURE, REPLACE VALVES # 4 & 5
GARVEY RESERVOIR- MODIFY DESILTING BASINS
GARVEY RESERVOIR REHABILITATION
GARVEY RESERVOIR REPAIR
GARVEY RESERVOIR SITE EROSION CONTROL
GARVEY RESERVOIR SODIUM HYPOCHLORITE TANK REPLACEMENT
GARVEY RESERVOIR, LOWER ACCESS ROAD, PAVING & DRAINS
GARVEY RESERVOIR, REPLACE VALVE # 4 & 5
GARVEY RESERVOIR, TWO VALVES AT JUNCTION STRUCTURE
GARVEY RESERVOIR: CONT. 565, SPEC.412
GARVEY RESERVOIR: TWO COTTAGES WITH GARAGES
GARVEY RESERVOIR-HYPOCHLORINATION
GARVEY RESERVOIR-HYPOCHLORINE STATION
GARVEY RESERVOIR-INLET AND OUTLET CONDUIT SYSTEM MODIFICATION
GARVEY RESEVOIR-JUNCTION STRUCTURE REPLACE TWO VALVES
GARVEY RSVR REPLACE VENTURI THROAT SECTION
GARVEY RSVR-=REPLACE CENETRUI THROAT SECTION
GENE WASH RESERVOIR DISCHARGE VALVE REHABILITATION
HAYFIELD GROUNDWATER STORAGE AND EXTRACTION
HEADWORKS OF DISTRIBUTION SYSTEM LAKE MATHEWS
HEADWORKS: ADDITIONAL VALVES
HEADWORKS: MOTOR OPERATED SLIDE GATES
HOUSE AND GARAGE AT CORONA DEL MAR RESERVOIR
HOUSE AND GARAGE AT ORANGE COUNTY RESERVOIR
HOUSE AT PALOS VERDES RESERVOIR
HOWELL-BUNGER VALVE OPERATOR, LAKE MATHEWS, 5 VALVES 1939
HOWELL-BUNGER VALVE OPERATOR, LAKE MATHEWS, 5 VALVES 1955
INSTRUMENTATION AT RESERVOIRS
IOC - DIAMOND VALLEY LAKE
IOC - DIEMER PLANT, RESERVE STRUCTURE MODIFICATION
IOC - GARVEY RESERVOIR REPAIR
IOC - GARVEY RESERVOIR, HYPOCHLORINATION SYSTEM
IOC - GARVEY RESERVOIR, JUNCTION STRUCTURE, REPLACE VALVE 1
IOC - JENSEN RESVR 1 REPAIR AND TEMP SERVICE TO LA-25
IOC - LAKE MATHEWS OUTLET FACILITIES
IOC - LAKE MATHEWS RESERVOIR, RELOCATE SOUTHERLY SECURITY FENCE
IOC - LAKE MATHEWS WATERSHED
IOC - LAKE MATHEWS, LUMBER STORAGE BUILDING
IOC - LAKE MATHEWS, PREFABRICATED AIRCRAFT HANGAR
IOC - LAKE MATHEWS, PROPANE STORAGE TANK
IOC - LAKE MATHEWS, SEEPAGE ALARMS
IOC - LAKE PERRIS POLLUTION PREVENTION/DISSOLVED OXYGEN
IOC - LAKE SKINNER BYPASS PIPELINE #2 AND #3
IOC - LAKE SKINNER CHLORINATION SYSTEM OUTLET TOWER BYPASS PPLN
IOC - LAKE SKINNER, EQUIPMENT YARD SECURITY
IOC - LAKE SKINNER, PROPANE STORAGE TANK
IOC - MORRIS RESERVOIR
IOC - ORANGE COUNTY RSVR, REPLACE CHLORINATION SYSTEM
IOC - PALOS VERDES RSVR, REPLACE CHLORINATION SYSTEM
IOC - PAMO RESERVOIR, WATER STORAGE FEASIBIILITY STUDY
IOC - SAN JOAQUIN RESERVOIR, DRAINAGE CHANNEL IMPROVEMENTS
IOC - SOTO ST MAINTENANCE CENTER, PROPANE STORAGE TANK
IRVINE PCS/SAN JOAQUIN RESERVOIR-BY PASS/CONTROL SYS REBUILD (50/50)
IRVINE REGULATING STRUCTURE SUMP DRAIN LINE
JENSEN FINISHED WATER RESERVOIR NO.1 COVER REHABILITATION
JENSEN FINISHED WATER RESERVOIR NO. 1 COVER REHABILITATION
JENSEN FINISHED WATER RESERVOIR NO. 2 FLOATING COVER IMPROVEMENT
JENSEN FINISHED WATER RESERVOIRS REHABILITATION AND MIXING IMPROVEMENTS
JENSEN FLUORIDE TANK REPLACEMENT
JENSEN FWR # 2 FLOATING COVER REPLACEMENT
JENSEN FWR NO. 2 FLOATING COVER REPLACEMENT
JENSEN PLANT, PERMANENT GROUNDWATER DEWATERRING OF RESERVOIR
JENSEN PLANT, RESERVOIR 1 RETROFIT
JENSEN PLANT, RESERVOIR 2 FLOATING COVER
JENSEN RESERVOIR 1 AND 2 MIXING IMPROVEMENTS
JENSEN RESERVOIR BYPASS GATE REFURBISHMENT
JENSEN, REPAIR COVER OVER RESERVOIR 1
LAKE MATHEWS - REPLACE STANDBY GENERATOR
LAKE MATHEWS - ELECTRICAL SYSTEM IMPROVEMENT
LAKE MATHEWS ABOVEGROUND STORAGE TANK REPLACEMENT
LAKE MATHEWS AND LAKE SKINNER COPPER SULFATE STORAGE
LAKE MATHEWS AREA PAVING
LAKE MATHEWS BUILDING
LAKE MATHEWS BUILDINGS 8 & 15, RENOVATION OF ASSEMBLY AREA AND ADMIN. BLDG.
LAKE MATHEWS- CARPENTER AND VEHICLE MAINTENANCE BUILDING
LAKE MATHEWS- CHLORINATION FACILITIES
LAKE MATHEWS CHLORINATION FACILITY- REPLACE CHLORINATION EQPMT.
LAKE MATHEWS CNTRL TOWER-REPL. 45 30-INCH GATE/BUTTERFLY VALVES

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Storage Facilites

LAKE MATHEWS CONTROL TOWER - REPLACE 45 10-INCH GATE VALVE
LAKE MATHEWS DAM EROSION CONTROL
LAKE MATHEWS DAM SAFETY INSTRUMENTATION UPGRADES
LAKE MATHEWS DAM SPILLWAY ASSESSMENT
LAKE MATHEWS DIKE
LAKE MATHEWS DISASTER RECOVERY FACILITY UPGRADE
LAKE MATHEWS DISCHARGE FACILITY UPGRADES
LAKE MATHEWS DIVERSION TUNNEL
LAKE MATHEWS DIVERSION TUNNEL WALKWAY REPAIR
LAKE MATHEWS- DOCK AND BOAT SHELTER
LAKE MATHEWS DOMESTIC FACILITIES
LAKE MATHEWS- DOMESTIC WATER SYSTEM
LAKE MATHEWS ELECTRICAL RELIABILITY
LAKE MATHEWS- ELECTRICAL SYSTEM IMPROVEMENT
LAKE MATHEWS ELECTRICAL UPGRADES
LAKE MATHEWS- EMERGENCY GENERATOR
LAKE MATHEWS EMERGENCY GENERATOR UPGRADE
LAKE MATHEWS ENLARGEMENT (SPEC NO. 505)
LAKE MATHEWS FOREBAY - DISCHARGE FACILITY UPGRADES
LAKE MATHEWS FOREBAY LINING AND TOWER REPAIRS
LAKE MATHEWS FOREBAY OUTLET STRCTR-REPL.CONCRETE BLOCK BLDG
LAKE MATHEWS FOREBAY OUTLET, CONCRETE BLDG
LAKE MATHEWS FOREBAY PRESSURE CONTROL STRUCTURE AND BYPASS
LAKE MATHEWS FOREBAY- REPLACE FOOTBRIDGE
LAKE MATHEWS FOREBAY WALKWAY REPAIRS
LAKE MATHEWS FOREBAY, HEADWORK FACILITY AND EQUIPMENT UPGRADE
LAKE MATHEWS HEADWORKS FOREBAY LINER & OUTLET TOWER REPAIR
LAKE MATHEWS HEADWORKS-INSTALL AIR MTRS,3 HOWELL BNGR VALVE OP.
LAKE MATHEWS- HOUSE AND GARAGE
LAKE MATHEWS HYDRAULIC POWER UNIT REHABILITATION
LAKE MATHEWS HYDROELECTRIC PLANT REPAIRS
LAKE MATHEWS I/O TOWER EMERGENCY GENERATOR
LAKE MATHEWS- IMPROVE MAIN SUBSTATION
LAKE MATHEWS- IMPROVEMENT OF DOMESTIC WATER & FIRE PROT. SYSTEM
LAKE MATHEWS LIGHTING AND SECURITY IMPROVEMENT
LAKE MATHEWS -LUMBER STORAGE BUILDING
LAKE MATHEWS -LUMBER STORAGE BUILDING - INTEREST
LAKE MATHEWS LUMBER STORAGE ROOF COVER
LAKE MATHEWS MAIN DAM AND SPILLWAY
LAKE MATHEWS MAIN DAM SUB DRAIN SYSTEM
LAKE MATHEWS MAINTENANCE BUILDING
LAKE MATHEWS MAINTN.FACILITIES-REPLACE 75 KVA TRANSFORMER.SERV.
LAKE MATHEWS- MODIFY CHLORINATION
LAKE MATHEWS- MODIFY CHLORINE STORAGE TANK FOUNDATIONS
LAKE MATHEWS- MODIFY ELECTRICAL SERVICE
LAKE MATHEWS MULTIPLE SPECIES RESERVE, MANAGER"S OFFICE AND RESIDENCE
LAKE MATHEWS OFFICE BLDG MODIFICATIONS-AMERICANS W/ DISABILITY
LAKE MATHEWS OFFICE TRAILER MODIFICATIONS-AMERICANS W/ DISABILITY
LAKE MATHEWS -OPERATOR RESIDENCE
LAKE MATHEWS OULET TOWER
LAKE MATHEWS OUTLET FACILITIES
LAKE MATHEWS OUTLET TOWER CHLORINATION SYSTEM
LAKE MATHEWS OUTLET TOWER NO. 2 VALVE REHAB
LAKE MATHEWS OUTLET TOWER NO. 2 VALVE REHABILITATION
LAKE MATHEWS OUTLET TOWER- REPLACE CRANES
LAKE MATHEWS OUTLET TOWER-REPLACE GATE VALVES
LAKE MATHEWS OUTLET TOWER-REPLACE GATE VALVES (RETIREMENT)
LAKE MATHEWS OUTLET TUNNEL
LAKE MATHEWS PERIMETER FENCING UPGRADE
LAKE MATHEWS PERIMETER FENCING UPGRADE - NEW
LAKE MATHEWS- PREFABRICATED AIRCRAFT HANGER
LAKE MATHEWS- PREFABRICATED AIRCRAFT HANGER - INTEREST
LAKE MATHEWS- PROPANE STORAGE TANK
LAKE MATHEWS- PROPANE STORAGE TANK - INTEREST
LAKE MATHEWS- REPLACE HOWELL-BUNGER VALVE OPERATORS
LAKE MATHEWS- REPLACE VALVES
LAKE MATHEWS RESERVOIR - RELOCATE SOUTHERLY SECURITY FENCE
LAKE MATHEWS RESERVOIR AERATION SYSTEM COMPRESSOR REPLACEMENT
LAKE MATHEWS RESERVOIR DREDGING AND EMERGENCY DEWATERING FACILITIES
LAKE MATHEWS RESERVOIR-RELOCATE SOUTHERLY SECURITY FENCE
LAKE MATHEWS RESERVOIR-RELOCATE SOUTHERLY SECURITY FENCE - INTEREST
LAKE MATHEWS- SEEPAGE ALARMS
LAKE MATHEWS- SEEPAGE ALARMS - INTEREST
LAKE MATHEWS SODIUM HYPOCHLORITE INJECTION SYSTEM
LAKE MATHEWS SODIUM HYPOCHLORITE TANK REPLACEMENT
LAKE MATHEWS SODIUM HYPOCLORITE INJECTION SYSTEM
LAKE MATHEWS- SPRAY PAINT BOOTH
LAKE MATHEWS VEHICLE MAINTENANCE EXHAUST SYSTEM INSTALLATION
LAKE MATHEWS WASTEWATER SYSTEM REPLACEMENT
LAKE MATHEWS WATERSHED, DRAINAGE
LAKE MATHEWS WATERSHED, DRAINAGE WATER QUALITY MGMT PLAN (CAJALCO CREEK DAM)
LAKE MATHEWS WATERSHED, WATER QUALITY IMPROVEMENTS STUDY
LAKE MATHEWS, HAZEL ROAD
LAKE MATHEWS, REPLACE CHLORINATION EQUIPMENT
LAKE MATHEWS,DIKE #1- INSTALL PIEZOMETERS, STAS.55+00 & 85+50
LAKE MATHEWS: VALVES AND FITTINGS IN HEADWORKS
LAKE MATHEWS-CONST. CONCR.TRAFFIC BARR. WALL TO PROTECT HQ FACIL.
LAKE MATTHEWS FIRE WATER LINE
LAKE MATTHEWS INTERIM CHLORINATION SYSTEM
LAKE PERRIS POLLUTION PREVENTION AND SOURCE WATER PROTECTION (CAPITAL PORTION)
LAKE SKINNER - AERATION SYSTEM
LAKE SKINNER - CHLORINATION SYSTEM OUTLET TOWER BYPASS PPLN
LAKE SKINNER - CHLORINATION SYSTEM OUTLET TOWER BYPASS PPLN - INTEREST
LAKE SKINNER - INSTALL OUTLET CONDUIT FLOWMETER
LAKE SKINNER (AULD VALLEY RESERVOIR)- CLAIMS

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Storage Facilites

LAKE SKINNER AERATOR AIR COMPRESSORS REPLACEMENT
LAKE SKINNER BYPASS 2, CATHODIC PROTECTION SYSTEM
LAKE SKINNER CONVEYANCE AND DSITRIBUTION BUILDING ROOF REPLACEMENT
LAKE SKINNER DAM V-DITCH REPLACEMENT
LAKE SKINNER- EQUIPMENT YARD SECURITY
LAKE SKINNER- EQUIPMENT YARD SECURITY - INTEREST
LAKE SKINNER FACILITIES
LAKE SKINNER FACILITIES - EMPLOYEE HOUSING
LAKE SKINNER FACILITIES - FENCING
LAKE SKINNER FACILITIES - LANDSCAPING
LAKE SKINNER FACILITIES - RELOCATE BENTON ROAD
LAKE SKINNER OUTLET CONDUIT REPAIR
LAKE SKINNER OUTLET TOWER CHLORINE SYSTEM MODIFICATIONS
LAKE SKINNER OUTLET TOWER SEISMIC ASSESSMENT
LAKE SKINNER OUTLET TOWER SEISMIC UPGRADE
LAKE SKINNER PIPELINE CATHODIC PROTECTION
LAKE SKINNER- PROPANE STORAGE TANK
LAKE SKINNER- PROPANE STORAGE TANK - INTEREST
LIVE OAK RESERVOIR & RESERVOIR BYPASS SCHEDULE 264A
LIVE OAK RESERVOIR ASPHALT PAVEMENT REHABILITATION
LIVE OAK RESERVOIR EMERGENCY DEWATERING IMPROVEMENTS
LIVE OAK RESERVOIR LINER REHABILITATION
LIVE OAK RESERVOIR LINER REPLACEMENT
LIVE OAK RESERVOIR PAVEMENT REHABILITATION
LIVE OAK RESERVOIR REHABILITATION
LIVE OAK RESERVOIR SURFACE REPAIR
MAINTENANCE FACILITIES, 75KVA TRANSFORMER SERVICE-LAKE MATHEWS (ORG CONST)
MILLS FINISHED WATER RESERVOIR REHABILITATION
MILLS FINISHED WATER RESERVOIRS REHABILITATION AND MIXING IMPROVEMENTS
MILLS OZONE CONTACTOR 1 & 2 EXPANSION JOINT SEAL
MILLS RESERVOIR AND CFE SAMPLE LINE/INSTRUMENT IMPROVEMENT
MINOR CAPITAL PROJECTS FOR FY 1989/90 - LAKE MATHEWS
MINOR CAPITAL PROJECTS FOR FY 1989/90 - PALOS VERDES RESERVOIR
MINOR CAPITAL PROJECTS FY 2010-2011
MINOR CAPITAL PROJECTS-IRVINE PCS/ S. JOAQUIN RES. REBUILD CONTROL SYS
MINOR CAPITAL PROJECTS-LAKE SKINNER, INLET CANAL ELECTRIC FISH BARRIER
MINOR CAPITAL PROJECTS-LIVE OAK RESERVOIR, DESILT BASIN IMPROVEMENTS
MODIFICATION OF THE LAKE MATHEWS SERVICE WATER SYSTEM
MORRIS DAM COTTAGE
MORRIS DAM- ENLARGMT. OF SPILLWAY FACLT.& UPPER FDR.VALVE MODF
MORRIS DAM ROAD IMPROVEMENT
MORRIS DAM, SEISMIC STABILITY REANALYSIS
MORRIS DAM-REPLACE EMERGENGY POWER SYSTEM
MORRIS RESERVOIR- CAPITAL OBLIGATION PAID
MORRIS RESERVOIR- INTEREST OBLIGATION PAID
MWD CYBER SECURITY UPGRADE
O.C.RESERVOIR - IMPROVE DOMESTIC SYSTEM
ORANGE COUNTY RESERVOIR -- JUNCTION STRUCTURE,REPLACE VALVE # 1
ORANGE COUNTY RESERVOIR (SPEC NO. 341)
ORANGE COUNTY RESERVOIR CHLORINATION STATION
ORANGE COUNTY RESERVOIR- EMBANKMENT AND SPILLWAY
ORANGE COUNTY RESERVOIR- EMERGENCY GENERATOR
ORANGE COUNTY RESERVOIR- FLOATING COVER
ORANGE COUNTY RESERVOIR- HOUSE
ORANGE COUNTY RESERVOIR- MODIFY DOMESTIC WATER SYSTEM
ORANGE COUNTY RESERVOIR- REPLACE RESIDENCE NO. 95D
ORANGE COUNTY RESERVOIR-MODIFY ELEC. CONTROL CENTER
ORANGE COUNTY RESERVOIR-REPLACE CHLORINATION EQUIPMENT
ORANGE COUNTY RESERVOIR-REPLACE CHLORINATION SYSTEM
P V RESERVOIR-REPLACE CHLORINATION SYSTEM
P100735 DVL, WORK PACKAGE 40
P103081 DVL RECREATION ENTITLEMENT/MASTER PLANNING
P103083 DIAMOND VALLEY RECREATION, SEARL PARKWAY IMPROVEMENTS, PHASE I
P103088 DVL RECREATION, PROGRAM MANAGEMENT
P103810 WADSWORTH PUMP PLANT CONDUIT PROTECTION
P103998 LAKE MATTHEWS INTERIM CHLORINATION SYSTEM
P104076 LAKE MATHEWS WATERSHED, WATER QUALITY IMPROVEMENTS STUDY
P104101 LAKE SKINNER OUTLET CONDUIT REPAIR
P104131 SKINNER, RETURN WASH WATER BYPASS
P104326 LAKE MATTHEWS FIRE WATER LINE
P104735 GARVEY RESERVOIR FENCING AND PEST BARRIER
P104893 LAKE MATHEWS WASTEWATER SYSTEM REPLACEMENT
P104894 CB-20 AND PM-26 FLOWMETER REPLACEMENT
P105010 LAKE MATHEWS SODIUM HYPOCHLORITE TANK REPLACEMENT
P105024 GARVEY RESERVOIR SODIUM HYPOCHLORITE TANK REPLACEMENT
P105080 IRVINE REGULATING STRUCTURE SUMP DRAIN LINE
P105100 GARVER RESERVOIR BROKEN DRAIN PIPE AT ABTMNT
P105138 LAKE MATHEWS LIGHTING AND SECURITY IMPROVEMENT
P105176 LIVE OAK RESERVOIR ASPHALT PAVEMENT REHABILITATION
P105202 GARVEY RESERVOIR DRAINAGE & EROSION IMPROVEMENTS - AREAS 6-10, 11 CONSTR
P105207 DIAMOND VALLEY LAKE MARINA BOAT LAUNCH DOCKS REFURBISHMENT
PALOS VERDES CHLORINATION STATION AND COTTAGE
PALOS VERDES RESERVOIR
PALOS VERDES RESERVOIR - INLET/OUTLET TOWER
PALOS VERDES RESERVOIR- BY PASS PIPELINES
PALOS VERDES RESERVOIR COVER AND LINER REPLACEMENT
PALOS VERDES RESERVOIR COVER REPLACEMENT
PALOS VERDES RESERVOIR- FENCING AROUND
PALOS VERDES RESERVOIR GROUNDWATER MANAGEMENT
PALOS VERDES RESERVOIR HYPOCHLORITE FEED SYSTEM UPGRADE
PALOS VERDES RESERVOIR- REPLACE DOMESTIC WATER SYSTEM PIPING
PALOS VERDES RESERVOIR SITE IMPROVEMENTS
PALOS VERDES RESERVOIR SODIUM HYPOCHLORITE AND SECURITY UPGRADES
PALOS VERDES RESERVOIR SODIUM HYPOCHLORITE FEED SYSTEM UPGRADE
PALOS VERDES RESERVOIR, SPILLWAY ENERGY DISSIPATOR STRUCTURE MODIFICATIONS

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Storage Facilites

PALOS VERDES RESERVOIR,BYPASS PIPELINE RELIEF STRUCTURE MODIFN.
PALOS VERDES RESERVOIR,COVERING
PALOS VERDES RESERVOIR,REPLACE ACCESS AND PERIMETER ROADS
PALOS VERDES RESERVOIR: INCREASING ELEVATION OF SPILLWAY CREST
PALOS VERDES RESERVOIR-INSTALL VALVE & CHLORINATION NOZZLE,INL.TWR
PALOS VERDES RESERVOIR-REPLACE CHLORINATION SYSTEM
PAMO RESERVOIR- WATER STORAGE FEASIBIILITY STUDY
PAMO RESERVOIR- WATER STORAGE FEASIBIILITY STUDY- INTEREST
PV RESERVOIR GROUNDWATER MANAGEMENT
PVR FACILITY SEWER CONNECTION
RECORD DRAWING RESTORATION PROGRAM, CRA
REPAIRS TO AZUSA CONDUIT
REPLACE 32
REPLACEMENT OF A 30 INCH GATE VALVE P.V.R.
RESIDENCE # 95-D, ORANGE COUNTY RESERVOIR
RESIDENCE 45-D - CORONA DEL MAR RESERVOIR
RESIDENCE 80-D - ORANGE COUNTY RESERVOIR
RESIDENCE 90-D - LAKE MATHEW
RESIDENCE 91-D - SAN JACINTO RESERVOIR
RESIDENCE 93-D - SAN JACINTO RESERVOIR
ROADS AT LAKE MATHEWS ABOVE FLOODLINE
SAN DIEGO ACQUEDUCT: COTTAGE AT SAN JACINTO RESERVOIR
SAN JACINTO RESERVOIR - SAN DIEGO AQUEDUCT
SAN JOAQUIN RESERVOIR- CHLORINE EVAPORATOR
SAN JOAQUIN RESERVOIR- CONSTRUCTION OF HOUSE AND SERVICE BUILDING
SAN JOAQUIN RESERVOIR- DRAINAGE CHANNEL IMPROVEMENT
SAN JOAQUIN RESERVOIR FLOATING COVER
SAN JOAQUIN RESERVOIR IMPROVEMENT PROJECT-NEW DESIGN
SAN JOAQUIN RESERVOIR IMPROVEMENT STUDY
SAN JOAQUIN RESERVOIR IMPROVEMENT STUDY-EIR
SAN JOAQUIN RSVR, SLOPE REPAIR
SECOND OUTLET, PALOS VERDES RESERVOIR (SPEC NO. 597)
SEEPAGE CONTROL AT LAKE MATHEWS
SKINNER AREA PHYSICAL SECURITY UPGRADES
SKINNER DAM EMBANKMENT STABILITY EVALUATION AND MITIGATION
SKINNER DAM SAFETY INSTRUMENTATION UPGRADES
SKINNER DAM SPILLWAY ASSESSMENT
SKINNER FILT PLT, CHLORINE MASS FLOW METERS
SKINNER FINISHED WATER RESERVOIR SLIDE GATE REHABILITATION
SKINNER FINISHED WATER RESERVOIR SLIDE GATES REHABILITATION
SKINNER LADDER SAFETY ACCESS GATES
SKINNER WATER TREATMENT PLANT REHABILITATION
SKINNER, RETURN WASH WATER BYPASS
SKINNNER FILT PLT- ELECTRIC FISH BARRIER
SPILLWAY UPGRADES - LAKE MATHEWS
SPILLWAY UPGRADES - LAKE SKINNER
SPILLWAY UPGRADES LAKE MATHEWS
SPILLWAY UPGRADES LAKE SKINNER
TEMPORARY EMPLOYEE LABOR SETTLEMENT
VALVE - GENE RESERVOIR (REPLACED 201)
VALVE STRUCTURE MODIFICATIONS-UPPER FDR, SAN GABRIEL CROSSING (INTERIM CONST)
VALVE, TWO 36
WADSWORTH PUMP PLANT CONDUIT PROTECTION
WADSWORTH PUMP PLANT, PUMP MOTOR CONVERSION
WADSWORTH PUMPING PLANT FIRE PROTECTION SYSTEM UPGRADE - NEW
WADSWORTH PUMPING PLANT FIRE PROTECTION SYSTEM UPGRADES
WADSWORTH/DVL CONTROL & PROTECTION SYSTEM UPGRADE - CONSTRUCTION & STARTUP
WATER QUALITY PROJECT UPSTREAM
WATER SUPPLY SYSTEM, OPERATING TOWER, LAKE MATHEWS
WEYMOUTH FINISHED WATER RESERVOIR GATE REPLACEMENT
WEYMOUTH FINISHED WATER RESERVOIR REHABILITATION
WEYMOUTH PLANT RESERVOIR, REMOVE SOIL BLANKET

Sub-total Storage facilities costs ***113,901,900***

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Conveyance and Aqueduct Facilites

103237 COLORADO RIVER ACQUEDUCT-SIPHONS AND RESERVOIR OUTLETS REFURBISHMENT
103738 CRA COPPER BASIN OUTLET GATES RELIABILITY
104093 CRA SAND TRAP EQUIPMENT UPGRADES
104222 CRA SEISMIC RETROFIT OF 6.9KV SWITCH HOUSES
104427 HEADQUARTERS IMPROVEMENTS
104525 GENE WASH RESERVOIR DISCHARGE VALVE REHABILITATION
104542 CRA PUMPING PLANT WASTEWATER SYSTEM REPLACEMENT - HINDS & EAGLE MOUNTAIN
104645 CRA 6 9KV POWER CABLES REPLACEMENT
104769 CRA DISCHARGE LINE ISOLATION BULKHEAD AND COUPLING
104770 CRA PUMPING PLANTS CRANE IMPROVEMENTS
104922 GENE POOL REFURBISHMENT
105000 SWITCH HOUSE DOORS AT EAGLE MOUNTAIN & IRON MOUNTAIN
105008 PHYSICAL SECURITY CONTROLS FOR THE IRON MOUNTAIN
105208 CRA PUMPING PLANTS SCADA NETWORK MAIN SWITCH REPLACEMENT
105209 CRA PUMPING PLANT STATION BATTERY REPLACEMENT
105274 CRA LAKEVIEW SIPHON LEAK REPAIR
105316 WADSWORTH PUMPING PLANT LIGHTING UPGRADES
105354 CRA MM 33 CANAL SIDEWALL IMPROVEMENTS
105374 HINDS VILLAGE PAVING REPLACEMENT PROJECT
2.4 KV STANDBY DIESEL ENGINE GENERATOR REPLACEMENT - GENE
2.4 KV STANDBY DIESEL ENGINE GENERATOR REPLACEMENT - INTAKE
2.4 KV STANDBY DIESEL ENGINE GENERATOR REPLACEMENT - IRON
230KV SWITCH RACK AT CAMINO
230KV TRANSMISSION LINE PATROL ROAD
69 KV TAP LINE FROM COLORADO TO GENE
69 KV TRANSMISSION LINE BETWEEN PARKER PWR PLT & GENE TO INTAKE
69KV TRANSMISSION LINE TO PARKER DAM
69KV TRANSMISSION LINE TO WHITSETT PUMPING PLANT FROM GENE
701951 SITE 1 - CRA WHITEWATER RIVER SIPHON
ACCESS STRUCTURE, TRANSITION STRUCTURE AND MANHOLE COVER REPLACEMENT
ADDITION TO CABAZON SUBSTATION
ADDITION TO LAKEVIEW SUBSTATION
ADDITIONAL SHOP FACILIITIES AT GENE PLANT
ADJUSTMENT TO COST, PARKER POWER
ALL PLANTS- REPLACE TRANSFORMER BANK 1 PANEL
ALL PUM P PLANTS - BRIDGE CRANES AND SEISMIC RESTRAINTS
ALL PUMP PLANTS - REPLACE DOMESTIC WATER TREATMENT SYSTEMS
ALL PUMP PLANTS - REPLACE STA POWER SUPPLY SYSTEMS
ALL PUMP PLANTS - REPLACE THERMO & TEMP RECORDERS
ALL PUMP PLANTS - SEISMIC RESTRANTS - BRIDGE CRANES
ALL PUMP PLTS, MODIFY STATIONARY POWER SUPPLY SYSTEM
ALL PUMP PLTS, REPL MOTOR TEMPERATURE INSTRUMENTS
ALL PUMP T PLT- LONGTERM CHEMICAL FAC CONTAINMENT
ALL PUMPING PLANTS - 230 KV & 69 KV DISCONNECTS REPLACEMENT
ALL PUMPING PLANTS - BRIDGE CRANES
ALL PUMPING PLANTS - TRANSFORMER BANK BRIDGE
ALL PUMPING PLANTS-HYPOCHLORINATION SYSTEM
ALL PUMPING PLTS - REPLACE CARBON DIOXIDE CYLINDERS
ALL PUMPING PLTS-REEPLACE 36 IMPELLERS
ALL PUMPING PLTS-REPL DOMESTIC WTR TREATMENT SYSTEM
ALL PUPUMPING PLTS - REPLACE MOTOR TEMPERATURE INSTRUMENTS
ALLEN MCCOLLOCH PIPELINE - CORROSION INTERFERENCE MITIGATION
ALLEN MCCOLLOCH PIPELINE - RIGHT OF WAY
ALLEN MCCOLLOCH PIPELINE - UPDATE / MODIFY ALL BOYLE ENGINEERING DRAWINGS
AMP VALVE & SERVICE CONNECTION VAULT REPAIR
AQUEDUCT & PUMPING PLANT ISOLATION / ACCESS FIXTURES - STUDY
AQUEDUCT & PUMPING PLANT ISOLATION GATES
AQUEDUCT FENCING (SPEC 251)
AQUEDUCT MAINTENANCE (1937-40)
AQUEDUCT MAINTENANCE (REPAIRS & PREPARATION FOR OPERATION)
AQUEDUCT MAINTENANCE-1941
AQUEDUCT SURVEYS
ARROWHEAD EAST TUNNEL CONSTRUCTION
ARROWHEAD TDS REDUCTION
ARROWHEAD TUNNELS CLAIMS COST
ARROWHEAD TUNNELS CONNECTOR ROAD
ARROWHEAD TUNNELS CONSTRUCTION
ARROWHEAD TUNNELS ENGINEERING
ARROWHEAD TUNNELS RE-DESIGN
ARROWHEAD WEST TUNNEL CONSTRUCTION
AULD VALLEY CONTROL STRUCTURE AREA FACILITIES UPGRADE STUDY
AULD VALLEY PIPELINE BUBBLER - SKINNER TREATED WATER
AUXILIARY POWER SYSTEM REHABILITATION / UPGRADES STUDY
AUXILIARY POWER SYSTEM REHABILITATION/UPGRADES
BACHELOR MOUNTAIN COMMUNICATION SITE ACQUISITION
BACHELOR MOUNTAIN TELECOM SITE IMPROVEMENTS
BANK TRANSFORMERS REPLACEMENT STUDY
BANNING HEADQUARTERS
BANNING HINDS TELEPHONE LINE
BANNING VALVERDE TELEPHONE LINE
BERNASCONI TUNNEL
BERNASCONI TUNNEL NO.2, SCH. 311
BLACK METAL MOUNTAIN - COMMUNICATIONS FACILITY UPGRADE
BLACK METAL MOUNTAIN 2.4kV ELECTRICAL POWER UPGRADE
BLACK METAL MOUNTAIN, ELECTRICAL TRANSFORMER UPGRADE
BLOWOFF AT WIDE CANYON SIPHON- CRA (INTERIM CONST)
BOX SPRINGS FEEDER REHAB PHASE III
BUDGET ADJUSTMENT
BUILDINGS - CAMINO SWITCHING STATION
C.R.A.- EAGLE AND HINDS PLANTS, STANDBY GENERATORS (1/2 EACH)
C.R.A.- GENE AND IRON MOUNTAIN ,HOUSES
C.R.A.- GENE AUTO MAINTENANCE ADDITION
C.R.A.- GENE PLANT, EMERGENCY GENERATOR
C.R.A.- GENE VILLAGE SEWAGE DISPOSAL SYSTEM
C.R.A. HINDS AND EAGLE - REMODEL RECREATION HALLS (1/2 EACH)

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Conveyance and Aqueduct Facilites

C.R.A.- INTAKE AND GENE -REPLACE CIRCUIT BREAKERS (1/2 EACH)
C.R.A.- IRON MOUNTAIN AND CAMINO GARAGES
C.R.A.- MODIFY TV ANTENNA AT GENE
C.R.A.- RELOCATE MOBILE HOME FROM CASTAIC LAKE TO IRON MOUNTAIN
C.R.A.- SANDBLAST FACILITIES AT IRON MOUNTAIN AND GENE (1/2 EACH)
C.R.A.-REPL.TRANSFORMER COOLING SYSTEMS AT IRON,EAGLE MTN.& HINDS
CABAZON BIG MORONGO POWER LINES
CABAZON- HINDS POWER LINES
CABAZON RADIAL GATE FACILITIES IMPROVEMENT
CABAZON RADIAL GATE FACILITY IMPROVEMENTS
CABAZON SUBSTATION
CABLE TUNNEL VENTILATION SYSTEM,EAGLE MTN PUMP PLT - CRA
CABLE TUNNEL VENTILATION SYSTEM,IRON MTN PUMP PLT - CRA
CAJALCO CREEK MITIGATION FLOWS
CAL TECH TEST LAB OPERATION
CAMINO CAMP FACILITIES
CAMINO CAMP FACILITIES SERVICE STATION TRANSFORMERS
CAMINO SWITCHING STATION- WATER SYSTEM
CAMINO, GENE, AND IRON MOUNTAIN 230 KV DISCONNECT SWITCHES REPLACEMENT
CAMP FACILITIES
CANAL CURB ALONG COLORADO RIVER AQUEDUCT
CASA LOMA PIPELINE-CONSTRUCT OVERFLOW BASIN & DRAIN LINE
CASA LOMA SIPHON BARREL NO. 1 - SEISMIC UPGRADES
CASA LOMA SIPHON- CENTER PORTION SCHEDULE 20C
CASA LOMA SIPHON- EAST PORTION SCHEDULE 20A; 20B
CASA LOMA SIPHON LEAK REPAIRS
CASA LOMA SIPHON- REPLACE FIRST BARREL
CASA LOMA SIPHON- WEST PORTION SCHEDULE 20
CASA LOMA WASTEWAY
CASH DISCOUNTS
CAST-IRON BLOW OFF REPLACEMENT - PHASE 4
CATHODIC PROTECTION STUDY - DESIGN AND CONSTRUCTION
CCRP - BLOW-OFF VALVES PHASE 4 PROJECT
CCRP - CONTINGENCY
CCRP - EMERGENCY REPAIR
CCRP - HEADGATE OPERATORS & CIRCUIT BREAKERS REHAB.
CCRP - PART 1 & 2
CCRP - SAND TRAP CLEANING EQUIPMENT & TRAVELING CRANE STUDY
CCRP - TRANSITION & MAN-WAY ACCESS COVER REPLACEMENT - STUDY & DESIGN
CCRP - TUNNELS STUDY
CEPSRP - 230 KV SYSTEM SYNCHRONIZERS
CEPSRP - ALL PUMPING PLANTS - CONTINGENCY & OTHER CREDITS
CEPSRP - ALL PUMPING PLANTS - REPLACE 6.9 KV TRANSFORMER BUSHINGS
CEPSRP - ALL PUMPING PLANTS - REPLACE 230KV , 69 KV & 6.9 KV LIGHTENING ARRESTERS
CEPSRP - ALL PUMPING PLANTS - REPLACE 230KV TRANSFORMER PROTECTION
CEPSRP - SWITCHYARDS & HEAD GATES REHABILITATION
CEPSRP- ALL PUMPING PLANTS - IRON MOUNTAIN - 230KV BREAKER SWITCH. INST.
CIRCUIT BREAKERS - INTAKE & IRON MOUNTAIN PLANTS - CRA (1/2 EACH)
CIRCUIT BREAKERS, 29 MAIN POWER UNITS 1,2,3,4 &5 - ALL PLANTS (1/5 EACH)
CIRCUIT BREAKERS, IRON & EAGLE AND HINDS PUMP PLTS (1/3 EACH)
CIRCULAR SIPHONS SCHEDULE 21
CLEARING HINDS RESERVOIR SITE
COACHELLA TUNNELS
COACHELLA VALLEY ROADS
COLORAD0 RIVER ACQUEDUCT, CONDUIT SCHEDULE 1
COLORADO RIVER ACQUEDUCT & COVER CONDUIT SCHEDULE 9A
COLORADO RIVER ACQUEDUCT & COVER CONDUIT, SCHEDULE 7
COLORADO RIVER ACQUEDUCT , CONCRETE LINED CANAL, SCHEDULE 9
COLORADO RIVER ACQUEDUCT CANAL SCHEDULE 11
COLORADO RIVER ACQUEDUCT CANAL SCHEDULE 13
COLORADO RIVER ACQUEDUCT CUT & COVER CONDUIT SK.11A
COLORADO RIVER ACQUEDUCT CUT & COVER CONDUIT SK.12
COLORADO RIVER ACQUEDUCT CUT & COVER CONDUIT SK.13A
COLORADO RIVER ACQUEDUCT CUT & COVER CONDUIT SK.14
COLORADO RIVER ACQUEDUCT CUT & COVER CONDUIT SK.15
COLORADO RIVER ACQUEDUCT, 10 BOX SIPHONS, SCHEDULE 10A
COLORADO RIVER ACQUEDUCT, 10 HALF-CAP SIPHONS, SCHEDULE 4A
COLORADO RIVER ACQUEDUCT, 12 HALF-CAP SIPHONS, SCHEDULE 3A
COLORADO RIVER ACQUEDUCT, 12 HALF-CAP SIPHONS, SCHEDULE 5A
COLORADO RIVER ACQUEDUCT, 2 16 FT.,CIRCULAR SIPHONS, SK.15B
COLORADO RIVER ACQUEDUCT, 2 CIRCULAR SIPHONS, SCHEDULE 12A
COLORADO RIVER ACQUEDUCT, 2 CIRCULAR SIPHONS, SK. 15A
COLORADO RIVER ACQUEDUCT, 2 HALF-CAP SIPHONS, SCHEDULE 1B
COLORADO RIVER ACQUEDUCT, 3 SIPHONS, SCHEDULE 1A
COLORADO RIVER ACQUEDUCT, 6 BOX SIPHONS, SCHEDULE 13B
COLORADO RIVER ACQUEDUCT, 7 HALF-CAP SIPHONS, SCHEDULE 2B
COLORADO RIVER ACQUEDUCT, 8 BOX SIPHONS, SCHEDULE 9B
COLORADO RIVER ACQUEDUCT, 8 HALF-CAP SIPHONS, SCHEDULE 3B
COLORADO RIVER ACQUEDUCT, 9 BOX SIPHONS, SCHEDULE 11B
COLORADO RIVER ACQUEDUCT, CIRC. SIPHON, SCHEDULE 10B
COLORADO RIVER ACQUEDUCT, CIRC. SIPHON, SCHEDULE 11C
COLORADO RIVER ACQUEDUCT, CIRCULAR SIPHON, SK. 14A
COLORADO RIVER ACQUEDUCT, CONCRETE LINED CANAL, SCHEDULE 10
COLORADO RIVER ACQUEDUCT, CONCRETE LINED CANAL, SCHEDULE 7A
COLORADO RIVER ACQUEDUCT, CONDUIT SCHEDULE 2
COLORADO RIVER ACQUEDUCT, CONDUIT, SCHEDULE 3
COLORADO RIVER ACQUEDUCT, COPPER BASIN SIPHON
COLORADO RIVER ACQUEDUCT, FRIDAY HALF-CAP SIPHON, SCHEDULE 6
COLORADO RIVER ACQUEDUCT, GENE INLET SIPHON
COLORADO RIVER ACQUEDUCT, HALF-CAP SIPHONS, SCHEDULE 8A
COLORADO RIVER ACQUEDUCT, HALF-CAP SIPHONS, SCHEDULE 8B
COLORADO RIVER ACQUEDUCT, LINED CANAL SCHEDULE 4A
COLORADO RIVER ACQUEDUCT, LINED CANAL SCHEDULE 5
COLORADO RIVER ACQUEDUCT, LINED CANAL SCHEDULE 8
COLORADO RIVER AQDCT.WATER STRG IN DESERT GRD.WTR.BASIN-STUDY

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Conveyance and Aqueduct Facilites

COLORADO RIVER AQUEDUCT - PUMPING
COLORADO RIVER AQUEDUCT - SIPHONS AND RESERVOIR OUTLETS REFURBISHMENT
COLORADO RIVER AQUEDUCT (CRA), WHITEWATER SIPHON PROTECTION STUDY
COLORADO RIVER AQUEDUCT CONVEYANCE RELIABILITY, PHASE II REPAIRS
COLORADO RIVER AQUEDUCT CONVEYANCE RELIABILITY, PHASE II REPAIRS AND INSTRUMENTATION
COLORADO RIVER AQUEDUCT, 1 BOX SIPHON, SCHEDULE HAYFIELD
COLORADO RIVER AQUEDUCT, 10 HALF-CAP SIPHONS SCHEDULE 17B
COLORADO RIVER AQUEDUCT, 2 HALF-CAP SIPHONS, SCHEDULE 16A
COLORADO RIVER AQUEDUCT, 4 SIPHONS , SCHEDULE 16B
COLORADO RIVER AQUEDUCT, INVESTIGATION OF SIPHONS AND RESERVOIR OUTLETS REFURBIS
COLORADO RIVER ROAD
COLORADO RIVER TUNNEL
COLTON CABAZON POWER LINES
CONDUIT SCHEDULE 18
CONDUIT SCHEDULE 19
CONDUIT SCHEDULE 23
CONSTRUCTION OF HOUSING FACILITIES-14 HOUSES ON MAIN ACQUEDUCT
CONTROL ROOM LIGHTING - EAGLE & HINDS PUMPING PLANTS (1/2/ EACH)
CONTROL ROOM LIGHTING - INTAKE & IRON MOUNTAIN PUMP PLANTS - (1/2 EACH)
CONTROL ROOM LIGHTING , GENE PLANT - CRA
CONTROL SYSTEM DRAWING UPGRADE STUDY (PHASE 1) - STUDY
CONVERSION OF DEFORMATION SURVEY MONITORING AT GENE WASH
COOLERS, PUMP 4 & 5
COOLERS, PUMP 4 & 6
COOLERS, PUMP 4 & 7
COPPER BASIN AND GENE DAM OUTLET WORKS REHABILITATION (STUDY & DESIGN)
COPPER BASIN AND GENE WASH RESERVOIRS DISCHARGE STRUCTURE REHABILITATION - STAGE 2
COPPER BASIN AND GENE WASH RESERVOIRS DISCHARGE VALVE REHABILITATION
COPPER BASIN DAM AND APPURTENANT WORKS
COPPER BASIN INTERIM CHLORINATION SYSTEM
COPPER BASIN OUTLET GATES RELIABILITY
COPPER BASIN OUTLET REHABILITATION
COPPER BASIN OUTLET, AND COPPER BASIN & GENE WASH DAM SLUICEWAYS REHABILITATION
COPPER BASIN POWER & PHONE LINES REPLACEMENT
COPPER BASIN RESERVOIR OUTLET STRUCTURE REHABILITATION
COPPER BASIN RESERVOIR OUTLET STRUCTURE REHABILITATION PROJECT
COPPER BASIN RESERVOIR ROAD
COPPER BASIN RESERVOIR: ONE HOUSE WITH GARAGE
COPPER BASIN RESERVOIRS DISCHARGE VALVE REHABILITATION & METER REPLACEMENT
COPPER BASIN SERVICE ROAD
COPPER BASIN SURGE TANK
COPPER BASIN TUNNELS NO. 1 & 2
COPPER BASIN, POWER AND COMMUNICATIONS POLE AND TRAMISSION LINE
COPPER BASIN, POWER AND COMMUNICATIONS POLE AND TRANSMISSION LINE
COPPER SULFATE STORAGE AT LAKE SKINNER AND LAKE MATHEWS
CORRISON CONTROL OZONE MATERIAL TEST FACILITY
CORROSION CONTROL OZONE MATERIAL TEST FACILITY
COST OF LAND AND RIGHT OF WAY
COTTAGE & WATER WELL - CAMINO SWITCHING STATION
COTTONWOOD TUNNEL
COXCOMB TUNNEL
COXCOMB WASTEWAY
CRA - ACCESS STRUCTURE, TRANSITION STRUCTURE AND MANHOLE COVER REPLACEMENT
CRA - AQUEDUCT AND PUMPING PLANT ISOLATION GATES
CRA - AQUEDUCT RESERVOIR AND DISCHARGE LINE ISOLATION GATES
CRA - AUXILIARY POWER SYSTEM REHAB
CRA - BANK TRANSFORMERS REPLACEMENT STUDY
CRA - BLOW-OFF VALVES PHASE 4
CRA - CIRCULATING WATER SYSTEM STRAINER REPLACEMENT
CRA - CONTROL SYSTEM IMPLEMENTATION PHASE CLOSE OUT
CRA - CONVEYANCE RELIABILITY PROGRAM PART 1 & PART 2
CRA - COPPER BASIN OUTLET, AND COPPER BASIN & GENE WASH SLUICEWAYS REHABILITATION
CRA - COPPER BASIN POWER & PHONE LINES REPLACEMENT
CRA - CUT & COVER FORNAT WASH EXPOSURE STUDY
CRA - DANBYTOWER FOOTER REPLACEMENT
CRA - DELIVERY LINE NO. 1 SUPPORTS REHAB - FIVE PUMPING PLANTS
CRA - DELIVERY LINES 2&3 SUPPORTS REHAB - GENE & INTAKE
CRA - DELIVERY LINES 2&3 SUPPORTS REHAB - IRON, EAGLE, & HINDS
CRA - DESERT PUMP PLANT OIL CONTAINMENT
CRA - DESERT SEWER SYSTEM REHABILITATION PROJECT
CRA - DESERT WATER TANK ACCESS & SAFETY IMPROVEMENTS
CRA - DISCHARGE CONTAINMENT PROGRAM - INVESTIGATION
CRA - DISCHARGE LINE ISOLATION GATES
CRA - DWCV-4 VALVE REPLACEMENT
CRA - EAGLE MOUNTAIN SAND TRAPS INFLOW STUDY
CRA - ELECTRICAL/ POWER SYST REL. PROG. - IRON MTN - 230KV BREAKER SWITC. INST.
CRA - GENE PUMPING PLANT MAIN TRANSFORMER AREA
CRA - HINDS PUMP UNIT NO. 8 REFURBISHMENT
CRA - INTAKE PUMPING PLANT - COOLING AND REJECT WATER DISCHARGE TO LAKE HAVASU
CRA - INTAKE PUMPING PLANT AUTOMATION PROGRAMMING
CRA - INVESTIGATION OF SIPHONS AND RESERVOIR OUTLETS
CRA - IRON MOUNTAIN RESERVOIR AND CANAL LINER REPAIRS
CRA - IRON MTN. TUNNEL REHABILITATION
CRA - IRON MTN., REPLACE RECREATION & CRAFT BLDGS
CRA - LAKEVIEW SIPHON FIRST BARREL - REPAIR DETERIORATED JOINTS
CRA - MAIN PUMP MOTOR EXCITERS
CRA - MAIN PUMP STUDY
CRA - MOUNTAIN SIPHONS SEISMIC VULNERABILITY STUDY
CRA - PUMPING PLANT RELIABILITY PROGRAM CONTINGENCY
CRA - PUMPING PLANTS VULNERABILITY ASSESSMENT
CRA - PUMPING WELL CONVERSION
CRA - QUAGGA MUSSEL BARRIERS
CRA - REAL PROPERTY - BOUNDARY SURVEYS
CRA - RELIABILITY PROGRAM 230 KV & 69 KV DISCONNECTS REPLACEMENT STUDY (5 PLANTS)
CRA - RELIABILITY PROGRAM INVESTIGATION

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Conveyance and Aqueduct Facilites

CRA - RELIABILITY PROGRAM PHASE 6 (AQUEDUCT PHASE 6 REHAB.) - SPEC 1568
CRA - RELIABILTY PHASE II CONTINGENCY
CRA - SAND TRAP CLEANING EQUIPMENT AND TRAVELING CRANE
CRA - SERVICE CONNECTION DWCV-2T VALVES REPLACEMENT AND STRUCTURE CONSTRUCTION
CRA - SERVICE CONNECTION DWCV-4 A, B, C, & D PLUG VALVES REPLACEMENT
CRA - SIPHONS, TRANSITIONS, CANALS, AND TUNNELS REHABILITATION AND IMPROVEMENTS
CRA - SUCTION & DISCHARGE LINES EXPANSION JOINT REHAB
CRA - SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA) SYSTEM
CRA - SWITCHYARDS AND HEAD GATES REHAB
CRA - SWITCHYARDS AND HEAD GATES REHABILITATION
CRA - TRANSFORMER OIL & CHEMICAL UNLOADING PAD CONTAINMENT
CRA - TUNNELS VULNERABILITY STUDY - REPAIRS TO TUNNELS
CRA - WEST PORTAL UPGRADE - REHAB OF STILLING WELL, SLIDE GATE OPERATORS AND RADIAL GATES
CRA WHITEWATER TUNNEL NO 2 SEISMIC UPGRADE
CRA 2.4 KV STANDBY DIESEL ENGINE GENERATORS REPLACEMENT
CRA 230 KV & 69 KV DISCONNECTS SWITCH REPLACEMENT
CRA 230 KV SYSTEM INTER-AGENCY OPERABILITY UPGRADES
CRA 230 KV TRANSMISSION LINE - INFRASTRUCTURE RELIABILITY IMPROVEMENTS (REF: PENDING NEW PN104717)
CRA 230 KV TRANSMISSION SYSTEM REGULATORY AND OPERATIONAL FLEXIBILITY UPGRADES
CRA 230 KV TRANSMISSION SYSTEM REGULATORY COMPLIANCE AND OPERATIONAL FLEXIBILITY UPGRADES - STUDY
CRA 230 KV TRANSMISSION TOWER BARRIER IMPROVEMENTS
CRA 230KV & 69KV PROTECTION PANEL UPGRADE
CRA 230KV TRANSMISSION LINE IMPROVEMENTS
CRA 230kV TRANSMISSION SYSTEM REGULATORY COMPLIANCE AND OPERATIONAL FLEXIBILITY UPGRADES
CRA 2400 V VILLAGE ELECTRICAL POWER DISTRIBUTION UPGRADES
CRA 6 9KV POWER CABLES REPLACEMENT
CRA 6.9 KV LEAD JACKETED CABLES
CRA 6.9 KV POWER CABLES REPLACEMENT
CRA 6.9 KV POWER CABLES REPLACEMENT UNITS 6 TO 9
CRA 69KV AND 240 KV TRANSFORMERS REPLACEMENT
CRA 69KV PANEL UPGRADE
CRA ACCESS STRUCTURE, TRANSITION STRUCTURE AND MANHOLE COVERS REPLACEMENT
CRA- ALL PUMP PLT3,REPL.THERMOMETERS/TEMP.RECORDERS IN CONT.RM.
CRA ALL PUMPING PLANTS - FLOW METER UPGRADES
CRA ALL PUMPING PLANTS, FLOW METER REPLACEMENT
CRA ANCILLARY EROSION AND DRAINAGE CONTROL
CRA AND IRON MOUNTAIN RESERVOIR PANEL REPAIRS
CRA AND IRON MOUNTAIN RESERVOIR PANEL REPLACEMENT
CRA AQUEDUCT BLOCKER GATE REPLACEMENT
CRA AQUEDUCT ISOLATION GATES REPLACEMENT
CRA ASPHALT REPLACEMENT
CRA AUTOMATED TRASH RACK CLEANING SYSTEM AT THREE PUMPING PLANTS
CRA AUXILIARY POWER SYSTEM REHABILITATION/UPGRADES FOR FOUR PUMPING PLANTS
CRA AUXILIARY POWER SYSTEMS
CRA BLACK METAL COMMUNICATION SITE II UPGRADE
CRA BLOW-OFF VALVE FLANGE OUTLET
CRA CANAL CRACK REHAB AND EVALUATION
CRA CANAL CRACK REHABILITATION
CRA CANAL IMPROVEMENTS
CRA CANAL REHABILITATION
CRA CARPORT INSTALLATIONS AT GENE PUMP PLANT
CRA CARPORT INSTALLATIONS AT IRON MOUNTAIN PUMP PLANT
CRA CARPORTS FOR HINDS PUMPING PLANT
CRA CHLORINE INJECTION IMPROVEMENTS
CRA CHOLLA WASH CONDUIT RELINING
CRA CHOLLA WASH CUT-AND-COVER CONDUIT LINING
CRA CIRCULATING WATER SYSTEM STRAINER REPLACEMENT
CRA CONDUIT EROSION CONTROL IMPROVEMENTS
CRA CONDUIT FORMAT WASH EROSION REPAIRS
CRA CONDUIT STRUCTRUAL PROTECTION
CRA CONDUIT STRUCTURAL PROTECTION
CRA CONVEYANCE RELIABILITY PROGRAM (CCRP) - BLOW-OFF REPAIR
CRA CONVEYANCE RELIABILITY PROGRAM PART 1 & PART 2
CRA CONVEYANCE SYSTEM FLOW SENSOR INSTALLATION
CRA CONVEYANCE SYSTEM HIGH FLOW RELIABILITY UPGRADES
CRA COPPER BASIN AND GENE WASH DAM SLUICEWAYS
CRA COPPER BASIN OUTLET GATES RELIABILITY
CRA COPPER BASIN OUTLET GATES RELIABILITY STUDY
CRA COPPER BASIN SODIUM HYPOCHLORITE TANK EXPANSION
CRA DELIVERY LINE 1 SUPPORTS REHAB, FIVE PUMPING PLANTS
CRA DELIVERY LINE REHABILITATION
CRA DELIVERY LINES 2&3 SUPPORTS REHAB, GENE & INTAKE
CRA DESERT AIRFIELDS IMPROVEMENT
CRA DESERT PUMP PLANT OIL CONTAINMENT
CRA DESERT REGION COMMUNICATIONS BUILDING
CRA DESERT REGION SECURITY IMPROVEMENTS
CRA DISCHARGE CONT/GENE CAMP & IRON MTN EQUIPMENT WASH DRAINS
CRA DISCHARGE CONTAINMENT
CRA DISCHARGE CONTAINMENT PROGRAM - CONTINGENCY
CRA DISCHARGE CONTAINMENT PROGRAM - GENE & IRON DRAIN SYSTEMS
CRA DISCHARGE CONTAINMENT PROGRAM - INVESTIGATION
CRA DISCHARGE CONTAINMENT PROGRAM - OIL & CHEMICAL UNLOADING PAD CONTAINMENT
CRA DISCHARGE LINE ISOLATION BULKHEAD AND COUPLING
CRA DOMESTIC WATER TREATMENT SYSTEM REPLACEMENT
CRA ELECTRICAL / POWER SYSTEM RELIABILITY PROGRAM (CEPSRP)
CRA ELECTRICAL GENE PUMP PLT REPLACE 6.9 KV TRANSFORMER BUSHINGS
CRA ELECTRICAL POWER SYSTEM RELIABILITY PROGRAM PUMP
CRA ELECTRICAL PUMP PLTS REPLACE 230 KV 69 KV & 6.9 KV LIGHTENING ARRESTERS
CRA ELECTRICAL/POWER SYSTEM RELIABILITY PROGRAM,IRON MTN
CRA EMERGENCY REPAIR AQUEDUCT REPUTURE IN DESERT HOT SPRINGS
CRA ENERGY EFFICIENCY IMPROVEMENTS
CRA EROSION PROTECTION
CRA FALL PREVENTION SWING GATE INSTALLATIONS
CRA FLOW MEASURING STATIONS SECURITY UPGRADES
CRA FREDA SIPHON BARREL NUMBER 1

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Conveyance and Aqueduct Facilites

CRA FREDA SIPHON BARREL NUMBER 1 INTERNAL SEAL INSTALLATION
CRA- GENE PLANT, VENTILATE CABLE TUNNEL
CRA- GENE PUMPING PLANT- CONSTRUCTION ADDITION.TO TESTING LAB.BLDG.
CRA GENE PUMPING PLANT HEAVY EQUIPMENT SERVICE PIT
CRA GENE PUMPLING PLANT HEAVY EQUIPMENT SERVICE PIT
CRA GENE STORAGE WAREHOUSE REPLACEMENT
CRA HEADGATE SURGE CHAMBER REHABILITATION
CRA HINDS PUMPING PLANT - WASH AREA UPGRADE
CRA HINDS PUMPING PLANT SAND TRAP SLIDE GATE INSTALLATION
CRA HOUSING IMPROVEMENTS - ADDITION OF TEN NEW HOUSES
CRA- IMPROVE ROAD TO HEAD GATE- WHITSETT
CRA INTAKE AND GENE OVER-CURRENT RELAY REPLACEMENT
CRA INTAKE PPLANT - POWER & COMMUNICATION LINE REPLACEMENT
CRA INTAKE PUMP PLANT SHORE PROTECTION
CRA INTAKE PUMPING PLANT SUBSTRUCTURE IMPROVEMENTS
CRA- INTAKE PUMPING PLANTS- REPL.STA. SERV. RACK CIRCUIT BREAKERS
CRA IRON GARAGE HEAVY EQUIPMENT SERVICE PIT REPLACEMENT
CRA IRON HOUSING REPLACEMENT
CRA- IRON MOUNTAIN AND GENE- HOUSING (1/2/ EACH)
CRA IRON MOUNTAIN PUMP PLANT 2400 V SWITTCH RACK REHABILITATION
CRA IRON MOUNTAIN PUMP PLANT AND EAGLE MOUNTAIN PUMP PLANT RESERVOIR BOTTOM RELINING
CRA IRON MOUNTAIN PUMPING PLANT 2400 V SWITCH RACK REHABILITATION
CRA IRON MOUNTAIN SUCTION JOINT REFURBISHMENT PILOT
CRA IRON MOUNTAIN VILLAGE-REPLACE REC-MESS HALL FACILITIES
CRA LAKEVIEW SIPHON
CRA MAIN PUMP & MOTOR REFURISHMENT
CRA MAIN PUMP AND MOTOR REFURBISHMENT
CRA MAIN PUMP AND MOTOR REFURISHMENT
CRA MAIN PUMP CIRCULATING WATER SYSTEM REHABILITATION
CRA MAIN PUMP CONTROLS & INSTRUMENTATION
CRA MAIN PUMP CONTROLS AND INSTRUMENTATION
CRA MAIN PUMP DISCHARGE VALVE REFURBISHMENT
CRA MAIN PUMP MOTOR EXCITERS ASSESSMENT
CRA MAIN PUMP MOTOR EXCITERS REHABILITATION
CRA MAIN PUMP MOTOR REHABILITATION (INCLUDES UPCOMING CIP - CRA MAIN PUMP REHABILITATION)
CRA MAIN PUMP REHABILITATION
CRA MAIN PUMP REHABILITATION (STAGE 1) - DESIGN & PROCUREMENT PHASE FOR DEMONSTRATION PROJECT
CRA MAIN PUMP REHABILITATION (STAGE 1) - DESIGN PHASE FOR DEMONSTRATION PROJECT
CRA MAIN PUMP REHABILITATION (STAGE 1) - PRELIMINARY INVESTIGATIONS
CRA MAIN PUMP STUDY
CRA MAIN PUMP SUCTION AND DISCHARGE LINES, EXPANSION JOINT REPAIRS
CRA MAIN PUMPING PLANT DISCHARGE LINE ISOLATION BULKHEAD COUPLING CONSTRUCTION
CRA MAIN PUMPING PLANT UNIT COOLERS & HEAT ESCHANGERS
CRA MAIN PUMPING PLANT UNIT COOLERS AND HEAT EXCHANGERS
CRA MAIN PUMPING PLANTS DISCHARGE LINE ISOLATION BULHEAD COUPLINGS
CRA MAIN PUMPING PLANTS DISCHARGE LINE ISOLATION BULKHEAD COUPLINGS
CRA MAIN PUMPING PLANTS LUBRICATION SYSTEM
CRA MAIN PUMPING PLANTS SAND REMOVAL SYSTEM
CRA MAIN PUMPING PLANTS SERVICE WATER & SAND REMOVAL SYSTEM
CRA MAIN PUMPING PLANTS UNIT COOLERS AND HEAT EXCHANGERS
CRA MAIN TRANSFORMER REFURBISHMENT
CRA MAIN TRANSFORMER REPLACEMENT /REHABILITATION
CRA MAIN TRANSFORMER REPLACEMENT/REHAB.
CRA- MICROWAVE SYSTEM ENLARGEMENT
CRA MILE 12 POWER LINE & FLOW MONITORING EQUIP. STUDY
CRA MM 33 CANAL SIDEWALL IMPROVEMENTS
CRA- MODIFY INTAKE TRANSFORMER COOLING
CRA- MODIFY PUMP IMPELLERS AT FIVE PUMPING PLANTS
CRA OVER-CURRENT RELAY REPLACEMENT
CRA OVER-CURRENT REPLAY REPLACEMENT
CRA- PROTECT TRANSFORMERS AT PUMPING PLANTS
CRA PROTECTIVE SLAB AT EAGLE MOUNTAIN, STATION 5817+00
CRA PROTECTIVE SLAB AT STATION 9704+77-15-011
CRA PROTECTIVE SLABS
CRA PUMP PLANT FLOW METER REPLACEMENT
CRA PUMP PLANT FLOW METER UPGRADE
CRA PUMP PLANT LOWER GUIDE ACCESS IMPROVEMENTS
CRA PUMP PLANT ROLLUP DOOR AND WINDOW REPLACEMENTS
CRA PUMP PLANT SUMP PIPING REPLACEMENT STUDY
CRA PUMP PLANT SUMP SYSTEM REHABILITATION
CRA PUMP PLANT UNINTERRUPTABLE POWER STUDY (UPS) UPGRADE
CRA PUMP PLANTS 2.3KV & 480V SWITCHRACKS REHAB
CRA PUMP PLANTS 2.3KV AND 480V SWITCH RACK REHABILITATION
CRA PUMP PLANTS 2300KV & 480 V SWITCHRACK REHAB
CRA PUMP PLANTS CIRCULATION WATER SYSTEMS
CRA PUMP PLANTS ON-LINE INSTR FOR MICROFILT UNIT
CRA PUMP REHAB PROJECT - AS-BUILT DRAWINGS
CRA PUMP WELLS CONVERSION AND BLOW-OFF REPAIR
CRA PUMPING PLANT DELIVERY LINE REHABILITATION
CRA PUMPING PLANT REHABILITATION STUDY
CRA PUMPING PLANT REHABILITATION STUDY AND INVESTIGATION
CRA PUMPING PLANT RELIABILITY PROGRAM
CRA PUMPING PLANT RELIABILITY PROGRAM - HIGH PRESSURE COMPRESSOR REPLACEMENT
CRA PUMPING PLANT RELIABILITY PROGRAM - SUCTION & DISCHARGE LINES EXPANSION JOINT STUDY
CRA PUMPING PLANT RELIABILITY PROGRAM - SUCTION AND DISCHARGE LINES-EXPANSION JOINT REPAIRS
CRA PUMPING PLANT STATION BATTERY REPLACEMENT
CRA PUMPING PLANT STORAGE BUILDINGS
CRA PUMPING PLANT STORAGE BUILDINGS AT HINDS, EAGLE MOUNTAIN AND IRON MOUNTAIN
CRA PUMPING PLANT SUMP SYSTEM REHABILITATION
CRA PUMPING PLANT VULNERABILITY ASSESSMENT
CRA PUMPING PLANT WASTEWATER SYSTEM - GENE & IRON MTN.
CRA PUMPING PLANT WASTEWATER SYSTEM - INTAKE
CRA PUMPING PLANT WASTEWATER SYSTEM REHABILITATION - ALL FIVE PUMPING PLANT PRELIMINARY DESIGN
CRA PUMPING PLANT WASTEWATER SYSTEM REPLACEMENT
CRA PUMPING PLANT WASTEWATER SYSTEM REPLACEMENT - GENE/IRON MTN FINAL DESIGN

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Conveyance and Aqueduct Facilites

CRA PUMPING PLANT WASTEWATER SYSTEM REPLACEMENT - HINDS & EAGLE MOUNTAIN
CRA PUMPING PLANT WASTEWATER SYSTEM REPLACEMENT - HINDS & EAGLE MTN.
CRA PUMPING PLANTS - AUXILIARY POWER SYSTEM REHABILITATE/UPGRADES
CRA PUMPING PLANTS 230KV & 69K DISCONNECT SWITCH REPLACEMENT
CRA PUMPING PLANTS 230KV DISCONNECT SWITHC REPLACEMENT
CRA PUMPING PLANTS 6900V CIRCUIT BREAKER REPLACEMENTS
CRA PUMPING PLANTS ASPHALT REPLACEMENT
CRA PUMPING PLANTS CRANE IMPROVEMENTS
CRA PUMPING PLANTS DELIVERY LINE REHABILITATION
CRA PUMPING PLANTS SAND TRAP TRAVELING BRIDGE CRANES CONTROL UPGRADES
CRA PUMPING PLANTS SCADA NETWORK MAIN SWITCH REPLACEMENT
CRA PUMPING PLANTS SWITCH HOUSE FAULT CURRENT PROTECTION
CRA PUMPING PLANTS VULNERABILITY ASSESSMENT
CRA PUMPING PLANTS WATER TREATMENT SYSTEMS REPLACEMENT
CRA PUMPING PLT RELIABILITY PROGRAM, DISCHARGE LINE COUPLING INSTALLATION
CRA PUMPING WELL CONVERSION
CRA PUMPLING PLANTS DISCHARGE LINE ISOLATION GATES
CRA QUAGGA MUSSEL BARRIERS
CRA RADIAL GATES AND SLIDE GATE REHABILITATION
CRA RADIAL GATES REPLACEMENT
CRA REALIABILITY PHASE II, PUMPING PLANT SWITCH HOUSE FAULT CURRENT PROTECTION
CRA- RECONSTRUCT CAMINO SWITCHING STATION
CRA- REHAB 11 MAIN TRANSFORMERS
CRA RELIABILITY - PHASE II PROGRAM
CRA RELIABILITY PHASE II - PUMPING PLANTS 230KV & 69KV DISCONNECT SWITCH REPLACEMENT
CRA RELIABILITY PROGRAM - DISCHARGE VALVE LUBRICATORS
CRA RELIABILITY PROGRAM - MOTOR BREAKER FAULTY CURRENT STUDY (5 PLANTS)
CRA RELIABILITY PROGRAM PHASE 6 (AQUEDUCT PHASE 6 REHAB.) - SPEC 1568
CRA RELIABILITY PROGRAM PHASE 6 (SAN JACINTO DIVERSION STRUCTURE)
CRA RELIABILITY PROGRAM PHS 6 (SAN JACINTO DIV STRUCTURE & SVS CV-4)
CRA RELIABILITY-PHASE II PROGRAM
CRA RELIABILTY PHASE II - PUMPING PLANT SWITCH HOUSE FAULT CURRENT PROTECTION
CRA- RELOCATE MOTOR COLLECTOR RINGS AT IRON MOUNTAIN PLANT
CRA- REMODEL GENE GUEST LODGE
CRA- REPL. 2300V STA. SERV. STANDBY POWER LINE AT GENE
CRA- REPLACE CONTROL ROOM LIGHTING AT INTAKE AND IRON MOUNTAIN
CRA- REPLACE WATER FLOWMETER INSTRUMENTS- 5 PUMPING PLANTS
CRA SAND TRAP EQUIPMENT UPGRADES
CRA SEISMIC EVALUATION - SWITCH HOUSE AND PUMP ANCHORAGE
CRA SEISMIC RETROFIT OF 6.9kV SWITCH HOUSES
CRA SEISMIC UPGRADE OF 6.9KV SWITCH HOUSES
CRA SERVICE CONNECTION DWCV-2T VALVES REPLACEMENT AND STRUCTURE CONSTRUCTION
CRA SERVICE CONNECTION DWCV-4 VALVES REPLACEMENT
CRA SIPHON REHAB
CRA SIPHONS, TRANSITIONS, CANALS AND TUNNELS REHABILITATION & IMPROVMENTS
CRA SIPHONS, TRANSITIONS, CANALS, AND TUNNELS REHABILITATION AND IMPROVEMENTS
CRA SUCTION AND DISCHARGE LINES - EXPANSION JOINT REPAIRS
CRA SUPPORT FACILITIES SEISMIC EVALUATIONS
CRA SURGE CHAMBER DISCHARGE LINE BY-PASS COVERS
CRA SWITCHRACKS & ANCILLARY STRUCTURES EROSION CONTROL
CRA TRANSFORMER OIL AND SODIUM HYPOCHLORITE CONTAINMENT
CRA TRANSITION STRUCTURE AND MANHOLE COVERS REPLACEMENT
CRA TRANSITION STURCTURE AND MANHOLE STRUCTURES COVERS REPLACEMENT
CRA TUNNELS - SEISMIC RESILIENCE UPGRADES
CRA UPS REPLACEMENT
CRA- VIBRATION DETECTION EQUIPMENT
CRA VILLAGES DOMESTIC WATER MAIN DISTRIBUTION REPLACEMENT STUDY
CRA WATER DISTRIBUTION SYSTEM & VILLAGE ASPHALT REPLACEMENT - GENE & IRON MOUNTAIN
CRA WATER DISTRIBUTION SYSTEM & WASTEWATER SYSTEM REPLACEMENT - GENE & IRON MTN CONSTRUCTION
CRA WATER DISTRIBUTION SYSTEM REPLACEMENT AND CRA ROADWAY ASPHALT REPLACEMENT - ALL PP
CRA WHIPPLE MOUNTAIN TUNNEL
CRA WHIPPLE MOUNTAIN TUNNEL FLOW METERING EQUIPMENT UPGRADES
CRA, CABAZON AND POTRERO SHAFT COVERS
CRA, INSTALL WATER LEVEL ALARM SYSTEM AT CACTUS CITY (MILE 147)
CRA, INSTALL WATER LEVEL ALARM SYSTEM AT FAN HILL (MILE 168)
CRA, MILE 12 SIPHONS, INSTALL ACCOUSTIC FLOWMETERS
CRA-ALL PUMP PLANTS -INSTALL ACOUSTIC METER
CRA-ALL PUMP PLANTS- REPLACE C02 CYLINDERS
CRA-ALL PUMP PLANTS-MODIFY OVERHEAD BRIDGE CRANES
CRA-ALL PUMP PLANTS-REHAB PERF TEST
CRA-ALL PUMP PLANTS-REPLACE IMPELLERS
CRA-ALL PUMP PLANTS-VIBRATION MONITOR EQUIPMENT
CRA-ALL PUMPING PLANTS - REPLACE MOTOR TEMP INSTRUMENTS
CRA-ALL PUMPING PLANTS REHAB MAIN PUMP UNIT STUDY
CRA-EAGLE AND HINDS PLANT-WORTH SHFT CONN. (1/2 EACH)
CRA-EAGLE MNTN. OR HINDS PUMPING PLANTS -MODIF.PUMP IMPELLER ATTO
CRA--EAGLE MTN. AND HINDS PUMPING PLANTS-MODIF. 2 IMPELLER ATTACHMT. (1/2/ EACH)
CRA-GARAGES- PUMPING PLANT VILLAGES
CRA-GENE-M.UNIT GARAGE BLDG,IRON & EAGLE MTN.-RPL.CBL TNL VENT SYS.
CRA-HEAT EXCHANGER GENE PLANT TRANSFORMER 8K NO.2
CRA-IRON MTN PUMP PLANT-MODIFY ACOUSTIC FLOWMETER
CRA-ORIG CONST-LIQ DAMAGES
CRA-ORIG CONSTRUCTION-CASH DISCOUNTS BOND FUND
CRA-ORIG CONSTRUCTION-DISPOSAL OF PERMANENT WORKS
CRA-ORIG CONSTRUCTION-SALES TAX ADJUSTMENT
CRA-ORIG CONST-SALVAGE SALES
CRA-ORIG CONST-UNAPPLIED INSURANCE RESERVE
CUF DECHLORINATION SYSTEM
CUT-AND-COVER CONDUIT SCHEDULE 17;17A
CUT-AND-COVER CONDUIT, SCHEDULE 16
DAM SLUICEWAYS AND OUTLETS REHABILITATION
DANBY DRY LAKE- BRINE WELL
DANBY TOWER FOOTER REPLACEMENT
DANBY TOWERS FOUNDATION REHABILITATION
DESALINATION RESEARCH AND PARTNERSHIP

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Conveyance and Aqueduct Facilites

DESERT AIRFIELDS IMPROVEMENT
DESERT BRANCH - REPLACE STOLEN COPPER GROUND WIRE FOOTINGS/GROUNDING & COPPER PI
DESERT BRANCH, PURCHASE AND INSTALL FIVE PORT VIDEO CONFERENCING BRIDGE
DESERT CENTER EARP ROAD
DESERT FACILITIES - FIRE PROTECTION UPGRADE
DESERT FACILITIES FIRE PROTECTION SYSTEMS UPGRADE
DESERT FACILITIES, FIRE PROTECTION UPGRADE
DESERT LAND ACQUISITIONS
DESERT PUMP PLANT OIL CONTAINMENT
DESERT PUMP PLANT RESERVOIR SPILLWAY AUTO REJECTION - IRON MOUNTAIN AND EAGLE MOUNTAIN
DESERT ROADWAY IMPROVEMENT
DESERT SEPTIC SYSTEM
DESERT SEWER SYSTEM REHABILITATION
DESERT WATER TANK ACCESS - FIRE WATER, CIRCULATING WATER, DOMESTIC WATER- STUDY
DESERT WATER TANK ACCESS AND SAFETY IMPROVEMENT
DESILT WASH ROAD NEAR GENE PUMPING PLANT
DIEMER INFRA-RED INSPECTION WINDOWS
DISCHARGE LINE COUPLING INSTALLATION
DISCHARGE LINE ISOLATION BULKHEAD COUPLINGS
DISTRIBUTION SYSTEM FACILITIES - REHABILITATION PROGRAM
DISTRIBUTION SYSTEM FACILITIES REHABILITATION PROGRAM - MAINTENANCE & STORAGE SHOP (PC-1)
DISTRIBUTION SYSTEM RELIABILITY PROGRAM - PHASE 2
DOMESTIC IMPROVEMENTS AT EAGLE MOUNTAIN AND CAMINO CAMP
DVL INLET / OUTLET TOWER FISH SCREENS REPLACEMENT
DVL TO SKINNER TRANSMISSION LINE STUDY
DVL, EASTSIDE PIPELINE, SECONDARY INLET
E. THORNTON IBBETSON GUEST DORMITORY AT GENE CAMP
E. THORNTON IBBETSON GUEST QUARTERS
EAGLE AND HINDS EQUIPMENT WASH AREA UPGRADE
EAGLE AND HINDS PLANT-MODIFY TWO MAIN IMPELLER ATTACHMENTS (1/2 EACH)
EAGLE AND HINDS PUMPING PLANTS-REPL. VIBRATON MONITORING SYSTEM
EAGLE KITCHEN UPGRADE
EAGLE LIFT & EAGLE WEST SIPHONS SEISMIC IMPROVEMENTS
EAGLE MOUNTAIN 230 KV LOCAL BREAKER FAILURE BACKUP
EAGLE MOUNTAIN 230 KV PHYSICAL AND CYBER SECURITY UPGRADES
EAGLE MOUNTAIN 230KV LOCAL BREAKER FAILURE BACKUP
EAGLE MOUNTAIN 230KV PHYSICAL AND CYBER SECURITY UPGRADE
EAGLE MOUNTAIN CAMP FACILITIES-ADDITIONS
EAGLE MOUNTAIN CAMP FACILITIES-PERMANNT QTRS
EAGLE MOUNTAIN CRA EMPLOYEE HOUSING, MANUFACTURED HOMES
EAGLE MOUNTAIN CRA HOUSING, FENCING IMPROVEMENTS
EAGLE MOUNTAIN INTAKE CANAL
EAGLE MOUNTAIN INTAKE SIPHON SPILLWAY
EAGLE MOUNTAIN INTAKE SIPHONS
EAGLE MOUNTAIN PUMPING PLANT BUILDING & CONTROL HOUSE
EAGLE MOUNTAIN PUMPING PLANT DELIVERY PIPES
EAGLE MOUNTAIN PUMPING PLANT- ENCLOSURE FENCE
EAGLE MOUNTAIN PUMPING PLANT MISCELLANEOUS FEATURES
EAGLE MOUNTAIN PUMPING PLANT SCADA SYSTEM
EAGLE MOUNTAIN PUMPING PLANT STANDBY DIESEL ENGINE GENERATOR
EAGLE MOUNTAIN PUMPING PLANT VILLAGE-POTABLE WATER LINE REPLACMENT PROJECT
EAGLE MOUNTAIN PUMPING PLANT: COTTAGE WITH DOUBLE GARAGE
EAGLE MOUNTAIN RESERVOIR
EAGLE MOUNTAIN RESERVOIR SLIDEGATE 2 REFURBISHMENT
EAGLE MOUNTAIN ROAD
EAGLE MOUNTAIN ROADWAYS
EAGLE MOUNTAIN SAND TRAPS STUDY
EAGLE MOUNTAIN SANDTRAP
EAGLE MOUNTAIN SIPHONS SEISMIC VULNERABILITY STUDY
EAGLE MOUNTAIN VILLAGE- RMODEL DORMITORY
EAGLE MOUNTAIN VILLAGE-ENLARGE SEWER DISPOSAL SYSTEM
EAGLE MTN AND HINDS PUMPING PLANTS- REPLACE CONTROL ROOM LIGHTING
EAGLE MTN SAND TRAPS STUDY
EAGLE MTN. REC/ MESS HALL MODIFICATIONS - AMERICANS W/ DISABILITIES
EAGLE MTN. & IRON MTN. - SHOPS AND HOUSES (1/2 EACH)
EAGLE MTN.& HINDS PUMPING PLNTS-SERV. PLATFORMS & ACCESS LADDER
EAGLE MTN/HINDS PUMP PLT - REPLACE VIBRATING MONITORING SYSTEM
EAGLE MTN-REPLACE ASPHALT PAVEMENT
EAGLE PP PAVING
EAGLE PP UTILITIES
EAGLE PP UTILITIES AND PAVING
EAGLE ROCK ASPHALT REPAIR PROJECT
EAGLE ROCK MAIN ROOF REPLACEMENT
EAGLE, GENE, HINDS, INTAKE, AND CAMINO PHYSICAL SECURITY IMPROVEMENTS
EAGLE/HINDS PUMPING PLANTS- REHAB. 2 MAIN TRANSFORMERS
EAST BRANCH AQUEDUCT STUDIES
EAST COXCOMB MOUNTAIN WATER LINES
EAST EAGLE MOUNTAIN TUNNEL
ELECTRICAL SYSTEM - CAMINO SWITCHING STATION
ELEVEN HOUSES & GARAGES: 6 - IRON MOUNTAIN ,2-HAYFIELD, 1- WIDE CYN.
ELEVEN HOUSES & GARAGES: 6-IRON MOUNTAIN ,2- EAGLE,2-HAYFIELD, 1- WIDE CYN.
ENHANCED VAPOR RECOVERY UPGRADES FOR GASOLINE DISPENSERS
ENVIRONMENTAL MITIGATION
EROSION AND DRAINAGE CONTROL PROTECTION FOR CRA SWITCHRACKS AND ANCILLARY STRUCTURES
ETIWANDA PIPELINE LINER REPAIR
ETIWANDA RESERVOIR LINER REPAIR
EVALUATION OF PRECIPITATIVE FOULING OF COLORADO RIVER WATER
EXPLORATORY WORK, GENE AND COPPER BASIN DAMS
FACILITIES - IRON MOUNTAIN
FAN HILL EXPERIMENTAL
FAN HILL EXPERIMENTAL SIPHON & TRANSITIONS
FEMA PROJECT 701209
FEMA PROJECT 701237
FEMA PROJECT 701249
FEMA PROJECT 701315

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Conveyance and Aqueduct Facilites

FEMA PROJECT 701339
FEMA PROJECT 701352
FENCING & EAGLE MOUNTAIN ROAD RELOCATION
FLOWMETER INDICATOR, WATER
FOOTHILL FEEDER ARROYO SECO WATER TREATMENT PLANT
FUTURE SYSTEM RELIABILITY PROJECTS
GARAGES - GENE & HINDS PUMP PLANTS - CRA
GARAGES- PARKER DAM, COPPER BASIN AND EAGLE MOUNTAIN
GARVEY RESERVOIR - AUTOMATED DATA ACQUISITION SYSTEM
GARVEY RESEVOIR AUTOMATED DATA ACQUISITON SYSTEM REPLACEMENT
GATES, FOUR SAN JACINTO TUNNEL - CRA (ORG CONST)
GENE MESS HALL MODIFICATIONS - AMERICANS W/ DISABILITIES
GENE & INTAKE P.P. - FREQUENCY PROTECTION RELAY REPLACEMENT
GENE & INTAKE PUMPING PLANT OUTLET STRUCTURE GATE RE-COATING (10003)
GENE & INTAKE PUMPING PLANT SURGE CHAMBER OUTLET GATES RE-COATING
GENE & INTAKE PUMPING PLANTS - REPLACE UNDER FREQUENCY PROTECTION RELAY
GENE & IRON
GENE & IRON UTILITIES AND PAVING
GENE AIR CONDITION
GENE AIR CONDITIONING SYSTEM, REPLACE
GENE CAMP- DISMANTLE TWO APARTMENTS AND BUILD TWO HOUSES
GENE CAMP FACILITIES - THREE COTTAGES AND GARAGES (CONT 579, SPEC 431)
GENE CAMP FACILITIES-ADDITIONS
GENE CAMP FACILITIES-BOOSTER REFRIGERATION FOR COTTAGES
GENE CAMP FACILITIES-PERMANENT
GENE CAMP LUNCH ROOM AND ADDITION TO GUEST HOUSE
GENE CAMP MESS HALL, REPLACE A/C UNIT
GENE CAMP MESS HALL, REPLACE AIR CONDITIONING UNIT
GENE CAMP- REPLACE, REMODEL AND ENLARGE TEN HOUSES
GENE CAMP STATION SERVICE TRANSFORMER REPLACEMENT
GENE CAMP WALK-IN FREEZER REPLACEMENT
GENE CAMP, DEMOLISHED MEDICAL BLDG UNITS 85G & 86G
GENE COMMUNICATION SYSTEM UPGRADE
GENE COMMUNICATIONS SYSTEM UPGRADE
GENE GUEST LODGE MODIFICATIONS - AMERICANS W/ DISABILITIES
GENE HEADQUARTERS: FIVE HOUSES WITH GARAGES
GENE HEADQUARTERS: FOUR COTTAGES WITH GARAGES
GENE INLET SURGE CHAMBER ACCESS IMPROVEMENTS
GENE PLANT- CLOSED CIRCUIT TV SYSTEM
GENE PLANT- REPLACE STATION SERVICE RACK
GENE PLANT- REPLACE TEMPERATURE INSTRUMENTS
GENE POOL REFURBISHMENT
GENE PUMPING PLAN- SPECIAL MECHANICAL MAINTENANCE SHOP ADDITION
GENE PUMPING PLANT - AIR STRIP EXTENSION PROJECT
GENE PUMPING PLANT - HEAVY EQUIPMENT SERVICE PIT
GENE PUMPING PLANT - PEDDLER SUBSTATION REPLACEMENT
GENE PUMPING PLANT - SCADA SYSTEM
GENE PUMPING PLANT- CONSTRUCT HEADGATE STAIRWAY
GENE PUMPING PLANT- CONSTRUCT ROAD TO HEAD GATE HOUSE
GENE PUMPING PLANT DELIVERY PIPES & INLET
GENE PUMPING PLANT EXPANSION JOINT
GENE PUMPING PLANT EXPANSION JOINT REHABILITATION
GENE PUMPING PLANT MAIN TRANSFORMER AREA
GENE PUMPING PLANT MISCELLANEOUS FEATURES
GENE PUMPING PLANT- PREFABRICATED AIRCRAFT HANGER
GENE PUMPING PLANT PUMP BUILDING & CONTROL HOUSE
GENE PUMPING PLANT PUMPING EQUIPMENT
GENE PUMPING PLANT- REHAB. BANK NO.1 PHASE C,MAIN TRANSFORMER
GENE PUMPING PLANT- REPLACE CONTROL ROOM LIGHTING
GENE PUMPING PLANT REPLACE POWER CABLE AT HEAD GATE
GENE PUMPING PLANT- REPLACE POWER CABLE AT HEAD GATE
GENE PUMPING PLANT STANDBY GENERATOR REPLACEMENT
GENE PUMPING PLANT WAREHOUSES STORAGE RACK REHABILITATION
GENE PUMPING PLANT, CONSTRUCT SPARE PARTS WAREHOUSE
GENE PUMPING PLANT, REPL CIRCUIT BREAKER FOR TRANSFORMER BANK #1
GENE PUMPING PLANT-HEADQUARTERS OFFICE BUILDING, MODIFY & EXPAN.
GENE PUMPING PLANT-REPL 230 KV CIRCUIT BRKR. FOR TRSFMR BANK #1
GENE REC HALL MODIFICATIONS - AMERICANS W/ DISABILITIES
GENE RESERVOIR DAM-REPAIR 42
GENE STORAGE BUILDING REPLACEMENT
GENE STORAGE WAREHOUSE REPLACEMENT
GENE TRANSFORMER PROTECTION
GENE TRASH RACK
GENE UNDERFREQUENCY RELAY UPGRADE
GENE VILLAGE- REMODEL HOUSE # 46 G
GENE VILLAGE -REMODEL WESTERN PORTION OF DORMITORY
GENE VILLAGE- WATER PIPELINE FOR FIRE PREVENTION
GENE VILLAGE: ADDITION TO GUEST LODGE
GENE VILLAGE: ADDITIONAL COTTAGES- MOVING AND REMODELING
GENE VILLAGE: RECREATIONAL HALL
GENE VILLAGE: SERVICE FACILITIES
GENE VILLAGE: SWIMMING AND WADING POOLS
GENE VILLAGE: TWO CARPORTS
GENE VILLAGE: WAREHOUSE
GENE WASH DAM AND APPURTENENT WORKS
GENE WASH RESERVOIRS DISCHARGE VALVE REHABILITATION
GENE WASH ROAD
GENE- WHITSETT WATER LINES
GENE, IRON & EAGLE MTN. VILLAGES- MOBILE HOMES (1/3 EACH)
GENERATOR, STANDBY ENGINE - GENE PUMP PLT CRA
GENERATOR,STANDBY- INTAKE PUMP PLANT-CRA
GENERATORS, STANDBY ENGINE - EAGLE & HINDS PUMP PLT (1/2 EACH)
GROUTING CALIFORNIA ABUTMENT
GUEST LODGE - GENE - CRA
HALF CAP CIRC. SIPHONS SCHEDULE 18A

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Conveyance and Aqueduct Facilites

HALF CAP CIRC. SIPHONS SCHEDULE 18J
HALF CAP CIRC. SIPHONS SCHEDULE 19A
HAYFIELD PUMPING PLANT: SWIMMING POOL
HAYFIELD ROAD
HAYFIELD TUNNEL NO. 1
HAYFIELD TUNNEL NO. 2
HAYFIELD VILLAGE: REBUILDING GARAGE, WORKSHOP & OIL HOUSE
HEADGATE OPERATORS & CIRCUIT BREAKERS REHAB.
HEADQUARTERS ELECTRICAL VEHICLE CHARGING STATION EXPANSION
HIGHLAND PIPELINE CLAIM
HIGHLAND PIPELINE CONSTRUCTION
HINDS CAMP FACILITIES-ADDITIONS
HINDS CAMP FACILITIES-PERMANENT QTRS
HINDS EAGLE & IRON MOUNTAINS STORAGE BUILDINGS
HINDS INTAKE CANAL
HINDS INTAKE SIPHON
HINDS PARKER DAM TELEPHONE LINE
HINDS PP PAVING
HINDS PP UTILITIES
HINDS PP UTILITIES AND PAVING
HINDS PUMP UNIT NO. 8 REFURBISHMENT
HINDS PUMPING PLANT BUILDING & CONTROL HOUSE
HINDS PUMPING PLANT DELIVERY PIPE EXPANSION JOINT PHASE 2
HINDS PUMPING PLANT DELIVERY PIPES
HINDS PUMPING PLANT DISCHARGE VALVE PIT PLATFORM REPLACEMENT
HINDS PUMPING PLANT DISCHARGE VALVE PLATFORM REPLACEMENT
HINDS PUMPING PLANT EQUIPMENT WASH AREA UPGRADES
HINDS PUMPING PLANT MISCELLANEOUS FEATURES
HINDS PUMPING PLANT PUMPING EQUIPMENT
HINDS PUMPING PLANT- REHAB. BANK #1, PHASE B, MAIN TRANSFORMER
HINDS PUMPING PLANT- REPLACE 230KV CIRCUIT BREAKER
HINDS PUMPING PLANT SCADA SYSTEM
HINDS PUMPING PLANT STANDBY GENERATOR REPLACEMENT
HINDS PUMPING PLANT SUMP REPAIRS
HINDS PUMPING PLANT, EQUIPMENT WASH AREA UPGRADE
HINDS PUMPING PLANT-REPLACE 2300 VOLT PARKWAY POWER CABLE
HINDS PUMPING PLT - REPLACE CIRCUIT BREAKER BANK # 2, MAIN TRANSFER
HINDS ROADWAYS
HINDS SAND TRAP
HINDS TRANSFORMER BANK PROTECTION RELAY REPLACEMENT
HINDS TRANSFORMER BANK PROTECTION RELAYS REPLACEMENT
HINDS TRANSFORMER POWER CABLE REPLACEMENT
HINDS VILLAGE PAVING REPLACEMENT PROJECT
HINDS VILLAGE- REMODEL HOUSE #130H
HINDS VILLAGE- REMODEL HOUSE #149H
HINDS VILLAGE- SATELLITE TV ANTENNA SYSTEM
HINDS VILLAGE-PAVEMENT REPLACEMENT
HINDS WASTEWAY
HOLLYWOOD TUNNEL: REMODLG.CONTROL VALVE STRUCTURE AT N.PORTAL
HOOVER DAM PUMP PLANT TELEPHONE LINE
HOUSE AND GARAGE AT SAN JACINTO RESERVOIR
HOUSING - GENE VILLAGE
HYDROGRAPHIC EQUIPMENT
IM,EM,HP- REPLACE 2300 V STA.SERV.POWER CIRCUIT BREAKERS
INLAND FDR, ARROWHEAD TUNNELS REDESIGN
INLAND FDR, ARROWHEAD WEST TUNNEL CONSTRUCTION
INLAND FDR, CONTRACT 9, CONSTRUCTION OF RIVERSIDE PPLN SOUTH
INLAND FDR, OWNER CONTROLLED INSURANCE PROGRAM
INLAND FDR, REACH 4, RUSD PPLN
INLAND FDR-CNTR #1/DEVIL CYN-WATERMAN RD
INLAND FDR-CNTR #4-SOFT GRND TNL/SANTA ANA
INLAND FDR-CONT #8-PIPEL PARALLEL TO DAVIS RD
INLAND FDR-ENVIRON. MITIG.
INLAND FEEDER - RIGHT OF WAY AND EASEMENT PROCUREMENT
INLAND FEEDER AND LAKEVIEW PIPELING INTERTIE
INLAND FEEDER AULD VALLEY PRESSURE CONTROL STRUCTURE
INLAND FEEDER CONTINGENCY
INLAND FEEDER CONTRACT 1, DEVIL CANYON / WATERMAN RD
INLAND FEEDER COST OF LAND AND RIGHT OF WAY
INLAND FEEDER ENVIRONMENTAL MITIGATION
INLAND FEEDER GROUNDWATER MONITORING
INLAND FEEDER HIGHLAND PIPELINE CLAIMS COST
INLAND FEEDER HIGHLAND PIPELINE CONSTRUCTION
INLAND FEEDER HIGHLAND PIPELINE DESIGN
INLAND FEEDER MENTONE PIPELINE CONSTRUCTION
INLAND FEEDER MENTONE PIPELINE DESIGN
INLAND FEEDER MENTONE PIPELINE RUSD CONSTRUCTION
INLAND FEEDER OWNER CONTROLLED INSURANCE PROGRAM
INLAND FEEDER PRESSURE CONTROL STRUCTURE
INLAND FEEDER PROGRAM REMAINING BUDGET/CONTINGENCY
INLAND FEEDER PROJECT MANAGEMENT SUPPORT
INLAND FEEDER PURCHASE OF LAND AND RIGHT OF WAY
INLAND FEEDER RAISE BURIED STRUCTURES AND REALIGN DAVIS RD.
INLAND FEEDER REVERSE OSMOSIS PLANT
INLAND FEEDER RIVERSIDE BADLANDS TUNNEL CONSTRUCTION
INLAND FEEDER RIVERSIDE NORTH PIPELINE DESIGN
INLAND FEEDER RUSD CLAIMS DEFENSE
INLAND FEEDER STUDIES
INLAND FEEDER STUDY
INLAND FEEDER UNDERGROUND STORAGE TANK REMOVAL & ABOVEGROUND STORAGE TANK INSTALLATION
INLAND FEEDER, ARROWHEAD EAST TUNNEL
INLAND FEEDER, ARROWHEAD TUNNELS CONSTRUCTION
INLAND FEEDER, ARROWHEAD TUNNELS REDESIGN
INLAND FEEDER, ARROWHEAD WEST TUNNEL
INLAND FEEDER, CONTRACT #5, OPAL AVENUE PORTAL / BADLANDS TUNNEL

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Conveyance and Aqueduct Facilites

INLAND FEEDER, CONTRACT #7, RIVERSIDE NORTH PIPELINE CONSTRUCTION
INLAND FEEDER, CONTRACT 2, EAST SAN BERNARDINO TUNNEL / PORTALS
INLAND FEEDER, CONTRACT 4, SOFT GROUND TUNNEL / SANTA ANA
INLAND FEEDER, CONTRACT 5, OPAL AVENUE PORTAL / BADLANDS TUNNEL
INLAND FEEDER, CONTRACT 6, GILMAN SPRINGS PORTAL / BADLAND TUNNEL
INLAND FEEDER, CONTRACT 7, RIVERSIDE NORTH PIPELINE CONSTRUCTION
INLAND FEEDER, CONTRACT 8, PIPELINE PARALLEL TO DAVIS ROAD
INLAND FEEDER, CONTRACT 9, CONSTRUCTION OF RIVERSIDE PIPELINE SOUTH
INLAND FEEDER, COST OF LAND AND RIGHT OF WAY
INLAND FEEDER, ENVIRONMENTAL MITIGATION
INLAND FEEDER, HIGHLAND PIPELINE DESIGN
INLAND FEEDER, MENTONE PIPELINE
INLAND FEEDER, OWNER CONTROLLED INSURANCE PROGRAM
INLAND FEEDER, PROGRAM MANAGEMENT
INLAND FEEDER, REACH 4, RUSD PIPELINE
INLAND FEEDER, RIGHT OF WAY AND EASEMENT PROCUREMENT
INLAND FEEDER, RIVERSIDE NORTH AND SOUTH PIPELINES, CATHODIC PROTECTION
INLAND FEEDER, THORNE WELL FIELD REVERSE OSMOSIS INSTALLATION
INLAND FEEDER/SBMWD HIGHLAND INTERTIE BYPASS LINE REHAB
INSTRUMENTS & PANELS - INTAKE, IRON, EAGLE & HINDS - (1/4 EACH)
INTAKE & GENE PUMPING PLANTS-REPLC. MOTOR AIR COOLER WATER BOXES
INTAKE AND GENE PUMPING PLANTS 480 V AND 2400 V STANDBY DIESEL ENGINE GENERATOR REPLACEMENT
INTAKE AND GENE TRANSFORMER BANK PROTECTION RELAYS REPLACEMENT
INTAKE POWER AND COMMUNICATION LINE RELOCATION
INTAKE POWER AND COMMUNICATIONS LINE RELOCATION
INTAKE PPLANT - POWER & COMMUNICATION LINE REPLACEMENT
INTAKE PUMP PLANT ROAD IMPROVEMENTS
INTAKE PUMP PLANT, 69KV SWITCHYARD
INTAKE PUMPING PLANT - COOLING AND REJECT WATER DISCHARGE TO LAKE HAVASU
INTAKE PUMPING PLANT 2.4KV PWER LINE RELOCATION
INTAKE PUMPING PLANT AUTOMATION PROGRAMMING
INTAKE PUMPING PLANT INSTRUMENTATION REPLACEMENT
INTAKE PUMPING PLANT INSTRUMENTATION REPLACEMENT & AUTOMATION
INTAKE PUMPING PLANT INSTRUMENTATION REPLACEMENT & AUTOMATION (4 PLANTS)
INTAKE PUMPING PLANT INSTRUMENTATION REPLACEMENT AND AUTOMATION
INTAKE PUMPING PLANT POWER & COMMUNICATION LINE REPLACEMENT
INTAKE PUMPING PLANT REPLACE STA SERV RACK CIRCUIT BREAKERS
INTAKE PUMPING PLANT SCADA SYSTEM
INTAKE PUMPING PLANT STANDBY GENERATOR REPLACEMENT
INTAKE PUMPING PLANT TRANSFORMER SECURITY SCREEN
INTAKE PUMPING PLANT: TWO HOUSES WITH GARAGES
INTAKE PUMPING PLANT-REPLACE STANDBY GENERATOR
INTAKE UTILITIES AND PAVING
INTAKE,GENE,& IRON MTN. - REPL VIBRATING MONITORING SYSTEM
IOC - ALL PUM P PLANTS, BRIDGE CRANE AND SEISMIC RESTRAINTS
IOC - ALL PUMP PLTS, MODIFY STATIONARY POWER SUPPLY SYSTEM
IOC - ALL PUMPING PLANTS, HYPOCHLORINATION SYSTEM
IOC - ALL PUMPING PLANTS, REPLACE DOMESTIC WATER TREATMENT SYSTEMS
IOC - CRA , ALL PUMP PLTS, REPL.THERMOMETERS/RECORDERS IN CONTROL ROOM
IOC - CRA PUMP PLANTS, ONLINE INSTR FOR MICROFILT UNIT
IOC - CRA WATER DESALINATION
IOC - CRA, ALL PUMP PLANTS, REHAB PERF TEST
IOC - CRA, INSTALL WATER LEVEL ALARM SYSTEM AT CACTUS CITY (MILE 147)
IOC - CRA, INSTALL WATER LEVEL ALARM SYSTEM AT FAN HILL (MILE 168)
IOC - CRA, MILE 12 SIPHONS, INSTALL ACCOUSTIC FLOWMETERS
IOC - CRA, REPLACE FLOWMETER INSTRUMENTS, 5 PUMPING PLANTS
IOC - CRA, WATER STORAGE IN DESERT GROUNDWATER BASIN, STUDY
IOC - DESERT FACILITIES, FIRE PROTECTION UPGRADE
IOC - EAGLE AND HINDS PUMPING PLANTS, REPL VIBRATON MONITORING SYSTEM
IOC - EAGLE MTN & HINDS PUMPING PLTS, SERVICE PLATFORMS & ACCESS LADDER
IOC - EAGLE MTN VILLAGE ASPHALT REMOVAL, REGRADE, AND REPLACE
IOC - EAGLE/HINDS PUMPING PLANTS, REHAB 2 MAIN TRANSFORMERS
IOC - GENE PUMPING PLANT, CONSTRUCT HEADGATE STAIRWAY
IOC - GENE PUMPING PLANT, CONSTRUCT ROAD TO HEAD GATE HOUSE
IOC - GENE PUMPING PLANT, CONSTRUCT SPARE PARTS WAREHOUSE
IOC - GENE PUMPING PLANT, MODIFY AND EXPAND OFICE BUILDING
IOC - GENE PUMPING PLANT, PREFABRICATED AIRCRAFT HANGAR
IOC - GENE PUMPING PLANT, REPL 230 KV CIRCUIT BREAKER ON TRANSFORMER BANK 1
IOC - GENE PUMPING PLANT, REPLACE POWER CABLE AT HEAD GATE
IOC - GENE PUMPING PLANT, SPECIAL MECHANICAL MAINTENANCE SHOP ADDITION
IOC - GENE VILLAGE, REMODEL HOUSE 46G
IOC - GENE, IRON & EAGLE PUMP PLTS, INSTALL FLOW METERS
IOC - HINDS PUMPING PLANT, REHAB BANK 1, PHASE B, MAIN TRANSFORMER
IOC - HINDS PUMPING PLANT, REPLACE 230KV CIRCUIT BREAKER
IOC - HINDS VILLAGE ASPHALT REMOVAL, REGRADE, AND REPLACE
IOC - HINDS VILLAGE, REMODEL HOUSE 130H
IOC - HINDS VILLAGE, REMODEL HOUSE 149H
IOC - HINDS VILLAGE, SATELLITE TV ANTENNA SYSTEM
IOC - INLAND FEEDER
IOC - INTAKE PUMP PLANT, 69KV SWITCHYARD
IOC - IRON MOUNTAIN VILLAGE, REMODEL DORMITORY
IOC - IRON MOUNTAIN VILLAGE, SATELLITE TV ANTENNA SYSTEM
IOC - IRON MTN, EAGLE MTN, HINDS, REPLACE 2300V STA SERV POWER CIRCUIT BREAKERS
IOC - IRON MTN, WAREHOUSE BLDG, MEZZ CONSTRUCTION
IOC - IRON, EAGLE, GENE, HINDS, HEAT EXCHANGER ON TRANSFORMERS
IOC - LAKE PERRIS AREA STUDY
IOC - LAKE PERRIS PUMPBACK FACILITY, EXPANSION 2
IOC - SAN JACINTO TUNNEL, WEST PORTAL SEISMIC MODS
IOC - SEISMIC MODS, ALL PUMP PLTS
IRON AND EAGLE PUMP PLANT RESERVOIR SPILLWAY AUTO REJECTION
IRON MOUNTAIN & EAGLE MOUNTAIN 230KV TRANSMISSION LINE PILOT RELAY
IRON MOUNTAIN 2400 V STANDBY DIESEL ENGINE GENERATOR REPLACEMENT
IRON MOUNTAIN AUXILIARY POWER SYSTEM REHABILITATION
IRON MOUNTAIN CAMP FACILITIES- TWO COTTAGES (CONT 579, SPEC 431)
IRON MOUNTAIN CAMP FACILITIES-ADDITIONS

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Conveyance and Aqueduct Facilites

IRON MOUNTAIN CAMP FACILITIES-OIL STORAGE HOUSE
IRON MOUNTAIN CAMP FACILITIES-PERMANENT QTRS
IRON MOUNTAIN COLORADO RIVER WATER LINE
IRON MOUNTAIN GENERATOR REPLACEMENT
IRON MOUNTAIN HAZARDOUS WASTE CONTAINMENT
IRON MOUNTAIN INTAKE CANAL
IRON MOUNTAIN INTAKE SIPHONS
IRON MOUNTAIN O&M EQUIPMENT PARKING CANOPY
IRON MOUNTAIN PHYSICAL SECURITY AND CRA DESERT REGION TECHNOLOGY IMPROVEMENT
IRON MOUNTAIN PLANT- REPLACEMENT OF STAND-BY GENERATOR
IRON MOUNTAIN PUMPING PLANT
IRON MOUNTAIN PUMPING PLANT BUILDING & CONTROL HOUSE
IRON MOUNTAIN PUMPING PLANT DELIVERY LINE NO. 1 RELINING
IRON MOUNTAIN PUMPING PLANT DELIVERY PIPES
IRON MOUNTAIN PUMPING PLANT HOUSING REPLACEMENT
IRON MOUNTAIN PUMPING PLANT MISCELLANEOUS FEATURES
IRON MOUNTAIN PUMPING PLANT PUMPING EQUIPMENT
IRON MOUNTAIN PUMPING PLANT- RELOCATE T.V. ANTENNA
IRON MOUNTAIN PUMPING PLANT- RETUBE MOTOR AIR COOLERS- UNITA 4 & 5
IRON MOUNTAIN PUMPING PLANT- RPLC.TUBES IN MOTOR AIR COOLERS 1,2 & 3
IRON MOUNTAIN PUMPING PLANT SCADA SYSTEM
IRON MOUNTAIN PUMPING PLANT, DELIVERY PIPE EXPANSION JOINT REPAIRS
IRON MOUNTAIN PUMPING PLANT: FAMILY RESIDENCE & GUEST QUARTERS
IRON MOUNTAIN- REPLACE DAMAGED FACILITITES
IRON MOUNTAIN RESERVOIR
IRON MOUNTAIN ROAD
IRON MOUNTAIN SAND TRAP
IRON MOUNTAIN SERVICE PIT REHABILITATION
IRON MOUNTAIN SERVICE PLT REHABILITATION
IRON MOUNTAIN TRANSFORMER BANK PROTECTION RELAY REPLACEMENT
IRON MOUNTAIN TRANSFORMER BANK PROTECTION RELAYS REPLACEMENT
IRON MOUNTAIN TUNNEL REHABILITATION
IRON MOUNTAIN TUNNEL, EAST PORTION
IRON MOUNTAIN TUNNEL, WEST PORTION
IRON MOUNTAIN VILLAGE -REMODEL DORMITORY
IRON MOUNTAIN VILLAGE- REPLACE SEWAGE DISPOSAL
IRON MOUNTAIN VILLAGE- SATELLITE TV ANTENNA SYSTEM
IRON MOUNTAIN WASTEWAY
IRON MOUNTAIN, TRANSFORMER OIL TANK RELOCATION
IRON MOUNTAN & EAGLE MOUNTAIN 230kV TRANSMISSION LINE PILOT RELAY
IRON MT. AUXILARY POWER SYSTEM REHABILIATION AND UPGRADE
IRON MTN - WAREHOUSE BLDG, MEZZ CONSTRUCTION
IRON MTN. VILLAGE - REMODEL DORMITORY
IRON/EAGLE/GENE/HINDS- HEAT EXCHANGER ON TRANSFORMERS
IRON/EAGLE/GENE/HINDS- HEAT EXCHANGER ON TRANSFORMERS (1/4 EACH)
IRON/EAGLE/HINDS DELIVERY LINE SUPPORT REPAIRS
IRON/HINDS - REPLACE PHONE SYSTEM
IRON-EAGLE MTN. 230 KV TRANSMISSION LINE PILOT RELAY
JULIAN HIND PUMP PLT - DEMOLISH HOUSE 36H & 37H
JULIAN HINDS PUMPING PLANT DELIVERY PIPE EXPANSION JOINT PHASE 2 REPAIRS
JULIAN HINDS PUMPING PLANT DELIVERY PIPE EXPANSION JOINT PHASE I REPAIR
JULIAN HINDS PUMPING PLANT DELIVERY PIPE EXPANSION JOINT PHASE REPAIR
LAKE MATHEWS FOREBAY & HEADWORK FACILITY & EQUIPMENT
LAKE MATHEWS ICS
LAKE MATHEWS INLET CHANNEL (SCH 23A; SPEC 82)
LAKE MATHEWS INTERIM CHLORINATION SYSTEM
LAKE MATHEWS LA VERNE TELEPHONE LINE
LAKE PERRIS AREA STUDY
LAKE PERRIS BYPASS PIPELINE EXPLORATORY EXCAVATION
LAKE SKINNER - OUTLET CONDUIT FLOWMETER INSTALLATION
LAKE SKINNER BYPASS PIPELINE NO. 2 CATHODIC PROTECTION
LAKE SKINNER OUTLET CONDUIT
LAKEVIEW BEAUMONT TELEPHONE LINE
LAKEVIEW PIPELINE LEAK REPAIR AT STA. 2510+49
LAKEVIEW PIPELINE REPAIRS PHASE 1 - BERNASCONI TUNNEL LINING
LAVERNE FACILITIES - EMERGENCY GENERATOR
LAVERNE FACILITIES - MATERIAL TESTING
LAWRENCE ADIT POWER LINE
LIGHTING, CONTROL ROOM - EAGLE MOUNTAIN & HINDS PUMP PLT
LITLE MORONGO CIRCULAR SIPHON
LOWER FEEDER EROSION PROTECTION
MAGAZINE CANYON - VALVE REPLACEMENT FOR SAN FERNADO TUNNEL (STATION 778+80)
MAGAZINE CANYON OIL & WATER SEPARATOR
MAGAZINE CANYON OIL/WATER SEPARATOR
MAINTENANCE SHOP, GENE CMP - CRA
MATHEWS/DESERT-DOMESTIC WATER SYSTEM STUDY
MECCA PASS COLORADO RIVER PASS
MECCA PASS IRON MOUNTAIN WATER LINE
MECCA PASS TUNNELS
MENTONE PIPELINE, RUSD, DEFENSE OF CLAIM
MENTONE PPLN, RUSD, DEFENSE OF CLAIM
MESS HALL BUILDING - IRON MOUNTAIN
MILE 12 FLOW AND CHLORINE MONITORING STATION UPGRADES
MILE 12 POWER LINE & FLOW MONITORING EQUIPMENT STUDY
MILIGAN SALT HAUL ROAD
MILLS PLANT SUPPLY PUMP STATION STUDY
MINOR CAP FY 2011/12
MINOR CAPITAL PROJECTS FOR FY 1989/90 - EAGLE MTN PUMPING PLANT
MINOR CAPITAL PROJECTS FOR FY 1989/90 - GENE PUMPING PLANT
MINOR CAPITAL PROJECTS-EAGLE MTN VILLAGE, ASPHALT, REMOVE, REGRADE, REPL
MINOR CAPITAL PROJECTS-GENE INDUST AREA, INSTALL 2300V SVC
MINOR CAPITAL PROJECTS-GENE, IRON & EAGLE PUMP PLTS, INSTALL FLOW METERS
MINOR CAPITAL PROJECTS-HINDS VILLAGE, ASPHALT, REMOVE, REGRADE, REPL
MISCELLANEOUS
MISCELLANEOUS WATER SYSTEM ADDITIONS

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Conveyance and Aqueduct Facilites

MODIFY STRUCTURE EAST WIDE CANYON SIPHON
MORONGO MECCA PASS WATER LINE
MOTOR AIR COOLERS - IRON MTN PUMP PLT - CRA
MOTOR BREAKER FAULTY (5 PPLANTS)
NEW HOUSE AT HINDS PUMP PLANT VILLAGE
NEW IRON MOUNTAIN 230 KV CIRCUIT BREAKER 309
NEWHALL TUNNEL - REPAIR STEEL LINER
NEWHALL TUNNEL - UPGRADE LINER SYSTEM
NITROGEN STORAGE STUDY AT DVL, INLAND FEEDER PC-1, AND LAKE MATHEWS
OC 44 SERVICE CONNECTIONS & EOC#2 METER ACCESS ROAD REPAIR
OC 88 PUMP PLANT FIRE PROTECTION STUDY
OC-71 SERVICE CONNECTION REPAIRS
OFFICE BUILDING - IRON MOUNTAIN
OLINDA PCS FACILITY REHABILITATION AND UPGRADE
OLINDA PRESSURE CONTROL STRUCTURE FACILITY REHABILITATION AND UPGRADE
OPERATION OF DORMITORY BY USBR
ORANGE COUNTY 44 SERVICE CONNECTIONS & EOC#2 METER ACCESS ROAD REPAIR
ORANGE COUNTY 88 PUMP PLANT FIRE PROTECTION STUDY
OVERALL ASSESSMENT OF DELIVERY LINES
OVERHAUL PUMPS 1,2, &3 EAGLE MOUNTAIN
OVERHAUL PUMPS 1,2, &3 GENE
OVERHAUL PUMPS 1,2, &3 HINDS
OVERHAUL PUMPS 1,2, &3 IRON MOUNTAIN
OVERHAUL PUMPS 1,2, &3 WHITSETT
OWNER CONTROLLED INSURANCE PROGRAM
P103253 CRA PUMP WELLS CONVERSION AND BLOW-OFF REPAIR
P103260 CRA ELECTRICAL GENE PUMP PLT REPLACE 6.9 KV TRANSFORMER BUSHINGS
P103741 CRA PUMPING PLANT VULNERABILITY ASSESSMENT
P103942 BLACK METAL MOUNTAIN, ELECTRICAL TRANSFORMER UPGRADE
P104244 IRON MOUNTAIN PUMPING PLANT, DELIVERY PIPE EXPANSION JOINT REPAIRS
P104506 IRON/EAGLE/HINDS DELIVERY LINE SUPPORT REPAIRS
P104755 CRA HOUSING IMPROVEMENTS - ADDITION OF TEN NEW HOUSES
P104875 SECOND LOWER FEEDER PCCP REHABILITATION
P104887 SECURITY SYSTEM UPGRADE PROJECT
P105000 SWITCH HOUSE DOORS AT EAGLE, MOUNTAIN & IRON MOUNTAIN
P105008 PHYSICAL SECURITY CONTROLS FOR THE IRON MOUNTAIN
P105015 IRON MOUNTAIN O&M EQUIPMENT PARKING CANOPY
P105033 GENE INLET SURGE CHAMBER ACCESS IMPROVEMENTS
P105082 IRON-EAGLE MTN. 230 KV TRANSMISSION LINE PILOT RELAY
P105159 EAGLE MOUNTAIN 230KV LOCAL BREAKER FAILURE BACKUP
P105180 CRA WHIPPLE MOUNTAIN TUNNEL
P105185 EAGLE MOUNTAIN CRA EMPLOYEE HOUSING, MANUFACTURED HOMES
P105208 CRA PUMPING PLANTS SCADA NETWORK MAIN SWITCH REPLACEMENT
P105209 CRA PUMPING PLANT STATION BATTERY REPLACEMENT
P105214 EAGLE MOUNTAIN CRA HOUSING, FENCING IMPROVEMENTS
PALO VERDE VALLEY LAND PURCHASE - 16,000 ACRES
PALOS VERDES FEEDER REHABILITATION OF DOMINGUEZ CHANNEL
PALOS VERDES RESERVOIR SPILLWAY MODIFICATION
PARKER POWER FLOATING BULKHEAD GATE
PARKER POWER PLANT- AUTOMATION
PARKER POWER PRELIMINARY STUDIES AND DESIGN
PARKER POWER TESTING AND BORING
PARKER POWER, DIVERSION, OUTLET WORKS & POWER HOUSE SUBSTRUCTURE
PARKER POWERHOUSE STUDIES
PARKER POWERHOUSE SUPERSTRUCTURE
PARKWAY CABLE 2300 VOLT - HINDS PUMP PLT
PERMANENT BUILDING AT CAMINO STATION
PERRIS VALLEY SIPHON SCHEDULE 22
PHYSICAL SECURITY CONTROLS FOR IRON MOUNTAIN
POWER SYSTEM OPERATION
POWER SYSTEMS SURVEYS
PRELIMINARY OPERATION (1939-1940)
PRELIMINARY OPERATION (1941)
PRELIMINARY OPERATION - TESTING & CONDITIONING (1941)
PRELIMINARY OPERATIONS
PRELIMINARY PARKER POWER SURVEYS
PROJECT MANAGEMENT SUPPORT
PROTECTION- ACQUEDUCT AND DISTRIBUTION SYSTEM
PUDDINGSTONE RADIAL GATE REHABILITATION
PUMP UNIT NO.6 EAGLE MOUNTAIN
PUMP UNIT NO.6 GENE (SPEC 503)
PUMP UNIT NO.6 HINDS
PUMP UNIT NO.6 IRON MOUNTAIN
PUMP UNIT NO.6 VARIOUS CREDITS
PUMP UNIT NO.6 WHITSETT (SPEC 503)
PUMPING EQUIPMENT
PUMPING EQUIPMENT - VARIOUS PLANTS (RETIRED IN 60/63/67)
PUMPING PLANT BLDG. ENLARGEMENT FOR UNITS 6-9: INTAKE PUMPING PLNT.-EAGLE
PUMPING PLANT BLDG. ENLARGEMENT FOR UNITS 6-9: INTAKE PUMPING PLNT.-GENE
PUMPING PLANT BLDG. ENLARGEMENT FOR UNITS 6-9: INTAKE PUMPING PLNT.-HAYFIELD
PUMPING PLANT BLDG. ENLARGEMENT FOR UNITS 6-9: INTAKE PUMPING PLNT.-INTAKE
PUMPING PLANT BLDG. ENLARGEMENT FOR UNITS 6-9: INTAKE PUMPING PLNT.-IRON
PUMPING PLANT DELIVERY LINE NO.3-EAGLE (ALLOC0
PUMPING PLANT DELIVERY LINE NO.3-GENE (ALLOC)
PUMPING PLANT DELIVERY LINE NO.3-HINDS (ALLOC)
PUMPING PLANT DELIVERY LINE NO.3-INTAKE (ALLOC0
PUMPING PLANT DELIVERY LINE NO.3-IRON (ALLOC)
PUMPING PLANT EXPANSION UNITS 7,8 & 9 WHITSETT
PUMPING PLANT EXPANSION UNITS 7,8 & 9 EAGLE
PUMPING PLANT EXPANSION UNITS 7,8 & 9 GENE
PUMPING PLANT EXPANSION UNITS 7,8 & 9 GENERAL
PUMPING PLANT EXPANSION UNITS 7,8 & 9 GENERAL (SPEC 547)
PUMPING PLANT EXPANSION UNITS 7,8 & 9 HINDS
PUMPING PLANT EXPANSION UNITS 7,8 & 9 IRON
PUMPING PLANT EXPANSION UNITS 7,8 & 9 VARIOUS

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Conveyance and Aqueduct Facilites

PUMPING PLANT EXPANSION UNITS 7,8 & 9 WHITSETT
PUMPING PLANTS EXPANSION UNITS NO. 4 &5 INCL. DELIVERY LINE # 2-EAGLE (ALLOC)
PUMPING PLANTS EXPANSION UNITS NO. 4 &5 INCL. DELIVERY LINE # 2-GENE (ALLOC)
PUMPING PLANTS EXPANSION UNITS NO. 4 &5 INCL. DELIVERY LINE # 2-HINDS (ALLOC)
PUMPING PLANTS EXPANSION UNITS NO. 4 &5 INCL. DELIVERY LINE # 2-INTAKE (ALLOC)
PUMPING PLANTS EXPANSION UNITS NO. 4 &5 INCL. DELIVERY LINE # 2-IRON (ALLOC)
PURCHASE OF LAND AND RIGHT OF WAY
QUAGGA MUSSEL STUDY
R&R FOR CRA
RADIO COMMUNICATION EQUIPMENT,CHUCKAWALLA PEAK-CRA
RADIO COMMUNICATION EQUIPMENT,SANTIAGO PEAK-CRA
RECREATION HALL - CAMINO SWITCHING STATION
RECREATION HALL, HINDS & EAGLE MTN - CRA (1/2 EACH)
RECREATIONAL FACIL.AT EAGLE, IRON, HAYFIELD PUMPING PLNTS & CAMINO
RECREATIONAL FACILITIES AT IRON, EAGLE AND HAYFIELD PUMPING PLANTS
RED MOUNTAIN POWER PLANT REHABILITATION
RED MOUNTAIN, OCTOBER 2007 FIRE DAMAGE, COMMUNICATION POWER TOWERS
RELAY PANELS, ALL PLANTS - CRA
REMODEL & ENLARGE TEN DISTRICT HOUSES - CRA
REMODEL DORMITORY-EAGLE MTN VILLAGE
REMODEL WESERN PORTION OF DORMITORY, GENE VILLAGE
REPAIR DETERIORATED JOINTS IN CRA LAKEVIEW SIPHON
REPAIR GATEHOUSE ANCHOR BLOCK- HINDS PLT
REPAIR PUMP UNITS GENERAL
REPAIR UPPER FEEDER LEAKING EXPANDSION JOINT
REPAIRS TO TUNNELS
REPLACE 240KV/69KV OIL CIRCUIT BREAKERS AT ALL PUMPING PLTS
REPLACE AIR CIRCUIT BREAKERS,UNIT 1 THRU 6 AT ALL FIVE PLANTS (1/5 EACH)
REPLACE DOMESTIC WATER SUPPLY - VARIOUS LOCATION
REPLACE DOMESTIC WATER SYSTEM
REPLACE HOUSES AND SHOPS AT PUMP PLANTS
REPLACE INSTR. PANEL-INTAKE IRON, EAGLE, AND HINDS (1/4 EACH)
REPLACE WATER FLOWMETER INDICATORS
REPLACING STORAGE BATTERIES
REROUTING TELEPHONE LINE AT PALM SPRING
RESIDENCE 131-W - EAST SIDE CANYON
RESIDENCE 141-V - VIDAL
RESIDENCE 145-C - COXCOMB
RESIDENCES - 2 AT GENE VILLAGE
RESIDENCES - 4 AT GENE & 1 AT IRON MOUNTAIN - CRA
RETIRED BANNING-VALVERDE TELEPHONE LINE
RETIRED LAKE MATHEWS-LA VERNE TELEPHONE LINE
RETIRED LAKEVIEW-BEAUMONT TELEPHONE LINE
RETIRED SALT LOADING DOCK REPLACED BY E & A 271
RETIRED TELEPHONE LINE AT PALM SPRINGS
RETIRED VALVERDE-LAKE MATHEWS TELEPHONE LINE
RETUBE 24 AIR COOLERS FOR MOTORS,INTAKE P.P & GENE P.P
RETUBE COOLERS UNITS 4 & 5, CREDITS-GENE (SPEC 567)
RETUBE COOLERS UNITS 4 & 5, GENE (SPEC 567)
RETUBE COOLERS UNITS 4 & 5, WHITSETT (SPEC 567)
RETUBE MOTOR AIR COOLERS - HINDS AND EAGLE (1/2 EACH)
RIALTO FEEDER REPAIR @ STA. 3662+23
RIALTO FEEDER REPAIR OF ANOMALOUS PIPE SECTION
RIALTO PIPELINE CB-12 ND CB-16 VALVE REPLACEMENT
RIGHT OF WAY INFRASTRUCTURE PROTECTION PROGRAM - COLORADO RIVER AQUEDUCT
RIVERSIDE BADLANDS TUNNEL CONSTRUCTION
RIVERSIDE BRANCH - ALESSANDRO BLVD. LEFT LAND TURN LANE
RIVERSIDE BRANCH - CONSTRUCTION OF CONTROL PANEL DISPLAY WALL
RIVERSIDE NORTH PIPELINE DESIGN & CONSTRUCTION
RIVERSIDE SOUTH PIPELINE CONSTRUCTION
ROAD MAINTENANCE
ROAD SURVEYS
ROADS FOR TRANSMISSION LINE SURVEYS
RPLCMT.OF TUBES IN 38 MTR.AIR COOLERS ON UNITS 1,2&3-EAGLE & HAYFIELD
SALT LOADING DOCK AT MILIGAN- NEAR DANBY DRY LAKE (REPLACE)
SALT PRODUCTION PLANT
SAN DIEGO PIPELINE REPAIR AT STATION 1268+57
SAN FERNANDO TUNNEL STATION 778+80 VALVE REPLACEMENT
SAN GABRIEL TOWER SEISMIC ASSESSMENT
SAN JACINTO RESERVOIR SERVICE INTERTIE
SAN JACINTO RESERVOIR-FISH SCREENS AND CHLORINE EQUIPMENT
SAN JACINTO TUNNEL
SAN JACINTO TUNNEL EAST ADIT REHABILITATION
SAN JACINTO TUNNEL SUBSTATIONS
SAN JACINTO TUNNEL, WEST PORTAL
SAN JACINTO TUNNEL,WEST PORTAL SEISMIC MODIFICATION
SAN JACINTO TUNNEL: ADDITIONAL GROUTING
SAN JACINTO TUNNEL: EXPANSION OF SIPHONS (EAST OF TUNNEL)
SAN JACINTO TUNNEL:SECOND BARREL OF CASA LOMA SIPHONS
SAN JOAQUIN RESERVOIR - NEW DESIGN
SAN JOAQUIN RESERVOIR IMPROVEMENT- FLOATING COVER
SAN JOAQUIN RESERVOIR IMPROVEMENTS
SAN JOAQUIN RESERVOIR IMPROVEMENTS STUDY
SAN TIMOTEO CANYON POWER LINES
SAND TRAP CLEANING EQUIPMENT AND TRAVELING CRANE STUDY
SAND TRAP STUDY
SANTA ANA RIVER BRIGDE SEISMIC RETROFIT
SANTIAGO TOWER ACCESS ROAD UPGRADE
SANTIAGO TOWER PATROL ROAD REPAIR
SD5 REPAIR
SECOND 230KV TRANSMISSION LINE (SPEC 570)
SECOND LOWER FEEDER STRAY CURRENT MITIGATION SYSTEMS REFURBISHMENT
SECURITY FENCING AT OC-88 PUMPING PLANT
SECURITY SYSTEM UPGRADE PROJECT
SEISMIC EVALUATION OF CRA STRUCTURES

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Conveyance and Aqueduct Facilites

SEISMIC MODS-ALL 5 PUMP PLT BLDG
SEISMIC MODS-DISCHRG PIPLN-ALL PUMPING PLTS
SEISMIC PROGRAM
SEISMIC UPGRADE OF 11 FACILITIES OF THE CONVEYANCE & DISTRIBUTION SYSTEM
SEPULVEDA FEEDER CORROSION INTERFERENCE MITIGATION
SEPULVEDA FEEDER REPAIR AT STATION 1099
SEPULVEDA FEEDER STRAY CURRENT MITIGATION SYSTEM REFURBISHMENT
SERVICE CONNECTION & EOCF #2 METER ACCESS ROAD UPGRADE & BETTERMENT
SERVICE CONNECTION DWCV-2T VALVES REPLACEMENT AND STUCTURE CONSTRUCTION
SHAVERS SUMMIT ROAD ADVANCE
SKINNER BR - IMPROVE CABAZON RADIAL GATE FACILITY
SKINNER BRANCH, CASA LOMA CANAL ACOUSTIC METER
SKINNER BRANCH, CASA LOMA SIPHON, BARREL ONE BULKHEAD
SKINNER ELECTRICAL EQUIPMENT BUILDING 1 & 2
STANDBY GENERATOR - IRON MOUNTAIN
STANDBY POWER LINE GENE PUMP PLANT - CRA
STATION SERVICE RACKS, GENE PUMP PLT- CRA
SUBSTATION OPERATORS QUARTERS
SUCTION & DISCHARGE LINES EXPANSION JOINT STUDY
SURVEYS
SVC CONNECT 2ND LOWER FEEDER STA1554+00-1568+50
SVC CONNECT CRA EAGLE MTN LANDFILL STA 5585+00-5850+00
SVC CONNECT OC FEEDER OC-28A
SWITCH HOUSE DOORS AT EAGLE MOUNTAIN & IRON MOUNTAIN
SWITCHYARDS AND HEAD GATES REHAB
TELEPHONE EQUIPMENT AT BANNING
TELEPHONE EQUIPMENT AT CAMPS
TELEPHONE LINE OPERATION (1941)
TELEPHONE LINE SURVEYS
TELEPHONE SYSTEM- GENE,IRON, EAGLE AND HINDS
TELEPHONE SYSTEM OPERATION (1933-34)
TELEPHONE SYSTEM OPERATION (1935-40)
TEMESCAL HYDRO-ELECTRIC PLANT ACCESS ROAD UPGRADE
TEMESCAL POWER PLANT ACCESS ROAD PAVING
TEMPORARY EMPLOYEE LABOR SETTLEMENT (CARGILL)
TEN HOUSES - PUMP PLTS
TRANSFORMER OIL & CHEMICAL UNLOADING PAD CONTAINMENT
TRANSFORMER OIL AND SODIUM HYPOCHLORITE CONTAINMENT PROJECT
TRANSMISION LINE PATROL ROADS
TRANSMISION LINE SURVEYS
TRANSMISSION LINE GROUNDING SYSTEM
TRANSMISSION LINE PRELIMINARY OPERATION (1941)
TRANSMISSION LINE PRELIMINARY OPERATION (1938-1940)
TUNNEL WATER INVESTIGATIONS
TV FACILITIES- EAGLE MOUNTAIN PUMPING PLANT
TV FACILITIES- GENE PUMPING PLANT
TV FACILITIES- HINDS PUMPING PLANT
TV FACILITIES- IRON MOUNTAIN PUMPING PLANT
TV FACILITIES- VARIOUS PUMPING PLANTS
U.S. BUREAU OF LAND MANAGEMENT LAND ACQUISITION
UPPER FEEDER CATHODIC PROTECTION SYSTEM
UPPER FEEDER GATES REHABILITATION PROJECTS
UPPER FEEDER LEAKING EXPANDSION JOINT REPAIR
VAL VERDE TUNNEL
VALLEY BRANCH - PIPELINE CORROSION TEST STATION
VALVERDE TO LAKE MATHEWS TELEPHONE LINE
VARIOUS POWER LINE EXTENSIONS
VARIOUS SPUR TELEPHONE LINES
VENTILATION SYSTEM,CABLE TUNNEL - GENE PUMP PLANT - CRA
VIDAL WELLS PATROLMAN"S CAMP
VOLTAGE REGULATING & SWITCHING EQUIPMENT
W. PORTAL SAN JACINCTO TUNNEL: ONE HOUSE WITH GARAGE
WASTEWATER SYSTEM REHABILITATION
WASTEWATER SYSTEM REHABILITATION - GENE/IRON MTN
WASTEWATER SYSTEM REHABILITATION - HINDS/EAGLE MTN
WATER FLOWMETER, INDICATORS & LIMIT TOTALIZERS - ALL PUMP PLT-CRA (1/5 EACH)
WATER METERS AND MOVING MAINS
WATER SYSTEM - CAMINO SWITCHING STATION
WATER SYSTEM OPERATION
WATER SYSTEM SURVEYS
WATER TANKS PUMPS
WATER TANKS PUMPS ETC
WATER TREATMENT FACILITIES
WEST EAGLE MOUNTAIN TUNNEL, EAST PORTION
WEST EAGLE MOUNTAIN TUNNEL, WEST PORTION
WEST VALLEY FEEDER #2 CATHODIC PROTECTION SYSTEM REHABILITATION
WHIPPLE MOUNTAIN TUNNEL
WHIPPLE SPILLWAY
WHITE WATER SIPHON PROTECTION
WHITEWATER EROSION PROTECTION STRUCTURE REHABILITATION
WHITEWATER SIPHON EROSION PROTECTION
WHITEWATER SIPHON PROTECTION STRUCTURE
WHITEWATER TUNNEL NO. 2 SEISMIC UPGRADE PROJECT
WHITEWATER TUNNELS
WHITSETT PUMPING PLANT BUILDING & CONTROL
WHITSETT PUMPING PLANT DELIVERY PIPES
WHITSETT PUMPING PLANT FENCING
WHITSETT PUMPING PLANT MISCELLANEOUS FEATURES
WHITSETT PUMPING PLANT PUMPING EQUIPMENT

Sub-total Conveyance and Aqueduct facilities costs ***$ 91,724,748***

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

102723 ALL FACILITIES, INSPECTION AND REPLACEMENT OF CRITICAL VACUUM VALVES
102896 - SAN DIEGO PIPELINE 3 BYPASS
103021 SKINNER FILT PLT, SLUDGE HANDLING FACILITY MODIFICATIONS
103141 MILLS FILT PLT, IMPVMNTS PRGRM, ELEVATED COAGULATION AND SLUDGE STUDY
103164 BASIN DROP GATES REPLACEMENT
103179 CRA PUMPING PLANT RELIABILITY PROGRAM - CIRCULATING WATER SYSTEM REHAB
103181 WEST VALLEY FEEDER 1, STAGE 2, VALVE STRUCTURE MODIFICATIONS
103183 SUCTION AND DISCHARGE LINES - EXPANSION JOINT REPAIRS
103222 JENSEN TREATMENT PLANT - SOLIDS DEWATERING FACILITY AND LAGOONS
103254 MILLS FILT PLT, IMPROVEMENTS PROGRAM, MODULE 2 REHABILITATION
103270 WEYMOUTH IMPROVEMENT PROGRAM, REPLACE SURFACE WASH HEADER PIPELINE
103334 CRA-SWITCHYARDS AND HEAD GATES REHABILITATION
103343 DISTRIBUTION SYSTEM EQUIPMENT AND INSTRUMENTATION UPGRADES
103345 MILLS MODULES 3 AND 4 TURBIDITY METERS AND GAS DETECTORS REPLACE
103372 SAN DIEGO CANAL LINER REPAIR
103373 LAKE SKINNER EASE BYPASS SCREENING STRUCTURE REHABILITATION
103374 SAN DIEGO CANAL-SODIUM BISULFITE FEED SYSTEM UPGRADE
103391 PALOS VERDES RESERVOIR COVER AND LINER REPLACEMENT
103401 REPLACE FLOCULATORS AND TUBE SETTLERS AT WWRP NO.2
103484 RIALTO FEEDER, REPAIRS AT SELECT LOCATIONS
103526 MILLS FILTRATION PLANT, UPC 480V SYSTEM UPGRADE, STUDY
103531 ORANGE COUNTY FEEDER LINING REPAIR - REACH 2
103569 JENSEN MODULE NO. 1 FILTER VALVE REPLACEMENT
103608 DESERT AIRFIELDS IMPROVEMENT
103622 DIEMER TREATMENT PLANT, VECHICLE MAINTENANCE CENTER, CONSTRUCTION
103739 COPPER BASIN RESERVOIR OUTLET STRUCTURE REHABILITATION
103749 CRA TRANSITION STRUCTURE AND MANHOLE COVERS
103754 CAST-IRON BLOW OFF REPLACEMENT, PHASE 4
103760 DANBY TOWERS FOUNDATION REHABILITATION
103777 SKINNER WATER TREATMENT PLANT-WIDE REPLACEMENT OF TURBIDIME
103781 SKINNER ELECTRICAL BUILDING AND GROUND FAULT PROTECTION UPGRADE
103791 MILLS INDUSTRIAL WASTEWATER IMPROVEMENTS
103803 GARVEY RESERVOIR AUTOMATED DATA ACQUISITION SYSTEM (ADAS) REPLACEMENT
103805 YORBA LINDA POWER PLANT MODIFICATIONS
103880 WEYMOUTH FILTER REHABILITATION DEMONSTRATION
103887 SKINNER FINSHED WATER RESERVOIR COVER REPLACEMENT
103888 IT SYSTEM, COMMUNICATION INFRASTRUCTURE RELIABILITY UPGRADE
103893 JENSEN MODULE 1 FILTERS SURFACE WASH SYSTEM UPGRADES
103924 HYDROELECTRIC POWER DEVELOPMENT, FEASIBILITY STUDY
103940 WEYMOUTH PERIMETER IMPROVEMENTS, PHASE II CONSTRUCTION
104002 OLINDA PRESSURE CONTROL FACILITY PAVEMENT REHAB
104026 RED MTN-OCT 07 FIRE DAMAGE COMM PWR TOWERS & METER STRUCT REPLACE
104058 SKINNER COMPLETION PROJECT IMPROVEMEMENT
104090 INTAKE PUMPING PLANT 2.4KV POWER LINE RELOCATION
104115 SKINNER THICKENER PUMPS REPLACEMENT
104128 SANTA ANA RIVER BRIDGE SEISMIC RETROFIT
104172 EAGLE MOUNTAIN PUMPING PLANT STANDBY DIESEL ENGINE GENERATOR REPLACE
104198 ETIWANDA PIPELINE - LINING REPLACEMENT
104210 COLLIS VALVE REPLACEMENT
104226 ORANGE COUNTY FEEDER RELOCATION IN FULLERTON
104235 ETIWANDA CAVITATION FACILITY INFRASTRUCTURE REHABILITATION
104267 DVL CONTROL & PROTECTION UPGRADE
104269 MILLS SODIUM HYDROXIDE TANK REPLACEMENT
104273 HINDS PUMPING PLANT STANDYBY GENERATOR REPLACEMENT
104280 IRON MOUNTAIN PUMPING PLANT HOUSING REPLACEMENT
104284 DIEMER ELECTRICAL IMPROVEMENTS - STAGE 2
104296 IRON MOUNTAIN SERVICE PIT REHABILITATION
104320 ENHANCED AUTOMATIC FLOW TRANSFER SOFTWARE REDEVELOPMENT
104323 PALOS VERDES RESERVOIR HYPOCHLORITE FEED SYSTEM UPGRADE
104324 SAN JACINTO EAST ADIT REHABILITATION
104335 GLENDALE - 01 SERVICE CONNECTION REHABILITATION
104340 OPERATIONS CONTROL CENTER UPS REPLACE
104370 TEMESCAL AND CORONA POWER PLANT STANDBY GENERATOR REPLACEMENT
104384 DIEMER SUPERMATANT PUMP STATION IMPROVEMENTS
104387 DVL INLET/OUTLET TOWER FISH SCREEN REPLACEMENT - CONSTRUCTION
104408 JULIAN HINDS PUMPING PLANT DELIVERY PIPE EXPANSION JOINT PHASE REPAIR
104414 OC FEEDER CATHODIC PROTECTION SYSTEM REHABILITATION
104421 SKINNER SOLIDS HANDING PUMPS AT WWRK#3
104422 DIEMER TUNNEL CHLORINE DETECTION SYSTEM INFRASTRUCTURE
104433 LAKEVIEW PIPELINE LEAK REPAIR AT STA. 2510+49
104434 WADSWORTH PUMPING PLANT CONTROL AND PROTECTION, PRELIMINARY DESIGN
104437 SKINNER SOLIDS HANDLING IMPROVEMENTS
104448 CRA CANAL IMPROVEMENTS
104466 OAK STREET PRESSURE CONTROL STRUCTURE VALVE ACTUATOR
104475 ROW INFRASTRUCTURE PROTECTION PROGRAM WESTERN SAN BERNARDINO STAGE 1
104477 ROWIPP PROGRAMMATIC ENVIRONMENTAL DOCUMENT
104480 OAK STREET PRESSURE ONTROL STRUCTURE ROOF REPLACEMENT
104486 WEYMOUTH WATER TREATMENT PLANT DOMESTIC AND FIRE WATER SYSTEM IMPROVEMENT
104487 WEYMOUTH DOMESTIC WATER PIPELINE REPLACEMENT
104490 PERRIS PRESSURE CONTROL STRUCTURE ROOF REPLACEMENT
104493 COYOTE PRESSURE CONTROL STRUCTURE ROOF REPLACEMENT
104500 SKINNER MODULE 7 SODIUM HYPOCHLORITE PIPING RETROFIT
104509 ORANGE COUNTY C&D REGION SERVICE CENTER
104515 CRA IRON MOUNTAIN SUCTION JOING REFURBISHMENT PILOT
104517 SCADA COMMUNICATION MPLS UPGRADE-AT&T REGION
104521 CAJALCO CREEK DAM MANHOLE COVER RETROFIT

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

104523 SKINNER OZONE CONTRACTOR SAMPLE PIPING AND TRACER PIPING
104537 FOOTHILL CONTROL BUILDING SEISMIC UPGRADES
104539 CARBON CREEK PRESSURE CONTROL STRUCTURE SEISMIC ASSESSMENT
104561 WEST VALLEY FEEDER NO. 1 - STAGE 2 VALVE STRUCTURE MODIFICATIONS
104566 GARVEY RESERVOIR SITE DRAINAGE REPAIRS AND MODIFICATIONS
104567 SITES 1 & 2 SECOND LOWER FEEDER URGENT REPAIRS
104568 SITE 3 SECOND LOWER FEEDER URGENT REPAIRS
104574 EAST ROLLUP PARKING DOOR AT HEADQUARTERS
104578 NEW HOUSE AT HINDS PUMP PLANT VILLAGE
104579 CONTROL SYSTEM SERVER REPLACEMENT
104590 GENE PUMPING PLANT EXPANSION JOINT REHABILIATION
104592 WEYMOUTH CAKE PUMP DRIVE SYSTEM FOR BELT PRESSES NOS 1-3
104593 DIEMER CHLORINE MASS FLOW METER REPLACEMENT
104594 DIEMER MAGNETIC FLOW METER UPGRADE
104595 - DIEMER PLANT FLORESCENT LIGHTING IMPROVEMENTS
104599 CAJALCO CREEK AND LAKE MATHEWS ADAS REPLACEMENT PROJECT
104603 GARVEY RESERVOIR WATER QUALITY LABORATORY REHABILITATION
104610 TEMESCAL HYDRO ELECTRIC PLANT ROOF REPLACEMENT
104611 CORONA HYDRO ELECTRIC PLANT ROOF REPLACEMENT
104612 - TEMESCAL HEP COOLING/SEAL WATER LINE REPLACEMENT
104613 - CORONA HEP COOLING/SEAL WATER LINE REPLACEMENT
104619 ACCESS RD FOR W VALLEY FEEDER NO. 1 & @UPPER PORTION OF E PORTAL RD. IMP
104622 LAKE MATHEWS HYDROELECTRIC PLANT REPAIRS
104625 BERNASCONI TUNNEL LINING
104634 GREGG AVENUE PRESSURE CONTROL STRUCTURE-PUMP MODIFICATIONS
104643 CRA OVER-CURRENT RELAY REPLACEMENT
104646 WADSWORTH PUMPING PLANT CONTROL AND PROTECTION UPGRADES
104648 CARBON CREEK PRESSURE CONTROL STRUCTURE ROOF REPLACEMENT
104652 ETIWANDA HYDROELECTRIC PLANT REHABILITATION
104654 SKINNER SPARGER PUMP REPLACEMENT
104655 ESTRN REG DIST SYS CATHODIC PROTECTION REMOTE MONITORING REFURB
104658 WSTRN REG DIST SYS CATHODIC PROTECTION REMOTE MONITORING REFURB
104661 SAN DIEGO PIPELINE NO. 3 PIPING MODIFICATIONS
104679 SKINNER RESERVOIR INFLUENT CONDUIT LOW FLOW CHEMICAL MIXING SYSTEM
104682 IT NETWORK RELIABILITY UPGRADES
104685 WILLITS ST. PCS VALVE ACTUATOR REPLACEMENT
104686 MIDDLE FEEDER S BLOWOFF VALVE REPLACE AT STA. 782+54 (3RD LOW BIDDER)
104689 SEISMIC UPGRADES AT 10 SERVICE CONNECTION STRUCTURES ALONG AMP
104693 WEYMOUTH EAST WASHWATER TANK PUMP REPLACEMENT
104703 PCCP REHABILITATION - PROGRAM MANAGEMENT
104704 PCCP REHABILIATION - PROGRAM CEQA
104712 CASA LOMA SIPHON NO. 1, CASA LOMA CANAL & SAN DIEGO CANAL FLOW METER REPL
104713 AMR SERVER AND SYSTEM UPGRADE (MINOR CAP)
104718 AMR CELLULAR MODEM UPGRADE
104731 - WR-24D FLOWMETER REPLACEMENT
104732 EAGLE MTN PUMPING PLANT VILLAGE - POTABLE WATER LINE REPLACEMENT PRJ
104735 GARVEY RESERVOIR FENCING AND PEST BARRIER
104742 CRA DELIVERY LINE REHABILITATION
104748 - ETIWANDA SF6 CIRCUIT BREAKER REFURBISHMENT
104753 SKINNER CONTRACTOR CONCRETE MAINTENANCE
104754 SKINNER REC PLANT 3 - REPLACE SHAFT SLEEVES AND BEARINGS
104759 GARVEY RESERVOIR CONTROL VALVES REPLACEMENT
104760 SEPULVEDA FEEDER PCCP 2016 URGENT REPAIRS
104763 LAKE MATHEWS HEADWORKS FOREBAY LINER & OUTLET TOWER REPAIR
104766 MIDDLE FEEDER RELOCATION FOR SCE MESA SUBSTATION
104771 ETIWANDA AUTOMATIC VOLTAGE REGULATOR REPLACEMENT
104772 SKINNER PLANT 1 MODULE 3 ELECTRICAL RACEWAY REPLACEMENT
104774 DIEMER ELECTRICAL UPGRADES AT LAGOON 4
104775 DIEMER UPS REPLACEMENT
104777 JENSEN PLANT THICKENER 3&4 REFURBISHMENT
104783 LAKE MATHEWS HEAVY AND LIGHT VEHICLE SHOP PROPANE TANKS
104794 SECOND LOWER FEEDER PCCP 2016 URGENT REPAIRS
104796 RIALTO PIPELINE CB-12 ND CB-16 VALVE REPLACEMENT
104797 JENSEN CHLORINE EJECTOR MODIFICATIONS
104798 ORANGE COUNTY C&D UPS REPLACEMENT
104808 ALLEN MCCOLLOCH PIPELINE OC-76 TURNOUT RELOCATION
104818 SANTIAGO LATERAL STA. 364+04 PIPE EXPOSURE
104821 ELECTRICAL UPGRADES AT 15 STRUCTURES , OC REGION
104823 WADSWORTH PUMPING PLANT YARD PIPING LINING REPAIRS
104826 SKINNER BELT FILTER PRESS REHABILITATION
104827 SKINNER PLANT 1 LOSS OF HEAD ULTRASONIC METER REPLACEMENT
104828 HEADQUARTERS LOADING DOCK OVERHEAD GATE REPLACEMENT
104835 DIAMOND VALLEY AREA ACOUSTIC FLOWMETER REPLACEMENT
104837 HQ DATACENTER SAN UPGRADE PHASE 1
104839 JENSEN OZONE SYSTEM PLC CONTROL & COMMUNICATION
104841 WEYMOUTH FLOCCULATOR REHABILITATION
104843 CASA LOMA SIPHON BARREL NO. 1 - SEISMIC UPGRADES
104846 CRA CIRCULATING WATER SYSTEM SODIUM HYPOCHLORITE TANK REPLACEMENT
104850 SCADA RTU CPU & OS UPGRADE
104852 LAKE SKINNER C&D BUILDING REHABILITATION
104856 SANTA ANA RIVER BRIDGE EXPANSION JOINT REPLACEMENT
104857 WADSWORTH PUMPING PLANT CONTROL AND PROTECTION UPGRADES
104866 REFURBISH OC-88 P-3000 & P-4000
104867 JENSEN FLUORIDE TANK REPLACEMENT
104868 JENSEN FILTER BACKWASH BIOLOGICAL CONTROL SYSTEM
104870 EAST OC FEEDER NO. 2 SERVICE CONNECTION A-06

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

104872 SITES 1 & 2 SECOND LOWER FEEDER URGENT REPAIRS
104873 SITES 3 SECOND LOWER FEEDER URGENT REPAIRS
104875 SECOND LOWER FEEDER PCCP REHABILITATION
104876 SECOND LOWER FEEDER PCCP REHABILITATION - REACH 2
104877 SECOND LOWER FEEDER PCCP REHABILITATION - REACH 3
104881 SECOND LOWER FEEDER PCCP REHABILITATION
104883 SECOND LOWER FEEDER PCCP REHABILITATION - REAL PROPERTY ACCQUISITION
104888 REFURBISH TEMESCAL HYDROELECTRIC GENERATOR COOLERS
104889 REFURBISH CORONA HYDROELECTRIC GENERATOR COOLERS
104890 COPPER BASIN SODIUM HYPOCHLORITE TANK REPLACEMENT
104894 CB-20 AND PM-26 FLOWMETER REPLACEMENT
104900 CRA AND IRON MOUNTAIN RESERVOIR PANEL REPAIRS
104901 DVL VIEWPOINT ROAD SECURITY UPGRADES
104902 CRA HOUSING IMPROVEMENTS - RENOVATION OF HOUSES
104905 SERVICE CONNECTION LA-35 SLIDE GATE OPERATOR
104910 DVL VISITOR CENTER EXTERIOR LIGHTING REPLACEMENT
104914 FAIRPLEX AND WALNUT PCS VALVES REPLACEMENT
104917 HINDS POOL REFURBISHMENT
104921 EAGLE MOUNTAIN POOL REFURBISHMENT
104924 WEST VALLEY FEEDER NO. 1 - DE SOTO VALVE STRUCTURES IMPROVEMENTS
104927 CASA LOMA CANAL PANEL REPAIR
104939 VALLEY VIEW HYDROELECTRIC GENERATOR REFURBISHMENT
104942 EAGLE ROCK OPERATION CONTROL CENTER & INCIDENT COMMAND CENTER ROOF REPL.
104954 HEADQUARTERS BUILDING PHYSICAL SECURITY IMPROVEMENTS - STAGE 1
104958 SKINNER ORP SWITCHGEAR BATTERY REPLACEMENT
104961 LAKE MATHEWS FENCING SECURITY UPGRADE
104965 SERVICE CONNECTION CENB-29 EQUIPMENT RELOCATION
104971 SKINNER SPILLWAY REHABILITATION
104976 WATER ORDERING & EVENT SCHEDULING SYSTEM
105001 SERVICE CONNECTION WB-2A & WB-2B EQUIPMENT RELOCATION
105002 SEPULVEDA WEST VALLEY, AND EAST VALLEY FEEDERS INTERCONNECTION
105003 LEARNING MANAGEMENT (LMS) UPGRADE
105006 SEPULVEDA FEEDER PCCP DEL AMO BLVD. URGENT REPAIR
105009 CRA INTAKE BUOY LINE REPLACEMENT
105023 SCADA NETWORK FIBER OPTIC SWITCH REPLACEMENT
105026 SKINNER ELECTRICAL EQUIPMENT BUILDING 1 & 2
105029 SKINNER ACCUSONIC FLOWMETER REPLACEMENT
105039 FOOTHILL FEEDER - CASTAIC VALLEY BLOW-OFF VALVES REPLACEMENT
105060 CRA-WHITEWATER EROSION PROTECTION STRUCTURE
105061 LOWER FEEDER STANDPIPE #22 REHABILITATION
105064 OC 88 FIRE SYSTEM PROTECTION UPGRADES
105070 SERVICE CONNECTION FLOWMETER REPLACEMENT
105085 JENSEN OZONE DIFFUSER RELIABILITY UPGRADES
105098 LOWER FEEDER BLOW-OFF DRAIN LINE REPLACEMENTS
105101 JENSEN FILTER EFFLUENT TURBIDIMETER RELIABILITY
105107 LA VERNE BUILDING 40 COMPRESSED AIR UPGRADES
105108 INTAKE BANK PHASE 2 PHASE C TRANSFORMER REHABILITATION
105110 MILLS EMERGENCY GENERATOR PLC UPGRADE
105114 SECOND LOWER FEEDER PCCP REHABILITATION - REACH 8
105118 PERRIS BYPASS PIPELINE SUMP PUMP REPLACEMENT
105120 SKINNER PLANT 1 FILTER INFLUENT FOREBAY BAFFLE BOARDS REPLACEMENT
105121 SKINNER DRY POLYMER, EMERGENCY GENERATOR & PLC
105123 CENTRAL BASIN 48 BUBBLER AREA ACCESS IMPROVEMENTS
105136 PLANNING & ANALYSIS BUDGETING SYSTEM
105137 RIALTO FEEDER STA 3820+00 MANHOLE REPLACEMENT
105164 SAN DIEGO PIPELINE 1 RAINBOW TUNNEL LINER REHABILITATION
105167 SAN GABRIEL PCS ELECTRICAL REPLACEMENTS
105172 ALLEN MCCOLLOCH PIPELINE PCCP 2021 URGENT RELINING
105195 RIALTO FEEDER VALVE REPLACEMENT
105201 OC-89 AND OC-90 FLOW METER REPLACEMENT
105203 ETIWANDA PIPELINE LINING REPLACEMENT - STAGE 3
105235 SEPULVEDA HEP TAILRACE COATINGS
105238 RIALTO PIPELINE REHABILITATION
105240 WEST VALLEY FEEDER NO. 1 STRUCTURES - PIPING IMPROVEMENTS
105292 WEST ORANGE COUNTY FEEDER BLOWOFF DRAIN LINE REHAB ENGINEERING CHANGE
105300 WB-06B METER REPLACEMENT PROJECT
105332 EM-04A FLOW METER REPLACEMENT
105353 FOOTHILL FEEDER EXPOSURE
105369 UPPER FEEDER EMERENCY EXPANSION JOINT REPLACEMENT
105393 SEPULVEDA CANYON PCS TO VENICE PCS VALVE REPLACEMENTS
105409 SAN DIEGO CANAL CONCRETE LINER REPAIR SITE 622
105443 SEPULVEDA FEEDER CFRP URGENT RELINING
105623 SAN DIEGO CANAL CONCRETE LINER REPLACEMENT AT THREE SITES
108TH STREET PRESSURE CONTROL STRUCTURE REHABILITATION
108TH STREET PRESSURE CONTROL STRUCTURE VALVE REPLACEMENT
109907 DVL VISITOR'S CENTER IMPROVEMENTS
15112 JENSEN PLT. SEC SYS
15114 GARVEY RESERVOIR O&M CENTER
15120 MILLS FILT PLT, EXPANSION 2
15121 SAN DIEGO PIPELINE 6
15122 INLAND FEEDER PROGRAM
15123 DIAMOND VALLEY LAKE PROGRAM
15125 ETIWANDA POWER PLANT
15143 PRELIMINARY STUDY FOR PERRIS AREA
15144 PRELIMINARY STUDY FOR LK MATHEWS & WEYMOUTH
15162 WEST VALLEY AREA STUDY

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

15173 JENSEN & MILLS FILT PLTS, ORP
15221 FEASIBILITY STUDY OF FOOTHILL AREA STUDY
15222 WATER QUALITY, DEMONSTRATION, SCALE TESTING
15247 UNION STATION LONG-TERM HEADQUARTERS FACILITY
15275 WATER QUALITY, CRYPTOSPORIDIUM ACTION PLAN
15305 MILLS FILT PLT, FINAL DESIGN AND CONSTRUCTION OF WAREHOUSE
15318 SAN DIEGO PPLN 3 BYPASS
15334 DIAMOND VALLEY LAKE RESERVOIR RECREATION PLAN
15346 CHLORINE CONTAINMENT & HANDLING FACILITY
15363 DIEMER TP, SOLIDS HANDLING & WATER RECLAMATION
15369 WEYMOUTH TREATMENT PLANT, CAPITAL IMPROVEMENT PROGRAM, PHASE I
15379 YORBA LINDA FEEDERBYPASS
15388 SKINNER FILT PLT, ORP
15389 DIEMER FILT PLT, ORP
15391 POWER RELIABILITY AND ENERGY CONSERVATION
15410 SKINNER FILT PLT, EXPANSION 4
15414 ALL FILTRATION PLANTS, FLOURIDATION SYSTEM
15427 RIALTO PIPELINE IMPROVEMENTS
15447 QUAGGA MUSSEL CONTROL PROGRAM
15450 AGREEMENT WITH ALAMEDA CORRIDOR EAST CONSTRUCTION AUTHORITY
1ST BBL 1ST SAN DIEGO AQUEDUCT CAPITAL OBLIGATION
2ND BBL 1ST SAN DIEGO AQUEDUCT CAPITAL OBLIGATION
2ND LWR FDR,W.ORANGE CNTY.FDR.INTERCONN.STRUCT.INSTALL REM.CTRL.
2ND S D AQUEDUCT:6 13'' PIPE SIPHONS-STA. BET.244+04-979+32 (SCH SDXP)
42" CONICAL PLUG VALVE REPLACEMENT
A-02
A-05
A-06
ACCESS ROAD FOR WEST VALLEY FEEDERS 1 & 2 UPPER PORTION OF EAST POTAL RD. IMPROV
ACCUSONIC FLOW METER UPGRADE
ACCUSTIC FIBER OPTIC MONITORING OF PCCP LINES
ACOUSTIC FIBER MONITORING OF PCCP LINES
ADVANCED WATER TREATMENT DEMONSTRATION FACILITY
ALAMEDA CORRIDER-EAST (ACE) CONSTRUCTION AUTHORITY RELOCATION/ORANGE CTY FEEDER
ALAMEDA CORRIDOR PIPELINE
ALL AMERICAN COACHELLA LINING
ALL FACILITIES - WATER DISCHARGE ELIMINATION
ALL FACILITIES, INSPECTION AND REPLACEMENT OF CRITICAL VACUUM
ALL FACILITIES, INSPECTION AND REPLACEMENT OF CRITICAL VACUUM VALVES
ALL FEEDERS - MANHOLE LOCKING DEVICE RETROFIT
ALL PUMP PLTS, REPL CO2 CYLINDERS, REHAB CONTROLS
ALL PUMPING PLANTS - INSTALL HYPOCHLORINATION STATIONS
ALLEN MCCOLLOCH PIPELINE 2010 REFURBISHMENT
ALLEN MCCOLLOCH PIPELINE CATHODIC PROTECTION
ALLEN MCCOLLOCH PIPELINE INTERCONNECTIONS
ALLEN MCCOLLOCH PIPELINE LOCAL CONTROL MODIFICATIONS
ALLEN MCCOLLOCH PIPELINE PCCP 2021 URGENT RELINING
ALLEN MCCOLLOCH PIPELINE PCCP REHABILITATION- 2021 URGENT RELINING
ALLEN MCCOLLOCH PIPELINE REPAIR
ALLEN MCCOLLOCH PIPELINE REPAIR - CARBON FIBER LINING REPAIR
ALLEN MCCOLLOCH PIPELINE REPAIR - SERVICE CONNECTIONS UPGRADES
ALLEN MCCOLLOCH PIPELINE REPAIR - STATION 276+63
ALLEN MCCOLLOCH PIPELINE REPAIR - SURGE SUPPRESSION SYSTEM AT OC88A
ALLEN MCCOLLOCH PIPELINE REPAIR - VALVE ACTUATOR REPLACEMENTS
ALLEN MCCOLLOCH PIPELINE REPAIR SERVICE CONNECTIONS SIMPLIFICATION
ALLEN MCCOLLOCH PIPELINE REPAIRS, STAGE 2
ALLEN MCCOLLOCH PIPELINE STRUCTURE - ROOF SLAB REPAIRS
ALLEN MCCOLLOCH PIPELINE VALVE VAULT REPAIRS
ALLEN MCCOLLOCH PIPELINE, 2010 URGENT REPAIRS
ALLEN MCCOLLOCH PIPELINE, STA 208+00 TO 226+00
ALLEN MCCOLLOCH PIPELINE, VALVE VAULT REPAIRS
ALLEN MCCOLLOCH PPLN (AMP), FLOW CONTROL MODIFICATION
ALLEN MCCOLLOCH PPLN STRUCTURE, ROOF SLAB REPAIRS
ALLEN_MCCOLLOCH PIPELINE (AMP) FLOWMETERS UPGRADE
ALLEN-MCCOLLOCH CORROSION/INTERFERENCE MITIGATION, STATION 719+34 TO 1178+02
ALLEN-MCCOLLOCH PIPELINE
ALLEN-MCCOLLOCH PIPELINE OC-76 TURNOUT RELOCATION
ALLEN-MCCOLLOCH PIPELINE PCCP CARBON FIBER JOINT REPAIRS
ALLEN-MCCOLLOCH PIPELINE PCCP CARBON FIBER JOINT REPAIRS
ALLEN-MCCOLLOCH PIPELINE PCCP REHAB. - PRELIMINARY DESIGN
ALLEN-MCCOLLOCH PIPELINE PCCP REHABILITATION
ALLEN-MCCOLLOCH PIPELINE REFURBISHMENT - STAGE 2
ALLEN-MCCOLLOCH PIPELINE REPAIR
ALLEN-MCCOLLOCH PIPELINE REPAIR, VALVE ACTUATOR (103289)
ALLEN-MCCOLLOCH PIPELINE REPAIRS
ALLEN-MCCOLLOCH PIPELINE VALVE AND SERVICE CONNECTION VAULT REPAIRS
ALLEN-MCCULLOCH PIPELINE
ALLEN-MCCULLOCH PIPELINE-DOWN PAYMENT
A-MISC
AMP - CURRENT YEAR
AMP -SERVICE CONNECTIONS UPGRADES
AMP -VALVE ACTUATOR REPLACEMENTS
AMP CARBON FIBER LINING
AMP COMPLETION RESOLUTION RIGHT OF WAY ISSUES
AMP SERVICE CONNECTION UPGRADES
AMP, BAKER INTERCONNECTIONS

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

AMR - RTU UPGRADE - PHASE 2
ANODE WELL REPLACEMENT FOR ORANGE COUNTY AND RIALTO FEEDERS
APPIAN WAY VALVE REPLACEMENT
ARROW HIGHWAY PROPERTY DEVELOPMENT
ARROYO SECO SPILLWAY REVISION
ASPHALT REHABILITATION AT WEYMOUTH FINISHED WATER RESERVOIR
ASPHALT REPAIRS TO PERIMETER OF SEPULVEDA PCS
ASSESS THE CONDITION OF METROPOLITAN'S PRESTRESSED CONCRETE CYLINDER PIPE
ASSESS THE CONDITIONS OF MET'S
ASSESSMENT OF PRESTRESSED CONCRETE CYLINDER PIPELINES - PHASE 3
AULD VALLEY AND RED MOUNTAIN CONTROL STRUCTURES UPGRADES
AULD VALLEY CONTROL STRUCTURE AREA FACILITIES
AULD VALLEY PIPELINE
AULD VALLEY PIPELINE, STA 74+98.55
AUTOMATED RESERVOIR WATER QUALITY MONITORING
AUTOMATIC METER READING SYSTEM - RTU UPGRADE PHASE 2
AUTOMATIC METER READING SYSTEM UPGRADE
AUTOMATIC METER READING UPGRADE
AUTOMATION COMMUNICATION UPGRADE
AUTOMATION DOCUMENTATION SURVEY F/A
AUXILIARY SPILLWAY AT SANTA ANA RIVER
B-01 VENTURI FLOWMETER REPLACEMENT
B-02
B-03
B-05
BADLANDS TUNNEL SURGE TANK FACILITY
BAR 97- ENHANCED AREA VEHICLE TESTING
BAR 97, ENHANCED AREA VEHICLE TESTING
BATTERY MONITORING SYSTEM FOR AUTOMATIC METER READING SYSTEM
BH-01
BH-02
BIXBY VALVE REPLACEMENT
BLACK METAL MOUNTAIN ELECTRICAL TRANSFORMER
BOX SPRING FEEDER REPAIR, PHASE 2
BOX SPRINGS FDR AND CONTROL STRUCTURE-PRESSURE CONTL STRUC
BOX SPRINGS FEEDER - PHASE I
BOX SPRINGS FEEDER AND CONTROL STRUCTURE-SCH 317
BOX SPRINGS FEEDER AND CONTROL STRUCTURE-SCH 318
BOX SPRINGS FEEDER BROKEN BACK REPAIR
BOX SPRINGS FEEDER BROKEN BACK REPAIR PHASE I
BOX SPRINGS FEEDER PHASE 3 AND 4 ENVIRONMENTAL MITIGATION
BOX SPRINGS FEEDER PHASE 3 AND 4 ENVIRONMENTAL MONITORING
BOX SPRINGS FEEDER REPAIR
BOX SPRINGS FEEDER REPAIR - PHASE II
BOX SPRINGS FEEDER REPAIRS PHASE 3 AND PHASE 4
BOX SPRINGS FEEDER SECTION REPLACEMENT, PHASE 3 AND PHASE 4
BOX SPRINGS FEEDER, STA 453+00 TO 466+00
BOX SPRINGS FEEDER-PROT STA 18+70 TO 19+30 & 21+05 TO 21+65
BOX SPRINGS FEEDER-PROT STA 18+70 TO 19+30 & 21+05 TO 21+66
BREA LATERAL
BURBANK LATERAL SCHEDULE 38SC
BURBANK LATERAL EXTENSION
BURBANK PUMP STATION FOR DELIVERY TO SERVICE CONNECTION B5A
C&D CRANE INSTALLATION AT OC-88 PUMPING PLANT
C-02
C-03
CA-01
CA-02
CAJALCO CREEK DAM MANHOLE COVER RETROFIT
CAJALCO CREEK DETENTION DAM
CAJALCO CREEK DETENTION DAM SPILLWAY ACCESS ROAD
CAL-01
CALABASAS FEEDER CARBON FIBER /BROKEN BACK REPAIR
CALABASAS FEEDER ENHANCEMENT
CALABASAS FEEDER INTERFERENCE MITIGATION
CALABASAS FEEDER PCCP REHABILITAION - PRELIMINARY DESIGN
CALABASAS FEEDER PCCP REHABILITATION
CALABASAS FEEDER REPAIR, STUDY
CALABASAS FEEDER STAGE 1 AND 2 REPAIRS
CALABASAS FEEDER STRAY CURRENT DRAIN STATION, CONST. PHASE
CANAL OUTLET AND SCREENING STRUCTURE (SCH 5)
CAPACITY FEE FROM CASTAIC LAKE WATER AGENCY FOR USE OF FOOTHILL FDR
CAPITAL PROGRAM FOR PROJECTS COSTING LESS THAN $250,000
CAPITAL PROGRAM FOR PROJECTS COSTING LESS THAN $250,000 FOR FY 2010/11
CAPITAL PROJECTS COSTING LESS THAN $250,000 FOR FY2008-09
CARBON CREEK MAINTENANCE CENTER
CARBON CREEK PRESSURE CONTROL STRUCTURE ROOF REPLACEMENT
CARBON CREEK PRESSURE CONTROL STRUCTURE SEISMIC ASSESSMENT
CARBON CREEK PRESSURE CONTROL STRUCTURE SEISMIC RETROFIT
CASA LOMA AND SAN DIEGO CANAL LINING STUDY - PART 2
CASA LOMA CANAL PANEL REPAIR
CASA LOMA CANAL, SCHEDULE 11C (SPEC NO. 554)
CASA LOMA SIPHON #1 & SAN JANCINTO PIPELINE PROTECTION
CASA LOMA SIPHON #1 AND SAN JANCINTO PIPELINE PROTECTION
CASA LOMA SIPHON BARREL 1 & 2 DVL AND SD CANAL FLOW METER REPLACEMENT
CASA LOMA SIPHON BARREL NO. 1 - PERMANENT REPAIRS

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

CASA LOMA SIPHON BARREL NO. 1 JOINT REPAIR
CASA LOMA SIPHON NO 1, CASA LOMA CANAL & SAN DIEGO CANAL FLOW METER REPLACEMENT
CASA LOMA SIPHON NO. 1, CASA LOMA CANAL & SAN DIEGO CANAL FLOW METER REPLACEMENT
CASTAIC SIPHONS & PIPELINES(FOOTHILL FDR.) SCH. 201,203,204,206,207 & 209
CASTAIC,SAUGUS, PLACERITA TUNNELS
CAST-IRON BLOW OFF REPLACEMENT, PHASE 4
CATHODIC PROTCTION SYS & STRAY CURRENT RIALTO PPLNS
CATHODIC PROTECTION FOR THE FOOTHILL FEEDER
CATHODIC PROTECTION OF THE ORANGE COUNTY FEEDER FROM STATION 1467+15 TO STATION 2053+97
CATHODIC PROTECTION RECTIFIERS
CATHODIC PROTECTION SYS.UPGRADES FOR THE MIDDLE CROSS FEEDER
CATHODIC PROTECTION SYSTEM EAST ORANGE COUNTY FDR NO. 2
CATHODIC PROTECTION SYSTEM UPGRADES
CB-01
CB-03
CB-05
CB-07
CB-09
CB-10
CB-12
CB-16
CB-20 AND PM-26 FLOWMETER REPLACEMENT
CB-MISC
CCP-PHASE 2 CONSTRUCTION
CDAA REIMBURSABLE DECEMBER 2011 STORM DAMAGE
CDAF FLUORIDATION TREATMENT PLT
CDSRP - DISCHARGE ELIMINATION
CDSRP - ENTRAINED AIR IN UPPER FEEDER PIPELINE STUDY
CDSRP - SEPULVEDA FEEDER REPAIRS
CDSRP - SEPULVEDA TANKS RECOATING
CENB-01
CENB-02
CENB-04
CENB-05
CENB-06
CENB-07
CENB-08
CENB-09
CENB-10
CENB-11
CENB-12
CENB-13
CENB-14
CENB-15
CENB-16
CENB-17
CENB-18
CENB-20
CENB-21
CENB-22
CENB-23
CENB-24
CENB-25
CENB-26
CENB-27
CENB-28
CENB-29
CENB-30
CENB-31A
CENB-33
CENB-34
CENB-35
CENB-37
CENB-38
CENB-39
CENB-40
CENB-42
CENB-43
CENB-44
CENB-45
CENB-46
CENB-47
CENB-48
CENB-49
CENB-50
CENB-51
CENB-52
CENB-53
CENB-54 METER REPLACEMENT
CENB-MISC
CENTRAL BASIN, 48 BUBBLER AREA ACCESS IMPROVEMENT
CENTRAL CONTROL SYSTEM - ORANGE COUNTY
CENTRAL POOL AUGMENTATION - TUNNEL AND PIPELINE & RIGHT-OF-WAY ACQUISITION
CENTRAL POOL AUGMENTATION (CPA) PROGRAM - PIPELINE AND TUNNEL ALIGNMENT
CENTRAL POOL AUGMENTATION AND WATER QUALITY PROJECT (CPAWQP)
CENTRALIZED CONTROL SYSTEM- EAGLE ROCK

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

CENTRALIZED CONTROL SYSTEM- GENERAL DESIGN
CHEMICAL INVENTORY AND USAGE REWRITE AND ELECTRICAL. SYSTEM LOG
CHEMICAL UNLOADING FACILITY RETROFIT
CHEVALIER FALCON MILLING MACHINE
CHINO BASIN MWD FACILITIES
CHLORAMINE BOOSTER STATION AT THREE LOCATIONS WITHIN THE TREATED WATER DISTRIBUTION SYSTEMS
CHUCKWALLA MONITORING WELLS
CLWA-01T
CM-02
CM-04
CM-05
CM-06
CM-07
CM-08
CM-09
CM-11
CM-12
CM-13
C-MISC
COACHELLA CANAL LINING, ENVIRONMENTAL MITIGATION
COASTAL JUNCTION BYPASS
COASTAL JUNCTION REVERSE FLOW BYPASS
COASTAL PRESSURE CONTROL STRUCTURE ROOF REPLACEMENT
COLLIS AVENUE VALVE REPLACEMENT
COLLIS VALVE REPLACEMENT
COLORADO RIVER AQUEDUCT CASA LOMA SIPHON BARREL NO. 1 PROJECT NO. 2 - PERMANENT REPAIRS
COLORADO RIVER AQUEDUCT CASA LOMA SIPHON BARREL NO. 1 REPLACEMENT
COLORADO RIVER AQUEDUCT CASA SIPHON
COLORADO RIVER AQUEDUCT CONVEYANCE REALIABILITY, PHASE II RPRS AND INSTR
COLORADO RIVER AQUEDUCT MILE 12 FLOW MONITORING STATION UPGRADES PROJECT
COLORADO RIVER AQUEDUCT, HEAD GATES REHABILITATION
COMMUNICATIONS EQUIPMENT MONITORING SYSTEM
COMMUNICATIONS STRUCTURE ALARM MONITORING
COMPREHENSIVE INFORMATION SECURITY ASSESSMENT PHASE III
COMPTON LATERAL EXTENSION
COMPTON LATERAL EXTENSION SCHEDULE 39A
COMPTON LATERAL SCHEDULE 28SC
CONE CAMP INTERTIE BYPASS PIPELINE REPAIR
CONSTRUCTION OF HOUSING FACILITIES- 4 HOUSES ON DISTRIBUTION SYSTEM
CONSTRUCTION PHASE 2
CONTRACT & LITIGATION TASKS -CONTRACT # 1396
CONTROL SYSTEM DATA STORAGE AND REPORTING
CONTROL SYSTEM DRAWING & DOCUMENTATION UPDATE
CONTROL SYSTEM ENHANCEMENT PROGRAM (CSEP) - DIGITAL SUBNET STANDARDIZATION
CONTROL SYSTEM ENHANCEMENT PROGRAM IMPLEMENTATION
CONTROL SYSTEMS AUTOMATION COMMUNICATION UPGRADE
CONTROLS COMMUNICATIONS FRAME RELAY CONVERSION - APPROPRIATED
CONVERSION OF DEFORMATION SURVEY MONITORING AT GENE WASH, COPPER BASIN, AND DIEMER BASIN 8
CONVEYANCE & DISTRIBUTION SYSTEM REHAB, PHASE II
CONVEYANCE AND DISTRIBUTION SYSTEM - REHABILITATION PROGRAM
CONVEYANCE AND DISTRIBUTION SYSTEM ELECTRICAL STRUCTURES REHABILITATION
CONVEYANCE AND DISTRIBUTION SYSTEM HYDAULIC PILOT VALVE STANDARIZATION
CONVEYANCE AND DISTRIBUTION SYSTEM HYDRAULIC PILOT VALVE STANDARDIZATION
CONVEYANCE AND DISTRIBUTION SYSTEM REHABILITATION PROGRAM (CDSRP) - CURRENT DRAIN STATIONS
COOPER BASIN SECURITY NETWORK CONNECTIVITY
COPPER BASIN ICS
COPPER BASIN INTERIM CHLORINATION SYSTEM
COPPER BASIN SODIUM HYPOCHLORITE TANK REPLACEMENT
CORONA POWER PLANT REPLACE EMERGENCY GENERATOR
CORROSION MATERIALS TESTING FACILITY SCADA UPGRADE
COTTAGE AT COYOTE CREEK
COTTAGE AT SANTA ANA CANYON HOUSE #110-D
COVINA PCS REHABILITATION – STAGE 1
COVINA PCS UPGRADES
COVINA PRESSURE CONTROL FACILITY
COVINA PRESSURECONTROL FACILITY
COYOTE CREEK HEP/PCS EMERGENCY STANDBY GENERATOR
COYOTE CREEK HEP/PCS EMERGENCY STANDBY GENERATOR REPLACEMENT
COYOTE CREEK NORTHERN PERIMETER LANDSCAPING
COYOTE CREEK PRESSURE CONTROL STRUCTURE
COYOTE PRESSURE CONTROL STRUCTURE ROOF REPLACEMENT
CPA PIPELINE & TUNNEL ALIGNMENT
CPA PIPELINE & TUNNEL ALIGNMENT - NON FUNDED PORTION
CPA PIPELINE & TUNNEL ALIGNMENT - STUDY
CPA WATER TREATMENT PLANT - NON FUNDED PORTION
CPA WATER TREATMENT PLANT - RIGHT OF WAY - PHASE 2
CPAWQP - PHASE 2
CPAWQP - STUDY AND LAND ACQUISITION - CONTINGENCY
CPAWQP - STUDY AND LAND ACQUISITION - PIPELINE & TUNNEL ALIGNMENT - STUDY
CPAWQP - STUDY AND LAND ACQUISITION - RIGHT-OF-WAY-ACQUISITION
CPAWQP - STUDY AND LAND ACQUISITION - WATER TREATMENT PLANT - RIGHT OF WAY - PHASE 2
CPAWQP - STUDY AND LAND ACQUISITION - WATER TREATMENT PLANT - STUDY
CRA - PC-1 EFFLUENT OPEN CHANNEL TRASH RACK
CRA ACQUEDUCT ISOLATION GATES REPLACEMENT
CRA CABAZON & POTRERO SHAFT COVERS
CRA CHOLLA WASH CUT AND COVER CONDUIT LINING

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

CRA CONTROL INTEGRATION
CRA HOUSING IMPROVEMENTS - RENOVATION OF HOUSES
CRA PROTECTIVE SLAB AT STATION 805+00 (MM14.3)
CRA PROTECTIVE SLAB AT STATION 9704+77
CRA WHITEWATER TUNNEL 2, STA 9710+00 TO 9780+00
CRA, STA 9480+00 TO 9530+00
CRA-WHITEWATER EROSION PROTECTION STRUCTURE
CRITICAL LOCK IDENTIFICATION AND CHANGE-OUT
CROSS CONNECTION PREVENTION PROGRAM - PHASE II CONSTRUCTION
CROSS CONNECTION PREVENTION PROGRAM, PHASE II CONSTRUCTION
CROSS CONNECTION PREVENTION PROJECT, COMPLETE PRELIM DESIGN
CROSS CONNECTION PREVENTION PROJECT, COMPLETE PRELIMINARY DESIGN AND CEQA DOCUMENTATION
CRW FOR REPLENISHMENT AT USG3
CSEP - ELECTRONIC SYSTEM LOG (ESL)
CSEP - ENERGY MANAGEMENT SYSTEM PHASE II
CSEP - ENHANCED DISTRIBUTION SYSTEM CONTROL PROJECT
CSEP - IMPLEMENTATION
CSEP - OPERATIONS & BUSINESS DATA INTEGRATION PILOT
CSEP - PLANT INFLUENT REDUNDANT FLOW METERING AND SPLITTING
CSEP - PLC PHASE 2 - LIFE-CYCLE REPLACEMENT
CSEP - PLC STANDARDIZATION
CSEP - PLC STANDARDIZATION PHASE II
CSEP - POWER MANAGEMENT SYSTEM
CSEP - WATER PLANNING APPLICATION
CSEP IMPLEMENTATION
CSEP- SMART OPS (FORMERLY REAL TIME OPERATIONS SIMULATION)
CULVER CITY FEEDER: STA.0+12.07 TO 261+00, SCH. 62, 63,64 (SPEC NO. 512)
CURRENT DRAIN STATIONS
CWE, $4.67M CAPITAL COSTS TO BE PAID BY MWD
DAM REHABILITATION & SAFETY IMPROVEMENTS ST. JOHN'S CANYON CHANNEL EROSION MITIGATION
DANBY TOWER FOUNDATION INVESTIGATION AND SHORT TERM MITIGATION
DARBY TOWERS FOUNDATION REHABILITATION
DECEMBER STORM DAMAGE 2010 FEMA DR 1952
DELTA PROPERTIES INFRASTRUCTURE IMPROVEMENTS
DEODERA PCS PAVEMENT UPGRADE & BETTERMENT
DESERT BRANCH - REPLACE STOLEN COPPER GROUND WIRE FOOTINGS/GROUNDING, AND COPPER PIPING
DESERT BRANCH PUMP PLANT AUXILIARY (STATION SERVICE)
DESERT BRANCH, PURCHASE & INSTALL 5 PORT VIDEO CONFERENCING
DESERT FACILITIES DOMESTIC WATER GAC SYSTEM INSTALLATION
DESERT HIGH VOLTAGE TRANSMISSION TOWERS - REPLACE COPPER GROUND WIRES ON
DESERT PUMP PLANTS, REPLACE AUXILIARY TRANSFORMERS (103102)
DETAIL SEISMIC EVALUATION OF WATER STORAGE TANK
DETAILED RELIABILITY IMPROVEMENTS OF THE LOS ANGELES COUNTY OPERATING REGION
DETAILED RELIABILITY IMPROVEMENTS OF THE ORANGE COUNTY OPERATING REGION - STAGE 1
DFP - ELIMINATE BACKUP GENERATOR TIE-BUS & INSTALL MANUAL TRANSFER SWITCH FOR CHLORINE SCRUBBER
DIAMOND VALLEY LAKE VISITORS CENTER BUILDING IMPROVEMENTS
DIEMER CHLORINE MASS FLOW METER REPLACEMENT
DIEMER FACILITY & VEHICLE PLANT DESIGN
DIEMER FEMA FIRE DAMAGE
DIEMER FILTR. PLANT- REPLACE TURBINE DEEP WELL PUMP
DIEMER FILTRATION PLANT - SLOPE REPAIR
DIEMER MAIN ROAD REBURBISHMENT
DIEMER MAIN ROAD REFURBISHMENT
DIEMER OZONE COOLING WATER ALTERNATIVE SOURCE
DIEMER PLANT INFLUENT FLOWMETER
DIEMER PLANT NORTH STORM DRAIN REPLACEMENT (103132)
DIEMER PLANT, ENTRANCE RELOCATION
DIEMER PLANT, HABITAT CONSERVATION
DIEMER PLANT, NORTHWEST HILL
DIEMER PLANT, WEST AREA SITE GRADING
DIEMER PLT-POWER DIST.CTR.FOR 2ND LOWER FDR. & E.ORANGE CTY.FEEDER
DIEMER USED WASHWATER PUMP STATION PHASE II
DIEMER, REPLACE WILLOWGLEN RTU
DIRECTIONAL SIGNS FOR DIAMOND VALLEY LAKE FACILITY
DISCHARGE ELIMINATION
DISCOUNTS & LIQUIDATING DAMAGES ON E & A WB-1 (SPEC NO. 524)
DIST SYS-AIR RELEASE & VAC VALVE MODS
DISTN SYSTEM REPLACE AREA CONTROL SYSTEMS
DISTN SYSTEM SPILL CONTAINMENT & REMEDIATION
DISTN SYSTEM TYPE
DISTN SYSTEM, STATIONARY CORROSION REFERENCE ELECTRODES
DISTRIBUTION PIPELINES
DISTRIBUTION SYS - TYPE "M" METER REPLACEMENT
DISTRIBUTION SYS - TYPE "M" METER REPLACEMENT (RETIREMENT)
DISTRIBUTION SYSTEM - CCPP CONSTRUCTION PACKAGES 9,11,12
DISTRIBUTION SYSTEM - METRO GREENLINE ELECTROLYSIS MONITORING
DISTRIBUTION SYSTEM - STANDPIPE STRENGTHENING PROGRAM
DISTRIBUTION SYSTEM - STATIONARY CORROSION REFERENCE
DISTRIBUTION SYSTEM - TREATED WATER CROSS CONNECTION PREVENTION PROJECT - FINAL DESIGN & CONSTRUCTION
DISTRIBUTION SYSTEM AIR RELEASE AND VAC VALVE MODS
DISTRIBUTION SYSTEM ASSESSMENTS/UPGRADES OF LOS ANGELES COUNTY
DISTRIBUTION SYSTEM ASSESSMENTS/UPGRADES OF RIVERSIDE AND SAN DIEGO COUNTY
DISTRIBUTION SYSTEM ASSESSMENTS/UPGRADES OF SAN BERNARDINO COUNTY
DISTRIBUTION SYSTEM CONTROL & EQUIP UPGRADE - ENHANCED DISTRIB. SYSTEM AUTOMATION PHASE I
DISTRIBUTION SYSTEM EQUIPMENT & INSTRUMENTATION UPGRADES
DISTRIBUTION SYSTEM EQUIPMENT AND INSTRUMENTATION UPGRADES

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

DISTRIBUTION SYSTEM INFRASTRUCTURE PROTECTION IMPROVEMENTS FOR ORANGE COUNTY
DISTRIBUTION SYSTEM ONLINE ANALYZERS REPLACEMENT
DISTRIBUTION SYSTEM REHABILITATION PROGRAM - ASSESS THE STATE OF MWD'S DISTRIBUTION SYSTEM
DISTRIBUTION SYSTEM RELIABILITY
DISTRIBUTION SYSTEM REPLACEMENT OF AREA CONTROL SYSTEMS - WILLOWGLEN RTUS ADMINISTRATION
DISTRIBUTION SYSTEM REPLACEMENT OF AREA CONTROL SYSTEMS (DSRACS)
DISTRIBUTION SYSTEM, CCPP CONSTRUCTION PACKAGES 9, 11, 12
DISTRIBUTION SYSTEM, TREATED WATER CROSS CONNECTION PREVENTION PROGRAM
DISTRIBUTION SYSTEM, TREATED WATER CROSS CONNECTION PREVITION PROJECT_FINAL DESI
DISTRIBUTION SYSTEM-REPLACE FLOWMETERS
DISTRIBUTION SYSTEM-REPLACE FLOWMETERS (RETIREMENT)
DISTRIBUTION SYSTEM-REPLACE MECHICAL METERS
DISTRIBUTION SYSTEM-REPLACE MECHICAL METERS - PHASE 2 (RETIREMENT)
DISTRICT WIDE - ENHANCED VAPOR RECOVERY PHASE 2 GASOLINE DISPENSING
DISTRICTWIDE VALVE REHABILITATION AND IMPROVEMENTS
DOMINGUEZ CHANNEL PRESSURE RELIEF STRUCTURE IMPROVEMENTS
DROUGHT RESPONSE WESTSIDE PUMP STATION
DSRACS - OPERATIONS CONTROL CENTER - CONTRACT #1396
DSRACS - SKINNER AREA
DSRACS - SOFTWARE DEVELOPMENT COST
DSRACS - WEYMOUTH
DVL & CONTROL SYSTEM REPLACEMENT INVESTIGATION & PREPARATION FOR PRELIMINARY DESIGN
DVL QUAGGA MUSSEL CONTROL FACILITY
DVL VIEWPOINT ROAD SECURITY UPGRADES
DVL VISITOR CENTER EXTERIOR LIGHTING REPLACEMENT
DVL, WORK PACKAGE 3, SAN DIEGO CANAL RELOCATION
DVL, WORK PACKAGE 46, SAN DIEGO PIPELINE
DWCV-01
DWCV-5
DWR-LAKE PERRRIS DISSOLVED OXYGEN ENHANCEMENT PROJ
EAGLE EQUIPMENT WASH AREA UPGRADE
EAGLE MOUNTAIN POOL REFURBISHMENT
EAGLE ROCK - ASPHALT REHABILITATION
EAGLE ROCK - FIRE PROTECTION AT THE WESTERN AREA OF THE EAGLE ROCK CONTROL CENTER PERIMETER GROUNDS
EAGLE ROCK CANYON CROSSING SCHEDULE 12C
EAGLE ROCK CHLORINE STATION
EAGLE ROCK CONNECTION AND LATERAL SCHEDULE 12P (SPEC NO. 395)
EAGLE ROCK CONTROL BUILDING
EAGLE ROCK CONTROL BUILDING SECOND STORY STRUCTURE
EAGLE ROCK CONTROL CENTER FIREHYDRANT
EAGLE ROCK CONTROL TOWER CATHOTIC PROTECTION REHABILITATION
EAGLE ROCK LATERAL INTERCONNECTION REPAIR
EAGLE ROCK MAIN BUILDING ROOF REPLACEMENT
EAGLE ROCK MAIN BUILDING ROOF REPLACEMENT - STUDY
EAGLE ROCK OCC - REHAB CONTROL ROOM
EAGLE ROCK OPERATION CONTROL CENTER & INCIDENT COMMAND CENTER ROOF REPLACEMENT
EAGLE ROCK OPERATIONS CONTROL CENTER
EAGLE ROCK RESIDENCE CONVERSION
EAGLE ROCK TOWER AND PUDDINGSTONE SPILLWAY GATES REHABILITATION
EAGLE ROCK TOWER DISTRIBUTION SYSTEM UPGRADES
EAGLE ROCK TOWER SLIDEGATE REHABILITATION
EAGLE ROCK TOWER, SLIDE GATES REHABILITATION
EAGLE ROCK-PALOS VERDES FEEDER SCHEDULE 21SC
EAGLE ROCK-PALOS VERDES FEEDER SCHEDULE 22SC
EAGLE ROCK-PALOS VERDES FEEDER SCHEDULE 23SC
EAGLE ROCK-PALOS VERDES FEEDER SCHEDULE 24SC
EAGLE ROCK-PALOS VERDES FEEDER SCHEDULE 25SC
EAST INFLUENT CHANNEL REPAIR PROJECT
EAST LAKE SKINNER BYPASS AND BYPASS NO. 2 SCREENING STRUCTURE UPGRADE
EAST LAKE SKINNER BYPASS AND BYPASS NO.2 SCREENING STRUCTURE UPGRADE (SUSPENSE)
EAST OC FEEDER NO. 2 SERVICE CONNECTION A-06
EAST ORANGE COUNTY FDR NO.2, PRELIMINARY ENGINEERING
EAST ORANGE COUNTY FDR. DISSIPATOR STRUCTURE
EAST ORANGE COUNTY FEEDER #2 REPAIR
EAST ORANGE COUNTY FEEDER #2 SEISMIC RETROFIT
EAST ORANGE COUNTY FEEDER NO 2 CATHODIC PROTECTION SYSTEM REHABILITATION
EAST ORANGE COUNTY FEEDER NO. 2 SEISMIC RETROFIT AT DIEMER WATER TREATMENT PLANT
EAST ORANGE COUNTY FEEDER NO. 2 SERVICE CONNECTION A-6 REHABILITATION
EAST ORANGE COUNTY FEEDER NO. 2 SERVICE CONNECTION OC-44A VALVE REPLACEMENT
EAST ORANGE COUNTY FEEDER NO.2- MWD"S PORTION
EAST ORANGE COUNTY FEEDER, SCHEDULE 81P
EAST ORANGE COUNTY FEEDER, STA 990+00 TO 1100+00
EAST VALLEY FEEDER (FORMERLY CALLEGUAS CONDUIT)
EAST VALLEY FEEDER -RELOCATION AT HOLLYWOOD WAY
EAST VALLEY FEEDER- STRUCTURE MODIFICATIONS
EAST VALLEY FEEDER VALVE STRUCTURE ELECTRICAL UPGRADE
EAST VALLEY FEEDER, STA 649+00 TO 664+00
EAST WEST CONVEYANCE SYSTEM IMPROVEMENTS
EASTERN AND DESERT REGIONS PLUMBING RETROFIT
EASTERN METROPOLITAN WATER DISTRICT FACILITIES
EASTERN REGION DISTR SYS CATHODIC PROTECTION REMOTE MONITORING REFURBISHMENT
EASTERN REGION PCCP JOINT MODIFICATION 2012
EASTERN REGION PCCP JOINT MODIFICATIONS
E-DISCOVERY STORAGE MANAGEMENT SYSTEM UPGRADE
EGIS INFRASTRUCTURE UPGRADE
ELECTRIC CURRENT DRAIN STATION INSTALLATIONS

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

ELECTRICAL SERVICE- LOWER FEEDER CONTROL TOWER
ELECTRICAL UPGRADES AT 15 STRUCTURES IN THE ORANGE COUNTY REGION (STAGE 1)
ELECTRICAL UPGRADES AT 15 STRUCTURES, OC REGION
ELECTROMAGNETIC INSPECTION OF PCCP LINES
ELECTROMAGNETIC INSPECTIONS OF PCCP LINES
ELECTRONIC SYSTEM LOG (ESL)
EM-01
EM01 SERVICE CONNECTION UPGRADE
EM-04A
EM-04A FLOW METER REPLACEMENT
EM-05
EM-08
EM-10
EM-11
EM-12A
EM-12B
EM-13
EM-14
EM-14 FLOW MAGMETER REPLACEMENT
EM-17
EM-18
EM-19
EM-21 FLOW MAGMETER REPLACEMENT
ENCASEMENT OF P.V. FEEDER- SAN BERNARDINO FREEWAY
ENERGY MANAGEMENT SYSTEM - PHASE 2
ENHANCED DISTRIBUTION SYSTEM AUTOMATIC FLOW TRANSFERS SOFTWARE REDEVELOPMENT
ENHANCED DISTRIBUTION SYSTEM AUTOMATION PHASE I
ENHANCED DISTRIBUTION SYSTEM AUTOMATION PHASE II
ENHANCED DISTRIBUTION SYSTEM CONTROL
ENLARGE FOOTHILL FEEDER CONTROL STRUCTURE
ENTRY CONTROL POINT STANDARDIZATION AND PERIMETER DEFENSE STUDY
ENVIRONMENTAL REGULATORY AGREEMENTS AND OTHER REGULATORY AGENCY
EOCF2 OC-44B VALVE REPLACEMENT STA. 1239+29
EQUIPMENT - 1ST SAN DIEGO AQUEDUCT
EQUIPMENT UPGRADE AT THE NORTH PORTAL OF THE HOLLYWOOD TUNNEL
ETIWAND PPLN-REPLACE TURNOUT STRUCTURE
ETIWANDA / RIALTO PIPELINE INTER-TIE CATHODIC PROTECTION
ETIWANDA AUTOMATIC VOLTAGE REGULATOR REPLACEMENT
ETIWANDA CAVITATION FACILITY INFRASTRUCTURE REHABILITATION
ETIWANDA CAVITATION TEST FACILITY COMMUNICATION AND CONTROL SYSTEM REPLACEMENT
ETIWANDA HEP NEEDLE VALVE OPERATORS
ETIWANDA PIPELINE - LINING REPLACEMENT
ETIWANDA PIPELINE - RIALTO PIPELINE TO UPPER FEEDER
ETIWANDA PIPELINE AND CONTROL FACILITY - RIGHT OF WAY
ETIWANDA PIPELINE AND CONTROL FACILITY - AS BUILTS
ETIWANDA PIPELINE AND CONTROL FACILITY - CATHODIC PROTECTION
ETIWANDA PIPELINE AND CONTROL FACILITY - EMERGENCY DISCHARGE CONDUITS
ETIWANDA PIPELINE AND CONTROL FACILITY - LANDSCAPING AND IRRIGATION
ETIWANDA PIPELINE AND CONTROL FACILITY - RESIDENCES
ETIWANDA PIPELINE AND CONTROL FACILITY - RIALTO FEEDER TO UPPER PIPELINE
ETIWANDA PIPELINE CATHODIC PROTECTION
ETIWANDA PIPELINE LINING REPAIRS
ETIWANDA PIPELINE LINING REPLACEMENT
ETIWANDA PIPELINE LINING REPLACEMENT - STAGE 3
ETIWANDA PIPELINE RELINING - PHASE 3
ETIWANDA PIPELINE SOUTH - STA. 332+00 TO 349+00 & UPPER FEEDER - STA. 1078+00 TO 1083+00 PROTECTION
ETIWANDA PUMP STATION
ETIWANDA RESERVOIR - EXTEND OUTLET STRUCTURE
ETIWANDA TEST FACILITY
EXPIRED AND/OR MISC. LAND COSTS TRANSFERRED FROM LAND (12105)
F-01 CHECK VALVE REPLACEMENT
F-02
F-03
F-04
F-05
F-06
F-08
F-09
FACILITY AND PROCESS RELIABILITY ASSESSMENT
FAIRPLEX AND WALNUT PCS VALVES REPLACEMENT
FEMA 2005 STORM DAMAGE, EASTERN REGION
FEMA 2005 STORM DAMAGE, WESTERN REGION
FEMA CORROSION CONTROL EQUIPMENT
FEMA FLOW CONTROL STRUCTURE
FEMA OLINDA PRESSURE CONTROL FACILITY
FEMA PROJECT 700049
FEMA PROJECT 701208
FEMA PROJECT 701211
FEMA PROJECT 701222
FEMA PROJECT 701223
FEMA PROJECT 701269
FEMA PROJECT 701271
FEMA PROJECT 701273
FEMA PROJECT 701274
FEMA PROJECT 701277
FEMA PROJECT 701278

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

FEMA PROJECT 701279
FEMA PROJECT 701281
FEMA PROJECT 701285
FEMA PROJECT 701287
FEMA PROJECT 701288
FEMA PROJECT 701289
FEMA PROJECT 701303
FEMA PROJECT 701323
FEMA PROJECT 701381
FEMA PROJECT 701485
FEMA PROJECT 701487
FEMA PROJECT 701510
FEMA PROJECT 701538
FEMA PROJECT 701623
FEMA PROJECT 701628
FEMA PROJECT 701631
FEMA PROJECT WORKSHEET PW 1019
FEMA RED MT. HYDRO PLANT
FEMA SANTA ANA RIVER BRIDGE CROSSING
FIELD FACILITY-PURCHASE SIGNS FO AMERICANS W/DISABILITIES
FILTER ISOLATION GATE AND BACKWASH CONTROL WEIR COVERS MODULES 1- 6
FIRST SAN DIEGO ACQUEDUCT- REPLACE SLIDE GATES
FIVE DELIVERY CONNECTION WEST BASIN
FLEET MANAGEMENT SYSTEM
FLOW METER MODIFICATION
FLOW METER REPLACEMENT
FLOW METER REPLACEMENT PROJECT
FLOWMETER MODIFICATION - LAKE SKINNER INLET, ETIWANDA EFFLUENT & WADSWORTH CROSS CHANNEL
FM-01
FOOTHILL & SEPULVEDA FEEDER PCCP CARBON FIBER JOINT REPAIRS
FOOTHILL AND SEPULVEDA FEEDER PCCP CARBON FIBER JOINT REPAIRS
FOOTHILL AREA STUDY
FOOTHILL FDR.,RIALTO PIPELINE-CONSTN. OF CHLORINE DIFFUSION STRUCTURE
FOOTHILL FDR.-SCH.269 & 270, PIPELINE ,HERMOSA AVE. TO CITRUS AVE.
FOOTHILL FDR.-SCH.271 & 272, PIPELINE CITRUS AVE. TO DWR. DEVIL CANYON
FOOTHILL FEEDER - CASTAIC VALLEY BLOW-OFF VALVES REPLACEMENT
FOOTHILL FEEDER - MAGAZINE CANYON SITE IMPROVEMENT
FOOTHILL FEEDER ACOUSTIC FIBER OPTIC PCCP MONITORING SYSTEM
FOOTHILL FEEDER ADEN AVE REHABILITATION
FOOTHILL FEEDER ADEN AVE. REHABILITATION
FOOTHILL FEEDER BLOW OFF VALVES REPLACEMENT
FOOTHILL FEEDER CARBON FIBER REPAIR
FOOTHILL FEEDER CATHODIC PROTECTION
FOOTHILL FEEDER CONTROL STRUCTURE
FOOTHILL FEEDER HYDROELECTRIC PLANT RUNNER REPLACEMENT
FOOTHILL FEEDER MAGAZINE CANYON SHAFT
FOOTHILL FEEDER PCS VALVE REPLACEMENT
FOOTHILL FEEDER PIPELINE REPLACEMENT PROJECT
FOOTHILL FEEDER POWER PLANT EXPANSION
FOOTHILL FEEDER REPAIR @ SANTA CLARITA RIVER
FOOTHILL FEEDER RIALTO PIPELINE- SCH 268 (CAMPUS AV. TO HERMOSA AV.)
FOOTHILL FEEDER RIALTO PIPELINE- SCH. 264 &265(SAN DIMAS TO THMP.CRK)
FOOTHILL FEEDER RIALTO PIPELINE- SCH. 266 & 267
FOOTHILL FEEDER- SAN FERNANDO TUNNEL
FOOTHILL FEEDER, CARBON FIBER REPAIRS
FOOTHILL FEEDER, DALTON ADIT
FOOTHILL FEEDER, SAN DIMAS WASH
FOOTHILL FEEDERSYSTEM- SAN DIMAS FACILITIES, 2ND STAGE
FOOTHILL FOR SAN FERNANDO TNL-GATE STRCTR LIGHTING & ALARM SYSTEM
FOOTHILL HYDROELECTRIC RUNNER REPLACEMENT
FOOTHILL PCS - UNINTERRUPTIBLE POWER SOURCE SYSTEMS INSTALLATION
FOOTHILL PCS FLOOD PUMP INSTALLATION DESIGN DOCUMENTATION
FOOTHILL PCS INTERNAL VALVE LINERS UPGRADE
FOOTHILLL FEEDER EXPOSURE
FUEL MANAGEMENT SYSTEM
FUTURE SYSTEM RELIABILITY PROGRAM
G-02
G-03
GARBANI WATER DELIVERY PIPELINE
GARVEY RESERVOIR - HYPOCHLORITE FEED SYSTEM
GARVEY RESERVOIR - INSTALL HYPOCHLORINATION STATIONS
GARVEY RESERVOIR - LOWER ACCESS PAVING ROAD & DRAINS
GARVEY RESERVOIR CONTROL VALVES REPLACEMENT
GARVEY RESERVOIR HYPOCLORITE FEED SYSTEM
GARVEY RESERVOIR SITE DRAINAGE REPAIRS AND MODIFICATIONS
GARVEY RESERVOIR SODIUM HYPOCLORITE FEED SYSTEM REHABILITATION
GARVEY-ASCOT CROSS CONN: STA. 134+00 TO 147+00 (SPEC NO. 401 & 410)
GARVEY-ASCOT CROSS FEEDER- REPLACE VALVE
GATE NO 3 - 1ST SAN DIEGO AQUEDUCT
GENE & IRON POOLS
GENE AIR CONDITIONING SYSTEM REPLACEMENT
GENE AIR CONDITIONING SYSTEM REPLACEMENT (103562)
GENE MESS HALL AIR CONDITIONING UNIT
GENE SPARE PARTS WAREHOUSE IMPROVEMENTS
GLENDALE 01 SERVICE CONNECTION REHAB
GLENDALE-01 SERVICE CONNECION REHABILITATION AND UPGRADE

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

GLENDALE-01 SERVICE CONNECTION REHABILITATION
GLENDORA TUNNEL
GLENDORA TUNNEL- CORROSION CNTRL SYS
GREG AVE PCS FACILITY REHABILITATION
GREG AVE. PCS-SURGE TANK, REPLACE INTERIOR LINING
GREG AVENUE CONTROL STRUCTURE VALVE REPLACEMENT
GREG AVENUE CONTROL STRUCTURE VALVE REPLACEMENT (103265)
GREG AVENUE PCS - PUMP MODIFICATIONS AND NEW CONTROL BUILDING
GREG AVENUE PCS CONTROL BUILDING INTERIOR REHABILITATION
GREG AVENUE PCS- SURGE TANK, REPLACE INTERIOR LINING
HEADQUARTERS HVAC SYSTEM EQUIPMENT UPGRADES
HINDS GARAGE ASBESTOS SHEETING REPLACEMENT
HOLLAND ROAD DRAINAGE MODIFICATION
HOLLYWOOD TUNNEL (SPEC NO. 329)
HOLLYWOOD TUNNEL NORTH PORTAL EQUIPMENT UPGRADES
HOUSE AT EAGLE ROCK
HOUSE AT NORTH PORTAL OF HOLLYWOOD TUNNEL
HR IMPROVEMENT PLANT PROJECT - PHASE II
HVAC MODIFICATIONS FOR ELECTRICAL SAFETY AND RELIABILITY
HYDRAULIC MODELING PROJECT
HYDROELECTRIC PLANT CARBON DIOXIDE (CO2) FIRE SUPPRESSION SYSTEM MODIFICATIONS
HYDROELECTRIC POWER PLANT (HEP) DISCHARGE ELIMINATION
IAS PROJECTS - CPA
IAS PROJECTS - DVL-SKINNER
IAS PROJECTS - MILLS SUPPLY RELIABILITY
IMPROVEMENTS TO PUDDINGSTONE SPILLWAY ON UPPER FEEDER
INGLEWOOD LATERAL IMPROVEMENT
INLAND FEEDER AND LAKEVIEW PIPELINE INTERTIE
INLAND FEEDER RIALTO FEEDER INTERTIE
INLAND FEEDER TO CITRUS RESERVOIR AND PUMP STATION INTERCONNECTIONS
INLAND FEEDER/SBVMWD FOOTHILL PUMPING STATION INTERTIE
INLAND FOR SYSTEM- BOX SPRINGS FEEDER
INLAND PCSUST REMOVAL & AST INSTALLATION
INSPECTION OF THE ALLEN-MCCOLLOCH PIPELINE
INSTALL FLOWMETER INST. AT DEVIL CANYON/ RIALTO
INSTALL MOTION SENSORS IN NEW EXPANSION
INSTALL TEST LEADS AT FOUR LOCATIONS
INSTALL TEST STATIONS ON 32 BURIED INSULATION JOINTS
INSULATION JOINT TEST STATIONS
INTAKE PUMPING PLANT - UNDER FREQUENCY PROTECTION RELAY UPGRADE
INTAKE ROAD- WIDEN BRIDGE
INTERCONNECT & PRESURE CONTROL STRUCTURE AT LOWER & OC FDR.
INTERCONNECT EAST ORANGE COUNTY FDR. NO.2 & ORG COUNTY FDR. (SPEC #681)
IOC - 2ND BBL 1ST SAN DIEGO AQUEDUCT
IOC - 2ND LOWER & W ORANGE CO FEEDERS, INTERCONNECT STRUCTURE REMOTE CONTROL
IOC - ACCUSONIC FLOW METER UPGRADE
IOC - ALLEN MCCOLLOCH PIPELINE REPAIR
IOC - ALLEN-MCCOLLOCH PIPELINE
IOC - AULD VALLEY PIPELINE
IOC - BOX SPRINGS FEEDER FABRICATION & INSTALLATION OF STEEL PIPE
IOC - CATHODIC PROTECTION, EAST ORANGE COUNTY FDR 2
IOC - CENTRALIZED CONTROL SYSTEM
IOC - DIEMER HABITAT CONSERVATION PLAN
IOC - DISTN SYSTEM REPLACE AREA CONTROL SYSTEMS
IOC - DISTN SYSTEM SPILL CONTAINMENT & REMEDIATION
IOC - DISTRIBUTION SYS TYPE "M" METER REPLACEMENT
IOC - DISTRIBUTION SYSTEM, MULTIPLE ADDRESS SPECTRUM SYSTEM
IOC - EAGLE ROCK OPERATIONS CONTROL CENTER
IOC - EAST VALLEY FEEDER, RELOCATION AT HOLLYWOOD WAY
IOC - EAST VALLEY FEEDER, STRUCTURE MODIFICATIONS
IOC - ENLARGE FOOTHILL FEEDER CONTROL STRUCTURE
IOC - ETIWANDA PIPELINE CATHODIC PROTECTION
IOC - FOOTHILL FDR, ELEC PWR BLOWOFF/CHLOR STRUCTURE
IOC - FOOTHILL FEEDER, SAN FERNANDO TUNNEL, GATE STRUCTURE LIGHTING & ALARM SYST
IOC - GREG AVENUE PCS, SURGE TANKS, REPLACE INTERIOR LINING
IOC - INSPECTION OF THE ALLEN-MCCOLLOCH PIPELINE
IOC - INTAKE ROAD, WIDEN BRIDGE
IOC - JENSEN FILT PLANT, NEW INFLUENT CONDUIT
IOC - LA VERNE FACILITIES, MATERIAL TESTING LABORATORY MODIFICATION
IOC - LA VERNE FACILITY, CORROSION MATERIAL TEST PLANT
IOC - LA VERNE MATERIAL TEST LAB, REPLACE COOLING SYSTEM
IOC - LAKE PERRIS BYPASS PIPELINE
IOC - LAKE PERRIS PUMPBACK FACILITY
IOC - LAKE PERRIS PUMPBACK FACILITY EXPANSION
IOC - LOW LEVEL TEHACHAPI TUNNEL, FEASIBILITY STUDY
IOC - LOWER FEEDER PROTECTION, IMPERIAL HWY AT ATSF RR TRACKS, SANTA FE SPRNGS
IOC - LOWER FEEDER, RELOCATE AT IMPERIAL HIGHWAY, STA 2163+50
IOC - MILLS FILT PLT, ADMIN BLDG EXPANSION
IOC - MILLS PLANT, SERVICE CONNECTION WR-24A TURNOUT STRUCTURE
IOC - MINOR CAPITAL PROJECTS FY 1988/89 - INGLEWOOD LATERAL
IOC - MINOR CAPITAL PROJECTS, BOX SPRINGS FDR, INSTALL CHLORINE DIFUSER
IOC - MINOR CAPITAL PROJECTS, YORBA LINDA FEEDER
IOC - MWD SHARE OF DESIGN AND CONSTRUCSTION OF SC LA-35
IOC - NEWHALL TUNNEL STEEL LINER
IOC - NEWHALL TUNNEL, INSTALL LINER
IOC - NEWHALL TUNNEL, LINER REPAIR

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

IOC - OLINDA PCS VIBRATION STUDY
IOC - OLINDA PCS, SECURITY FENCING AND PAVING
IOC - ORANGE CO FDR, DESIGN & CONSTRUCT FLOW CTRL FAC
IOC - ORANGE COUNTY FEEDER SERVICE CONN A-1, RELOC METER CABINET & ELEC SERV
IOC - ORANGE COUNTY FEEDER, RELOCATIION BETWEEN STA 473+21-52 & 473+5-82
IOC - PALOS VERDE FEEDER, WASHINGTON PCS, PLATFORMS/LADDERS
IOC - PALOS VERDES FDR WASHINGTON ST PCS
IOC - PALOS VERDES FEEDER CATHODIC PROTECTION SYSTEM
IOC - PALOS VERDES FEEDER, 108TH ST PCS, INSTALL ELECTRIC VALVE OPERATORS
IOC - PALOS VERDES FEEDER, RELOCATE HARBOR AND ARTESIA FREEWAYS
IOC - PIPELINES AND FEEDERS, CONSTRUCTION STANDPIPE BRACING
IOC - PV MIDDLE CROSS, MIDDLE FEEDERS, ELECTROLYSIS TEST STATION
IOC - REFURBISH SERVICE CONNECTION, LOWER MIDDLE FEEDER
IOC - REPLACEMENT OF 75 UNDERGROUND FUEL STORAGE TANKS, ALL FACILITIES
IOC - RIALTO PIPELINE AT DEVIL'S CANYON
IOC - RIALTO PIPELINE, DELIVERY FACILITIES FOR CYCLIC STORAGE
IOC - RIALTO PPLN, INSTALL 2 CATHODIC PROTECTION SYSTEM
IOC - SAN DIEGO CANAL ENLARGEMENT PHASE 2
IOC - SAN DIEGO CANAL MODIFICATION, 5 ADDITIONAL SIPHONS
IOC - SAN DIEGO PPLN 3 BYPASS
IOC - SAN DIEGO PPLNS 4 & 5 CORROSION CTRL SYS
IOC - SAN DIEO PIPELINE 5, SCH SD-17, TEMECULA TO DELIVERY POINT
IOC - SAN DIEO PIPELINE.5, SCH SD-17, TEMECULA TO DELIVERY POINT
IOC - SAN DIEO PPLN 5, SCH SD-16, SKINNER TO TEMECULA (SPEC NO. 1065)
IOC - SANTA ANA CROSS FEEDER, RELOCATE FLOWER STREET STORM DRAINAGE
IOC - SANTA MONICA FEEDER, SUNSET RELIEF STRUCTURE, MODIFY STA 433022
IOC - SEPULVEDA FDR, SCH 123 CORROSION MITIGATION
IOC - SERVICE CONN DW-CV-4, WHITE WATER SIPHON (2ND BARREL), STA 9698+00
IOC - SERVICE CONNECTION DW-CV-4, VALVE STRUCTURE & SIPHON, STA 9698+00
IOC - SKINNER BYPASS PIPELINE CHLORINATION SYSTEM
IOC - STRUCTURE MODIFICATIONS TO SAN DIEGO PIPELINE''S # 1 AND 2
IOC - TESTING PROGRAM AT YORBA LINDA TEST FACILITY
IOC - UPPER FEEDER CATHODIC PROTECTION SCH 25
IOC - UPPER FEEDER SANTA ANA RIVER BRIDGE SEISMIC MODIFICATION
IOC - UPPER FEEDER, MANHOLE MODIFICATION, STATION 1464+50
IOC - UPPER FEEDER, MANHOLE MODIFICATION, STATION 1495+54
IOC - UPPER FEEDER, MANHOLE MODIFICATION, STATION 1757+86
IOC - UPPER FEEDER, MODIFY PUDDINGSTONE SPILLWAY, STA 1950+62.71
IOC - UPPER FEEDER, ROAD ACCESS TO SANTA ANA BRIDGE
IOC - WEST ORANGE COUNTY FEEDER PCS, INSTALL 480V 3 PHASE ELEC SERVICE
IOC - WEST ORANGE COUNTY FEEDER RELOCATION AT STA 456+00
IOC - WEST ORANGE COUNTY FEEDER, RELOCATE STATIONS 132+16 TO 132+74
IOC - WEST VALLEY FACILITIES STUDY
IOC - YORBA LINDA FEEDER BYPASS
IRON MOUNTAIN - TRANSFORMER OIL TANK RELOCATION
JENSEN & MILLS OXIDATION RETROFIT
JENSEN AND WESTERN REGION ELECTRICAL CONTROLS REHABILITATION
JENSEN DISTRIBUTION SYSTEM - REPLACEMENT OF AREA CONTROL SYSTEMS - CONTRACT # 1396
JENSEN EGEN UST UPGRADE - LINE LEAK DETECTOR INSTALLATION
JENSEN FILTER BACKWASH BIOLOGICAL CONTROL SYSTEM
JENSEN FILTER EFFLUENT TURBIDIMETER RELIABILITY
JENSEN FILTR. PLANT- NEW INFLUENT CONDUIT
JENSEN FILTR. PLANT- TURBIDIMETERS
JENSEN FILTRATION PLANT - REPLACE ADMINISTRATION BUILDING AIR CONDITIONING
JENSEN FILTRATION PLANT - ROAD RECONSTRUCTION
JENSEN IRRIGATION LINE REPLACEMENT
JENSEN OUTLET CHLORINE DIFFUSER AND SAMPLE PUMP MODIFICATIONS
JENSEN OZONE SYSTEM PLC CONTROL & COMMUNICATION EQUIPMENT UPGRADE
JENSEN PLANT- SERVICE CONNECTION - LA 25
JENSEN PLANT-BY PASS PIPELINE
JENSEN SOLAR FACILITY
JENSEN/CANYON FEMA FIRE DAMAGE
KIMBERLY STORM CHANNEL-ORANGE COUNTY FEEDER (ORG CONST)
LA VERNE BUILDING 40 COMPRESSED AIR UPGRADES
LA VERNE FACILITIES - BRIDGEPORT E-2-PATH
LA VERNE FACILITIES - ENERGY CONSERVATION ECM1 - 10
LA VERNE FACILITIES - EXPANSION OF THE SANITARY SEWER
LA VERNE FACILITIES - HAZARDOUS WASTE STORAGE
LA VERNE FACILITIES - MAIN TRANSFORMERS REPLACEMENT
LA VERNE FACILITIES - MATERIAL TESTING LABORATORY MODIFICATION
LA VERNE FACILITIES - MATERIALS TESTING LABORATORY
LA VERNE FACILITIES - REPLACEMENT OF FLOCCULATOR STUB SHAFT - BASINS 1 & 2
LA VERNE FACILITIES, UPPER FDR PUDDINGSTONE SPILLWAY, CROSS CONNECTION
LA VERNE FACILITY-CORROSION MATERIAL TEST PLT
LA VERNE MACHINE SHOP - AIR CONDITIONING UNIT REPLACEMENT
LA VERNE MACHINE SHOP - REPAIR HORIZONTAL BORING MILL
LA VERNE MACHINE SHOP SWAMP COOLER REPLACEMENT (103929)
LA VERNE PIPELINE
LA-02
LA-03
LA-04
LA-06
LA-07
LA-08
LA-09
LA-10

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

LA-11
LA-12
LA-13
LA-15
LA-16
LA17A AND LA17C VENTURI FLOWMETERS REPLACEMENT
LA-21A
LA-22
LA-23
LA-24
LA-25
LA-30
LA-31
LA-33
LA-35
LA-35 DISCHARGE STRUCTURE REPAIRS
LA-35 DISCHARGE STRUCTURE REPAIRS
LADWP CONNECTION IN MAGAZINE CANYON
LAKE MATHEWS - CONSTRUCTION OF BACKUP COMPUTER FACILITIES
LAKE MATHEWS - DIVERSION TUNNEL WALKWAY REPAIR
LAKE MATHEWS - FACILITY WIDE EMERGENCY WARNING AND PAGING SYSTEM
LAKE MATHEWS - FOREBAY MCC ROOF IMPROVEMENT
LAKE MATHEWS - MAIN DAM TOE SEEPAGE COLLECTION
LAKE MATHEWS - MULTIPLE SPECIES MANAGER'S OFFICE & RESIDENCE
LAKE MATHEWS - RENOVATION OF BLDGS. 8 & 15, GENERAL ASSEMBLY & ADMIN. BLDG. OFFICE AREAS
LAKE MATHEWS - RETROFIT LOWER ENTRANCE GATE SWING ARM
LAKE MATHEWS FACILITIES WIDE EMERGENCY WARNING/PAGING SYSTEM
LAKE MATHEWS FACILITY OFFICE MODERNIZATION PROJECT
LAKE MATHEWS FENCING SECURITY UPGRADE
LAKE MATHEWS FOREBAY MCC ROOF IMPROVEMENT
LAKE MATHEWS HEADWORKS- REPLACE TWO VALVES (WO #3543)
LAKE MATHEWS HEAVY AND LIGHT VEHICLE SHOP PROPANE TANKS
LAKE MATHEWS MAIN DAM TOE SEEPAGE COLLECTION
LAKE MATHEWS RETROFIT LOWER ENTRANCE GATE SWING ARM
LAKE PERRIS BY PASS PIPELINE
LAKE PERRIS BY PASS PIPELINE- CLAIMS
LAKE PERRIS BYPASS PIPELINE EXPLORATION
LAKE PERRIS BYPASS PIPELINE RELINING
LAKE PERRIS DISSOLVED OXYGEN ENHANCEMENT (CAPITAL PORTION)
LAKE PERRIS EMERGENCY STANDBY GENERATOR AND TRANSFER SWITCH REPLACEMENT
LAKE PERRIS EMERGENCY STANDBY GENERATOR SYSTEM REPLACEMENT
LAKE PERRIS EMERGENCY STANDBY GENERATOR SYSTEM REPLACEMENT (103909)
LAKE PERRIS PIPELINE RELINING
LAKE PERRIS PUMPBACK FACILITY
LAKE PERRIS PUMPBACK FACILITY EXPANSION
LAKE PERRIS PUMPBACK FACILITY-EXPANSION NO.2
LAKE SKINNER - AERATOR AIR COMPRESSOR REPLACEMENT
LAKE SKINNER - OUTLET TOWER VALVE REHABILITATION
LAKE SKINNER - REPLACEMENT AERATOR RING
LAKE SKINNER AERATOR AIR COMPRESSOR REPLACEMENT
LAKE SKINNER AREA DISTRIBUTION SYSTEM VALVE REPLACEMENT
LAKE SKINNER BYPASS PIPELINE #2 AND #3
LAKE SKINNER C&D BUILDING REHABILITATION
LAKE SKINNER CATHODIC PROTECTION
LAKE SKINNER DAM ROAD REHAB
LAKE SKINNER EAST BYPASS SCREENING STRUCTURES
LAKE SKINNER EAST BYPASS STRUCTURE REHABILITATION
LAKE SKINNER OUTLET TOWER CHLORINE SYSTEM MODIFICATION
LAKE SKINNER OUTLET TOWER VALVE
LAKE SKINNER WEST BYPASS SCREENING STRUCTURE
LAKE SKINNER WEST BYPASS SCREENING STRUCTURE REHABILITATION
LAKE VIEW PIPE LINE REPAIRS
LAKE VIEW PIPELINE- SCH. 310,312 AND 313
LAKE VIEW PIPELINE/INLAND FEEDER PCS ABOVE GROUND STORAGE TANK FOR DIESEL FUEL
LAKE VIEW PIPELINE-INSTALL CATHODIC PROTECTION-STATION 2210+00
LAKEVIEW DELIVERY STRUCTURE ISOLATION GATES
LAKEVIEW PIPELINE - REPLACE VACUUM/AIR RELEASE
LAKEVIEW PIPELINE CATHODIC PROTECTION SYSTEM
LAKEVIEW PIPELINE CATHODIC PROTECTION SYSTEM REHABILITATION
LAKEVIEW PIPELINE IMPROVEMENTS
LAKEVIEW PIPELINE LEAK REPAIR AT ST 2510+49
LAKEVIEW PIPELINE RELINING
LAKEVIEW PIPELINE RELINING - STAGE 2
LAKEVIEW PIPELINE RELINING - STAGE 3
LAKEVIEW PIPELINE REPAIR
LAKEVIEW PIPELINE UPGRADE
LAKEVIEW PIPELINE, REPLACE VACUUM/AIR RELEASE
LA-MISC
LAVERNE - REPLACE COOLING SYS - MAT"L TEST LAB
LAVERNE - RREPLACE COOLING SYSTEM - MATERIAL TEST LAB (PROJECT 100866)
LAVERNE FACILITY - MATERIALS TESTING LAB RENOVATION
LB-02
LB-03
LB-04
LB-07
LB-08

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

LB-MISC
LIVE OAK RESERVOIR BYPASS PIPELINE CATHODIC PROTECTION
LIVE OAK RESERVOIR PIPELINE CATHODIC PROTECTION
LIVE OAK RESERVOIR PIPELINES CATHODIC PROTECTION
LONG BEACH LATERAL : SECTIONALIZING VALVE STRUCTURE
LONG BEACH LATERAL EXTENSION SCHEDULE 41P (SPEC NO. 342)
LONG BEACH LATERAL SCHEDULE 26SC (SPEC NO. 293)
LOS ANGELES COUNTY NORTH C AND D REGION ELECTRICAL STRUCTURES REHAB
LOS ANGELES COUNTY SOUTH C AND D REGION ELECTRICAL STRUCTURES REHAB
LOW LEVEL TEHACHAPI TUNNEL- FEASIBILITY STUDY
LOWER FDR, SCHEDULE 80SC, MISCELLANEOUS CREDITS
LOWER FDR, SCHEDULE 80SC, MISCELLANEOUS CREDITS
LOWER FDR: CAJALCO TUNNEL TO CORONA PIPELINE, SCH 71P
LOWER FDR: CAJALCO TUNNEL: STA. 1+00 TO 80+00 (SPEC NO. 413)
LOWER FDR: STA. 988+54.00 TO 1031+52.75 (SCH. 75P)
LOWER FDR:STA. 77+45 TO 282+50(CAJALCO TNL.TO E. BND.OF CORONA) SCH 70P
LOWER FDR-RELOCATE IN IMPERIAL HIGHWAY, STA 2163+50
LOWER FEEDER - CATHODIC PROTECTION
LOWER FEEDER AIR ENTRAINMENT IMPROVEMENT
LOWER FEEDER BLOW-OFF DRAIN LINE REPLACEMENTS
LOWER FEEDER CATHODIC PROTECTION SYSTEM REHABILITATION
LOWER FEEDER- CONSTRUCTION OF BLOWOFF STRUCTURE AT STA. 80+40
LOWER FEEDER PROTECTION, IMPERIAL HWY AT ATSF RR TRACKS, SANTA FE SPRNGS
LOWER FEEDER STANDPIPE #22 REHABILITATION
LOWER FEEDER WR 33 - AREA REPAIR AND REMEDIATION
LOWER FEEDER, ALLEN MCCOLLCOCH
LOWER FEEDER, SCHEDULE 79C
LOWER FEEDER, SCHEDULE 80SC
LOWER FEEDER, STA 359+10
LOWER FEEDER, STA 421+15 TO 457+85
LOWER FEEDER: STA. 663+00 TO 793+80, SCH. 73SC (SPEC 455)
LOWER FEEDER: STA. 793+80 TO 919+54 SCH. 72, 73, 74
LOWER FEEDER:COTTAGE & DOUBLE GARAGE NEAR CNTRL.TOWER (SA CYN.)
LOWER FEEDER:STA.524+05 TO 663+00(W.BND.OF CORONA TO SA RIVER CYN.)
LV-02
LV-03
MAGAZINE CANYON CANOPY
MAGAZINE CANYON, ISOLATON GATE JACKING FRAME
MAGAZINE CANYON, VALVE REPLACEMENT FOR SAN FERNANDO TUNNEL
MAGAZINE CANYON-ISOLATION GATE JACKING FRAME
MECHANICAL / VENTURI TYPE METERS- DISTR SYSTEM (INTERIM CONST)
METER & CHLORINATION EQUIPMENT - ORANGE COUNTY FEEDER
METER- SERVICE CONNECTION PM - 17 UPPER FEEDER (INTERIM CONST)
METERING CIRCUITS MODIFICATIONS AT ETIWAND AND VALLEY VIEW POWER
MICROWAVE COMMUNICATION SITES BUILDING UPGRADE
MIDDLE CROSS FDR: STA 0+09.98 TO 285+40-GARFIELD-WADSWORTH AVE
MIDDLE CROSS FDR:STA.285+40 TO 360+62.29(WADSW0RTH-FIGUEROA ST) (SCH 54SC)
MIDDLE CROSS FDR:STA.285+40 TO 360+62.29(WADSW0RTH-FIGUEROA ST) (SCH 55SC)
MIDDLE CROSS FEEDER CATHODIC PROTECTION
MIDDLE FDR: STA. 550+00 TO 759+00 (BALDWIN PK-SO SAN GABE) SCH 58SC
MIDDLE FDR: STA. 7+53.65 TO 301+00 (GRAND AVE-BALDWIN PK.)SCH 57SC
MIDDLE FDR: STA. 7+53.65 TO 301+00 (LA VERNE-GRAND AVE.)SCH 56SC
MIDDLE FDR: STA. 759+00 TO 944+00 (BALDWIN PK-SO SAN GABE) SCH 59SC
MIDDLE FDR: STA.944+00 TO 1105+50 (SO SAN GABE-GARVEY RSVR) SCH 59A
MIDDLE FEEDER - CATHODIC PROTECTION SYSTEMS
MIDDLE FEEDER - NORTH CATHODIC PROTECTION SYSTEM
MIDDLE FEEDER BLOW-OFF VALVE REPLACEMENT AT STA 782+53.16
MIDDLE FEEDER CHLORINATION STRUCTURE REHABILITATION AT WEYMOUTH WTP
MIDDLE FEEDER NORTH CATHODIC PROTECTION
MIDDLE FEEDER NORTH CATHODIC PROTECTION SYSTEM
MIDDLE FEEDER NORTH DRAINAGE AND PROTECTION RESTORATION
MIDDLE FEEDER PROTECTION AT RUSH ST. AND WALNUT GROVE AVE.
MIDDLE FEEDER- RELOCATE DURFEE AVE. STA. 758+00 TO 771+00
MIDDLE FEEDER RELOCATION FOR SCE MESA SUBSTATION
MIDDLE FEEDER SCHEDULE 76SC (SPEC NO. 524)
MIDDLE FEEDER SCHEDULE 77SC (SPEC NO. 524)
MIDDLE FEEDER SCHEDULE 78SC (SPEC NO. 524)
MIDDLE FEEDER SOUTH BLOWOFF VALVE REPLACEMENT AT STA.782+54
MIDDLE FEEDER: STA. 244+75 TO 247+45 (SPEC NO. 416)
MIDDLE FEEDER:COTTAGE AND GARAGE AT RIO HONDO STRUCTURE
MILLS EGEN USST UPGRADE - LLD INSTALLATION
MILLS EMERGENCY GENERATOR PLC UPGRADE
MILLS FILT PLT, ADMIN BLDG EXPANSION
MILLS FILTR. PLANT- SERVICE CONNECTION WR-24A TURNOUT STRUCTURE
MILLS FILTRATION PLANT - INVESTIGATION TO RELOCATE ACCESS ROAD
MILLS PLANT (103469)
MILLS TURBIDITY EVENT, DR 1952, DECEMBER 2010 STATEWIDE STORMS
MILLS WEIR GATE AND FILTER VALVE REHABILITATION
MILLS, REPLACE WILLOWGLEN RTU
MINOR CAP 08/09 PLACEHOLDER
MINOR CAP FY 2009/10
MINOR CAP FY 2012/13
MINOR CAP FY 2014/16
MINOR CAPITAL PROJ - BOX SPRINGS FDR, INSTALL CHLOR DIFUSER
MINOR CAPITAL PROJ - FOOTHILL FDR, ELEC PWR BLOWOFF/CHLOR STRUC
MINOR CAPITAL PROJ - SD PIPEL #4 &5-CORR CNTRL SYS

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

MINOR CAPITAL PROJ - SEPULVEDA FDR, SCH 123/ CORR MITIGATION
MINOR CAPITAL PROJECTS FOR FY 1989/90 - LONG BEACH LATERAL
MINOR CAPITAL PROJECTS FOR FY 1989/90 - SANTIAGO LATERAL CONTROL
MINOR CAPITAL PROJECTS FY 1988/89 - 2ND LOWER FEEDER
MINOR CAPITAL PROJECTS FY 1988/89 - INGLEWOOD LATERAL
MINOR CAPITAL PROJECTS FY 1988/89 - SANTA ANA CROSS FEEDER
MINOR CAPITAL PROJECTS FY 1988/89 - SEPULVEDA FEEDER
MINOR CAPITAL PROJECTS FY 1988/89 - WEST VALLEY FEEDER (50/50)
MINOR CAPITAL PROJECTS FY 2011-2012
MINOR CAPITAL PROJECTS- FY 74-75
MINOR CAPITAL PROJECTS- LAKEVIEW PIPELINE
MINOR CAPITAL PROJECTS PROGRAM 07/08 - REMAINING FUNDS
MINOR CAPITAL PROJECTS-DIST SYS, MULTIPLE ADDRESS SPECTRUM SYSTEM
MINOR CAPITAL PROJECTS-YORBA LINDA FEEDER
MISC
MODIFICATIONS OF EM-14 SERVICE CONNECTION
MONROVIA CANYON CROSSING SCHEDULE 9C
MONROVIA TUNNEL NO. 4
MONROVIA TUNNELS NO.1 & NO.2
MONROVIA TUNNELS NO.3
MONUMENT SIGNS FOR THE DIAMOND VALLEY LAKE FACILITY EAST AND WEST ENTRANCES
MORRIS RESERVOIR CONNECTION (SPEC NO. 338)
MOUNT OLYMPUS TUNNEL COST RIGHT-OF-WAY (ROW)
MP-01
MWD ROAD GUARDRAIL
MWD SHARE FOR DESIGN AND CONSTRUCSTION OF SC. LA-35
MWD UNION STATION HEADQUARTERS VISITOR SECURITY SCREENING
NEW EMERGENCY SERVICE CONNECTION ON THE SEPULVEDA FDR FOR LADWP
NEWHALL AND BALBOA INLET TUNNELS
NEWHALL TUNNEL- LINER REPAIR
NEWHALL TUNNEL STEEL LINER REPAIR
NEWHALL TUNNEL-INSTALL LINER
NITROGEN STORAGE COMPLIANCE AT DVL, INLAND FEEDER PCS, AND LAKE MATHEWS
NITROGEN STORAGE STUDY
NO. PORTAL NEWHALL TUNNEL (CANCELLED)
NON PCCP LINES CONDITION INSPECTION AND ASSESSMENT
NORTH PORTAL OF HOLLYWOOD TUNNEL
NORTH REACH CONSTRUCTION / INSPECTION / CM
NORTH REACH CONSTRUCTION/ASBUILT
NORTH REACH ENVIRONMENTAL - CONSTRUCTION
NORTH REACH FINAL DESIGN & ADV/NTP
NORTH REACH POST DESIGN / ASBUILT
NORTH REACH PROGRAM MANAGEMENT - CONSTRUCTION
NORTHERN PIPELINE ENVIRONMENTAL FINAL DESIGN
NORTHERN PIPELINE RIGHT OF WAY FINAL DESIGN
OAK ST PCS REHABILITATION
OAK ST. PCS ROOF REPLACEMENT
OAK STREET PCS - VALVE REPLACEMENT
OAK STREET PCS- VALVE REPLACEMENT
OAK STREET PRESSURE CONTROL STRUCTURE ROOF REPLACEMENT
OAK STREET PRESSURE CONTROL STRUCTURE ROOF REPLACEMENT - CONSTRUCTION
OAK STREET PRESSURE CONTROL STRUCTURE VALVE ACTUATOR REPLACEMENT
OC - 70
OC - 70
OC - 71 SERVICE CONNECTION REPAIRS
OC 44 SERVICE CONNECTIONS & EOC#2 METER ACCESS ROAD REHAB
OC 76 FLOW CONTROL FACILITY
OC 88 FIRE SYSTEM PROTECTION UPGRADES
OC 88 PUMPING PLANT REHABILITATION
OC CATHODIC PROTECTION STA 1467+15 TO STA 2053+97
OC FEEDER CATHODIC PROTECTION SYSTEM REHABILITATION
OC FEEDER STA 1920+78 BLOWOFF STRUCTURE & RIP-RAP REPAIRS
OC RESERVOIR SODIUM HYPOCHLORITE PUMP AND PIPING REPLACEMENT
OC-01
OC-03
OC-03T
OC-04
OC-06
OC-07
OC-13A FLOWMETER REPLACEMENT UPGRADE
OC-14
OC-18
OC-20
OC-21
OC-22
OC-23
OC-24
OC-25
OC-26
OC-27
OC-29
OC-30
OC-31
OC-32A
OC-33
OC-34

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

OC-35
OC-36
OC-37
OC-38 SERVICE CONNECTION MODIFICATION
OC-45
OC-46
OC-49
OC-50
OC-51
OC-52
OC-53
OC-54
OC-55
OC-56
OC-57
OC-59
OC-60
OC-61
OC-62
OC-63
OC-71 FLOW CONTROL FACILITY
OC-73
OC-88 - SECURITY FENCING AT PUMP PLANT
OC-88 EMERGENCY STANDBY GENERATOR UPGRADE STUDY
OC-88 FIRE PROTECTION UPGRADE
OC-88 PUMP PLANT AIR COMPRESSOR UPGRADE
OC-88 PUMP STATION CHILLERS REPLACEMENT
OC-88 PUMP STATION FLOW METER UPGRADE
OC-88 PUMP STATION PLC UPGRADE
OC-88 PUMP STATION UPGRADES
OC-88 PUMPING PLANT SURGE TANK UPGRADES
OC-88 PUMPING PLANT SURGE TANKS UPGRADES
OC-88 PUMPING PLANT UPGRADES
OC-88 PUMPING STATION, ENERGY SAVINGS
OC-89 AND OC-90 FLOW METER REPLACEMENT
OC-9
OC-MISC
OFFSITE WATER SERVICE - EASTERN MUNICIPAL WATER DISTRICT
OLINDA PCS AND SANTIAGO TOWER EMERGENCY GENERATORS
OLINDA PCS- SECURITY FENCING AND PAVING
OLINDA PCS VALVE REPLACEMENT
OLINDA PCS VIBRATION STUDY
OLINDA PRESSURE CONTROL FACILITY PAVEMENT REPAIR
OLINDA PRESSURE CONTROL STRUCTURE
OLINDA PRESSURE CONTROL STRUCTURE AND SANTIAGO TOWER EMERGENCY GENERATORS
OLINDA PRESSURE CONTROL STRUCTURE- LOWER FEEDER
OLINDA PRESSURE CONTROL STRUCTURE MODIFICATIONS
OLINDA PRESSURE CONTROL STRUCTURE, VIBRATION MITIGATION, ROW ACQUISITION
ON-CALL RESOURCES MANAGEMENT APPLICATION
OPERATIONS CONTROL CENTER AT EAGLE ROCK
OPERATIONS CONTROL CENTER UPS REPLACEMENT
OPERATIONS SCOPING STUDY
ORANGE AND RIVERSIDE/SAN DIEGO COUNTY OPERATING REGIONS VALVE REPLACEMENT
ORANGE CO FDR, BLOW-OFF STRUCTURE AND ACCESS ROAD REPAIR
ORANGE CO FDR, FLOW CONTROL FACILITY
ORANGE COUNTY - 88 PUMP PLANT AIR COMPRESSOR UPGRADE
ORANGE COUNTY - 88 SECURITY FENCING AT PUMP PLANT
ORANGE COUNTY - CENTRAL CONTROL SYSTEM
ORANGE COUNTY AND RIVERSIDE/SAN DIEGO COUNTY OPERATING REGIONS VALVE REPLACEMENT
ORANGE COUNTY AREA DISTRIBUTION SYSTEM VALVE REPLACEMENT
ORANGE COUNTY C & D ELECTRICAL IMPROVEMENTS - STUDY
ORANGE COUNTY C&D ELECT STRUCT REHAB - STAGE 2
ORANGE COUNTY C&D INSTRUMENTATION PANEL IMPROVEMENTS
ORANGE COUNTY C&D REGION SERVICE CENTER
ORANGE COUNTY C&D TEAM SUPPORT FACILITY
ORANGE COUNTY CONVEYANCE AND DISTRIBUTION SERVICE CENTER
ORANGE COUNTY FDR - SVC CONN SA-3, REPLACE MECHICAL METER
ORANGE COUNTY FDR.-RELOCATE PRESSURE RELIEF STRUC.,STA 1772+72
ORANGE COUNTY FDR.SERV.CONN.A-1,RELOC.METER CABINET & ELEC.SERV.
ORANGE COUNTY FEEDER
ORANGE COUNTY FEEDER CATHODIC PROTECTION
ORANGE COUNTY FEEDER- CATHODIC PROTECTION
ORANGE COUNTY FEEDER CATHODIC PROTECTION SYSTEM REHABILITATION
ORANGE COUNTY FEEDER DEWATERING IMPROVEMENTS
ORANGE COUNTY FEEDER EXTENSION LINING REPAIR
ORANGE COUNTY FEEDER- EXTENSION PROJECT FOR FREEWAY
ORANGE COUNTY FEEDER EXTENSION SCHEDULE 42S
ORANGE COUNTY FEEDER EXTENSION- VALVE STRUCTURE
ORANGE COUNTY FEEDER EXTN.TERMINUS REVISION:STA.2053+43 TO 2134+81
ORANGE COUNTY FEEDER EXTN: ADDTL" VALVES AT WILLITS ST. STRUCTURE
ORANGE COUNTY FEEDER FLUSHING UPGRADES
ORANGE COUNTY FEEDER INSPECTION
ORANGE COUNTY FEEDER INTERNAL INSPECTION STUDY
ORANGE COUNTY FEEDER LINING REPAIR - REACH 2
ORANGE COUNTY FEEDER LINING REPAIRS
ORANGE COUNTY FEEDER PRESSURE CONTROL STRUCTURES

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

ORANGE COUNTY FEEDER RELINING
ORANGE COUNTY FEEDER RELINING - REACH 3
ORANGE COUNTY FEEDER RELINING - REACHES 1 & 2
ORANGE COUNTY FEEDER RELINING REACH 3
ORANGE COUNTY FEEDER RELOCATION (SPEC NO. 618)
ORANGE COUNTY FEEDER RELOCATION AT BALL ROAD
ORANGE COUNTY FEEDER RELOCATION IN FULLERTON
ORANGE COUNTY FEEDER- RELOCATION STA. 1278+00 TO 1292+00
ORANGE COUNTY FEEDER- REPLC. 20
ORANGE COUNTY FEEDER SCHEDULE 34P
ORANGE COUNTY FEEDER SCHEDULE 35P
ORANGE COUNTY FEEDER SCHEDULE 36P
ORANGE COUNTY FEEDER SCHEDULE 37SC
ORANGE COUNTY FEEDER SCHEDULE 37SC CATHODIC PROTECTION
ORANGE COUNTY FEEDER STA 1920+78 BLOWOFF STRUCTURE & RIP-RAP REPAIRS
ORANGE COUNTY FEEDER:INCASEMENT AT SANTA ANA FREEWAY CROSSING
ORANGE COUNTY FEEDER:MOTOR OPERATED FLOW REGULATING VALVE
ORANGE COUNTY FEEDER-CONSTRUCT BLOWOFF STRUCTURE AT STA. 251+00
ORANGE COUNTY FEEDER-MODIFY SANTA ANA RELIEF STRUCTURE
ORANGE COUNTY FEEDER-RELOCATE PIPE,STA. 473+21-52 TO STA. 473+5-82
ORANGE COUNTY FEEDER-RELOCATION AT KIMBERLY STORM CHANNEL
ORANGE COUNTY PIPELINES RIGHT-OF-WAY INFRASTRUCTURE
ORANGE COUNTY REGION C AND D ELECTRICAL STRUCTURES REHABILITATION
ORANGE COUNTY REGION ENVIRONMENTAL MITIGATION MONITORING
ORANGE COUNTY REGION RTU AIR CONDITIONER UNIT 1
ORANGE COUNTY REGION SERVICE CENTER STORAGE YARD
ORANGE COUNTY RELIABILITY IMPROVEMENTS
ORANGE COUNTY RESERVOIR - INSTALL HYPOCHLORINATION STATIONS
ORANGE COUNTY RESERVOIR - PIEZOMETERS & SEEPAGE MONITORING AUTOMATION
ORANGE COUNTY RESERVOIR PIEZOMETERS AND SEEPAGE MONITORING AUTOMATION
ORMOND BEACH PROPERTY ACQUISITION
OXIDATION DEMONSTRATION PLANT CONTROL SYSTEM REPLACEMENT
P-02
P-03
P-04
P-05
P103016 OC-88 PUMPING STATION, ENERGY SAVINGS
P103329 SAN DIEGO PPLN 6, NORTH REACH FINAL DESIGN/ADV/NTP
P103331 NORTHERN PIPELINE RIGHT OF WAY FINAL DESIGN
P103485 SAN DIEGO PIPELINE 6, NORTH REACH
P103558 SAN DIEGO PIPELINE 6 NORTH REACH
P103560 SD6 - NORTH REACH POST DESIGN
P103567 PERRIS VALLEY PIPELINE, GENERAL
P103725 ENTRY CONTROL POINT STANDARDIZATION AND PERIMETER DEFENSE STUDY
P103726 CRITICAL LOCK IDENTIFICATION AND CHANGE-OUT
P103764 PERRIS VALLEY PIPELINE
P103765 PERRIS VALLEY PIPELINE TIE-IN (EMWD)
P103766 PERRIS VALLEY PIPELINE VALVE
P103801 SECURITY FENDING AT OC-88 PUMP PLANT
P103808 SAN DIEGO PIPELINE #4 VALVE REPLACEMENT
P103858 PERRIS VALLEY PIPELINE, NORTH REACH
P103946 SAN DIEGO PIPELINE REPAIR AT STATION 1268+57
P103994 BOX SPRING FEEDER REPAIR, PHASE 2
P103997 COPPER BASIN INTERIM CHLORINATION SYSTEM
P104027 MAGAZINE CANYON, VALVE REPLACEMENT FOR SAN FERNANDO TUNNEL
P104051 LAKE PERRIS BYPASS PIPELINE EXPLORATORY EXCAVATION
P104078 CROSS CONNECTION PREVENTION PROGRAM, PHASE II CONSTRUCTION
P104196 CALABASAS FEEDER STAGE 1 AND 2 REPAIRS
P104264 RELOCATION OF SC CENB-11 METER CABINET AND AIR VENT STRACK
P104614 INLAND FEEDER AND LAKEVIEW PIPELING INTERTIE
P104663 WEYMOUTH SOLAR POWER FACILITIES
P104685 WILLITS ST. PCS VALVE ACTUATOR REPLACEMENT
P104706 JENSEN OUTLET CHLORINE DIFFUSER AND SAMPLE PUMP MODIFICATIONS
P104731 WR-24D FLOWMETER REPLACEMENT
P104741 EAGLE ROCK CONTROL TOWER CATHOTIC PROTECTION REHABILITATION
P104760 SEPULVEDA FEEDER PCCP 2016 URGENT REPAIRS
P104790 MONUMENT SIGNS FOR DVLAKE FACILITY EAST AND WEST ENTRANCES
P104841 WEYMOUTH FLOCCULATOR REHABILITATION
P104871 CRA EAGLE MOUNTAIN PUMPING PLANT - DOMESTIC WATER LINE INSULATION
P104874 SECOND LOWER FEEDER PCCP REHABILITATION
P104876 SECOND LOWER FEEDER PCCP REHABILITATION - REACH 2
P104877 SECOND LOWER FEEDER PCCP REHABILITATION - REACH 3
P104881 SECOND LOWER FEEDER PCCP REHABILITATION
P104883 SECOND LOWER FEEDER PCCP REHABILITATION - REAL PROPERTY ACQUISITION
P104916 DVL ANGLER AVENUE ACCESS PROJECT
P104937 WHEELER GATE STORMWATER IMPROVEMENT
P104958 SKINNER ORP SWITCHGEAR BATTERY REPLACEMENT
P104959 SCADA NETWORK INTRUSION DETECTION SYSTEM
P104961 LAKE MATHEWS FENCING SECURITY UPGRADE
P104971 SKINNER SPILLWAY REHABILITATION
P104976 WATER ORDERING & EVENT SCHEDULING SYSTEM
P104991 JENSEN EGEN UST UPGRADE - LINE LEAK DETECTOR INSTALLATION
P104992 MILLS EGEN USST UPGRADE - LLD INSTALLATION
P104993 SKINNER EGEN UST UPGRADE - LLD INSTALLATION
P104994 UNION STATION EGEN UST UPGRADE, LINE LEAK DETECTOR INSTALLATION
P104996 EGIS INFRASTRUCTURE UPGRADE

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

P105002 SEPULVEDA WEST VALLEY AND EAST VALLEY FEEDERS INTERCONNECTION
P105023 SCADA NETWORK FIBER OPTIC SWITCH REPLACEMENT
P105026 SKINNER ELECTRICAL EQUIPMENT BUILDING 1 & 2
P105029 SKINNER ACCUSONIC FLOWMETER REPLACEMENT
P105032 WEYMOUTH ELECTRIC VEHICLE CHARGING STATION INSTALLATION
P105034 COLORADO RIVER AQUEDUCT CASA SIPHON
P105039 FOOTHILL FEEDER - CASTAIC VALLEY BLOW-OFF VALVES REPLACEMENT
P105045 DIEMER OZONE COOLING WATER ALTERNATIVE SOURCE
P105061 LOWER FEEDER STANDPIPE #22 REHABILITATION
P105062 SAN DIEGO PIPELINE NO. 2 ACCESS ROAD RELOCATION
P105064 OC 88 FIRE SYSTEM PROTECTION UPGRADES
P105070 SERVICE CONNECTION FLOWMETER REPLACEMENT
P105073 SANTA MONICA FEEDER CAST IRON PIPE REHABILITATION
P105094 DIEMER PLANT INFLUENT FLOWMETER
P105098 LOWER FEEDER BLOW-OFF DRAIN LINE REPLACEMENTS
P105101 JENSEN FILTER EFFLUENT TURBIDIMETER RELIABILITY
P105106 SANTA MONICA FEEDER INTERNAL SEAL INSTALLATION
P105107 LA VERNE BUILDING 40 COMPRESSED AIR UPGRADES
P105110 MILLS EMERGENCY GENERATOR PLC UPGRADE
P105114 SECOND LOWER FEEDER PCCP REHABILITATION - REACH 8
P105118 PERRIS BYPASS PIPELINE SUMP PUMP REPLACEMENT
P105119 ORANGE COUNTY REGION RTU AIR CONDITIONER UNIT 1
P105123 CENTRAL BASIN, 48 BUBBLER AREA ACCESS IMPROVEMENT
P105124 LAKE PERRIS PIPELINE RELINING
P105127 OC-88 PUMP STATION PLC UPGRADE
P105137 RIALTO FEEDER STA 3820+00 MANHOLE REPLACEMENT
P105139 WCF/PVF INTERCONNECTION VALVE AUTOMATION
P105164 SAN DIEGO PIPELINE 1 RAINBOW TUNNEL LINER REHABILITATION
P105167 SAN GABRIEL PCS ELECTRICAL REPLACEMENTS
P105171 MIDDLE FEEDER CHLORINATION STRUCTURE REHABILITATION AT WEYMOUTH WTP
P105172 ALLEN MCCOLLOCH PIPELINE PCCP 2021 URGENT RELINING
P105187 F-01 CHECK VALVE REPLACEMENT
P105195 RIALTO FEEDER VALVE REPLACEMENT
P105201 OC-89 AND OC-90 FLOW METER REPLACEMENT
P105235 SEPULVEDA HEP TAILRACE COATINGS
P105240 WEST VALLEY FEEDER NO. 1 STRUCTURES - PIPING IMPROVEMENTS
PALOS ALTOS FEEDER - 108TH ST.
PALOS VERDES FDR - MODIFICATION OF CITY OF L A SERVICE CONNECTIONS
PALOS VERDES FDR - WASHINGTON ST. PCS REHABILITATION
PALOS VERDES FDR- LA CITY MODIFICATION OF SERVICE CONNECTION
PALOS VERDES FDR- WASHINGTON ST. PCS
PALOS VERDES FDR, 108TH ST PCS, VALVE REPLACEMENT
PALOS VERDES FEEDER - LONG BEACH LATERAL TURNOUT STRUCTURES STA. 1442+15 VALVE REPLACEMENT (NEED UD)
PALOS VERDES FEEDER - LONG BEACH LATERAL TURNOUT STRUCTURES STA. 1442+15 VALVE REPLACEMENTS
PALOS VERDES FEEDER PCS - VALVE REPLACEMENT
PALOS VERDES FEEDER- RELOCATE HARBOR AND ARTESIA FREEWAYS
PALOS VERDES FEEDER: ADDITONAL
PALOS VERDES FEEDER-108TH ST. PCS,INSTALL ELECT. VALVE OPERATORS
PALOS VERDES FEEDER-CATHODIC PROTECTION SYSTEM
PALOS VERDES FEEDER-REHAB DOMINGUEZ CHAN (PROJECT 100851)
PALOS VERDES FEEDER-VALVE REHAB, DOMMINGUEZ CHNL
PALOS VERDES RESERVOIR - INSTALL HYPOCHLORINATION STATIONS
PALOS VERDES RESERVOIR MODIFICATIONS
PALOS VERDES RESERVOIR, SPILLWAY ENERGY DISSIPATOR STRUCTURE MODIFICATION
PALOS VERDES RESERVOIR-REPLACE MONITORING DISPLAY & ALARM PANEL
PASADENA TUNNEL EXTENSION
PASADENA TUNNELS
PC-1 EFFLUENT OPEN CHANNEL TRASH RACK
PC-1 EFFLUENT OPEN CHANNEL TRASH RACK PROJECT
PCCP HYDRAULIC ANALYSES
PCCP HYDRAULIC MODELING
PCCP REHABILITATION - PROGRAM CEQA
PCCP REHABILITATION - PROGRAM MANAGEMENT
PCCP REHABILITATION VALVE STORAGE BUILDING
PCCP REHABILITATION, PROGRAM MANAGEMENT
PCCP RELIABILITY PROGRAM PIPELINE PROCUREMENT
PCCP STRUCTURAL PERFORMANCE RISK ANALYSIS
PERIMETER FENCING AT PLACERITA CREEK
PERMANENT LEAK DETECTION/PIPELINE MONITORING SYSTEM
PERRIS PCS - UNINTERRUPTIBLE POWER SOURCE SYSTEMS INSTALLATION
PERRIS BYPASS PIPELINE SUMP PUMP REPLACEMENT
PERRIS CONTROL FACIL.& CON.TO STATE DWR FAC.
PERRIS CONTROL FACILITY BYPASS & PCS UPGRADE
PERRIS CONTROL FACILITY PUMPBACK UPGRADE
PERRIS CONTROL FACILITY PUMPBACK UPGRADES
PERRIS PCS ROOF REHAB
PERRIS PRESSURE CONTROL STRUCTURE ROOF REPLACEMENT
PERRIS PUMPBACK COVER
PERRIS VALLEY PIPELINE
PERRIS VALLEY PIPELINE - DESIGN-BUILD (EMWD)
PERRIS VALLEY PIPELINE - GENERAL
PERRIS VALLEY PIPELINE - NORTH REACH
PERRIS VALLEY PIPELINE - RESERVED FOR STAGE II DESIGN / BUILD
PERRIS VALLEY PIPELINE - SOUTH REACH
PERRIS VALLEY PIPELINE - STUDY
PERRIS VALLEY PIPELINE - TIE-IN (WMWD)

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

PERRIS VALLEY PIPELINE - TUNNELS
PERRIS VALLEY PIPELINE - VALVES
PERRIS VALLEY PIPELINE DESIGN-BUILD (EMWD)
PERRIS VALLEY PIPELINE NORTH REACH
PERRIS VALLEY PIPELINE SOUTH REACH
PERRIS VALLEY PIPELINE TIE-IN (EMWD)
PERRIS VALLEY PIPELINE TIE-IN (WMWD)
PERRIS VALLEY PIPELINE VALVE
PERRIS VALLEY PIPELINE VALVES
PERRIS VALLEY PIPELINE, GENERAL
PERRIS VALLEY PIPELINE, NORTH REACH
PERRIS VALLEY SIPHON CONNECTION FOR EASTERN M.W.D.
PIPELINES AND FEEDERS, CONSTRUCTION STANDPIPE BRACING
PLACENTIA RAILROAD LOWERING PROJECT
PLACERITA CREEK PERIMETER FENCING
PLANT INFLUENT REDUNDANT FLOW METERING AND SPLITTING
PLATFORM REPLACEMENT AT VARIOUS C&D WRU STRUCTURES
PLC REPLACEMENT PHASE II
PM-01
PM-02
PM-03
PM-04
PM-05
PM-06
PM-07
PM-08
PM-09
PM-10
PM-11
PM-12
PM-14
PM-15A
PM-16
PM-17
PM-18
PM-19
PM-21
PM-21 VENTURI FLOWMETER REPLACEMENT
PM-22
PM-23
PM-24
PM-26
PM-26A NEW SERVICE CONNECTION, BIG DALTON CANYON
P-MISC
PM-MISC
POMONA VALLEY M.W.D. FACILITIES
PORTION OF CASA LOMA SIPHON
POWER MANAGEMENT SYSTEMS
POWER PLANT DISCHARGE ELIMINATION
PRELIMINARY OPERATION - TESTING & CONDITIONING (1938-1940)
PRESTRESSED CONCRETE CYLINDER PIPE - PHASE 2
PRESTRESSED CONCRETE CYLINDER PIPE (PCCP) STRUCTURAL PEFORMANCE RISK ANALYSIS
PRESTRESSED CONCRETE CYLINDER PIPE (PCCP), PHASE 2
PRESTRESSED CONCRETE CYLINDER PIPE -PHASE 3
PREVENTION OF CRA WATER MIGRATION TO SPW AT WEYMOUTH JUNCTION STRUCTURE
PROGRAMATTIC ENVIRONMENTAL DOCUMENTATION OF ORANGE COUNTY
PROGRAMATTIC ENVIRONMENTAL DOCUMENTATION OF SAN BERNARDINO COUNTY
PROGRAMMABLE LOGIC CONTROLLER (PLC) STANDARDIZATION
PROGRAMMATIC ENVIRONMENTAL DOC. - ORANGE COUNTY OPER. REGION
PROGRAMMATIC ENVIRONMENTAL DOCUMENTATION FOR THE LOS ANGELES CO. OPERATING REGION
PROGRAMMATIC ENVIRONMENTAL DOCUMENTATION FOR THE ORANGE COUNTY OPERATING REGION
PROGRAMMATIC ENVIRONMENTAL DOCUMENTATION FOR THE RIVERSIDE/SAN DIEGO CO. OPERATING REGION
PROGRAMMATIC ENVIRONMENTAL DOCUMENTATION FOR THE WESTERN SAN BERNARDINO COUNTY OPERATING REGION
PUDDINGSTONE SPILLWAY CROSS CONNECTION
PV MIDDLE CROSS, MIDDLE FEEDERS, ELECTROLYSIS TEST STATION
PV RESERVOIR HYPOCHLORITE PUMP AND PIPING REPLACEMENT
R&R FOR DISTRIBUTION
RAINBOW TUNNEL REHABILITATION
RAMONA PRESSURE CONTROL STRUCTURE
REAL PROPERTY ACQUISITION
REAL PROPERTY ACQUISITION FOR ALL 4 REGIONS
RECONSTRUCT ORANGE COUNTY FEEDER SERVICE CONNECTION PM-1
RED MOUNTAIN - OCT. 2007 FIRE DAMAGE - COMMUNICATION POWER TOWERS & METER STRUCTURES REPAIR/REPLACE (INCIDENT NO. 2007-1023-0271)
RED MOUNTAIN HEP FLOOD DAMAGE
RED MTN COMM. TOWER & METER STRUCTURE
REFURBISH CORONA HYDROELECTRIC GENERATOR COOLERS
REFURBISH OC-88 P-3000 & P-4000
REFURBISH SERVICE CONNECTION - LOWER MIDDLE FDR
REHABILITATION OF GREG AVENUE PCS CONTROL BUILDING INTERIOR
REHABILITATION OF METALLIC AND CONCRETE PIPELINES PHASE 1 - SELECT HIGH PRIORITY FEEDERS
REHABILITATION OF THE GREG AVE PCS CONTROL BUILDING INTERIOR
REIMBURSE PIPELINE PROTECTION COSTS
RELOCATION OF DATA CENTER TO SAN DIMAS FACILITY
RELOCATION OF ORANGE COUNTY FEEDER
RELOCATION OF PORTION OF ORANGE COUNTY FEEDER (MWD'S SHARE)
RELOCATION OF SC CENB-11 METER CABINET AND AIR VENT STRACK

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

REMAINING PORTIONS
REMOVAL OF VALVE G-205 FROM MIDDLE FDR CEN. B-37
REPAIR 28 MANHOLE ON SANTA MONICA FEEDER
REPAIRS TO THE LA-35 DISCHARGE STRUCTURE
REPLACE EQUIPMENT ON UPPER FEEDER IN EAGLE ROCK (REPLACE 115)
REPLACE 2 FIRE & DOMESTIC WATER SYSTEM
REPLACE COMMUNICATION LINE TO THE SAN GABRIEL CONTROL TOWER
REPLACE COPPER GROUNDWIRES ON DESERT HIGH VOLTAGE TRANSMISSION TOWERS
REPLACE COPPER WIRE, PIPING, FOOTINGS/GROUNDING (103921)
REPLACE EXISTING EQP. ON UPPER FDR FROM LK.MATHEWS TO EAGLE ROCK
REPLACE FLOWMETER ON ORANGE COUNTY FEEDER- STA. 800+00
REPLACE FLOWMETERS IN SERVICE CONNECTIONS
REPLACE OUTDATE INSTRUMENTATION AND INVESTIGATE UPGRADS (103347)
REPLACE TWO FIRE AND DOMESTIC WATER SYSTEM PUMPS (103124)
REPLACE UNDERGROUND FUEL STORAGE TANKS AT ALL FACILITIES
REPLACE VALVE POSITION INDICATORS
REPLACE VALVE POSITION INDICATORS, SELECTED PRESSURE CONTROL STRUCTURES
REPLACEMENT OF 75 UNDERGROUND FUEL STORAGE TANKS - ALL FACILITIES
REPLACEMENT OF ACCUSONIC FLOWMETERS & SCADA REMOTE
REPLACEMENT OF COMMUNICATION LINE AT SAN GABRIEL TOWER
REPLACEMENT OF COMMUNICTION LINE AT SAN GABRIEL TOWER
REPLACEMENT OF RETIRED EQUIPMENT ON FIRST SAN DIEGO AQUEDUCT
REPLACEMENT/ RELINE AT-RISK PCCP LINES - STAGE 1
REPLACEMENT/RELINE AT-RISK PCCP LINES STAGE 1
REPLACING VALVES ON PALOS VERDES FEEDER (SPEC 483)
RIALTO FEEDER AND MILLS PLANT PUMP STATION
RIALTO FEEDER BROKEN BACK REPAIR
RIALTO FEEDER PCCP REHABILITATION - REACH 1
RIALTO FEEDER PCCP REHABILITATION - REACHES 2-3
RIALTO FEEDER REHABILITATION
RIALTO FEEDER REPAIR, STATION 3662+23
RIALTO FEEDER STA 3820+00 MANHOLE REPLACEMENT
RIALTO FEEDER VALVE REPLACEMENT
RIALTO FEEDER VALVE STRUCTURE
RIALTO FEEDER, ENHANCEMENTS AT SELECT LOCATIONS
RIALTO FEEDER, REPAIRS AT SELECT LOCATIONS, STUDY
RIALTO PIPELINE - CONSTRUCTION PHASE 1
RIALTO PIPELINE - CONSTRUCTION - PHASE 1
RIALTO PIPELINE - CONSTRUCTION PHASE 2
RIALTO PIPELINE - PHASE 2 CONSTRUCTION
RIALTO PIPELINE - PHASE 3 DESIGN
RIALTO PIPELINE AT DEVIL''S CANYON
RIALTO PIPELINE CATHODIC PROTECTION SYSTEM REHABILITATION
RIALTO PIPELINE- DELIVERY FACILITIES FOR CYCLIC STORAGE
RIALTO PIPELINE IMPROVEMENTS
RIALTO PIPELINE IMPROVEMENTS - CONSTRUCTION
RIALTO PIPELINE IMPROVEMENTS - CONSTRUCTION PHASE III
RIALTO PIPELINE IMPROVEMENTS - DESIGN PHASE 2
RIALTO PIPELINE IMPROVEMENTS - DESIGN PHASE 3
RIALTO PIPELINE IMPROVEMENTS - FINAL DESIGN
RIALTO PIPELINE IMPROVEMENTS - PHASE 2
RIALTO PIPELINE IMPROVEMENTS - VALVE PROCUREMENT
RIALTO PIPELINE IMPROVEMENTS PHASE 1
RIALTO PIPELINE IMPROVEMENTS PHASE 1 FINAL DESIGN
RIALTO PIPELINE PCCP REHABILITATION
RIALTO PIPELINE REHABILITATION
RIALTO PIPELINE REPAIR @ STA 3196+44
RIALTO PIPELINE REPAIR AT THOMPSON CREEK
RIALTO PIPELINE REPAIRS AT STATION 3198+44
RIALTO PIPELINE VALVE PROCUREMENT
RIALTO PIPELINE, STA 2921+00 TO 2933+25
RIALTO PIPELINE, STA 3050+00 TO 3098+00
RIALTO PPLN- INSTALL 2 CATHDIC PROTECTION SYSTEM
RIGHT OF WAY INFRASTRUCTURE PROTECTION PROGRAM - LOS ANGELES COUNTY REGION
RIGHT OF WAY INFRASTRUCTURE PROTECTION PROGRAM - O. C. REGION
RIGHT OF WAY INFRASTRUCTURE PROTECTION PROGRAM - O. C. REGION - FIRST SIX SITES
RIGHT OF WAY INFRASTRUCTURE PROTECTION PROGRAM - RIVERSIDE AND SAN DIEGO COUNTY REGION
RIGHT OF WAY INFRASTRUCTURE PROTECTION PROGRAM - RIVERSIDE AND SAN DIEGO REGION - STAGE 2
RIGHT OF WAY INFRASTRUCTURE PROTECTION PROGRAM - WESTERN SAN BERNARDINO COUNTY REGION
RIGHT OF WAY INFRASTRUCTURE PROTECTION PROGRAM RIVERSIDE SAN DIEGO
RIGHT OF WAY INFRASTRUCTURE PROTECTION PROGRAM RIVERSIDE SAN DIEGO COUNTY REGION - STAGE 1
RIGHT OF WAY INFRASTRUCTURE PROTECTION PROGRAM WESTERN SAN BERNARDINO COUNTY REGION - STAGE 1
RIGHT OF WAY INFRASTRUCTURE PROTECTION PROGRAM WESTERN SAN BERNARDINO COUNTY REGION - STAGE 2
RIGHT OF WAY INFRASTRUCTURE PROTECTION PROGRAM WESTERN SAN BERNARDINO COUNTY REGION - STAGE 3
RIGHT OF WAY INFRASTRUCTURE PROTECTION PROGRAM WESTERN SAN BERNARDINO REGION - STAGE 2
RIGHT OF WAY INFRASTRUCTURE PROTECTION PROGRAM WESTERN SAN BERNARDINO REGION - STAGE 3
RIGHT OF WAY SURVEY AND MAPPING
RIGHT-OF-WAY INFRASTRUCTURE PROTECTION PROGRAM WESTERN SAN BERNARDINO STAGE 1
RIO HONDO PRESSURE CONTROL STRUCTURE VALVE REPLACEMENTS
RIVERSIDE BRANCH LOWER FDER STATION 527+90
RIVERSIDE BRANCH, PLEASANT PEAK, COMMUNICATION BLDG ROOF REPLACEMENT
RIVERSIDE BRANCH, UPPER FDR, SANTA ANA RIVER BRIDGE, REPAIR LEAKING COUPLING
RIVERSIDE SAN BERNARDINO AND SAN DIEGO REGIONS C AND D ELECTRICAL STRUCTURES REHAB
ROBERT B. DIEMER FILTRATION PLANT - LAND ACQUISITION
ROOF REPLACEMENT AT SOTO ST. FACILITY
ROWIPP PROGRAMMATIC ENVIRONMENTAL DOCUMENT

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

ROWIPP PROGRAMMATIC ENVIRONMENTAL DOCUMENTATION FOR LOS ANGELES CO.
ROWIPP PROGRAMMATIC ENVIRONMENTAL DOCUMENTATION FOR THE ORANGE CO. OPERATING REGION
ROWIPP PROGRAMMATIC ENVIRONMENTAL DOCUMENTATION FOR THE RIVERSIDE/SAN DIEGO CO. OPERATING REGION
SA-02
SA-03
SA-04
SA-05
SA-6
SALE OF PARCEL 1408-12-4, I.C. 38274
SAN DIEGO #3 BLOWOFF TO PUMPWELL CONVERSION
SAN DIEGO 6, PROJECT MGMT
SAN DIEGO AND AULD VALLEY CANALS CONCRETE LINER
SAN DIEGO AND AULD VALLEY CANALS CONCRETE LINER REPAIR
SAN DIEGO AND AULD VALLEY CANALS CONCRETE REPAIRS
SAN DIEGO AQUEDUCT: COTTAGE AND GARAGE AT RAINBOW
SAN DIEGO CANAL - EAST & WEST BYPASS SCREENING STRUCTURES STUDY
SAN DIEGO CANAL - ELECTRICAL VAULT & CONDUCTOR REPLACEMENT
SAN DIEGO CANAL - FENCING
SAN DIEGO CANAL - INSTALL ACOUSTIC FLOW METER
SAN DIEGO CANAL - PIEZOMETER
SAN DIEGO CANAL - REPLACE SODIUM BISULFATE TANK
SAN DIEGO CANAL - SEEPAGE STUDY
SAN DIEGO CANAL BISULFITE TANK REPLACEMENT
SAN DIEGO CANAL CONCRETE LINER
SAN DIEGO CANAL CONCRETE LINER REPLACEMENT - SITE NO. 1055
SAN DIEGO CANAL CONCRETE LINER REPLACEMENT - SITE NO. 622
SAN DIEGO CANAL CONCRETE LINER REPLACEMENT AT THREE SITES
SAN DIEGO CANAL DEWATERING SUMP
SAN DIEGO CANAL ENLARGEMENT PHASE 2
SAN DIEGO CANAL LINER REPAIR
SAN DIEGO CANAL LINER REPAIRS
SAN DIEGO CANAL MODIFICATION- 5 ADDITIONAL SIPHONS
SAN DIEGO CANAL PIEZOMETER
SAN DIEGO CANAL RADIAL GATE (V0-6) REHABILITATION
SAN DIEGO CANAL RADIAL GATE (VO-8) REHABILITATION
SAN DIEGO CANAL RADIAL GATE (VO-8) REHABILITATION..
SAN DIEGO CANAL RADIAL GATE REHAB
SAN DIEGO CANAL RADIAL GATES REHABILITATION (V-06 & VO-8)
SAN DIEGO CANAL SEEPAGE
SAN DIEGO CANAL SEEPAGE STUDY
SAN DIEGO CANAL WEST BYPASS TRASH RACK
SAN DIEGO CANAL, REPLACE WEST SIDE FENCE
SAN DIEGO CANAL, SODIUM BISULFATE FEED SYSTEM
SAN DIEGO CANAL-FENCING REPLACEMENT
SAN DIEGO PIPELINE # 6 AREA STUDY
SAN DIEGO PIPELINE # 6 CONTRACT # 1
SAN DIEGO PIPELINE #4 VALVE REPLACEMENT
SAN DIEGO PIPELINE #6 ENVIRON MITIG
SAN DIEGO PIPELINE 1 & 2 REHABILITATION
SAN DIEGO PIPELINE 1 AND 2 STATION 1214 EROSION CONTROL
SAN DIEGO PIPELINE 1 AND 2 STATION 1214 EXPOSURE REPAIR
SAN DIEGO PIPELINE 1 BLOW-OFF VALVE REPLACEMENT
SAN DIEGO PIPELINE 1 RAINBOW TUNNEL LINER REHABILITATION
SAN DIEGO PIPELINE 3 & 5 REMOTE CONTROL OF BYPASS
SAN DIEGO PIPELINE 3 PIPING MODIFICATIONS
SAN DIEGO PIPELINE 4 AND AULD VALLEY PIPELINE CARBON FIBER
SAN DIEGO PIPELINE 4 AND AULD VALLEY PIPELINE CARBON FIBER REPAIRS
SAN DIEGO PIPELINE 4 VALVE REPLACEMENT (103808)
SAN DIEGO PIPELINE 5 & LAKE SKINNER OUTLET REPAIR
SAN DIEGO PIPELINE 5 AND LAKE SKINNER OUTLET CONDUIT
SAN DIEGO PIPELINE 6 - PRESSURE CONTROL STRUCTURE/HYDROELECTRIC PLANT - FEASIBILITY STUDY
SAN DIEGO PIPELINE 6 NORTH REACH ENVIRONMENTAL MONITORING DURING CONSTRUCTION
SAN DIEGO PIPELINE 6 NORTH REACH, ENVIRONMENTAL MONITORING DURING CONSTRUCTION
SAN DIEGO PIPELINE 6 NORTH REACH, PROGRAM MANAGEMENT FOR CONSTRUCTION
SAN DIEGO PIPELINE 6 PROGRAM MGT
SAN DIEGO PIPELINE 6, NORTH REACH
SAN DIEGO PIPELINE CONTRACT # 2 MT OL
SAN DIEGO PIPELINE NO. 1 JOINT REPAIR
SAN DIEGO PIPELINE NO. 2 ACCESS ROAD RELOCATION
SAN DIEGO PIPELINE NO. 2 AND 3 -MODIFY INTERCONNECTION
SAN DIEGO PIPELINE NO. 3 BYPASS
SAN DIEGO PIPELINE NO. 3 PIPING MODIFICATIONS
SAN DIEGO PIPELINE NO. 5 - OCT. 2007 FIRE DAMAGE - REPLACE ABOVE GROUND CORROSION CONTROL SYSTEM EQUIPMENT, AND STRUCTURAL APPURTENANCES
SAN DIEGO PIPELINE NO. 6 - RIVERSIDE BRANCH - ETIWANDA FACILITY/DROP INLET STRUCTURE
SAN DIEGO PIPELINE NO. 6 - RIVERSIDE BRANCH - PLEASANT PEAK, COMMUNICATIONS
SAN DIEGO PIPELINE NO. 6 - RIVERSIDE TUNNEL CONSTRUCTION - AS BUILT
SAN DIEGO PIPELINE NO. 6 - RIVERSIDE TUNNEL COST OF RIGHT OF WAY (OPTIONAL PORTAL SITE)
SAN DIEGO PIPELINE NO. 6 - RIVERSIDE TUNNEL ENVIRONMENTAL CONSTRUCTION
SAN DIEGO PIPELINE NO. 6 - RIVERSIDE TUNNEL ENVIRONMENTAL PRELIMINARY DESIGN
SAN DIEGO PIPELINE NO. 6 - RIVERSIDE TUNNEL PRELIMINARY DESIGN
SAN DIEGO PIPELINE NO. 6 - RIVERSIDE TUNNEL PROGRAM MANAGEMENT
SAN DIEGO PIPELINE NO. 6 - RIVERSIDE TUNNEL RIGHT OF WAY PRELIMINARY DESIGN
SAN DIEGO PIPELINE NO. 6 - CONTRACT NO.1 SAN DIEGO CANAL TO MOUNT OLYMPUS
SAN DIEGO PIPELINE NO. 6 - CONTRACT NO.2 MOUNT OLYMPUS TUNNEL & PORTALS
SAN DIEGO PIPELINE NO. 6 - NORTH REACH CONSTRUCTION - AS BUILT
SAN DIEGO PIPELINE NO. 6 - NORTH REACH ENVIRONMENTAL - CONSTRUCTION

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

SAN DIEGO PIPELINE NO. 6 - NORTH REACH ENVIRONMENTAL PRELIMINARY DESIGN
SAN DIEGO PIPELINE NO. 6 - NORTH REACH FINAL DESIGN & ADV/NTP
SAN DIEGO PIPELINE NO. 6 - NORTH REACH POST DESIGN
SAN DIEGO PIPELINE NO. 6 - NORTH REACH PRELIMINARY DESIGN
SAN DIEGO PIPELINE NO. 6 - NORTH REACH PROGRAM MANAGEMENT - CONSTRUCTION
SAN DIEGO PIPELINE NO. 6 - NORTH REACH PROGRAM MANAGEMENT - DESIGN
SAN DIEGO PIPELINE NO. 6 - NORTH REACH RIGHT OF WAY FINAL DESIGN
SAN DIEGO PIPELINE NO. 6 - NORTH REACH RIGHT OF WAY PRELIMINARY DESIGN
SAN DIEGO PIPELINE NO. 6 - NORTHERN PIPELINE COST OF RIGHT OF WAY
SAN DIEGO PIPELINE NO. 6 - NORTHERN REACH ENVIRONMENTAL FINAL DESIGN
SAN DIEGO PIPELINE NO. 6 - OPERATIONS SCOPING STUDY
SAN DIEGO PIPELINE NO. 6 - PIPELINE/TUNNEL STUDY - DESIGN
SAN DIEGO PIPELINE NO. 6 - PIPELINE/TUNNEL STUDY - ENVIRONMENTAL
SAN DIEGO PIPELINE NO. 6 - PIPELINE/TUNNEL STUDY - PROJECT MANAGEMENT
SAN DIEGO PIPELINE NO. 6 - PIPELINE/TUNNEL STUDY - RIGHT OF WAY
SAN DIEGO PIPELINE NO. 6 - PROJECT MANAGEMENT
SAN DIEGO PIPELINE NO. 6 - RIGHT OF WAY
SAN DIEGO PIPELINE NO. 6 - SOUTH REACH - PROGRAM MANAGEMENT
SAN DIEGO PIPELINE NO. 6 - SOUTH REACH / TUNNEL STUDY
SAN DIEGO PIPELINE NO. 6 - SOUTH REACH CONSTRUCTION / AS BUILT
SAN DIEGO PIPELINE NO. 6 - SOUTH REACH COST OF RIGHT OF WAY
SAN DIEGO PIPELINE NO. 6 - SOUTH REACH ENVIRONMENTAL - CONSTRUCTION
SAN DIEGO PIPELINE NO. 6 - SOUTH REACH ENVIRONMENTAL FINAL DESIGN
SAN DIEGO PIPELINE NO. 6 - SOUTH REACH ENVIRONMENTAL PRELIMINARY DESIGN
SAN DIEGO PIPELINE NO. 6 - SOUTH REACH FINAL DESIGN/ADV
SAN DIEGO PIPELINE NO. 6 - SOUTH REACH PRELIMINARY DESIGN
SAN DIEGO PIPELINE NO. 6 - SOUTH REACH RIGHT OF WAY FINAL DESIGN
SAN DIEGO PIPELINE NO. 6 - SOUTH REACH RIGHT OF WAY PRELIMINARY DESIGN
SAN DIEGO PIPELINE NO. 6 - SOUTH REACH TUNNEL ALIGNMENT ANALYSIS
SAN DIEGO PIPELINE NO. 6 AREA STUDY
SAN DIEGO PIPELINE NO. 6 ENVIRONMENTAL MITIGATION
SAN DIEGO PIPELINE NO.4 & AULD VALLEY PIPELINE CARBON FIBER REPAIR STUDY
SAN DIEGO PIPELINE NOS. 1 AND 2 REHABILITATION
SAN DIEGO PIPELINE NOS. 1AND 3 - VALVE REPLACEMENT
SAN DIEGO PIPELINE REPAIR AT STATION 1268+57
SAN DIEGO PIPELINES 1 & 2, STA 1120+00 TO 1149+00
SAN DIEGO PIPELINES 1 & 2, STA 113+00 TO 1159+00
SAN DIEGO PIPELINES 1 & 2, STA 1151+00 TO 1169+00
SAN DIEGO PIPELINES 1 & 2, STA 1358+00 TO 1366+50
SAN DIEGO PIPELINES 1 & 2, STA 1358+00 TO 1369+00
SAN DIEGO PIPELINES 1 & 2, STA 1367+00 TO 1380+00
SAN DIEGO PIPELINES 1 AND 3, VALVE REPLACEMENT STUDY
SAN DIEGO PIPELINES 3 & 5 VACUUM VALVE REPLACEMENT
SAN DIEGO PIPELINES 3 & 5 VACUUM VALVE REPLACEMENT PROJECT
SAN DIEGO PPLN 6 CIP
SAN DIEGO PPLN 6, ENVIRONMENTAL MITIGATION PLANNING, INITIATION PHASE
SAN DIEGO PPLN 6, ENVIRONMENTAL NORTHERN PPLN, PRELIMINARY DESIGN
SAN DIEGO PPLN 6, NORTH REACH FINAL DESIGN/ADV/NTP
SAN DIEGO PPLN 6, NORTHERN PPLN, PRELIMINARY DESIGN
SAN DIEGO PPLN 6, PPLN AND TUNNEL ENGR STUDIES, INITIATION PHASE
SAN DIEGO PPLN 6, PROJECT MGMT, INITIATION PHASE
SAN DIEO PIPE NO.5-SCH SD-16, SKINNER TO TEMECULA (SPEC NO. 1065)
SAN DIEO PIPE NO.5-SCH SD-17, TEMECULA TO DELIVERY POINT
SAN DIMAS AND RED MOUNTAIN POWER PLANTS STANDBY DIESEL ENGINE GENERATOR REPLACEMENTS
SAN DIMAS AND RED MOUNTAIN POWER PLANTS STANDY DIESEL ENGINE GENERATOR REPLACEMENTS
SAN DIMAS CONTROL STRUCTURE 500 GALLONS DIESEL TANK REPLACEMENT
SAN DIMAS HEP BATTERY BANK AND GENERATOR BREAKER
SAN DIMAS PCS - UNINTERRUPTIBLE POWER SOURCE SYSTEMS INSTALLATION
SAN DIMAS POWER PLANT
SAN FRANCISQUITO PIPELINE BLOW OFF STRUCTURE, STA 287+70, ACCESS ROAD CONSTRUCTION
SAN FRANCISQUITO PIPELINE BLOWOFF STRUCTURE
SAN GABRIEL CANYON CROSSING SCHEDULE 8C
SAN GABRIEL PCS ELECTRICAL REPLACEMENTS
SAN GABRIEL PRESSURE CONTROL STRUCTURE (SPEC NO. 566)
SAN GABRIEL RIVER SPILLWAY (WEIR 1037.5)
SAN GABRIEL TOWER AND SPILLWAY IMPROVEMENTS
SAN GABRIEL TOWER SEISMIC UPGRADE
SAN GABRIEL TOWER SLIDE GATE
SAN GABRIEL TOWER SLIDE GATE REHABILITATION
SAN JACINTO #1 AND #2 CASA LOMA FAULT CROSSING STRUCTURE UPGRADE
SAN JACINTO DIVERSION STRUCTURE SLIDE GATE (V-03) REPAIRS
SAN JACINTO DIVERSION STRUCTURE SLIDE GATE V-03 REHABILITATION
SAN JACINTO DIVERSION STRUCTURE SLIDE GATE V-03 REPLACEMENT
SAN JACINTO DIVERSION STRUCTURE SLIDE GATES V-01 V-02 REPAIR
SAN JACINTO PIPELINE, STA 82+50 TO 88+00
SAN JOAQUIN PRESSURE RELIEF STRUCTURE FOR THE EAST ORANGE COUNTY FEEDER 2
SAN JOAQUIN RELIEF STRUCTURE FOR EASTERN ORANGE COUNTY FEEDER #2
SAN JOAQUIN RELIEF STRUCTURE FOR EASTR OC FDR #2
SAN JOAQUIN RESERVOIR, INSTALL BULKHEAD
SAN JUAN TUNNEL (SPEC NO. 437)
SAN MARINO LATERAL: STA. 0+00 TO 54+10, SCH. 45SC
SAN RAFAEL TUNNELS NO. 1 & NO. 2
SANTA ANA CROSS FDR(FORMERLY EL TORO PIPELINE) CONNECTS OC AND EOC#2 FDRS
SANTA ANA CROSS FDR-RELOCATE FLOWER STREET STORM DRAINAGE
SANTA ANA RIVER BRIDGE EXPANSION JOINT REPLACEMENT
SANTA ANA RIVER BRIDGE SCHEDULE 2B

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

SANTA ANA RIVER BRIDGE SEISMIC RETROFIT
SANTA ANA RIVER BRIDGE SEISMIC UPGRADE
SANTA ANA RIVER DISCHARGE PAD
SANTA ANA RIVER DISCHARGE PAD - UPPER FEEDER
SANTA MONICA AND CALABASAS FEEDER BYPASS FOR SECTIONALIZING VALVES
SANTA MONICA FD.-MODIFY MANHOLE & BLOWOFF STRUCTION,STA. 4504-86
SANTA MONICA FDR - HOLLYWOOD TNL. REPLACE 16
SANTA MONICA FDR SUNSET RELIEF STRUCTURE
SANTA MONICA FDR.-HOLLYWOOD TUNNEL REPL.16
SANTA MONICA FEEDER - REPAIR MANHOLE RISERS
SANTA MONICA FEEDER - REPLACE CAST IRON FLANGES ON LOWER
SANTA MONICA FEEDER AND CALABASAS FEEDER BYPASS FOR SECTIONALIZING VALVES
SANTA MONICA FEEDER- BETTERMENT OF SERVICE CONNECTION BH-1
SANTA MONICA FEEDER CAST IRON PIPE REHABILITATION
SANTA MONICA FEEDER CATHODIC PROTECTION
SANTA MONICA FEEDER CATHODIC PROTECTION..
SANTA MONICA FEEDER- HOLLYWOOD TNNL CONTROL STRUCT. REPL.VALVE
SANTA MONICA FEEDER INTERNAL SEAL INSTALLATION
SANTA MONICA FEEDER RELOCATION
SANTA MONICA FEEDER SCHEDULE 29SC (SPEC NO. 328)
SANTA MONICA FEEDER SCHEDULE 30SC
SANTA MONICA FEEDER SCHEDULE 31P
SANTA MONICA FEEDER SCHEDULE 32C1 (SPEC NO. 333)
SANTA MONICA FEEDER SCHEDULE 33C1
SANTA MONICA FEEDER STATION 495+10 REHABILITATION
SANTA MONICA FEEDER STATION REHABILITATION
SANTA MONICA FEEDER-GLENDALE SERVICE CONNECTION G-2 RECON T/2
SANTA MONICA FEEDER-REPLACE CAST IRON FLANGES (PROJECT 102725)
SANTA MONICA FEEDER-SUNSET RELIEF STRUCTURE-MODIFY STA. 433022
SANTIAGO BUTTERFLY VALVE REPLACEMENT AT STA 216+40
SANTIAGO CONTROL TOWER CATHODIC PROTECTION
SANTIAGO CONTROL TOWER SEISMIC IMPROVEMENTS
SANTIAGO LATERAL ACCESS ROAD REPAIR
SANTIAGO LATERAL- MOTOR FOR VALVE AT STA 216+40
SANTIAGO LATERAL REPLACE MOTOR - OPERATED VALVE
SANTIAGO LATERAL SECTIONALIZATION VALVE REPLACEMENT
SANTIAGO LATERAL STA 216+40 BUTTERFLY VALVE REPLACEMENT
SANTIAGO LATERAL, REPLACE MOTOR OPERATED VALVE
SANTIAGO LATERAL, REPLACE MOTOR OPERATED VALVE (103233)
SANTIAGO LATRAL: STA. 112+90 TO 451+40,, SCH. 91P (SPEC NO. 477)
SANTIAGO LTRAL: STA. 0+00 TO 112+90 & SPILLWAY DISCHG. LN, SCH 90SC
SANTIAGO PRESSURE CONTROL STRUCTURE
SANTIAGO TOWER ACCESS ROAD IMPROVEMENT
SC-1
SC-2A & B
SC-3
SC-4
SC-5A & B
SCADA COMMUNICATIONS BACKBONE RELIABILITY UPGRADE
SCADA COMMUNICATIONS MPLS UPGRADE - AT&T REGION (MINOR CAP)
SCADA COMMUNICATIONS MPLS UPGRADE - VERIZON REGION (MINOR CAP)
SCADA NETWORK INTRUSION DETECTION SYSTEM
SCADA SYSTEM HARDWARE UPGRADE
SCADA SYSTEM NT SOFTWARE UPGRADE
SCADA SYSTEM SUPPORT PROGRAMS
SCADA, REPLACE AREA CONTROLS
SD 03 & 04
SD AND CASA LOMA CANALS LINING
SD CANAL EAST & WEST BYPASS SCREENING STRUCTURES STUDY
SD CANAL REPLACE SODIUM BISULFITE TANK
SD PIPELINE 3 CULVERT ROAD REHAB
SD PIPELINE 3,4, AND 5 PROTECTIVE COVER
SD PIPELINE 4 EXPLORATORY EXCAVATION
SD PIPELINE 5 EXPLORATOTY EXCAVATION
SD PIPELINES 3 AND 5 REMOTE CONTROL BYPASS STRUCTURE GATES AND ISOLATION VALVES
SD-02
SD-04
SD-05
SD-08
SD-09
SD-10
SD-11
SD6 - NORTH REACH POST DESIGN
SD-MISC
SECOND LOWER & SEPULVEDA FEEDERS SCI DRAIN STATIONS
SECOND LOWER CROSS FEEDER - VALVE PROCUREMENT
SECOND LOWER CROSS FEEDER CONSTRUCTION
SECOND LOWER CROSS FEEDER FINAL DESIGN
SECOND LOWER FDR, REPAIRS AT SELECT LOCATIONS
SECOND LOWER FEEDER - INSTALL LINER
SECOND LOWER FEEDER - STEEL LINER IN PORTION
SECOND LOWER FEEDER CATHODIC PROTECTION SYSTEM
SECOND LOWER FEEDER CURRENT MITIGATION REFURBISHMENT
SECOND LOWER FEEDER PCCP - REACHES 7, AND 10
SECOND LOWER FEEDER PCCP 2016 URGENT REPAIRS
SECOND LOWER FEEDER PCCP REHAB, R/W ACQUISITION

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

SECOND LOWER FEEDER PCCP REHAB. - REACH 9
SECOND LOWER FEEDER PCCP REHABILITATION
SECOND LOWER FEEDER PCCP REHABILITATION - PRELIMINARY DESIGN
SECOND LOWER FEEDER PCCP REHABILITATION - PIPE PROCUREMENT DOCUMENTS
SECOND LOWER FEEDER PCCP REHABILITATION - REACH 1
SECOND LOWER FEEDER PCCP REHABILITATION - REACH 11
SECOND LOWER FEEDER PCCP REHABILITATION – REACH 12
SECOND LOWER FEEDER PCCP REHABILITATION - REACH 2
SECOND LOWER FEEDER PCCP REHABILITATION - REACH 3
SECOND LOWER FEEDER PCCP REHABILITATION - REACH 3A
SECOND LOWER FEEDER PCCP REHABILITATION - REACH 3B
SECOND LOWER FEEDER PCCP REHABILITATION - REACH 5
SECOND LOWER FEEDER PCCP REHABILITATION - REACH 6
SECOND LOWER FEEDER PCCP REHABILITATION - REACH 8
SECOND LOWER FEEDER PCCP REHABILITATION - REACH 9
SECOND LOWER FEEDER PCCP REHABILITATION - REACHES 7 & 10
SECOND LOWER FEEDER PCCP REHABILITATION - REAL PROPERTY ACQUISITION
SECOND LOWER FEEDER PCCP REHABILITATION - VALVE PROCUREMENT
SECOND LOWER FEEDER PCCP REPAIRS
SECOND LOWER FEEDER REHABILITATION REACH 3 ACOUSTIC FIBER OPTIC PCCP MONITORING SYSTEM
SECOND LOWER FEEDER RELIABILITY AT 3 LOCATIONS - SEISMIC STUDY
SECOND LOWER FEEDER- SCH. 107-DIEMER PLNT. TO C.CRK.CONTROL STRUCT.
SECOND LOWER FEEDER- SCH. 108
SECOND LOWER FEEDER- SCH. 110 & 111- STA. 830+00 TO 1050+00
SECOND LOWER FEEDER- SCH. 114 & 115
SECOND LOWER FEEDER, BIXBY VALVE REPLACEMENT
SECOND LOWER FEEDER-CARBON CREEK PRESSURE CONTROL STRUCTURE
SECOND LOWER FEEDER-SCH.112 -WOODRUFF TO W. OF LONG BEACH BLVD.
SECOND LOWER FEEDER-SCH.113 -W. OF LONG BEACH BLVD.TO ALAMEDA ST.
SECOND SAN DIEGO ACQUEDUCT, MISCELLANEOUS CREDITS (SPEC NO. 554)
SECOND SAN DIEGO ACQUEDUCT, SCHEDULE SD1C (SPEC NO. 554)
SECOND SAN DIEGO ACQUEDUCT, SCHEDULE SD2C (SPEC N0. 554)
SECOND SAN DIEGO ACQUEDUCT, SCHEDULE SD3C (SPEC NO. 554)
SECOND SAN DIEGO ACQUEDUCT, SCHEDULE SD4C (SPEC NO. 554)
SECOND SAN DIEGO AQUEDUCT, SCHEDULE SD10P (SPEC. NO. 537)
SECOND SAN DIEGO AQUEDUCT, SCHEDULE SD8P (SPEC. NO. 537)
SECOND SAN DIEGO AQUEDUCT, SCHEDULE SD9P (SPEC. NO. 537)
SECOND SAN DIEGO AQUEDUCT3, SCHEDULE SD11SC (SPEC. NO. 537)
SECURITY FENDING AT OC-88 PUMP PLANT
SEISMIC UPGRADE OF 11 FACILITIES ON THE ALLEN MCCOLLOCH PIPELINE
SEISMIC UPGRADES AT 10 SERVICE CONNECTION STRUCTURES ALONG AMP
SELECTED PRESSURE CONTROL STRUCTURES-REPLACE VALVE POSITION INDICATORS
SELECTED PRESSURE REPLACE VALVE POSITION INDICATORS
SEPULVEDA CANYON CONTROL FACILITY BYPASS PROJECT
SEPULVEDA CANYON CONTROL FACILITY RELIABILITY IMPROVEMENTS
SEPULVEDA CANYON CONTROL FACILITY WATER STORAGE TANKS SEISMIC UPGRADE
SEPULVEDA CANYON FACILITY WATER TANKS SEISMIC UPGRADES
SEPULVEDA CANYON PCS TO VENICE PCS VALVE REPLACEMENTS
SEPULVEDA CANYON POWER PLANT TAIL RACE COATINGS
SEPULVEDA CANYON TANKS EXTERIOR AND INTERIOR RECOATING
SEPULVEDA FDR & 2ND FDR, CORROSION CTRL
SEPULVEDA FDR, WEST VALLEY FDR. NO.1- MODIF.OF STRUCTURES PHASE II
SEPULVEDA FEEDER - CARBON FIBER LINER REPAIRS
SEPULVEDA FEEDER CATHODIC PROTECTION SYSTEM
SEPULVEDA FEEDER CFRP URGENT RELINING
SEPULVEDA FEEDER CORROSION/INTERFERENCE MITIGATION, STATION 950+00 TO 1170+00
SEPULVEDA FEEDER- CULVER CITY FDR. TO WEST COAST FDR.
SEPULVEDA FEEDER- EL SEGUNDO BLVD. TO 220TH ST.,SCH. 133 AND 134
SEPULVEDA FEEDER HEP AUTO PILOT
SEPULVEDA FEEDER- INTERCONNECT BALBOA TUNNEL TO 1ST LA AQ (DWP)
SEPULVEDA FEEDER PCCP 2016 URGENT REPAIRS
SEPULVEDA FEEDER PCCP CARBON FIBER JOINT REPAIRS
SEPULVEDA FEEDER PCCP DEL AMO BLVD URGENT RELINING
SEPULVEDA FEEDER PCCP REHABILITATION - REACH 1
SEPULVEDA FEEDER PCCP REHABILITATION - REACH 2
SEPULVEDA FEEDER PCCP REHABILITATION - REACH 3
SEPULVEDA FEEDER PCCP REHABILITATION - REACH 4
SEPULVEDA FEEDER PCCP REHABILITATION - REACH 5
SEPULVEDA FEEDER PCCP REHABILITATION - SOUTH REACH PDR AND NORTH REACH PDR THROUGH CONSTRUCTION
SEPULVEDA FEEDER PCCP URGENT RELINING AT STATIONS 569+40 760+33 AND 921+69
SEPULVEDA FEEDER PIPLINE REPAIR
SEPULVEDA FEEDER REPAIRS AT 3 SITES
SEPULVEDA FEEDER- SCH. 123, 124 AND 125
SEPULVEDA FEEDER- SEPULVEDA CANYON CONTROL FACILITY
SEPULVEDA FEEDER- SEPULVEDA TUNNEL TO SLAUSON AVE.
SEPULVEDA FEEDER- SEPULVEDA TUNNEL, SCH.126
SEPULVEDA FEEDER SOUTH CATHODIC PROTECTION SYSTEM
SEPULVEDA FEEDER STATION 2002+02 TO 2273+28 STRAY CURRENT INTERFERENCE MITIGATION
SEPULVEDA FEEDER STRAY CURRENT MITIGATION
SEPULVEDA FEEDER STRAY CURRENT MITIGATION REFURBISHMENT
SEPULVEDA FEEDER SYSTEM- CALABASAS FEEDER
SEPULVEDA FEEDER- VENICE PRESSURE CONTROL STRUCTURE
SEPULVEDA FEEDER WEST AREA WATER SUPPLY RELIABILITY PIPELINE IMPROVEMENTS
SEPULVEDA FEEDER, RELOCATION OF AIR VENT
SEPULVEDA FEEDER/EAST VALLEY FEEDER INTERCONNECTION ELECTRICAL UPGRADES
SEPULVEDA FEEDER-SCH.119,120,121& 122-BALBOA TRT.PLT. TO CHTSWRTH.ST

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

SEPULVEDA HEP AUTO PILOT VALVES
SEPULVEDA HEP TAILRACE COATINGS
SEPULVEDA PCS - PERIMETER ASPHALT REPAIRS
SEPULVEDA PIPELINE PCCP REHABILITATION
SEPULVEDA TANKS CATHODIC PROTECTION SYSTEM
SEPULVEDA WEST VALLEY AND EAST VALLEY FEEDERS INTERCONNECTION
SEPULVEDAFEEDER/EASTVALLEYFEEDERINTERCONNECTIONELECTRICALUPGRADES
SEPULVEDA-WEST BASIN INTERCONNECTION VALVE REPLACEMENT
SEPULVEDA-WEST BASIN INTERCONNECTION VALVE REPLACEMENTS
SEPULVEDE FDR-STRAY CURRENT INTERFERENCE
SERVICE AREA INTERCONNECTION ENHANCEMENT PROGRAM
SERVICE CONN. DW-CV-4, VALVE STRUCTURE,WATER SIPHON, STA. 9698+00
SERVICE CONN. DW-CV-4,WHITE WATER SIPHON (2ND BARREL)STA. 9698+00
SERVICE CONNECTION A02 REHABILITATION
SERVICE CONNECTION A-02 REHABILITATION
SERVICE CONNECTION B-06 CITY OF BURBANK
SERVICE CONNECTION C8-19 SAN GABRIEL VALLEY WATER
SERVICE CONNECTION CB-11B - CHINO BASIN
SERVICE CONNECTION CB-14 Y CB20 IE UTIL
SERVICE CONNECTION CENB-29 EQUIPMENT RELOCATION
SERVICE CONNECTION CENB-54-STA-168 CENTRAL BASIN MWD
SERVICE CONNECTION CENB-55 CENTRAL BASIN MWD
SERVICE CONNECTION CLWA-01 - MODIFICATIONS
SERVICE CONNECTION CM-5 CITY OF NEW PORT
SERVICE CONNECTION EM-01A
SERVICE CONNECTION EM-04B METER REPLACEMENT
SERVICE CONNECTION EM-20
SERVICE CONNECTION EM-20 - EASTERN
SERVICE CONNECTION EM20 SURGE ANALYSIS
SERVICE CONNECTION EM-22
SERVICE CONNECTION EM-23
SERVICE CONNECTION F-08 MODIFICATIONS - FULLERTON
SERVICE CONNECTION FLOWMETER REPLACEMENT
SERVICE CONNECTION G-03 CITY OF GLENDALE
SERVICE CONNECTION IRVINE RANCH WATER DIST, OC33 MOD
SERVICE CONNECTION LA 25, BYPASS PIPELINE
SERVICE CONNECTION LA-100 - LOS ANGELES
SERVICE CONNECTION LA-17 FLOWMETER REPLACEMENTS
SERVICE CONNECTION LA-17 REHABILITATION
SERVICE CONNECTION LA-29 MODIFICATIONS - LOS ANGELES
SERVICE CONNECTION LA-37A - LOS ANGELES
SERVICE CONNECTION LB-01 - LONG BEACH
SERVICE CONNECTION LB-01D - LONG BEACH
SERVICE CONNECTION LOS ANGELES 5
SERVICE CONNECTION LOS ANGELES 7
SERVICE CONNECTION LV-01 UPGRADES
SERVICE CONNECTION LV-03 LAS VIRGENES MWD
SERVICE CONNECTION OC-26 - RELOCATION OF METER CABINET, INSTRUMENT HOUSING & AIR VENT STACK
SERVICE CONNECTION OC-26, RELOCATION OF METER CABINET, INSTRUMENT
SERVICE CONNECTION OC-38 - ORANGE CITY
SERVICE CONNECTION OC-51 MODIFICATION
SERVICE CONNECTION OC-70 - ORANGE CITY
SERVICE CONNECTION OC-79 MODIFICATIONS - MWDOC
SERVICE CONNECTION P1
SERVICE CONNECTION P-1-UPPER FEEDER (ORG CONST)
SERVICE CONNECTION PM-24 MODIFICATIONS - THREE VALLEY MWD
SERVICE CONNECTION PM-26 MODIFICATIONS - THREE VALLEY MWD
SERVICE CONNECTION PM-28 - THREE VALLE
SERVICE CONNECTION RIALTO
SERVICE CONNECTION RIALTO- THREE VALLEY
SERVICE CONNECTION SA-3 CITY OF SANA ANA
SERVICE CONNECTION SA-3 ORANGE COUNTY FEEDER- BRISTOL
SERVICE CONNECTION SA-4 - SANTA ANA
SERVICE CONNECTION SCADA UPGRADE PRJT, CNEB-3,5,6,12,23,35,51
SERVICE CONNECTION SD-02 SAN DIEGO WATER AUTHORITY
SERVICE CONNECTION SD-7 STUDY - SDCWA
SERVICE CONNECTION SGV-01 - SAN GABRIEL
SERVICE CONNECTION SMR-01
SERVICE CONNECTION WB13 - WEST BASIN FEEDER
SERVICE CONNECTION WB-26 - RIVERSIDE
SERVICE CONNECTION WB-2A & WB-2B EQUIPMENT RELOCATION
SERVICE CONNECTIONS CB-12 & CB-16 TURNOUT VALVE REPLACEMENT & ELECTRICAL UPGRADE
SERVICE CONNECTIONS CB-9 AND PM-17 MODIFICATIONS
SERVICE CONNECTIONS WB-2A AND WB-2B EQUIPMENT RELOCATION
SF-01
SIERRA MADRE TUNNEL
SIMULATION AND MODELING APPLICATION FOR REAL TIME OPERATIONS SMART OPS
SITE 3 SECOND LOWER FEEDER URGENT REPAIRS
SITE 3 SECOND LOWER FEEDER URGENT REPAIRS - FINAL DESIGN
SITES 1 & 2 SECOND LOWER FEEDER URGENT REPAIRS
SITES 1 & 2 SECOND LOWER FEEDER URGENT REPAIRS - FINAL DESIGN & PIPE FABRICATION
SKINNER BRANCH- CONSTRUCT 50FT X 150FT METAL STORAGE BLDG
SKINNER ACCUSONIC FLOWMETER REPLACEMENT
SKINNER BRANCH - AIR INJECTION MODIFICATIONS TO RED MOUNTAIN POWER PLANT
SKINNER BRANCH - CASA LOMA CANAL
SKINNER BRANCH - CASA LOMA SIPHON BARREL ONE

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

SKINNER BRANCH - CATWALK FOR TRAVELING MAINTENANCE BRIDGE FOR
SKINNER BRANCH - FABRICATE & REPLACE THE STEMS, NUTS & KEYS
SKINNER BRANCH - REPAIR MODULE 1 AND 2 FLOCCULATORS BRIDGES
SKINNER BRANCH, SAN DIEGO CANAL ACOUSTIC FLOW METER
SKINNER BRANCH, UPGRADE EXISTING PUBLIC ADDRESS & ALARM SYS
SKINNER BYPASS PIPELINE CHLORINATION SYSTEM
SKINNER DAM REMEDIATION
SKINNER DISTRIBUTION SYSTEM - CONTRACT # 1396
SKINNER EGEN UST UPGRADE - LLD INSTALLATION
SKINNER ELECTRICAL BUILDING HVAC UPGRADE
SKINNER FACILITY AREA PAVING
SKINNER FILTR. PLANT- CATHODIC PROTECTION
SKINNER FILTRATION PLANT - ELEVATED SLAB IN SERVICE BLDG 1
SKINNER HELIPAD REHAB
SKINNER INDUSTRIAL WATER PUMP CONTROL UPGRADE
SKINNER ORP SWITCHGEAR BATTERY REPLACEMENT
SKINNER PLANT 1 LOSS OF HEAD ULTRASONIC METER REPLACEMENT
SKINNER PLANT IMPROVEMENT PROGRAM, EFFLUENT TANK BYPASS
SKINNER REPLACEMENT FOR WETCELL BATTERY AND INVERTER
SKINNER SCADA SERVERS RELOCATION
SKINNER SPARGER PUMP REPLACEMENT
SKINNER SPILLWAY REHABILITATION
SKINNER, REPLACE WILLOWGLEN RTU
SMART-OPS (FORMERLY RTOS)
SMN-02
SOLAR FROM CWE
SOMMS - MATERIALS INTERFACE & MOBILE TECHNOLOGY
SOTO ST FAC-REPL HEAT & A/C SYSTEM
SOTO ST. FACILITY - SECURITY & HVAC REPLACEMENT
SOTO STREET FACILITY - BUILDING SEISMIC UPGRADE
SOTO STREET FACILITY - REPLACE HEATING
SOTO STREET FACILITY - ROOF REPLACEMENT
SOUTH COAST FEEDER, SCH 68 PS AND 69PS (SPEC NO. 667)
SOUTH COUNTY PIPELINE PROTECTION AT SAN JUAN CREEK
SOUTH COUNTY PIPELINE PROTECTION AT SAN JUAN CREEK CROSSING
SOUTH REACH / TUNNEL STUDY
SOUTH REACH CONSTRUCTION/ASBUILT - FUTURE UNAPPROPRIATED
SOUTH REACH DESIGN - FUTURE/UNAPPROPRIATED
SOUTH REACH ENVIRONMENTAL - FUTURE/UNAPPROPRIATED
SOUTH REACH FEASIBILITY STUDY
SOUTH REACH PROJECT MANAGEMENT - FUTURE/UNAPPROPRIATED
SOUTH REACH RIGHT OF WAY - FUTURE/UNAPPROPRIATED
SPECIAL SERVICE BRANCH - REPLACE PLATE BENDING
SPECIAL SERVICES BRANCH, INSTALL EMERGENCY GENERATOR FOR SHOPS
ST. JOHN'S CANYON CHANNEL EROSION MITIGATION
ST. JOHN'S CANYON CHANNEL REPAIR AND MODIFICATIONS
STATION 1094+93 TO 1331+00 (SCH SD12PS)
STATION 1278+00 TO 1291+00 - ORANGE COUNTY FEEDER (ORG CONST)
STATION 1331+00 TO 1593+14 (SDH SD13PS)
STATION 1553+50 TO 1820+50 (SCH SD14SG)
STATION 1820+50 TO SAN DIEGO COUNTY LINE (SCH SD15SG)
STRUCTURE MODIFICATIONS TO SAN DIEGO PIPELINE"S # 1 AND 2
STRUCTURES, PHASE 2 -WEST VALLEY FEEDER NO. 1 (INTERIM CONST)
SUNSET MAINTENANCE CENTER HOIST REPLACEMENT
SURGE SUPRESSION SYSTEM AT OC-8
SVC CONNECT 2ND LOWER FEEDER STA 1866+00-1875+00
SVC CONNECT ALLEN MCCOLLOCH STA 289+00+292+00
SVC CONNECT ALLEN MCCOLLOCH STA 30+90-46+10
SVC CONNECT AULD VALLEY PIPELINE
SVC CONNECT BOX SPRINGS FEEDER STA 216+80-265+50
SVC CONNECT BOX SPRINGS FEEDER STA 51+50-54+75
SVC CONNECT CALH-03
SVC CONNECT CULVER CITY FEEDER STA 498+00-489+00
SVC CONNECT CULVER CITY FEEDER STA 533+00-543+00
SVC CONNECT DVL, SKINNER, SD CANAL
SVC CONNECT EAST OC FEEDER STA 1043+00-1059+00
SVC CONNECT EAST OC FEEDER STA 1149+45
SVC CONNECT EAST OC FEEDER STA 1219+00-1241+00
SVC CONNECT EM-24, PERRIS VALLEY
SVC CONNECT FOOTHILL FEEDER CLWA-1
SVC CONNECT FOOTHILL FEEDER STA 209+85-279+80
SVC CONNECT FOOTHILL FEEDER STA 381+00-384+00
SVC CONNECT LA-29A
SVC CONNECT LAS POSAS WELLFIELD
SVC CONNECT LOWER FEEDER STA 286+90-307+50
SVC CONNECT LOWER FEEDER STA 307+00-326+00
SVC CONNECT LOWER FEEDER STA 475+60-484+60
SVC CONNECT LOWER FEEDER STA 484+80
SVC CONNECT OC FEEDER STA 1299+50 ETC.
SVC CONNECT OC FEEDER STA 1437+50-1442+50
SVC CONNECT OC FEEDER STA 1656+50-1736+60
SVC CONNECT OC FEEDER STA 1969+50-1974+50
SVC CONNECT OC FEEDER STA 937+00-948+00
SVC CONNECT RIALTO PIPELINE STA 4046+00-4059+00
SVC CONNECT RIALTO PIPELINE STA 4056+00-4070+00
SVC CONNECT RIALTO PIPELINES STA 3305+36 TO 3316+00

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

SVC CONNECT RIALTO PIPELINES STA 4046+00-4070+00
SVC CONNECT RIALTO STA 3390+00-3440+00
SVC CONNECT SA-03 MODIFICATIONS AND WILLITS PRESSURE CONTROL STRUCT
SVC CONNECT SAN FRANCISQUITO STA 269+50-293+00
SVC CONNECT SAN JOAQUIN RESERVOIR
SVC CONNECT SANTIAGO LATERAL & SPILLWAY DISCHARGE
SVC CONNECT SD PIPELINES STA 1326+00-1327+00
SVC CONNECT SD PIPELINES STA 1376+00-1470+00
SVC CONNECT SD PIPELINES STA 1391+50-1394+50
SVC CONNECT SD PIPELINES STA 1574+00-1584+60
SVC CONNECT SD STA 1191+00-193+00, 1176+00-1303+00
SVC CONNECT SD STA 1971+00-1981+00
SVC CONNECT SD STA 268+26, 268+39
SVC CONNECT SEPULVEDA FEEDER STA 1037+55
SVC CONNECT UPPER FEEDER STA 1044+00-1049+50
SVC CONNECT UPPER FEEDER STA 1064+50-1065+50
SVC CONNECT UPPER FEEDER STA 2006+00-2013+00
SVC CONNECT UPPER FEEDER STA 421+61
SVC CONNECT UPPER FEEDER STA 907+50-920+50
SVC CONNECT VICTORIA STREET LATERAL
SVC CONNECT WEST VALLEY FEEDER STA 1218+55
SVC CONNECT WEST VALLEY FEEDER STA 226+00-269+00
SYSTEM RELIABILITY PROGRAM
SYSTEM STATUS DISPLAY, OPERATIONS CONTROL CENTER
SYSTEM-WIDE ASPHALT REPLACEMENT
T-01 VENTURI FLOW METER REPLACEMENT
T-05
T-06
T-07
T-08
TELECOMM INFRASTRUCTURE UPGRADE PROGRAM, REPLACE DATA CENTER SWITCHES
TELECOMM INFRASTRUCTURE UPGRADE PROGRAM, REPLACE HUBS AT FIELD SITES
TELECOMM INFRASTRUCTURE UPGRADE PROGRAM, REPLACE ROUTERS AT FIELD SITES
TELECOMM INFRASTRUCTURE UPGRADE PROGRAM, TWO-WAY RADIO SYSTEM UPGRADE
TEMESCAL POWER PLANT REPLACE EMERGENCY GENERATOR
TESTING PROGRAM AT YORBA LINDA TEST FACILITY
THREE VALLEYS MWD MIRAMAR PUMPING PLANT UPGRADE
TORRANCE LATERAL EXTENSION
TORRANCE LATERAL EXTENSION SCHEDULE 40A
TORRANCE LATERAL SCHEDULE 27SC
TOTAL ORGANIC CARBON (TOD) ANALYZER REPLACEMENT
TREATED WATER CROSS CONNECTION PREVENTION - FINAL DESIGN & CONSTRUCTION
TREATED WATER CROSS CONNECTION PREVENTION - UNFUNDED WORK
TURNOUT STRUCTURE, SERVICE CONNECTION G-2-SANTA MONICA FDR (ORG CONST)
TWO STRAY CURRENT INTERFERENCE BONDS W ORANGE COUNTY FDR
TWO-WAY RADIO ENHANCEMENT - EMERGENCY SERVICES, FIRE CONTROL, EVACUATION & BLDG. MAINT.
TWO-WAY RADIO ENHANCEMENT FOR EMERGENCY SERVICES, FIRE CONTROL, EVACUATION AND BLDG. MAINTENANCE
UF RAW VACUUM VALVES AND BLOWOFF IMPROVEMENTS
UNDER GROUND STORAGE TANK DISPENSER SPILL CONTAINMENT & REMEDIATION
UNION STATION EGEN UST UPGRADE, LINE LEAK DETECTOR INSTALLATION
UNION STATION TWO-WAY RADIO ENHANCEMENT FOR EMERGENCY SERVICES, FIRE CONTROL, EVACUATION AND BUILDING MAINTENANCE
UPGRADE CATHODIC PROTECTION RECTIFIERS
UPGRADE HOLLYWOOD TUNNEL PORTAL SLEEVE VALVE EQUIPMENT
UPGRADE SUNSET GARAGE
UPPER FEEDER - CATHODIC PROTECTION (SCH 25)
UPPER FDR-MODIFY PUDDINGSTONE SPILLWAY, STA.1950+62.71
UPPER FEEDER - SANTA ANA RIVER BRIDGE LINING REPAIR
UPPER FEEDER - SANTA ANA RIVER BRIDGE LINING REPAIRS
UPPER FEEDER - SANTA ANA RIVER BRIDGE REPAIRS
UPPER FEEDER - STRUCTURAL PROTECTION
UPPER FEEDER AIR ENTRAINMENT
UPPER FEEDER BLOW OFF STRUCTURE REPLACEMENT
UPPER FEEDER CATHODIC PROTECTION SYSTEM REHABILITATION
UPPER FEEDER EMERENCY EXPANSION JOINT REPLACEMENT
UPPER FEEDER GATE REHABILITATION
UPPER FEEDER JUNCTION STRUCTURE SEISMIC UPGRADE
UPPER FEEDER- ROAD ACCESS TO SANTA ANA BRIDGE
UPPER FEEDER SANTA ANA RIVER BRIDGE SEISMIC MODIFICATION
UPPER FEEDER SANTA ANA RIVER CROSSING STAINLESS STEEL SLIP JOINT UPGRADE
UPPER FEEDER SANTA ANA RIVER DISCHARGE PAD
UPPER FEEDER SCHEDULE 10P
UPPER FEEDER SCHEDULE 11P
UPPER FEEDER SCHEDULE 1P
UPPER FEEDER SCHEDULE 2S
UPPER FEEDER SCHEDULE 3P
UPPER FEEDER SCHEDULE 4P
UPPER FEEDER SCHEDULE 5P
UPPER FEEDER SCHEDULE 6P
UPPER FEEDER SCHEDULE 7P
UPPER FEEDER SCHEDULE 8P
UPPER FEEDER SCHEDULE 9P
UPPER FEEDER- SERVICE CONNECTION P-1
UPPER FEEDER SERVICE CONNECTION, P-1, FM-1, AND SMR-1 REHABILITATION
UPPER FEEDER SERVICE CONNECTIONS UPGRADES
UPPER FEEDER TO ACCOMODATE SANTA FE RAILWAY EXPANSION
UPPER FEEDER URGENT REPAIRS AT STA 3239+00

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

UPPER FEEDER, MANHOLE MODIFICATION, STATION 1464+50
UPPER FEEDER, MANHOLE MODIFICATION, STATION 1495+54
UPPER FEEDER, MANHOLE MODIFICATION, STATION 1757+86
UPPER FEEDER, STA 1048+70 TO 1051+77
UPPER FEEDER, STA 1146+46 TO 116+50
UPPER FEEDER, STRUCTURAL PROTECTION, FINAL DESIGN
UPPER FEEDER: SERVICE CONN. FOR FOOTHILL M.W.D. IN PASADENA
UPPER FEEDER:COTTAGE AND GARAGE AT EAGLE ROCK CONTROL TOWER
UPPER FEEDER-REPLACE MAGNETIC FLOWMETER
UPPER NEWPORT BACKBAY BLOW?OFF STRUCTURE REHABILITATION
UPPER NEWPORT BAY BLOW-OFF STRUCTURE REHABILITATION
UPS SYSTEMS INSTALLATION AT FOOTHILL PCS
UPS SYSTEMS INSTALLATION AT PERRIS CONTROL STRUCTURE
US-2
USG-01
USG-02
USG-03
USG-04
USG-05
USG-06
USG-07
USG-08
USG-09
UTILITY BUSINESS ARCHITECTURE (OBJECT MAPPING/MODELING)
VACUUM AIR RELEASE VALVE RELOCATION PILOT PROGRAM
VALLEY & LOS ANGELES DISTRIBUTION VALVE POSITION DISPLAY UPGRADE
VALLEY BRANCH, PPLN CORROSION TEST STATION
VALLEY VIEW HYDROELECTRIC GENERATOR REFURBISHMENT
VALLEY VIEW METERING CIRCUIT MODIFICATIONS
VALVE PALOS VERDE FEEDER
VALVE PROCUREMENT
VALVE, 20
VALVE,24
VALVE-ASCOT-GARVEY CROSS FEEDER
VALVE-HOLLYWOD TUNNEL CNTRL STRUCTURE - SANTA MONICA FDR (INTERIM CONST)
VALVES - PALOS VERDES FEEDER
VENICE PCS SECURITY UPGRADES
VENICE PCS VALVE REFURBISHMENT
VICTORIA ST. LATERAL EXTN. & VICTORIA ST.-223RD ST. CROSS FEEDER
VICTORIA STREET LATERAL: STA. 0+00 TO 147+62 (SCH. 46P)
VIDEO CONFERENCE REPLACEMENT
VIDEO CONFERENCE SYSTEM UPGRADE
VIDEOCONFERENCING UPGRADE
WADSWORTH PUMP DISCHARGE TO EASTSIDE PIPELINE INTERCONNECTION
WADSWORTH PUMP PLANT STOP LOGS
WADSWORTH PUMPING PLANT - MODIFICATION/REPAIRS OF FIFTY-NINE 6.9KV BREAKERS/CABINETS
WADSWORTH PUMPING PLANT CONDUIT REPAIR AND PROTECTION
WADSWORTH PUMPING PLANT CONTROL & PROTECTION UPGRADE
WADSWORTH PUMPING PLANT CONTROL & PROTECTION UPGRADE, PRELIMINARY DESIGN
WADSWORTH PUMPING PLANT CONTROL & PROTECTION UPGRADES
WADSWORTH PUMPING PLANT FOREBAY GANTRY CRANE UPGRADE
WADSWORTH PUMPING PLANT LIGHTING UPGRADES
WADSWORTH PUMPING PLANT RECOATING 144" YARD PIPING
WADSWORTH PUMPING PLANT SLEEVE VALVE REFURBISHMENT
WADSWORTH PUMPING PLANT STOP LOGS ADDITION - STUDY
WADSWORTH PUMPING PLANT YARD PIPING LINING REPLACEMENT
WADSWORTH YARD PIPING LINING REPAIRS
WADSWORTH/DVL CONTROL & PROTECTION SYSTEM UPGRADE - UPS REPLACEMENT
WASHINGTON D.C. OFFICE LEASE AT 500 NEW JERSEY AVENUE N.W.
WASHINGTON PCS ON PV FDR- PLATFORMS/LADDERS
WASHINGTON STREET PRESSURE CONTROL STRUCTURE VALVE REPLACEMENT
WASHINGTON STREET PRESSURE CONTROL STRUCTURE VALVE REPLACEMENT & SECURITY UPGRADES
WATER DELIVERY SYSTEM AUTOMATION
WATER ORDERING & EVENT SCHEDULING SYSTEM
WATER PLANNING APPLICATION
WATER QUALITY - REMOTE MONITORING
WATER QUALITY LABORATORY BUILDING EXPANSION
WATER QUALITY MONITORING AND EVENT DETECTION SYSTEM
WB-01
WB-02A
WB-02B
WB-03
WB-06A
WB-06B
WB-06B METER REPLACEMENT PROJECT
WB-07
WB-08
WB-09
WB-10
WB-11
WB-12
WB-13
WB-18
WB-19
WB-21
WB-22

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description

Distribution Facilites

WB-23
WB-24
WB-25
WB-26A
WB-27
WB-28
WB-28 SERVICE CONNECTION MODIFICATIONS
WB-29
WB-30
WB-31
WB-32
WB-33
WB-34
WB-36
WB-37
WB-39
WB-40
WB-MISC
WCF/PVF INTERCONNECTION VALVE AUTOMATION
WD-28
WEST BASIN LATERAL EXTENSION
WEST BASIN LATERAL: STA.4+95 TO 355+19 (SCH.43P)
WEST BASIN LATERAL: STA.4+95 TO 355+19, SCH.43P (SPEC NO. 378)
WEST COAST FEEDER - CATHODIC PROTECTION SYSTEMS
WEST COAST FEEDER, DISCOUNTS & MISCELLANEOUS CREDITS
WEST COAST FEEDER, SCHEDULE 65SC (SPEC. NO. 560)
WEST COAST FEEDER, SCHEDULE 66SC (SPEC NO. 560)
WEST COAST FEEDER, SCHEDULE 67SC (SPEC NO. 560)
WEST OC FEEDER VALVE REPLACEMENT
WEST ORANGE COUNTY FDR, RELOCATE STATIONS 132+16 TO 132+74
WEST ORANGE COUNTY FDR. PCS-INSTALL 480V 3 PHASE ELEC. SERVICE
WEST ORANGE COUNTY FEEDER (WOCF) VALVE REPLACEMENT
WEST ORANGE COUNTY FEEDER BLOWOFF DRAIN LINE REHABILITATION ENGINEERING CHANGE
WEST ORANGE COUNTY FEEDER CATHODIC PROTECTION
WEST ORANGE COUNTY FEEDER OC-09 REHABILITATION
WEST ORANGE COUNTY FEEDER -RELOCATION AT STATION 456+00+
WEST ORANGE COUNTY FEEDER SERVICE CONNECTION OC-09 REHABILITATION
WEST ORANGE COUNTY FEEDER- STA.0/03 TO 458/90, SCH. 60SC (SPEC #427)
WEST ORANGE COUNTY FEEDER VALVE REPLACEMENT
WEST ORANGE COUNTY FEEDERCATHODIC PROTECTION
WEST VALLEY #1 FEEDER (FORMERLY CALLEGUAS CONDUIT)
WEST VALLEY AREA STUDY
WEST VALLEY FACILITIES STUDY
WEST VALLEY FEEDER # 1 STAGE 2 VALVE STRUCTURE MODIFICATIONS - CONSTRUCTION
WEST VALLEY FEEDER NO 1 - STAGE 2 VALVE STRUCTURE MODIFICATIONS
WEST VALLEY FEEDER NO 1 PCCP REHABILITATION
WEST VALLEY FEEDER NO. 1 - ACCESS ROAD & STRUCTURE IMPROVEMENTS (STAGE 3)
WEST VALLEY FEEDER NO. 1 - DE SOTO VALVE STRUCTURE IMPROVEMENTS
WEST VALLEY FEEDER NO. 1 - DE SOTO VALVE STRUCTURES IMPROVEMENT
WEST VALLEY FEEDER NO. 1 - STAGE 3 IMPROVEMENTS
WEST VALLEY FEEDER NO. 1 ACCESS ROADS AND STRUCTURE IMPROVEMENTS (STAGE 2)
WEST VALLEY FEEDER NO. 1 ACCESS ROADS AND STRUCTURE IMPROVEMENTS (STAGE 3)
WEST VALLEY FEEDER NO. 1 ACCESS ROADS AND STRUCTURES IMPROVEMENTS
WEST VALLEY FEEDER NO. 1 STAGE 2 VALVE STRUCTURE MODIFICATIONS
WEST VALLEY FEEDER NO. 1 STRUCTURES - PIPING IMPROVEMENTS
WEST VALLEY FEEDER NO. 1 VALVE STRUCTURE MODIFICATIONS
WEST VALLEY FEEDER NO. 2- ALISO CREEK TO FULLBRIGHT PLACE
WEST VALLEY FEEDER NO. 2- FULLBRIGHT TO SANTA SUSANA TUNNEL
WEST VALLEY FEEDER NO. 2- HAVENHURST ST. TO CHATSWORTH ST.
WESTERN MWD CONNECTIONS (Z-39)
WESTERN REGION DISTR SYS CATHODIC PROTECTION REMOTE MONITORING REFURBISHMENT
WESTERN REGION PLUMBING RETROFIT
WESTERN SAN BERNARDINO COUNTY REGION ENVIRONMENTAL MITIGATION MONITORING
WESTORANGE COUNTY FDR EXT - STA. 459+01 TO 685+00, SCH. 61SC
WEYM. PLT/LA VERNE FAC-BACKFLO PREV ASSY
WEYMOUTH - 140" EFFLUENT CONDUIT ROOF REPAIR
WEYMOUTH - BUILDING NO. 4 - HAND RAIL AND STAIRS ADDITION
WEYMOUTH - FLAG POLE AREA LANDSCAPE UPGRADE
WEYMOUTH ASPHALT REHABILITATION
WEYMOUTH COMPRESSED AIR SYSTEM
WEYMOUTH DISTRIBUTION SYSTEM - REPLACEMENT OF AREA CONTROL SYSTEMS - CONTRACT #1396
WEYMOUTH DOMESTIC WATER PIPELINE REPLACEMENT
WEYMOUTH ELECTRIC VEHICLE CHARGING STATION INSTALLATION
WEYMOUTH FILT PLT, REPLACE AND REFURBISH SOLIDS HANDLING (103206)
WEYMOUTH FILTER BUILDING VENTURI REHABILITATION
WEYMOUTH FILTER OUTLET CONDUIT REPAIRS
WEYMOUTH FILTR. PANT- SOUTHER SALT STORAGE BASIN
WEYMOUTH FLOCCULATOR REHABILITATION
WEYMOUTH IMPROVEMENT PROGRAM, BASINS 3 & 4 REHABILIATION
WEYMOUTH SOLAR POWER FACILITIES
WEYMOUTH WATER TREATMENT PLANT DOMESTIC AND FIRE WATER SYSTEM IMPROVEMENT
WEYMOUTH WTP, FILTER BUILDING 1 BACKWASH HEADER VALVE REPLACEMENT
WEYMOUTH, REPLACE WILLOWGLEN RTU
WEYMUTH SOLAR POWER PLANT
WFP - ASPHALT REHABILITATION
WFP - COMPRESSED AIR SYSTEM IMPROVEMENT

TABLE 3
CONVEYANCE, DISTRIBUTION, AND STORAGE SYSTEM COSTS

Description	
Distribution Facilites	
WFP - PURCHASE OF REAL PROPERTY	
WFP - REPAIR TO BLDG # 1	
WHEELER AVENUE LANDSCAPE SCREENING	
WHEELER GATE STORMWATER IMPROVEMENT	
WHITEWATER DWCV-1 FLOW CONTROL VALVE REPLACEMENT	
WHITEWATER SIPHONS EROSION PROTECTION	
WILLITS ST. PCS VALVE ACTUATOR REPLACEMENT	
WILLITS STREET PRESSURE CONTROL STRUCTURE REHABILITATION	
WILLOWGLEN RTU REPLACEMENT	
WR-01	
WR-02	
WR-09	
WR-10	
WR-12	
WR-13	
WR-14	
WR-15	
WR-17	
WR-18A	
WR-19	
WR-20	
WR-21	
WR-23	
WR-24A	
WR-24C	
WR-24D	
WR-24D FLOWMETER REPLACEMENT	
WR-25	
WR-26	
WR-27	
WR-28	
WR-29	
WR-33	
WRITE OFF DEMOLISHED MASTER METER AT SANTA ANA CROSS FDR	
WRU STRUCTURES WASHDOWN IMPROVEMENTS AT BLIND FLANGE STRUCTURES	
YORBA LINDA FEEDER - STA 924+11 PORTAL ACCESS	
YORBA LINDA FEEDER BYPASS	
YORBA LINDA FEEDER CATHODIC PROTECTION SYSTEM REHABILITATION	
YORBA LINDA FEEDER DISCHARGE RETURN SYSTEM: QUAGGA MUSSEL CONTROL	
YORBA LINDA FEEDER- SCH. 150 & 151	
YORBA LINDA FEEDER- SCHEDULE 153,155 AND 156	
YORBA LINDA FEEDER- TONNER TUNNELS NO.1 & 2	
YORBA LINDA PCS REHABILITATION	
YORBA LINDA PORTAL STRUCTURE	
YORBA LINDA PORTAL STRUCTURE ACCESS/TELEGRAPH CREEK BRIDGE	
YORBA LINDA TEST FACILITY- FLOWMETER TESTS	
Sub-total Distribution facilities costs	***$ 134,492,739***

TABLE 4

FISCAL YEAR 2026/27
ESTIMATED READINESS-TO-SERVE CHARGE REVENUE

Member Agency	Rolling Ten-Year Average Firm Deliveries (Acre-Feet) FY2014/15 - FY2023/24	RTS Share	6 months @ $188 million per year 7/26-12/26	Rolling Ten-Year Average Firm Deliveries (Acre-Feet) FY2015/16 - FY2024/25	RTS Share	6 months @ $239 million per year 1/27-6/27	Total RTS Charge FY 2026/27
Anaheim	23,328.3	1.84%	1,728,612	22,628.8	1.87%	2,231,754	3,960,365
Beverly Hills	9,458.6	0.75%	700,876	9,206.3	0.76%	907,967	1,608,843
Burbank	10,532.3	0.83%	780,436	9,820.1	0.81%	968,502	1,748,939
Calleguas MWD	85,497.7	6.74%	6,335,323	84,584.0	6.98%	8,342,053	14,677,376
Central Basin MWD	30,647.0	2.42%	2,270,922	28,149.2	2.32%	2,776,200	5,047,123
Compton	8.3	0.00%	615	10.5	0.00%	1,036	1,651
Eastern MWD	96,954.0	7.64%	7,184,227	101,247.5	8.36%	9,985,482	17,169,709
Foothill MWD	8,062.2	0.64%	597,404	8,271.1	0.68%	815,733	1,413,137
Fullerton	6,128.6	0.48%	454,125	6,125.2	0.51%	604,095	1,058,220
Glendale	14,676.3	1.16%	1,087,504	14,453.0	1.19%	1,425,420	2,512,924
Inland Empire Utilities Agency	54,727.4	4.31%	4,055,264	52,339.0	4.32%	5,161,907	9,217,171
Las Virgenes MWD	18,431.7	1.45%	1,365,777	18,214.6	1.50%	1,796,405	3,162,182
Long Beach	26,463.1	2.09%	1,960,898	23,490.7	1.94%	2,316,758	4,277,656
Los Angeles	242,114.6	19.09%	17,940,531	231,015.0	19.07%	22,783,735	40,724,265
Municipal Water District of Orange County	172,537.1	13.60%	12,784,884	164,842.1	13.60%	16,257,467	29,042,351
Pasadena	18,267.3	1.44%	1,353,595	18,232.6	1.50%	1,798,181	3,151,775
San Diego County Water Authority	145,667.0	11.48%	10,793,828	116,381.4	9.61%	11,478,055	22,271,883
San Fernando	470.7	0.04%	34,879	460.8	0.04%	45,446	80,325
San Marino	0.0	0.08%	73,388	1,031.1	0.09%	101,692	175,080
Santa Ana	7,865.5	0.62%	582,828	7,237.7	0.60%	713,814	1,296,643
Santa Monica	5,039.7	0.40%	373,438	5,373.1	0.44%	529,919	903,358
Three Valleys MWD	60,225.0	4.75%	4,462,632	59,620.2	4.92%	5,880,011	10,342,644
Torrance	14,683.8	1.16%	1,088,060	14,396.6	1.19%	1,419,857	2,507,917
Upper San Gabriel Valley MWD	40,189.6	3.17%	2,978,023	38,820.2	3.20%	3,828,622	6,806,645
West Basin MWD	108,841.6	8.58%	8,065,090	107,137.8	8.84%	10,566,410	18,631,500
Western MWD	66,759.6	5.26%	4,946,842	68,578.1	5.66%	6,763,480	11,710,321
MWD Total	1,268,567.4	100.00%	$ 94,000,000	1,211,666.7	100.00%	$ 119,500,000	$213,500,000

Totals may not foot due to rounding

TABLE 5

FISCAL YEAR 2026/27
ESTIMATED STANDBY CHARGE REVENUE

Member Agencies	Total Parcel Charge	Number of Parcels Or Acres	Gross Revenues (Dollars) [1]
Anaheim	$ 8.55	70,013	598,614
Beverly Hills	-	-	-
Burbank	14.20	29,055	412,575
Calleguas MWD	9.58	260,190	2,492,618
Central Basin MWD	10.44	341,851	3,568,922
Compton	0.10	18,143	1,814
Eastern MWD	6.94	484,286	3,360,945
Foothill MWD	10.28	30,320	311,686
Fullerton	10.71	35,298	378,045
Glendale	12.23	44,916	549,322
Inland Empire Utilities Agency	7.59	269,061	2,042,172
Las Virgenes MWD	8.03	52,446	421,145
Long Beach	12.16	92,437	1,124,040
Los Angeles	-	-	-
Municipal Water District of Orange County (1)	10.09	667,942	7,596,170
Pasadena	11.73	39,863	467,589
San Diego County Water Authority	11.51	1,044,202	12,018,762
San Fernando	-	5,102	-
San Marino	8.24	4,970	40,955
Santa Ana	7.88	65,029	512,432
Santa Monica	-	-	-
Three Valleys MWD	12.21	152,321	1,859,837
Torrance	12.23	40,690	497,642
Upper San Gabriel Valley MWD	9.27	215,863	2,001,053
West Basin MWD	-	-	-
Western MWD	9.23	389,349	3,593,695
MWD Total		4,353,349	43,850,034

(1) Adjusted for inclusion of Coastal MWD

Note: Totals may not foot due to rounding.

TABLE 6

PARCELS SUBJECT TO ANNEXATION STANDBY CHARGES
AS OF JULY 1, 2025

Annexation	Parcel Number	Acres		Proposed Standby Charge (FY 2025/26)
Eastern MWD				
113th Fringe Area Annexation	949-210-015	2.53		$ 17.56
	949-210-016	2.53		$ 17.56
115th Fringe Area Annexation	909-060-026	7.76		$ 53.85
116th Fringe Area Annexation	257-220-043	2.34		$ 16.24
Murrieta Payment Area				
None				

REORGANIZATIONS BETWEEN MEMBER AGENCIES

Annexation	Parcel Number	Acres	Original Standby Charge	Proposed Standby Charge (FY 2025/26)
None	No APN Presented			

PARCELS SUBJECT TO ANNEXATION STANDBY CHARGES

Annexation	Parcel Number	Acres		Proposed Standby Charge (FY 2025/26)
None	No APN Presented			

REORGANIZATIONS BETWEEN MEMBER AGENCIES

Annexation	Parcel Number	Acres	Original Standby Charge	Proposed Standby Charge (FY 2025/26)
None	No APN Presented			

Contractual payments in-lieu of the RTS Charge and Standby Charge are not listed in this Table.

THE METROPOLITAN WATER DISTRICT
OF SOUTHERN CALIFORNIA

RESOLUTION ____

RESOLUTION OF THE BOARD OF DIRECTORS OF THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA FIXING AND ADOPTING A CAPACITY CHARGE EFFECTIVE JANUARY 1, 2027

The Board of Directors of The Metropolitan Water District of Southern California (the "Board") hereby finds that:

1. The Board, pursuant to Sections 133 and 134 of the Metropolitan Water District Act (the "Act"), is authorized to fix such rate or rates for water that, so far as practicable, will result in revenue which, together with revenue from any water standby or availability service charge or assessment, will pay the operating expenses of Metropolitan Water District of Southern California ("Metropolitan"), provide for repairs and maintenance, provide for payment of the purchase price or other charges for property or services or other rights acquired by Metropolitan, and provide for the payment of the interest and principal of its bonded debt; and

2. By Resolution 8774, "Resolution Of The Board Of Directors Of The Metropolitan Water District Of Southern California To Approve Rate Structure Proposal And To Direct Further Actions In Connection Therewith," adopted October 16, 2001, the Board approved a new revenue structure, which unbundled water rates and charges to reflect the different functions undertaken by Metropolitan to provide its services, and determined that the new rate structure (i) was consistent with the Board's Strategic Plan Policy Principles, (ii) addressed issues raised during the consideration of the December 2000 Proposal, (iii) furthered Metropolitan's strategic objectives of ensuring the region's long term water supply reliability through encouragement of sound and efficient water resources management, water conservation, and accommodating a water transfer market, and (iv) enhanced the fiscal stability of Metropolitan; and

3. By Resolution 8774, the Board directed the General Manager to implement the new rate structure in proposed rates and charges beginning January 1, 2003, in accordance with Metropolitan's annual rate-setting procedure under the Administrative Code, which became a biennial rate-setting procedure in 2010; and

4. On March 12, 2002, the Board adopted Resolution 8805, "Resolution Of The Board Of Directors Of The Metropolitan Water District Of Southern California Fixing And Adopting Rates And Charges For Fiscal Year 2002/03 Connection Therewith", implementing for the first time the new rate

structure and finding that the cost of service process for the new rate structure reasonably and fairly: (i) identified revenue requirements; (ii) allocated costs to the functions that Metropolitan undertakes to provide its services to its member agencies; (iii) classified service function costs based upon use of and benefit from Metropolitan's system, and (iv) allocated costs to rates and charges based upon customary water industry standards; and

5. Raftelis Financial Consultants, Inc. ("RFC"), the firm engaged in 1998 to perform a comprehensive cost of service study and assist in the development of the rate structure, has reviewed Metropolitan's ongoing application of the rate structure and methodology periodically and found them to be consistent with water industry best practices and guidelines in the American Water Work's Association's Manual M-1, *Principles of Water Rates, Fees and Charges*; and

6. Since the initial adoption of the rate structure, Metropolitan's Board has made some modifications. On November 23, 2021, Metropolitan's Board approved an action directing staff to recover 100 percent of demand management costs from Metropolitan's supply rate elements in the future rate and charge proposals, and no longer adopted a Water Stewardship Rate element. In 2025, following the expiration of the ten-year purchase orders with its member agencies, Metropolitan removed the Tier 2 Supply Rate from the rate structure. On July 13, 2025, by Resolution 9385 the Board adopted three fixed treatment charge components, including the Peaking Capacity Charge, Used Standby Capacity Charge, and Remaining Capacity Charge, which collectively will be set recover up to 30% of the treatment revenue requirements, with the remainder continuing to be recovered through the volumetric Treatment Surcharge. The new treatment fixed charges are to be incorporated into the rate structure beginning January 1, 2027 and will be phased in as set forth in Resolution 9385; and

7. The Capacity Charge is a charge fixed and adopted by Metropolitan and charged to its member agencies, and is not a fee or charge imposed upon real property or upon persons as an incident of property ownership; and

8. The Capacity Charge shall be in an amount sufficient to provide for payment of the capital financing costs not paid from appropriate ad valorem property taxes, as well as other appropriately allocated costs, incurred to provide peaking capacity within Metropolitan's distribution system; and

9. The Capacity Charge is charged (on a dollar per cubic-foot-per-second basis) to member public agencies ("member agencies"), based upon the amount of capacity used by such member agency that is designed to recover the cost of providing peaking capacity within the distribution system; and

10. The Capacity Charge is intended to recover the debt service and other appropriately allocated costs to construct, operate and maintain projects needed to meet peak demands on Metropolitan's distribution system, as shown in the FYs 2026/27 and 2027/28 Cost of Service Report for Proposed Water Rates and Charges (the "2026 Cost of Service Report"), as introduced on February 10, 2026, modified to meet alternative rates and charges options proposed to the Board, and finalized following the Board's approval of the budget, rates, and charges on April 14, 2026; and

11. Proceeds of the Capacity Charge and other revenues from the sale or availability of water are pledged to the payment of Metropolitan's revenue bonds, subordinate revenue bonds, short-term certificates and commercial paper pursuant to Resolution 8322, adopted by the Board on May 14, 1991,

Resolution 8329, adopted by the Board on July 9, 1991, Resolution 9199, adopted by the Board on March 8, 2016, and Resolution 9201, adopted by the Board on March 8, 2016, and as each is thereafter amended and supplemented; and

12. On October 14, 2025, the General Manager presented to the Board an integrated overview of near-term budget drivers and long-term resource planning, in anticipation of the proposed Biennial Budget for fiscal years 2026/27 and 2027/28 and the rates and charges for calendar years 2027 and 2028; and

13. On February 10, 2026, the General Manager and Chief Financial Officer presented to the Board and the public the proposed biennial budget for fiscal years 2026/27 and 2027/28, identifying key assumptions, addressing key circumstances such as low projected water transactions, and increased cost pressures, incorporating a ten-year financial forecast; determining anticipated total revenues and revenues anticipated to be derived from water transactions and firm revenue sources required during fiscal years 2026/27 and 2027/28, identifying revenue requirements for that period and recommending rates and charges consistent with cost of service principles to be effective January 1, 2027 and January 1, 2028, and explaining that costs and revenues may be at variance with forecasts and variations will be addressed, for example by contributions to, or withdrawals from, financial reserves maintained for this purpose; and

14. The Capacity Charge was developed using the same unbundled water rate elements in the rate structure approved by Resolution 8774 and implemented by Resolution 8805, and as modified pursuant to the actions set forth in paragraph 6. The implementation of the rate structure is detailed in the FYs 2026/27 and 2027/28 Cost of Service Report for Proposed Water Rates and Charges (the "2026 Cost of Service Report") provided to the Board and the public on January 29, 2026; and

15. The detailed proposed biennial budget for fiscal years 2026/27 and 2027/28 (the "Proposed Biennial Budget"), including the Capital Investment Plan ("CIP") Appendix was also distributed to the Board and the public on January 29, 2026; and

16. Board workshops and discussions regarding the Proposed Biennial Budget and future water rates and charges were held on February 10, 2026, March 10, 2026, and April 14, 2026 at the regularly scheduled Finance, Affordability, Asset Management, and Efficiency ("FAAME") Committee meetings, and on February 24, 2026 and March 24, 2026 at special joint meetings of the FAAME Committee and Board of Directors; and

17. The Board conducted a public hearing at its regular meeting on March 10, 2026, at which interested parties were given the opportunity to present their views regarding the proposed water rates and charges; Notice of the public hearing was published prior to the hearing in various newspapers of general circulation within Metropolitan's service area; and

18. Metropolitan received written comments regarding the proposed water rates and charges, which, together with Metropolitan's responses, have been provided to the Board and the public; and

19. Before the April ,14 2026 Board meeting, the General Manager and Chief Financial Officer provided to the Board and the public a board letter describing modifications to the Proposed

Biennial Budget for fiscal years 2026/27 and 2027/28 with alternatives to the budget recommendations made in February 2026 pursuant to Board and public feedback; alternatives to the determination of total revenues and of revenues to be derived from water transactions and firm revenue sources required during fiscal years 2026/27 and 2027/28, and alternatives to the proposed rates to be effective January 1, 2027 and January 1, 2028, and charges to be effective January 1, 2027; and

20. On April 14, 2026, the Board considered the options for rates and charges presented by the General Manager and approved the biennial budget for fiscal years 2026/27 and 2027/28 and adopted water rates for calendar years 2027 and 2028 and charges for calendar year 2027, and received information and documents available at the Budget and Rates pages of Metropolitan's website www.mwdh2o.com; and

21. In approving the biennial budget and adopting the rates and charges on April 14, 2026, the Board determined the amount of revenue to be raised by the Capacity Charge in calendar year 2027 to be based on a Capacity Charge in such year of $17,500 per cubic-feet-per-second, based on information and documents available at www.mwdh2o.com; and

22. Each of the meetings of the Board were conducted in accordance with the Brown Act (commencing at Section 54950 of the Government Code), for which due notice was provided and at which quorums were present and acting throughout;

NOW, THEREFORE, the Board of Directors of the Metropolitan Water District of Southern California does hereby resolve, determine and order as follows:

Section 1. The Board hereby fixes and adopts a Capacity Charge (set in dollars per cubic-feet-per-second of the peak day capacity) for capacity provided to a member agency, based on the maximum summer day demand placed on the system between May 1 and September 30 for the three-calendar year period ending December 31, 2025, to be effective January 1, 2027, as follows:

Table 1. Calendar Year 2027 Capacity Charge

Calendar Year 2027 Capacity Charge					
	Peak Day Demand (cfs) (May 1 through September 30)				Rate ($/cfs): $17,500
	Calendar Year				
Member Agency	2023	2024	2025	3-Year Peak	Charge
Anaheim	64.0	23.9	31.1	64.0	$1,120,000
Beverly Hills	20.6	20.9	19.3	20.9	$365,750
Burbank	16.3	15.5	11.3	16.3	$285,250
Calleguas	159.6	167.1	171.8	171.8	$3,006,500
Central Basin	53.7	50.4	44.5	53.7	$939,750
Compton	3.2	0.0	3.7	3.7	$64,750
Eastern	190.5	229.8	265.0	265.0	$4,637,500
Foothill	14.9	18.1	15.7	18.1	$316,750
Fullerton	13.8	24.8	28.1	28.1	$491,750
Glendale	29.0	32.6	29.2	32.6	$570,500
Inland Empire	99.5	68.7	82.1	99.5	$1,741,250
Las Virgenes	37.9	30.6	32.6	37.9	$663,250
Long Beach	41.5	37.9	34.3	41.5	$726,250
Los Angeles	452.3	433.5	551.0	551.0	$9,642,500
MWDOC	233.6	258.5	260.5	260.5	$4,558,750
Pasadena	33.0	35.0	32.6	35.0	$612,500
San Diego CWA	558.6	498.5	577.0	577.0	$10,097,500
San Fernando	5.0	0.0	0.0	5.0	$87,500
San Marino	4.3	4.5	3.7	4.5	$78,750
Santa Ana	6.2	10.3	9.2	10.3	$180,250
Santa Monica	21.0	20.1	19.8	21.0	$367,500
Three Valleys	110.4	98.4	102.9	110.4	$1,932,000
Torrance	27.1	28.2	27.6	28.2	$493,500
Upper San Gabriel	11.5	16.4	17.8	17.8	$311,500
West Basin	171.7	175.6	173.9	175.6	$3,073,000
Western MWD	181.7	187.8	151.5	187.8	$3,286,500
Total	**2,560.9**	**2,487.1**	**2,696.2**	**2,837.2**	**$49,651,000**
Totals may not foot due to rounding					

Section 2. The allocation of the Capacity Charge among member agencies is based on data recorded by Metropolitan and shall be conclusive in the absence of manifest error. Corrections may be

made by staff for any incorrect recording or calculation, upon verification by the member agency, in accordance with the Administrative Code.

Section 3. The General Manager shall establish and make available to member public agencies procedures for administration of the Capacity Charge, including filing and consideration of applications for reconsideration of their respective Capacity Charge. The General Manager shall review any applications for reconsideration submitted in a timely manner. The General Manager shall also establish reasonable procedures for the filing of appeals from his determination.

Section 4. The Capacity Charge shall be a fixed charge as shown in Section 1 and collected from each member agency monthly, quarterly or semiannually as agreed to by Metropolitan and the member agency.

Section 5. The Capacity Charge specified in Section 1, together with other revenues from Metropolitan's water rates, other charges, ad valorem property taxes, and other miscellaneous revenue, does not exceed the reasonable and necessary cost of providing Metropolitan's water service for which the rates and charges are made, or conferring the benefit provided, and is fairly apportioned to each member agency in proportion to the peak day capacity utilized by each member agency.

Section 6. The Board finds and determines that mix of revenues sources from the Capacity Charge in Section 1, estimated property tax revenues, other fixed charges revenues, volumetric rates, and other miscellaneous income is reasonably diverse for the purpose of enhancing Metropolitan's fiscal integrity, reducing volatility in rate increases to Metropolitan's member agencies, and increasing service reliability long term.

Section 7. The General Manager and the General Counsel are hereby authorized to do all things necessary and desirable to accomplish the purposes of this Resolution, including, without limitation, the commencement or defense of litigation and taking all necessary action to satisfy relevant statutes requiring notice by publication.

Section 8. If any provision of this Resolution or the application to any member agency, property or person whatsoever is held invalid, that invalidity shall not affect other provisions or applications of this Resolution which can be given reasonable effect without the invalid portion or application, and to that end the provisions of this Resolution are severable.

Section 9. The Board Executive Secretary is hereby directed to transmit a copy of this Resolution to the presiding officer of the governing body of each member agency.

I HEREBY CERTIFY that the foregoing is a full, true and correct copy of a Resolution adopted by the Board of Directors of The Metropolitan Water District of Southern California, at its meeting held on April 14, 2026.

_____

Secretary of the Board of Directors
of The Metropolitan Water District
of Southern California

THE METROPOLITAN WATER DISTRICT
OF SOUTHERN CALIFORNIA

RESOLUTION ____

RESOLUTION OF THE BOARD OF DIRECTORS OF THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA FIXING AND ADOPTING TREATMENT FIXED CHARGES EFFECTIVE JANUARY 1, 2027

The Board of Directors of The Metropolitan Water District of Southern California (the "Board") hereby finds that:

1. The Board, pursuant to Sections 133 and 134 of the Metropolitan Water District Act (the "Act"), is authorized to fix such rate or rates for water that, so far as practicable, will result in revenue which, together with revenue from any water standby or availability service charge or assessment, will pay the operating expenses of Metropolitan Water District of Southern California ("Metropolitan"), provide for repairs and maintenance, provide for payment of the purchase price or other charges for property or services or other rights acquired by Metropolitan, and provide for the payment of the interest and principal of its bonded debt; and

2. By Resolution 8774, "Resolution Of The Board Of Directors Of The Metropolitan Water District Of Southern California To Approve Rate Structure Proposal And To Direct Further Actions In Connection Therewith," adopted October 16, 2001, the Board approved a new revenue structure, which unbundled water rates and charges to reflect the different functions undertaken by Metropolitan to provide its services, and determined that the new rate structure (i) was consistent with the Board's Strategic Plan Policy Principles, (ii) addressed issues raised during the consideration of the December 2000 Proposal, (iii) furthered Metropolitan's strategic objectives of ensuring the region's long term water supply reliability through encouragement of sound and efficient water resources management, water conservation, and accommodating a water transfer market, and (iv) enhanced the fiscal stability of Metropolitan; and

3. By Resolution 8774, the Board directed the General Manager to implement the new rate structure in proposed rates and charges beginning January 1, 2003, in accordance with Metropolitan's annual rate-setting procedure under the Administrative Code, which became a biennial rate-setting procedure in 2010; and

4. On March 12, 2002, the Board adopted Resolution 8805, "Resolution Of The Board Of Directors Of The Metropolitan Water District Of Southern California Fixing And Adopting Rates And Charges For Fiscal Year 2002/03 Connection Therewith", implementing for the first time the new rate

structure and finding that the cost of service process for the new rate structure reasonably and fairly: (i) identified revenue requirements; (ii) allocated costs to the functions that Metropolitan undertakes to provide its services to its member agencies; (iii) classified service function costs based upon use of and benefit from Metropolitan's system, and (iv) allocated costs to rates and charges based upon customary water industry standards; and

5. Raftelis Financial Consultants, Inc. ("RFC"), the firm engaged in 1998 to perform a comprehensive cost of service study and assist in the development of the rate structure, has reviewed Metropolitan's ongoing application of the rate structure and methodology periodically and found them to be consistent with water industry best practices and guidelines in the American Water Work's Association's Manual M-1, *Principles of Water Rates, Fees and Charges*; and

6. Since the initial adoption of the rate structure, Metropolitan's Board has made some modifications. On November 23, 2021, Metropolitan's Board approved an action directing staff to recover 100 percent of demand management costs from Metropolitan's supply rate elements in the future rate and charge proposals, and no longer adopted a Water Stewardship Rate element. In 2025, following the expiration of the ten-year purchase orders with its member agencies, Metropolitan removed the Tier 2 Supply Rate from the rate structure. On July 13, 2025, by Resolution 9385 the Board adopted three fixed treatment charge components, including the Peaking Capacity Charge, Used Standby Capacity Charge, and Remaining Capacity Charge, which collectively will be set recover up to 30% of the treatment revenue requirements, with the remainder continuing to be recovered through the volumetric Treatment Surcharge. The new treatment fixed charges are to be incorporated into the rate structure beginning January 1, 2027 and will be phased in as set forth in Resolution 9385; and

7. The Board adopted the Treatment Fixed Charges are as follows:

   a. Peaking Capacity Charge will be allocated to member agencies based upon three-year trailing maximum peak day flow through treated water service connections throughout the year, phased in over three years.

   b. Used Standby Capacity Charge will be allocated to member agencies based upon ten-year trailing annual standby capacity, calculated as the maximum annual use minus average use in acre feet, phased in over five years.

   c. Remaining Standby Capacity Charge will be allocated to member agencies based upon five-year trailing maximum annual use in acre feet, phased in over ten years.

8. The Peaking, Used Standby, and Remaining Standby Capacity Charges are to collectively recover up to 30% of the treatment revenue requirements, unless the total allocated fixed costs are less than 30%, with the remaining approximately 70% of treatment costs to be recovered through volumetric charges; and

9. The Treatment Fixed Charges are fixed and adopted by Metropolitan and charged to its member agencies, and are not fees or charges imposed upon real property or upon persons as an incident of property ownership; and

10. Proceeds of the Treatment Fixed Charges and other revenues from the sale or availability of water are pledged to the payment of Metropolitan's revenue bonds, subordinate revenue bonds, short-

term certificates and commercial paper pursuant to Resolution 8322, adopted by the Board on May 14, 1991, Resolution 8329, adopted by the Board on July 9, 1991, Resolution 9199, adopted by the Board on March 8, 2016, and Resolution 9201, adopted by the Board on March 8, 2016, and as each is thereafter amended and supplemented; and

11. On October 14, 2025, the General Manager presented to the Board an integrated overview of near-term budget drivers and long-term resource planning, in anticipation of the proposed Biennial Budget for fiscal years 2026/27 and 2027/28 and the rates and charges for calendar years 2027 and 2028; and

12. On February 10, 2026, the General Manager and Chief Financial Officer presented to the Board and the public the proposed biennial budget for fiscal years 2026/27 and 2027/28, identifying key assumptions, addressing key circumstances such as low projected water transactions, and increased cost pressures, incorporating a ten-year financial forecast; determining anticipated total revenues and revenues anticipated to be derived from water transactions and firm revenue sources required during fiscal years 2026/27 and 2027/28, identifying revenue requirements for that period and recommending rates and charges consistent with cost of service principles to be effective January 1, 2027 and January 1, 2028, and explaining that costs and revenues may be at variance with forecasts and variations will be addressed, for example by contributions to, or withdrawals from, financial reserves maintained for this purpose; and

13. The Treatment Fixed Charges were developed using the same unbundled water rate elements in the rate structure approved by Resolution 8774 and implemented by Resolution 8805, and as modified pursuant to the actions set forth in paragraph 6. The implementation of the rate structure is detailed in the FYs 2026/27 and 2027/28 Cost of Service Report for Proposed Water Rates and Charges (the "2026 Cost of Service Report") provided to the Board and the public on January 29, 2026; and

14. The detailed proposed biennial budget for fiscal years 2026/27 and 2027/28 (the "Proposed Biennial Budget"), including the Capital Investment Plan ("CIP") Appendix was distributed to the Board and the public on January 29, 2026; and

15. Board workshops and discussions regarding the Proposed Biennial Budget and future water rates and charges were held on February 10, 2026, March 10, 2026, and April 14, 2026 at the regularly scheduled Finance, Affordability, Asset Management, and Efficiency ("FAAME") Committee meetings, and on February 24, 2026 and March 24, 2026 at special joint meetings of the FAAME Committee and Board of Directors; and

16. The Board conducted a public hearing at its regular meeting on March 10, 2026, at which interested parties were given the opportunity to present their views regarding the proposed water rates and charges; Notice of the public hearing was published prior to the hearing in various newspapers of general circulation within Metropolitan's service area; and

17. Metropolitan received written comments regarding the proposed water rates and charges, which, together with Metropolitan's responses, have been provided to the Board and the public; and

18. Before the April 14, 2026 Board meeting, the General Manager and Chief Financial Officer provided to the Board and the public a board letter describing modifications to the Proposed Biennial Budget for fiscal years 2026/27 and 2027/28 with additional alternatives to the budget recommendations made in February 2026 pursuant to Board and public feedback; alternatives to the determination of total revenues and of revenues to be derived from water transactions and firm revenue sources required during fiscal years 2026/27 and 2027/28, and alternatives to the proposed rates to be effective January 1, 2027 and January 1, 2028, and charges to be effective January 1, 2027; and

19. On April 14, 2026, the Board considered the options for rates and charges presented by the General Manager and approved the biennial budget for fiscal years 2026/27 and 2027/28 and adopted water rates for calendar years 2027 and 2028 and charges for calendar year 2027, and received information and documents available at the Budget and Rates pages of Metropolitan's website www.mwdh2o.com; and

20. In approving the biennial budget and adopting the rates and charges on April 14, 2026, the Board determined the amount of revenue to be raised by the Treatment Fixed Charges in calendar year 2027 is $97,504,786 based on information and documents available at www.mwdh2o.com; and

21. Each of the meetings of the Board were conducted in accordance with the Brown Act (commencing at Section 54950 of the Government Code), for which due notice was provided and at which quorums were present and acting throughout;

NOW, THEREFORE, the Board of Directors of The Metropolitan Water District of Southern California does hereby resolve, determine and order as follows:

Section 1. The Board hereby fixes and adopts Treatment Fixed Charges effective January 1, 2027, as follows:

Calendar Year 2027 Treatment Peaking Capacity Charge		
	Average Daily Flows	Rate ($/cfs): $33,700
Member Agency	FY 2025	Charges
Anaheim	4.1	$138,170
Beverly Hills	11.8	$397,660
Burbank	4.4	$148,280
Calleguas	107.7	$3,629,490
Central Basin	32.8	$1,105,360
Compton	0.1	$3,370
Eastern	92.4	$3,113,880
Foothill	12.1	$407,770
Fullerton	11.0	$370,700
Glendale	20.5	$690,850
Inland Empire	0.0	$0
Las Virgenes	23.0	$775,100
Long Beach	22.3	$751,510
Los Angeles	139.8	$4,711,260
MWDOC	131.6	$4,434,920
Pasadena	20.8	$700,960
San Diego CWA	108.1	$3,642,970
San Fernando	0.0	$0
San Marino	2.5	$84,250
Santa Ana	5.6	$188,720
Santa Monica	10.5	$353,850
Three Valleys	31.2	$1,051,440
Torrance	18.2	$613,340
Upper San Gabriel	4.7	$158,390
West Basin	131.8	$4,441,660
Western MWD	63.8	$2,150,060
Total	**1,010.8**	**$34,063,960**
Totals may not foot due to rounding		

Calendar Year 2027 Treatment Used Standby Capacity Charge		
	Treated Transactions (AF)	Rate ($/AF): $15
Member Agency	FY 2025	Charges
Anaheim	237.3	$3,560
Beverly Hills	8,569.4	$128,541
Burbank	3,220.2	$48,303
Calleguas	77,966.9	$1,169,504
Central Basin	23,874.8	$358,122
Compton	22.7	$341
Eastern	66,922.0	$1,003,830
Foothill	8,764.7	$131,471
Fullerton	8,263.6	$123,954
Glendale	14,812.3	$222,185
Inland Empire	0.0	$0
Las Virgenes	16,619.5	$249,293
Long Beach	16,320.4	$244,806
Los Angeles	100,638.5	$1,509,578
MWDOC	95,288.1	$1,429,322
Pasadena	15,086.2	$226,293
San Diego CWA	78,354.1	$1,175,312
San Fernando	0.0	$0
San Marino	1,138.3	$17,075
Santa Ana	4,026.3	$60,395
Santa Monica	7,590.9	$113,864
Three Valleys	22,651.1	$339,767
Torrance	13,333.4	$200,001
Upper San Gabriel	3,374.0	$50,610
West Basin	95,855.1	$1,437,827
Western MWD	46,227.5	$693,413
Total	**729,157.3**	**$10,937,367**

Totals may not foot due to rounding

Calendar Year 2027 Treatment Remaining Standby Capacity Charge		
	Treated Transactions (AF)	Rate ($/AF): $72
Member Agency	FY 2025	Charges
Anaheim	237.3	$17,086
Beverly Hills	8,569.4	$616,997
Burbank	3,220.2	$231,854
Calleguas	77,966.9	$5,613,617
Central Basin	23,874.8	$1,718,986
Compton	22.7	$1,634
Eastern	66,922.0	$4,818,384
Foothill	8,764.7	$631,058
Fullerton	8,263.6	$594,979
Glendale	14,812.3	$1,066,486
Inland Empire	0.0	$0
Las Virgenes	16,619.5	$1,196,604
Long Beach	16,320.4	$1,175,069
Los Angeles	100,638.5	$7,245,972
MWDOC	95,288.1	$6,860,743
Pasadena	15,086.2	$1,086,206
San Diego CWA	78,354.1	$5,641,495
San Fernando	0.0	$0
San Marino	1,138.3	$81,958
Santa Ana	4,026.3	$289,894
Santa Monica	7,590.9	$546,545
Three Valleys	22,651.1	$1,630,879
Torrance	13,333.4	$960,005
Upper San Gabriel	3,374.0	$242,928
West Basin	95,855.1	$6,901,567
Western MWD	46,227.5	$3,328,380
Total	**729,157.3**	**$52,499,326**
Totals may not foot due to rounding		

Section 2. The allocation of each of the Treatment Fixed Charges among member agencies is based on data recorded by Metropolitan and shall be conclusive in the absence of manifest error. Corrections may be made by staff for any incorrect recording or calculation, upon verification by the member agency, in accordance with the Administrative Code.

Section 3. The General Manager shall establish and make available to member public agencies procedures for administration of the Treatment Fixed Charges, including filing and consideration of applications for reconsideration of their respective Treatment Fixed Charges. The General Manager shall review any applications for reconsideration submitted in a timely manner. The General Manager shall also establish reasonable procedures for the filing of appeals from his determination.

Section 4. That the Treatment Fixed Charges shall be a fixed charge as shown in the following table and collected from each member agency monthly, quarterly or semiannually as agreed to by Metropolitan and the member agency.

Section 5. That the Treatment Fixed Charges specified in Section 1, together with other revenues from Metropolitan's water rates, other charges, ad valorem property taxes, and other miscellaneous revenue, does not exceed the reasonable and necessary cost of providing Metropolitan's water service for which the rates and charges are made, or conferring the benefit provided.

Section 6. The Board finds and determines that mix of revenues sources from the Treatment Fixed Charges in Section 1, other fixed charges revenues, volumetric rates revenues, estimated property tax revenues, and other miscellaneous income is reasonably diverse for the purpose of enhancing Metropolitan's fiscal integrity, reducing volatility in rate increases to Metropolitan's member agencies, and increasing service reliability long term.

Section 7. That the General Manager and the General Counsel are hereby authorized to do all things necessary and desirable to accomplish the purposes of this Resolution, including, without limitation, the commencement or defense of litigation and taking all necessary action to satisfy relevant statutes requiring notice by publication.

Section 8. That if any provision of this Resolution or the application to any member agency, property or person whatsoever is held invalid, that invalidity shall not affect other provisions or applications of this Resolution which can be given reasonable effect without the invalid portion or application, and to that end the provisions of this Resolution are severable.

Section 9. That the Board Executive Secretary is hereby directed to transmit a copy of this Resolution to the presiding officer of the governing body of each member agency.

I HEREBY CERTIFY that the foregoing is a full, true and correct copy of a Resolution adopted by the Board of Directors of The Metropolitan Water District of Southern California, at its meeting held on April 14, 2026.

_____

Secretary of the Board of Directors
of The Metropolitan Water District
of Southern California

Attachment 9 – Rate Alternatives Considered

All evaluated rate alternatives summarized in Tables A through D reflect distinct scenarios presented during Workshops 1 through 4. After Workshop 4, three Board proposals were further revised; two were consolidated into a single joint-proposal framework, resulting in the two options shown in Table E for Board consideration.

Table A: Rate Alternatives Reviewed and Discussed during Workshop 1

Calendar Year	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Baseline Budget (15%)	7.5%	7.5%	6.5%	6.5%	5.0%	5.0%	4.5%	4.5%	4.0%	4.0%
Incremental Drivers										
Proposed Increase Base CIP	0.5%	1.0%	0.5%	0.5%	1.0%	1.0%	0.5%	0.5%	1.0%	1.0%
Proposed Operating Equipment	0.4%									
Proposed Staffing	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%				
Baseline + Incremental Drivers	**9.0%**	**9.0%**	**7.5%**	**7.5%**	**6.5%**	**6.5%**	**5.0%**	**5.0%**	**5.0%**	**5.0%**
Proposed 45-MGD PWSC (Stage 1)	0.5%	0.5%	1.5%	1.5%	2.5%	2.5%	4.0%	4.0%	4.0%	4.0%
Proposed Budget (19%) (Baseline + Incremental Drivers + PWSC)	**9.5%**	**9.5%**	**9.0%**	**9.0%**	**9.0%**	**9.0%**	**9.0%**	**9.0%**	**9.0%**	**9.0%**

45-MGD PWSC (Stage 1) Assumptions:

- $2.9B in 2025$, $3.6B in nominal dollars for the full Stage 1 in the ten-year forecast
- Capital costs funded by $91.8M from SWRCB State Fund and LSWRP grant for the biennium, up to $155 M/yr PAYGO and remaining by debt 4.75% 30-yrs in the ten-year forecast
- Operations start in FY 2036 with $136.7M (nominal $)

Table B: Rate Alternatives Reviewed and Discussed during Workshop 2

Calendar Year	2027	2028
Baseline + Incremental Drivers (without PWSC (1))	**9.0%**	**9.0%**
Reduced LRP funding (2)	-0.25%	-0.25%
Reduced Conservation (3)	-0.5%	-0.5%
Deferral of new positions (4)	-0.15%	-0.15%
Alternative with 0.007% PTax* (Baseline + Incremental Drivers + Requested Adjustments)	**8.1%**	**8.1%**
Adjusted for 0.009% Ptax (5)	-2%	-2%
Alternative 0.009% PTax* (Baseline + Incremental Drivers + Requested Adjustments + Ptax)	**6.1%**	**6.1%**

* Displayed as a simple summed total. Rate impacts are estimated to help smooth rate changes across the biennium.

1. Remove PWSC funding
2. Remove LRP funding for new agreements not previously approved by the Board
3. Reduce Conservation to the minimum needed for grant matching
4. Deferral of all new positions other than IOPSS, C&D, Treatment & Engineering
5. Assume 0.009% Property Tax Rate

Table C: Rate Alternatives Reviewed and Discussed during Workshop 3

All alternatives include incremental drivers for Staffing, Operating Equipment, and CIP at $950M

Alternatives	Descriptions			Est. Overall Rate Increases FY 26/27 & 27/28 Biennial Budget	
	Property Tax Rate*	No New LRP Agreements	Conservation Funding	w/ 45-MGD PWSC ($150M funding)	w/o PWSC (-0.5% per year)
Rev. Proposed	0.007%		$30.5M / yr	9.3% / 9.2%	8.8% / 8.7%
Alt 1A	0.007%	☑	$30.5M / yr	9.0% / 9.0%	8.5% / 8.5%
Alt 1B	0.007%	☑	Min	8.5% / 8.5%	8.0% / 8.0%
Alt 2A	0.008%	☑	$30.5M / yr	8.0% / 8.0%	7.5% / 7.5%
Alt 2B	0.008%	☑	Min	7.5% / 7.5%	7.0% / 7.0%
Alt 3A	0.009%	☑	$30.5M / yr	7.0% / 7.0%	6.5% / 6.5%
Alt 3B	0.009%	☑	Min	6.5% / 6.5%	6.0% / 6.0%

* Property tax rate above 0.007% would fund a larger share of State Water Contract expenses

Revised Proposed Budget reflects the SDCWA letter regarding only offering Metropolitan 5TAF of canal lining water which resulted in modifying the revenue and supply program rate to that reduced the Proposed Budget by 0.5% for the biennium.

Table D: Rate Alternatives Reviewed and Discussed during Workshop 4

Alternatives	Property Tax Rate*	Est. Overall Rate Increases for 2027 and 2028	
		w/ 45-MGD PWSC	Grant-funded PWSC
Revised Proposed Budget *Base CIP at $950M, fully fund staffing, operating equipment, LRP, and Conservation*	**0.007%**	**9.3% / 9.2% (18.5%)**	**8.8% / 8.7% (17.5%)**
Alternatives *Refined staffing, Auth. LRP Agreements, fully fund Conservation*			
Alt 1	0.007%	8.9% / 8.9% (17.8%)	8.4% / 8.4% (16.8%)
Alt 2	0.008%	7.9% / 7.9% (15.8%)	7.4% / 7.4% (14.8%)
Alt 3	0.009%	6.9% / 6.9% (13.8%)	6.4% / 6.4% (12.8%)
Eastern, Western, and MWDOC Proposal *Prop tax rate at 0.010%, refined staffing, grant only funding for PWSC, Auth. LRP Agreements, fully fund Conservation*	**0.010%**		**5.4% / 5.4% (10.8%)**
Los Angeles Proposal *60% exceedance water demands, no additional staffing, CIP at $800M, PAYGO at 35%, fully fund LRP and Conservation*	0.007%		4.8% / 4.8% (9.6%)

* Property tax rate above 0.007% would fund a larger share of State Water Contract expenses

Table E: Joint Proposal Option 1 and Option 2 for Board Consideration

Each scenario includes budget appropriation for authorized LRP agreements and $1M overtime reduction

Joint Proposal	CIP	PWSC *45MGD Stage 1 Biennium only*	Staffing	Conservation	Property Tax Rate*	Est. Overall Rate Inc. for 2027 & 2028
Option 1 Budget with Grant-Funded PWSC Funding	$875M	$75.9M Grant-funded only	79 total	$30.5M per yr	0.0085%	6.2% / 6.2% (12.4%)
Option 2 Budget with $150M PWSC Funding	$875M	$150M	79 total	$30.5M per yr	0.0085%	6.7% / 6.7% (13.4%)

* Property tax rate above 0.007% would fund a larger share of State Water Contract expenses

All the scenarios include biennial rate impact of 3% for DCP planning, whether reserved, modified, or delayed