THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA

Board Information

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

2/10/2026 Board Meeting

9-1

Subject

Proposed biennial budget, which includes the Capital Investment Plan and revenue requirements for fiscal years 2026/27 and 2027/28; proposed water rates and charges for calendar years 2027 and 2028 to meet revenue requirements for fiscal years 2026/27 and 2027/28; ten-year financial forecast; and Cost of Service Report (Workshop 1)

Executive Summary

This letter presents the Proposed Biennial Budget for fiscal years (FY) 2026/27 and 2027/28, the associated Capital Investment Plan (CIP), proposed water rates and charges for calendar years (CY) 2027 and 2028 to meet the revenue requirements, a ten-year financial forecast, and the Cost of Service (COS) Report supporting the proposed rates and charges.

The Proposed Biennial Budget includes appropriations of approximately $2.72 billion in FY 2026/27 and $2.92 billion in FY 2027/28 to operate, maintain, and reinvest in Metropolitan's regional water system. Incorporated within the budget is the re-appropriation for Antelope Valley-East Kern Water Agency (AVEK) participation rights funded from existing debt proceeds (approximately $50.5 million in FY 2026/27 and $47.9 million in FY 2027/28). After accounting for non-rate revenues, including ad valorem property taxes, investment income, contractual water transaction revenues, and other miscellaneous income, the remaining revenue requirement is recovered through water rates and charges. The Proposed Biennial Budget is structured to fully recover Metropolitan's projected costs and maintain minimum reserve levels, consistent with board-adopted financial policies, preserving emergency preparedness, debt capacity, and long-term financial flexibility.

Consistent with prior board direction, staff reviewed departmental requests, capital program, and operating assumptions to moderate near-term rate impacts while maintaining Metropolitan's core operational, regulatory, and safety obligations. Lower-priority and deferrable expenditures were constrained or deferred, updated water transaction forecasts were incorporated, and capital cashflow assumptions were refined to better align funding with realistic implementation schedules. Further, this Proposed Biennial Budget builds upon the comprehensive financial analysis discussed with the Board in October 2025, which identified growing pressures from declining water sales, increasing capital and operating requirements, workforce needs, supply constraints, and the early cost implications of major resource planning projects.

The Proposed Biennial Budget requires overall rate increases of 9.5 percent in both CY 2027 and CY 2028 to fund essential operations, maintain system reliability, support a growing and aging capital program, and provide funding for the 45-MGD (million gallon per day) Stage 1 Pure Water Southern California (PWSC) project. The PWSC project is anticipated to be presented to the Board for consideration in Spring 2026, concurrent with the biennial budget process, thus the Proposed Biennial Budget assumes the 45-MGD Stage 1 option for cost projections as part of the capital investment.

In April 2026, the Board will be asked to adopt the biennial budget and revenue requirements, adopt rates and charges for CY 2027 and CY 2028, and consider the ten-year financial forecast and COS Report. The process of evaluating and considering the proposal begins with Workshop 1 on February 10, 2026, followed by a series of workshops and a public hearing, culminating in board consideration for adoption on April 14, 2026.

Proposed Biennial Budget for FY 2026/27 and FY 2027/28

The proposed overall rate increases for CY 2027 and CY 2028 begin with the baseline biennial budget. This baseline budget reflects previously approved board actions and updated assumptions presented in October 2025, including the 70 percent exceedance water sales methodology, the Second Amended and Restated San Diego County Water Authority (SDCWA)-Metropolitan Exchange Agreement (the SDCWA-Metropolitan Exchange Agreement) updated pricing model, Department of Water Resources (DWR) credits, and zero-emission vehicle (ZEV) program financing. Subsequent refinements reflect revised water transactions, updated State Water Project (SWP) and Colorado River Aqueduct (CRA) power costs and post-2026 Colorado River supply assumptions, updated property tax revenue estimates, and refinements to the Local Resources Program and to non-rate revenues.

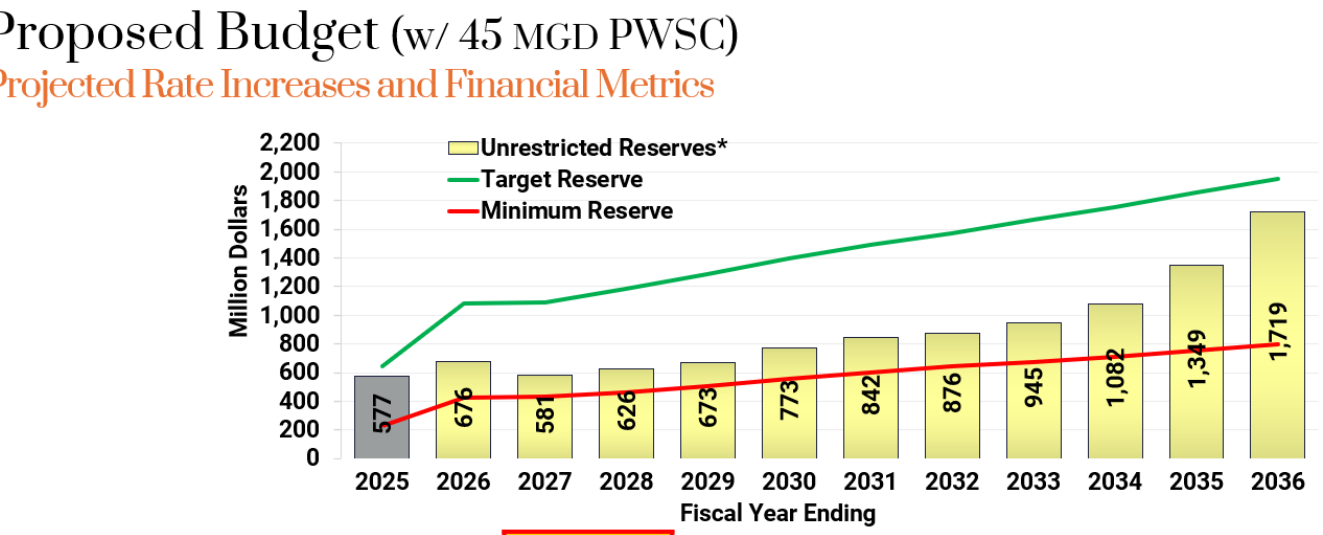
Building on this baseline, staff incorporated incremental requirements to support ongoing operations, maintain reliability, and advance planned reinvestment and workforce needs. As reflected in Table 1, these incremental drivers build on the baseline rate trajectory, resulting in proposed increases of 9.5 percent in CY 2027 and CY 2028. The incremental drivers include base CIP, operating equipment, staffing, and the 45-MGD Stage 1 PWSC project. Additional detail on each driver is provided in the corresponding Background sections of this letter.

Table 1: Proposed Biennial Budget Rate Requirements and Ten-Year Rate Outlook

Calendar Year	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Baseline Budget	7.5%	7.5%	6.5%	6.5%	5%	5%	4.5%	4.5%	4%	4%
Incremental Drivers										
Proposed Increase Base CIP	0.5%	1.0%	0.5%	0.5%	1%	1%	0.5%	0.5%	1%	1%
Proposed Operating Equipment	0.4%									
Proposed Staffing	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%				
Proposed 45-MGD PWSC	0.5%	0.5%	1.5%	1.5%	2.5%	2.5%	4%	4%	4%	4%
Proposed Budget (Baseline + Incremental Drivers)	**9.5%**	**9.5%**	**9%**	**9%**	**9%**	**9%**	**9%**	**9%**	**9%**	**9%**

Figure 1 summarizes the projected overall rate increases and key financial metrics under the Proposed Biennial Budget, including the assumed costs for the 45-MGD Stage 1 PWSC project. It presents unrestricted reserves relative to minimum and target levels, projected water transactions, CIP and pay-as-you-go (PAYGO) funding, debt coverage, and the assumed ad valorem property tax rate of 0.007 percent. Biennial projections for water transactions and PAYGO funding are shown in Figure 1.

Figure 1: Proposed Biennial Budget and Ten-Year Forecast



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 Transaction (MAF)	1.34	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
CIP, $M	300	307	492	608	768	900	1,226	1,503	1,303	933	816	684
PAYGO, $M	175	205	185	210	245	300	360	455	480	493	506	520
Prop Tax Rate (%)	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.007

Debt Coverage and Credit Profile

Under the Proposed Biennial Budget and ten-year financial 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. 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.

Cost of Service and Proposed Rates

Proposed rates and charges for CY 2027 and CY 2028 are developed using Metropolitan's Board-approved COS methodology and are consistent with industry standards and applicable legal requirements. The COS framework allocates and distributes costs by operational function and by commodity- and demand-related cost drivers, to support Metropolitan's unbundled wholesale rate structure and to provide cost transparency by service functions. The proposed rates also incorporate the Treatment Capacity-related fixed charges approved by the Board in July 2025. Specific rate elements and charges effective January 1, 2027, and January 1, 2028, are provided in Table 2. Additional detail on the COS approach is provided in the Background section.

Table 2: Current and Proposed Rates and Charges

Rates & Charges	Current	Proposed			Proposed		
Effective January 1st	2026	2027	Inc	% Δ	2028	Inc	% Δ
Supply Rates ($/AF)	$313	$440	$127	40.6%	$488	$48	10.9%
System Access Rate ($/AF)	$492	$493	$1	0.2%	$560	$67	13.6%
System Power Rate ($/AF)	$179	$155	($24)	(13.4%)	$154	($1)	(0.6%)
Full Service Untreated Volumetric ($/AF)	**$984**	**$1,088**	**$104**	**10.6%**	**$1,202**	**$114**	**10.5%**
Treatment Surcharge ($/AF)	$544	$382	($162)	(29.8%)	$411	$29	7.6%
Full Service Treated Volumetric ($/AF)	**$1,528**	**$1,470**	**($58)**	**(3.8%)**	**$1,613**	**$143**	**9.7%**
Treatment Peaking Capacity Charge ($/CFS)		$33,100			$21,800	($11,300)	(34.1%)
Treatment Used Standby Capacity Charge ($/AF)		$16			$148	$132	825.0%
Treatment Remaining Capacity Charge ($/AF)		$75			$68	($7)	(9.3%)
Capacity Charge ($/CFS)	$14,500	$17,900	$3,400	23.4%	$21,400	$3,500	19.6%
Total Readiness-to-Serve Charge ($M)*	$188	$237	$49	26.1%	$254	$17	7.2%
Overall Rate Increase				**9.5%**			**9.5%**

* Each member agency pays a portion of the Readiness-to-Serve Charge based on its proportionate share of the ten-year average of firm purchases.

Fiscal Impact

The Proposed Biennial Budget provides funding for essential operations and capital investments. It also includes near-term funding assumptions for the 45-MGD Stage 1 PWSC project, which is anticipated to be presented to the Board to consider in Spring 2026, concurrent with the biennial budget. The Proposed Biennial Budget requires overall rate increases of 9.5 percent in CY 2027 and 9.5 percent in CY 2028.

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

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

The following sets forth the proposed schedule for the Proposed Biennial Budget and revenue requirements for FYs 2026/27 and 2027/28, and proposed water rates and charges for CYs 2027 and 2028.

February 10, 2026	FAAME Committee, Workshop 1
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
April 14, 2026	Board **action** regarding Biennial Budget for FYs 2026/27 and 2027/28, rates and charges for CYs 2027 and 2028, and Ten-Year Financial Forecast
May 12, 2026	Board **action** regarding continuation of Standby Charge for FY 2026/27
August 18, 2026	Board **action** regarding fixing ad valorem property taxes for FY 2026/27

Details and Background

Background

The Proposed Biennial Budget for FY 2026/27 and FY 2027/28, which can be found in **Attachment 1,** builds upon the current Biennial Budget and ten-year financial forecast adopted in April 2024 and reflects subsequent board actions that strengthened revenue stability and aligned recovery of largely fixed costs with Metropolitan's evolving demand outlook. In particular, the Board's actions in July 2025 on treated water cost recovery, exceedance-based demand forecasting, and reserve policy updates provide the structural foundation for the Proposed Biennial Budget and the proposed rates and charges discussed in this letter. The sections below summarize those actions and the updated planning assumptions used in developing the biennium.

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

Delta Conveyance Project Planning and Preconstruction Commitments

In December 2024, the Board approved $141.6 million in funding for Delta Conveyance Project (DCP) planning and preconstruction activities. 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. The approved planning costs are reflected in the updated forecast.

Authorization of Zero-Emission Vehicle Transition and 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 ZEV, with financing through a credit facility. This action supports Metropolitan's operational sustainability and regulatory compliance goals and introduces a new fixed cost. Accordingly, the Proposed Biennial Budget includes approximately $5 million in related annual costs, reflected in operating equipment budgets and debt service.

Amendment of the SDCWA-Metropolitan Exchange Agreement

In June 2025, the Board approved amendments to the SDCWA-Metropolitan Exchange Agreement, which include, in part, establishing a fixed baseline exchange payment and price term that is decoupled from Metropolitan's rates. This action improved revenue predictability by stabilizing a portion of Metropolitan's non-rate income and is reflected in the updated revenue projections supporting the Proposed Biennial Budget and proposed rates and charges.

Adoption of Treatment Capacity Fixed Charges for Treated Water

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.

Adoption of a More Conservative Water Sales Forecast Methodology

In July 2025, the Board 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 Proposed 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 forecast assumes water transactions at the 70 percent exceedance level over the forecast period. Using a consistent exceedance level across the ten-year period avoids introducing forecast variability driven solely by a mid-period shift from 70 percent to 80 percent exceedance, thereby improving comparability across years.

Reserve Policy Updates and Financial Planning Implications

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. It incorporates treated water revenue requirements into the reserve calculation and consolidates the Treatment Surcharge Stabilization Fund into Unrestricted

Reserves. The Board further clarified 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.

Revenue Assumptions in the Proposed Biennial Budget

The Proposed Biennial Budget incorporates updated revenue assumptions based on current information, existing board policies, and contractual provisions to provide a stable foundation for the biennium.

Ad Valorem Property Tax Revenues

The Proposed Biennial Budget keeps the assumed property tax rate unchanged at 0.007 percent of assessed valuation (approximately $7 per $100,000 of assessed value). The projected ad valorem property tax revenues are approximately $407.7 million in FY 2026/27 and $424.7 million in FY 2027/28. This compares to the FY 2025/26 budget of $333.8 million and the latest FY 2025/26 projection of $395.6 million. The increase reflects updated assessed valuation data within Metropolitan's service area.

SDCWA–Metropolitan Exchange Agreement

Revenue assumptions in the Proposed Biennial Budget reflect the amended and restated Exchange Agreement between Metropolitan and SDCWA, effective June 2, 2025. Under the agreement, SDCWA makes a fixed baseline exchange payment set at the exchange unit price multiplied by 227 thousand-acre-feet (TAF), paid in equal monthly installments and due regardless of whether SDCWA takes the full baseline quantity in a given year. The Proposed Biennial Budget reflects this fixed baseline payment as a stabilizing non-rate revenue source. If SDCWA exchanges more than 227 TAF and up to 277.7 TAF under the contract, then it pays the exchange unit price and that is considered volumetric revenues for Metropolitan.

Sales of Stored Water to Outside Agencies

The Proposed Biennial Budget assumes $25 million per year in revenues from the sale of stored water to outside agencies, compared to $60 million assumed in the current year. This assumption reflects Metropolitan's current storage conditions, which remain at historically high levels, and the potential opportunity to monetize a portion of stored supplies while maintaining overall system reliability. Sales of stored water also provide Metropolitan with flexibility to create additional storage capacity should future supply opportunities arise. Given the variability of market conditions and transaction timing, these revenues are treated as a reasonable planning assumption rather than a guaranteed or ongoing funding source.

Updated Water Transactions Forecast

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. For the biennium, forecasted water transactions are approximately 1.21 million acre-feet (MAF) in FY 2026/27 and 1.29 MAF in FY 2027/28. These levels are lower than the prior budget assumptions by approximately 126 TAF in FY 2026/27 and 57 TAF in FY 2027/28. Consistent with the Board's direction and the exceedance level policy, the forecast moderates assumed sales volumes to reduce financial exposure associated with overestimating water transactions during periods of hydrologic and demand uncertainty.

The updated forecast includes refinements to exchange provisions and delivery assumptions under the Reverse Cyclic Program (RCP). The forecast also incorporates a new assumption that is made possible under the SDCWA-Metropolitan Exchange Agreement, including Metropolitan's expected use of the second right of refusal to purchase Colorado River conserved IID transfer water and canal lining water from SDCWA, which affects the mix of exchange transactions and untreated full-service sales and the associated Supply Program costs, particularly under uncertain demand and post-2026 supply conditions.

Metropolitan Water Purchases Pursuant to the SDCWA-Metropolitan Exchange Agreement

Under the SDCWA-Metropolitan Exchange Agreement, SDCWA makes available to Metropolitan conserved water transferred to SDCWA by IID and water conserved by lining the All-American and Coachella Canals which was allocated to SDCWA, up to a cumulative amount of 277.7 TAF. In addition to exchanging that water with Metropolitan for Metropolitan water deliveries to SDCWA, SDCWA may offer to sell the Metropolitan exchange water deliveries to Metropolitan member agencies first and then the conserved Colorado River water to Metropolitan second. Based on SDCWA's notice to Metropolitan which states that in CY 2026 it is offering up to 50.7 TAF of exchange water deliveries to member agencies, and if not taken, would offer that amount of Colorado River water at Lake Havasu to Metropolitan as set forth in the Agreement, the budget provides for this possibility.

Prior budgets assumed the maximum 277.7 TAF exchange amount as exchange transactions revenue from SDCWA. Under the Proposed Biennial Budget, staff assumes Metropolitan exercises its second right of refusal to purchase up to 50.7 TAF of Colorado River water from SDCWA, as applicable, which reduces forecasted exchange deliveries and exchange payment revenues to the 227 TAF baseline.

For the baseline revenues, the forecast reflects revenues based on the Exchange Agreement's Exchange Unit Price schedule of $671 per AF in CYs 2026 and 2027, which increases to $703 per AF beginning January 1, 2028 (with additional fixed annual amounts specified through 2034 and CPI-U (Consumer Price Index for All Urban Consumers) for water and sewerage escalation thereafter).

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, meaning 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 based on demands that would drive the purchase, and (iii) higher Supply Program costs associated with the acquisition of the conserved IID transfer and 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.

Updated Supply and Power Cost Forecasts

Forecasted supply availability and power costs have changed materially since the prior forecast. Updated SWP power projections indicate expenditures are now expected to be approximately $24.1 million lower in FY 2026/27 and $23.1 million lower in FY 2027/28 than previously forecasted, reflecting revised operational assumptions and lower market power pricing. Similarly, CRA net power costs are now projected to be $27.0 million lower in FY 2026/27 and $42.4 million lower in FY 2027/28 than previously forecasted, driven primarily by reduced pumping requirements and updated power market conditions.

While these power cost reductions help offset cost pressures elsewhere in the budget, they are directly linked to anticipated reductions in Colorado River diversions under post-2026 operating conditions. Beginning in FY 2026/27, available CRA diversions are assumed to decline to approximately 654 TAF, with further reductions to approximately 558 TAF in FY 2027/28, increasing reliance on stored water withdrawals and other supply actions to meet regional demands. The broader implications of post-2026 Colorado River operating conditions and the planned use of Metropolitan's Intentionally-Created Surplus (ICS) are discussed in the following section.

Colorado River Post-2026 Reductions

The expiration of the current Colorado River operating guidelines in 2026 and the transition to post-2026 operating rules are expected to reduce the reliability of Metropolitan's Colorado River supplies. The Proposed Biennial Budget reflects this updated outlook and assumes lower CRA diversions consistent with emerging post-2026 conditions.

To manage near-term impacts associated with these reductions while longer-term supply strategies are evaluated and implemented, the Proposed Biennial Budget assumes the strategic use of ICS as a bridging tool. ICS provides near-term operational flexibility and allows Metropolitan to mitigate initial post-2026 diversion reductions while preserving reliability during the transition period.

While ICS plays an important role in managing the early years of post-2026 Colorado River conditions, sustained reductions in Colorado River supplies beyond the initial transition period are expected to increase reliance on supplemental supply programs and other actions to maintain regional reliability. The Proposed Biennial Budget and ten-year financial forecast reflect this evolving operating environment, including the expectation that additional supply program needs may ramp over time if post-2026 Colorado River reductions persist.

Base Capital Investment Plan (Base CIP)

The Proposed Biennial Budget reflects $950 million in funding for the base CIP over the biennium, consisting of $450 million in FY 2026/27 and $500 million in FY 2027/28, not including PWSC project expenditures. This level of investment is driven by the need to maintain existing infrastructure, address deferred refurbishment and replacement of aging assets, comply with regulatory requirements, and sustain reliable operation of Metropolitan's regional water system. The CIP Appendix can be found in **Attachment 3**.

The base CIP is focused on reinvestment in Metropolitan's existing treatment, conveyance, storage, electrical, and mechanical infrastructure and does not represent a material expansion of system capacity or scope. Continued capital reinvestment is necessary to reduce operational risk, prevent unplanned outages, and avoid higher long-term costs associated with emergency repairs or accelerated asset failure. Cost pressures related to construction inflation, labor and materials pricing, and updated project cost estimates continue to influence funding needs and project prioritization.

Base CIP funding is provided through a combination of PAYGO funding and debt financing. PAYGO funds a portion of capital expenditures through rates in the year costs are incurred, while the remaining portion is financed through long-term debt to recover costs over time and moderate near-term rate impacts. Over the biennium, the base CIP funding plan reflects approximately $385 million funded through PAYGO (approximately 41 percent) and approximately $565 million funded through debt financing (approximately 59 percent). PAYGO affects rates contemporaneously with spending, while debt-financed costs are reflected over time through debt service as bonds are issued.

From a total cost perspective, PAYGO is generally the lowest-cost funding source because it avoids interest and issuance costs associated with long-term borrowing; however, exclusive reliance on PAYGO can increase near-term rate pressure by requiring more capital costs to be recovered in the year expenditures are incurred. Taken together, these timing and cost tradeoffs mean that capital investment decisions made in the current biennium can contribute to near-term rate impacts through PAYGO as well as future rate pressures associated with debt service. The Proposed Biennial Budget reflects a balanced approach to capital funding that supports necessary reinvestment in the regional system while managing both near-term affordability and longer-term financial obligations.

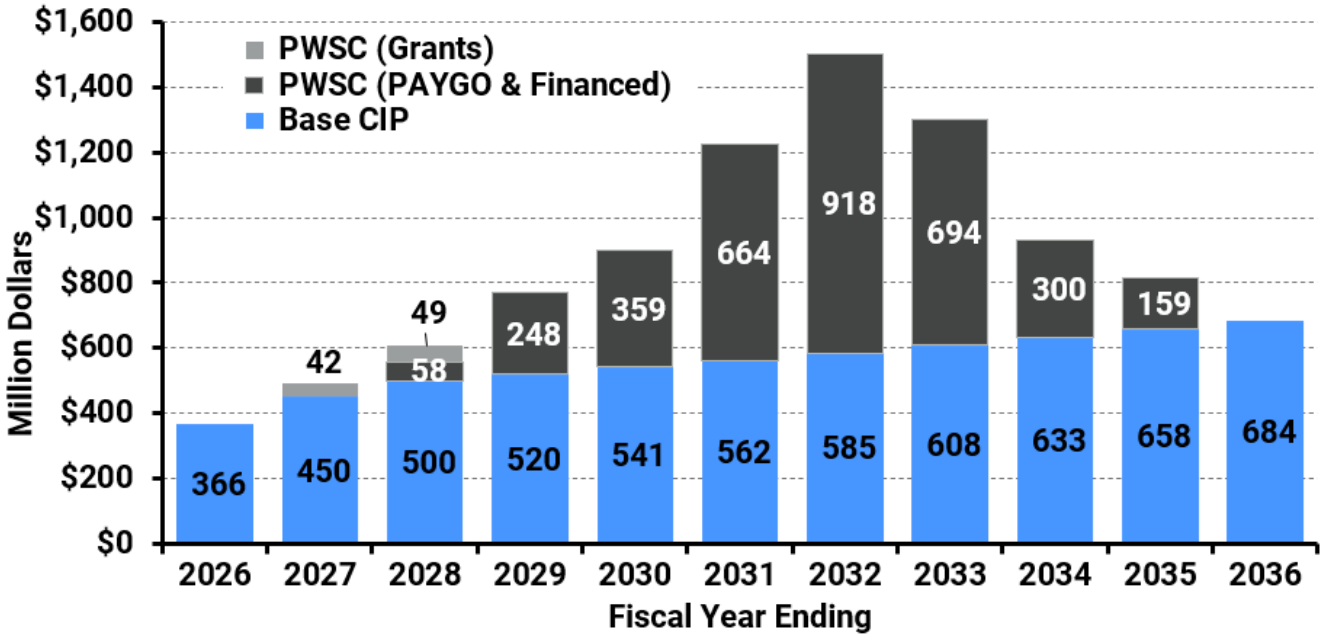
Pure Water Southern California (PWSC)

The Proposed Biennial Budget assumes approval and construction of the 45-MGD Stage 1 PWSC project over the 10-year financial forecast as part of the total CIP. Over the biennium, the proposed budget funds final design, permitting, and initial construction activities consistent with the planned implementation schedule. While PWSC has been evaluated at larger potential scales as part of long-term resource planning, the Proposed Biennial Budget assumes and funds only the 45-MGD Stage 1 project; any future expansion would require separate board consideration.

Staff also includes early costs associated with the 45-MGD Stage 1 PWSC project that, upon approval, would initiate a multi-year capital and operating cost profile expected to materially increase longer-term revenue requirements as the program advances. As part of the biennial budget development process, staff refined PWSC cashflow assumptions to moderate near-term rate impacts while maintaining the planned implementation schedule. Assumed biennial PWSC expenditures total $150 million, or approximately $58.2 million net of grant funding.

Beyond the biennium, PWSC is reflected in Metropolitan's 10-year CIP forecast, with total capital expenditures for the 45-MGD Stage 1 project estimated at approximately $3.6 billion ($2.9 billion in 2025 dollars), before grants, over the forecast period. Spending is relatively modest in the early years, increases significantly during the peak construction period in the early 2030s, and then tapers as the facility approaches completion. PWSC capital costs during the peak years are layered on top of Metropolitan's base capital reinvestment program and are assumed to be funded through a combination of PAYGO funding, debt financing, and grant revenues, consistent with Metropolitan's long-term financial planning approach.

Figure 2: 45-MGD PWSC 10-Year Capital Expenditure Forecast



Proposed Biennial Budget Expenditures

Table 3 summarizes the Proposed Biennial Budget expenditures by major cost category for FY 2026/27 and FY 2027/28.

Table 3: FY 2025/26 Revised Budget* and Proposed Biennial Budget Expenditures

Fiscal Year Ending	Revised Budget FY 2025/26	Proposed Budget FY 2026/27	Proposed Budget FY 2027/28
State Water Project Fixed Costs	$ 465.5	$ 506.1	$ 569.0
SWP Variable Power Costs	238.4	212.3	211.8
CRA Net Power Costs	83.5	62.7	51.2
Departmental O&M and Operating Equipment **	682.8	771.0	816.8
Supply Programs (cash-funded portion)	90.9	125.6	127.8
DCP Planning Costs***	25.7	74.7	41.3
Conservation Program (cash-funded portion)	25.0	30.5	30.5
Local Resource Program (w/ Future Supply Action)	36.1	27.7	35.1
PAYGO	205.0	185.0	210.0
Debt Service	353.5	363.2	380.7
Total Expenditures	**$ 2,206.4**	**$ 2,358.9**	**$ 2,474.1**

** Revised Budget for FY 2025/26 is net of $18 million in budget reduction and includes post-budget adoption Board approval for one staff position and $500K in operating equipment for the removal of quagga mussel.*
*** Net of portion funded from $80M SWRCB Fund for PWSC*
**** Board approved in December 2024*

State Water Project Fixed Costs

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

State Water Project Subsidence Costs

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.

State Water Project Variable Power Costs and CRA Net Power Costs

Both SWP variable power costs and CRA net power costs decrease relative to the Revised Budget due to updated power price forecasts and revised operational assumptions. Lower projected market power prices, combined with reduced CRA diversions beginning in FY 2026/27, result in lower anticipated power expenditures across the biennium.

Departmental Operations and Maintenance and Operating Equipment

Departmental Operations and Maintenance (O&M) and operating equipment costs increase to 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.

Staffing Plan

The proposed budget for FY 2026/27 and FY 2027/28 includes 87 positions that are O&M-related, 10 Capital positions related to CIP refurbishment and 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 bargaining units. 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 and FY 2027/28 can be found in **Attachment 4**.

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 and FY 2027/28 budget totaled 240 full-time equivalents (FTE). 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 and FY 2027/28 budget total 87 FTEs and focus on adding 69 positions or 79.3 percent 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. Of the 87 new positions requested, 66 positions or 75.9 percent, are from the AFSCME bargaining unit.**
- 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.

Delta Conveyance Project Planning Costs

DCP planning costs in the Proposed Biennial Budget reflect the cash flow associated with the aggregate board-approved funding for DCP planning and preconstruction activities, totaling approximately $141.6 million, as approved by the Board in December 2024. Approximately $25.7 million is projected to be expended in FY 2025/26, with the remaining expenditures programmed in the Proposed Biennial Budget (approximately $74.7 million in FY 2026/27 and $41.3 million in FY 2027/28). The Proposed Biennial Budget does not assume any additional Board authorization for DCP beyond the amounts already approved.

Local Resources Program

LRP expenditures vary across the biennium due to updated project yields and revised production assumptions. These changes reflect the timing and performance of individual projects rather than a reduction in Metropolitan's commitment to local resource development. 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.

PAYGO and Debt Service

PAYGO funding and debt service increase in the Proposed Biennial Budget, driven by higher CIP funding levels. Increased PAYGO supports capital reinvestment needs and helps manage long-term debt capacity, while higher debt service reflects additional borrowing associated with the expanding capital program.

Budget Development Approach

Consistent with board direction and prior biennial budget practices, staff evaluated cost-containment opportunities and reviewed departmental requests, capital program pacing, and operating assumptions to moderate near-term rate impacts while maintaining Metropolitan's ability to meet operational, regulatory, safety, and financial policy obligations. No approach that materially reduces the required rate increases without increasing financial risk, reducing system reliability, or deferring essential maintenance was identified.

Appropriations

The Proposed Biennial Budget is presented and controlled on an appropriations basis and 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 when 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.

The FY 2026/27 appropriation of $2,721.5 million is comprised of $1,815.4 million (67 percent) for operations expense, $363.2 million (13 percent) for debt service expense, $492.4 million (18 percent) for Capital Investment Plan (CIP) expenditures, and $50.5 million (2 percent) for AVEK participation rights. The FY 2027/28 appropriation of $2,924.5 million is comprised of $1,888.3 million (65 percent) for operations expense, $380.7 million (13 percent) for debt service expense, $607.6 million (21 percent) for CIP expenditures, and $47.9 million (2 percent) for AVEK participation rights.

Table 4 provides a comparison of FY 2026/27 and FY 2027/28 and illustrates total appropriations for operating, debt service, CIP, and AVEK participation rights.

Table 4: FY 2026/27 and FY 2027/28 Operating and Capital Appropriations, $ millions

	Proposed FY 2026/27	Proposed FY 2027/28	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 Base CIP plus 45-MGD Stage 1 PWSC program, funded by a combination of grants, PAYGO, and debt.*

*** Funded by debt issued in 2025 by AVEKFA[1] on behalf of Metropolitan as obligator.*

Proposed Biennial Budget Rate Requirements and Ten-Year Rate Outlook

The Proposed Biennial Budget is based on recovering the majority of Metropolitan's revenue requirement through water rates and charges, supplemented by existing levels of ad valorem property tax revenue, contractual revenues, and miscellaneous income. This approach reflects updated cost and revenue assumptions, incorporates additional funding needed to maintain system reliability, and includes near-term PWSC implementation costs. Under the Proposed Biennial Budget, overall rate increases of 9.5 percent in CY 2027 and 9.5 percent in CY 2028 are required.

[1] 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 Proposed Biennial Budget and associated rates and charges are grounded in the same underlying financial and operational assumptions and fully fund Metropolitan's operating, maintenance, and capital requirements necessary to maintain system reliability, meet regulatory obligations, and support delivery of the CIP over the biennium. The proposal is structured to maintain unrestricted reserve balances at or above the minimum levels established by board policy, avoiding reliance on ongoing reserve drawdowns to support routine operations and preserving financial flexibility for emergencies, debt capacity, and long-term affordability. Key policy considerations reflected in the Proposed Biennial Budget include the allocation of fixed system costs between water rates and existing ad valorem property tax revenues and the resulting near-term and long-term rate trajectory.

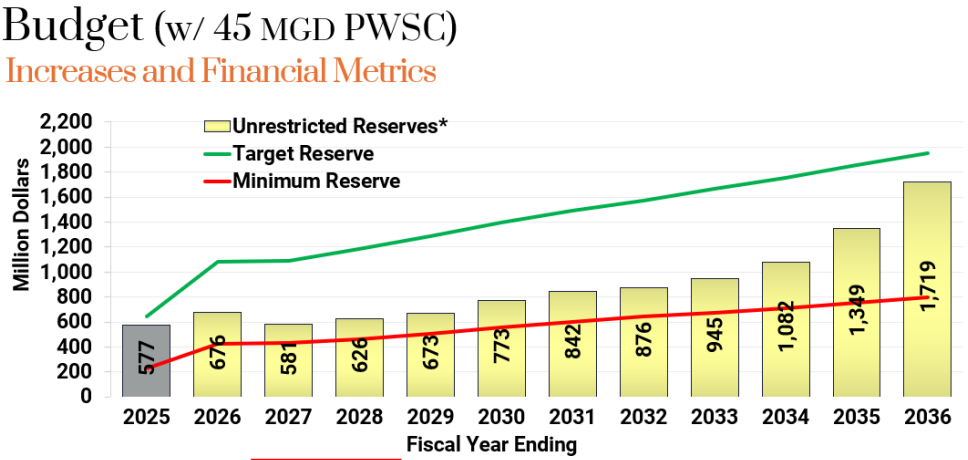
Taken together, the Board actions and updated planning assumptions described above form baseline budget assumptions and the incremental drivers used to develop the Proposed Biennial Budget rate requirements. Table 1 summarizes this development from the baseline budget assumption to the proposed overall rate requirements for CYs 2027 and 2028 and the corresponding ten-year outlook. Figure 1 provides a consolidated view of the proposed rate trajectory and selected key financial metrics under the Proposed Biennial Budget and ten-year financial forecast.

Table 1: Proposed Biennial Budget Rate Requirements and Ten-Year Rate Outlook (Presented earlier in the Executive Summary)

Calendar Year	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Baseline Budget	7.5%	7.5%	6.5%	6.5%	5%	5%	4.5%	4.5%	4%	4%
Incremental Drivers for										
Proposed Increase Base CIP	0.5%	1.0%	0.5%	0.5%	1%	1%	0.5%	0.5%	1%	1%
Proposed Operating Equipment	0.4%									
Proposed Staffing	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%				
Proposed 45-MGD PWSC	0.5%	0.5%	1.5%	1.5%	2.5%	2.5%	4%	4%	4%	4%
Proposed Budget (Baseline + Incremental Drivers)	**9.5%**	**9.5%**	**9%**	**9%**	**9%**	**9%**	**9%**	**9%**	**9%**	**9%**

15%
1%
19%

Figure 1: Proposed Biennial Budget and Ten-Year Forecast (Presented earlier in the Executive Summary)



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 Transaction (MAF)	1.34	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
CIP, $M	300	307	492	608	768	900	1,226	1,503	1,303	933	816	684
PAYGO, $M	175	205	185	210	245	300	360	455	480	493	506	520
Prop Tax Rate (%)	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.007

Bond Coverage Ratio

Revenue bond debt service coverage is calculated as net operating revenues divided by annual debt service. Metropolitan's debt management policy establishes a minimum annual revenue bond coverage ratio target of 2.0 times. In addition, Metropolitan monitors fixed charge coverage, which measures the coverage of all fixed obligations after payment of operating expenditures, with a policy target of at least 1.2 times.

Under the Proposed Biennial Budget and ten-year financial forecast, revenue bond coverage is projected to improve over time and reach the 2.0 times policy target within the forecast period. Fixed charge coverage is projected to remain at or above approximately 1.7 times throughout the ten-year period. These coverage levels support Metropolitan's credit quality and continued access to the capital markets on favorable terms.

Cost of Service Analysis

The proposed water rates and charges supporting the estimated revenue requirements were developed using the COS methodology previously approved by the Board and applied since the adoption of the current rate structure. The COS methodology is consistent with industry standards and applicable legal requirements and has been used to develop Metropolitan's unbundled wholesale rate structure. The COS Report for Proposed Water Rates and Charges can be found in **Attachment 2**.

In July 2025, the Board approved the addition of Treatment Capacity–related fixed charges that collectively recover approximately 30 percent of treatment revenue requirements, with the remaining approximately 70 percent recovered through volumetric treatment charges. These charges are incorporated into the proposed rates for CYs 2027 and 2028.

Metropolitan provides full-service, treated, and untreated water to its member agencies. Metropolitan has one class of customers, its member agencies, and its unbundled rate structure ensures that rates recover only the costs associated with the services provided and provides cost transparency by service functions.

The American Water Works Association (AWWA) is the professional association that establishes industry standards and best practices for water utility financial management and rate-setting. AWWA publishes guidance on these topics through its Manual of Water Supply Practices series, including *Manual M1, Principles of Water Rates, Fees, and Charges, Seventh Edition*.

The AWWA M1 Seventh Edition sets forth guidelines and principles intended to be applied in the development of COS analyses and rate-setting methodologies, with implementation being dependent on an agency's particular service and cost characteristics.[2] Metropolitan's COS process reflects these guidelines and principles, which were considered in the conceptual design of Metropolitan's COS methodology, as well as the particular service characteristics involved in providing wholesale water service to a cooperative of 26 member agencies. Key AWWA principles incorporated into Metropolitan's COS approach include:

- Use of a forward-looking, or prospective, rate period.
- Functional assignment of costs to enable allocation and distribution of costs to services based on the functions that drive those costs. Consistent with AWWA guidance, the functional assignment and commodity- and demand-based allocation components of the COS allow identification of cost components at a level that supports the unbundling of Metropolitan's rates.
- Use of a cash-needs approach to determine revenue requirements, which is one of the methodologies endorsed by AWWA and is commonly used by publicly owned water utilities.
- Consideration of separate charges where seasonal or peak usage patterns impose distinct demands on the utility system.

[2] *The majority of the M1 Seventh Edition is written for utilities providing retail service or combined retail and wholesale services. 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.*

In addition, AWWA's general principles for establishing rates and charges provide that:

- Beneficiaries of service should pay for that service.
- Charges should be related to the cost of providing the applicable level of service.
- Pricing of services may be used as a tool to influence customer behavior and demand for water service.

Functionalization of Costs

Metropolitan provides full-service water deliveries, including treated and untreated water, to its member agencies. The COS analysis is conducted to allocate overall revenue requirements associated with full-service water deliveries. Rates and charges associated with wheeling, exchanges, and other contractual arrangements are established pursuant to the specific terms of those agreements and are not determined through the COS process for full-service water.

As part of the COS process, Metropolitan's revenue requirements are categorized based on the operational functions associated with the costs incurred. For purposes of the COS analysis, Metropolitan currently identifies the following functional cost categories:

- Administrative and General
- Conveyance and Aqueduct
- Demand Management
- Distribution
- Hydroelectric
- Storage
- Supply
- Treatment

These functional assignments reflect the distinct operational activities required to make full-service water available to member agencies and support the development of Metropolitan's unbundled rate structure, consistent with board-adopted policy principles.

Allocation of Costs

After costs are assigned to functional categories, they are further classified based on their causal and behavioral characteristics. This classification distinguishes costs associated with meeting average or base system demands from those incurred to meet peak or maximum demands.

Costs related to average or base demands are generally allocated using commodity-based measures, reflecting the volume of water delivered. Costs related to peak demands are allocated using demand-based measures that reflect the capacity required to meet maximum system usage. This allocation framework supports the appropriate assignment of costs to rate elements and charges based on how and when system capacity is used.

The allocation of costs under the COS methodology provides the basis for distributing revenue requirements across Metropolitan's rate elements and charges in a manner consistent with COS principles.

Distribution of Rate Elements

The distribution of costs to rate elements and charges is based on the purpose for which the costs are incurred and the manner in which member agencies use Metropolitan's system. Costs incurred to meet average system demands are generally recovered through volumetric rates and are distributed based on the volume of water purchased by each member agency. Costs incurred to meet peak demands or provide system capacity and readiness are recovered through fixed or capacity-based charges.

Metropolitan's rate elements include the Supply Rate, System Access Rate, System Power Rate, and Treatment Surcharge, which together comprise the full-service volumetric water rate. In addition, Metropolitan assesses

charges that recover costs associated with system readiness and capacity, including the Readiness-to-Serve Charge, Capacity Charge, and Treatment Peaking Charge, and Treatment Used Standby and Remaining Capacity Charges.

This distribution framework ensures that revenue requirements are recovered through rate elements and charges that reflect the underlying cost drivers and usage characteristics of Metropolitan's wholesale water services.

Proposed Rates and Charges for CYs 2027 and 2028

Overall rate increases of 9.5 percent effective January 1, 2027, and 9.5 percent effective January 1, 2028, are proposed to recover the revenue requirements of the FY 2026/27 and FY 2027/28 Biennial Budget, support planned operations and capital investments, and align with Metropolitan's adopted financial policy framework.

The proposed rates and charges for FY 2026/27 are based on an estimated revenue requirement of approximately $1.720 billion and total projected water sales of 988 TAF. These water sales consist of approximately 621 TAF of treated full-service water and 367 TAF of untreated full-service water. Treated full-service water volumes reflect reductions associated with RCP deliveries assumed to occur beginning in CY 2026.

The proposed rates and charges for FY 2027/28 are based on an estimated revenue requirement of approximately $1.834 billion and total projected water sales of 1.06 MAF, consisting of approximately 690 TAF of treated full-service water and 372 TAF of untreated full-service water.

The proposed rates and charges reflect the COS analysis applied to the Proposed Biennial Budget and incorporate updated assumptions related to projected water transactions, power and operating costs, SWP obligations, capital funding requirements, debt service, and treatment cost recovery methodology and revised financial policies (both approved by the Board in July 2025). The proposed rate structure maintains Metropolitan's unbundled wholesale rate design, with costs recovered through a combination of volumetric rates, fixed charges, and capacity-based charges consistent with cost causation principles.

The specific rate elements and charges effective January 1, 2027, and January 1, 2028, including Supply Rate, System Access Rate, System Power Rate, Treatment Surcharge, Treatment Peaking and Standby Capacity Charges, Capacity Charge, and Readiness-to-Serve Charge, are presented in Table 5.

Table 5: Current and Proposed Rates and Charges

Rates & Charges	Current	Proposed			Proposed		
Effective January 1st	2026	2027	Inc	% Δ	2028	Inc	% Δ
Supply Rates ($/AF)	$313	$440	$127	40.6%	$488	$48	10.9%
System Access Rate ($/AF)	$492	$493	$1	0.2%	$560	$67	13.6%
System Power Rate ($/AF)	$179	$155	($24)	(13.4%)	$154	($1)	(0.6%)
Full Service Untreated Volumetric ($/AF)	**$984**	**$1,088**	**$104**	**10.6%**	**$1,202**	**$114**	**10.5%**
Treatment Surcharge ($/AF)	$544	$382	($162)	(29.8%)	$411	$29	7.6%
Full Service Treated Volumetric ($/AF)	**$1,528**	**$1,470**	**($58)**	**(3.8%)**	**$1,613**	**$143**	**9.7%**
Treatment Peaking Capacity Charge ($/CFS)		$33,100			$21,800	($11,300)	(34.1%)
Treatment Used Standby Capacity Charge ($/AF)		$16			$148	$132	825.0%
Treatment Remaining Capacity Charge ($/AF)		$75			$68	($7)	(9.3%)
Capacity Charge ($/CFS)	$14,500	$17,900	$3,400	23.4%	$21,400	$3,500	19.6%
Total Readiness-to-Serve Charge ($M)*	$188	$237	$49	26.1%	$254	$17	7.2%
Overall Rate Increase				**9.5%**			**9.5%**

* Each member agency pays a portion of the Readiness-to-Serve Charge based on its proportionate share of the ten-year average of firm purchases.

The changes in individual rates and charges shown in Table 5 reflect the combined effects of updated demand assumptions, shifts in cost allocation under the COS methodology, lower projected power costs, and the implementation of board-approved fixed treatment capacity charges beginning in CY 2027. While overall rate increases of 9.5 percent are required in both CY 2027 and CY 2028 to fully recover Metropolitan's revenue requirements, the impacts vary across individual rate elements and charges based on how costs are assigned and recovered.

Several volumetric rate components decrease in CY 2027 despite the overall rate increase. Most notably, the System Power Rate declines due to materially lower projected SWP and CRA power costs based on updated power forecasts and revised operating assumptions. In addition, the Treatment Surcharge decreases in CY 2027 as a portion of treatment revenue requirements shifts from volumetric recovery to fixed Treatment Capacity Charges, consistent with the Board-approved treatment cost recovery framework adopted in July 2025. Lower projected average water demand also affects cost allocation, spreading certain commodity-based costs over fewer acre-feet and changing the relative distribution between volumetric and fixed charges.

Conversely, other rate elements increase to reflect higher fixed and capacity-related costs. The Supply Rate increases significantly in CY 2027 as fixed SWP obligations and other supply-related costs are recovered over lower projected water transactions. The System Access Rate also increases in CY 2028 as capacity-related conveyance and aqueduct costs grow and are allocated consistent with updated cost drivers. Together, these changes reflect Metropolitan's increasingly fixed cost structure in an environment of structurally lower water sales.

Beginning in CY 2027, the Board-approved Treatment Peaking and Standby (Used and Remaining) Capacity Charges are implemented to recover a portion of treatment costs through fixed charges rather than volumetric rates. As shown in Table 5, the individual Treatment Capacity Charges change between CY 2027 and CY 2028 as the billing determinants transition from initial fixed values to rolling historical demand calculations, consistent with the phased implementation approach approved by the Board. These changes reflect shifts in how treatment capacity usage is measured rather than increases in total treatment revenue requirements.

The Capacity Charge and Readiness-to-Serve Charge both increase in the biennium to reflect higher fixed costs associated with maintaining system readiness, peak capacity, and reliability, including capital reinvestment needs, workforce requirements, and operating equipment investments. These charges recover costs that do not vary with water deliveries and therefore increase as Metropolitan's fixed cost base grows and is recovered over lower projected water transactions.

Taken together, the changes in individual rates and charges reflect updated cost drivers, demand assumptions, and board-approved policy actions rather than uniform increases across all rate elements. The proposed rate structure continues to align recovery of costs with cost causation principles, balancing volumetric and fixed charges to improve revenue stability while maintaining consistency with Metropolitan's Cost of Service methodology.

1/28/2026
Katano Kasaine *Date*
Assistant General Manager/
Chief Financial Officer

1/28/2026
Shivaji Deshmukh *Date*
General Manager

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

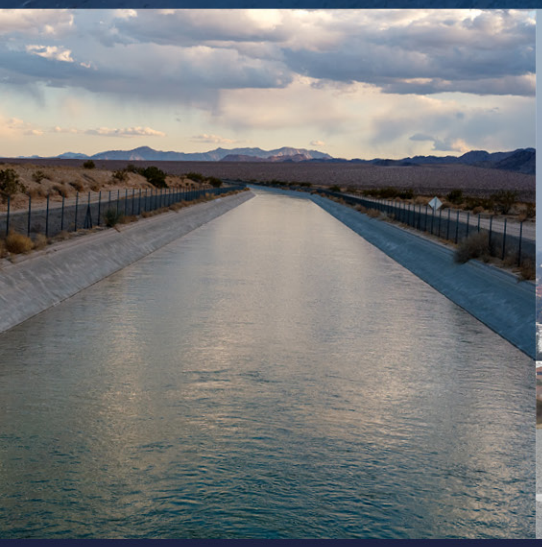
Attachment 2 – FY 2026/27 and 2027/28 COS Report for Proposed Water Rates and Charges

Attachment 3 – FY 2026/27 and 2027/28 CIP Appendix

Attachment 4 – Staffing Needs Analysis

Ref# cfo12709564







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.

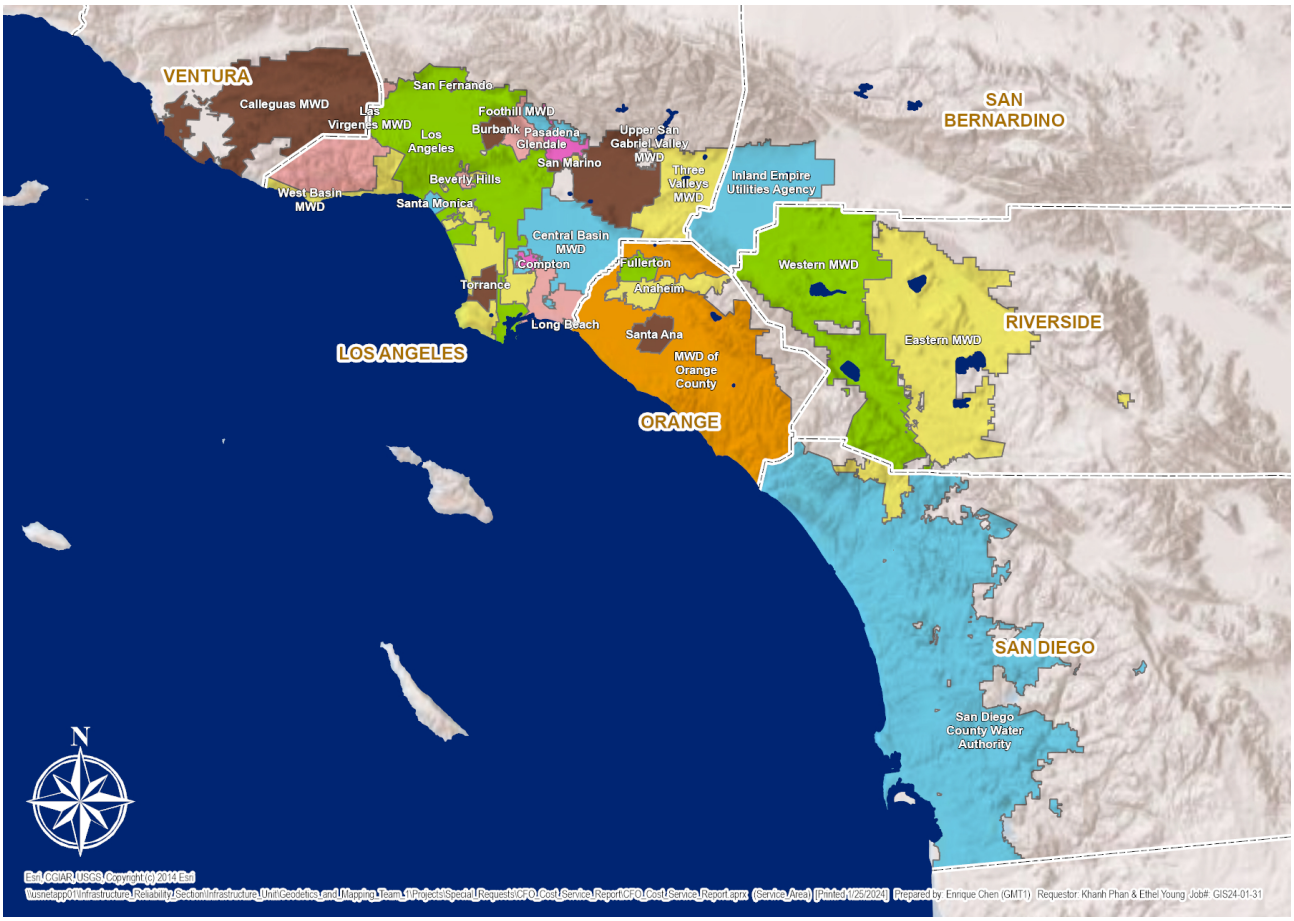
The area served by Metropolitan represents the most densely populated and heavily industrialized portions of Southern California. Metropolitan estimates that approximately 18.8 million people lived in Metropolitan's service area (as of May 1, 2025), based on official estimates from the California Department 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

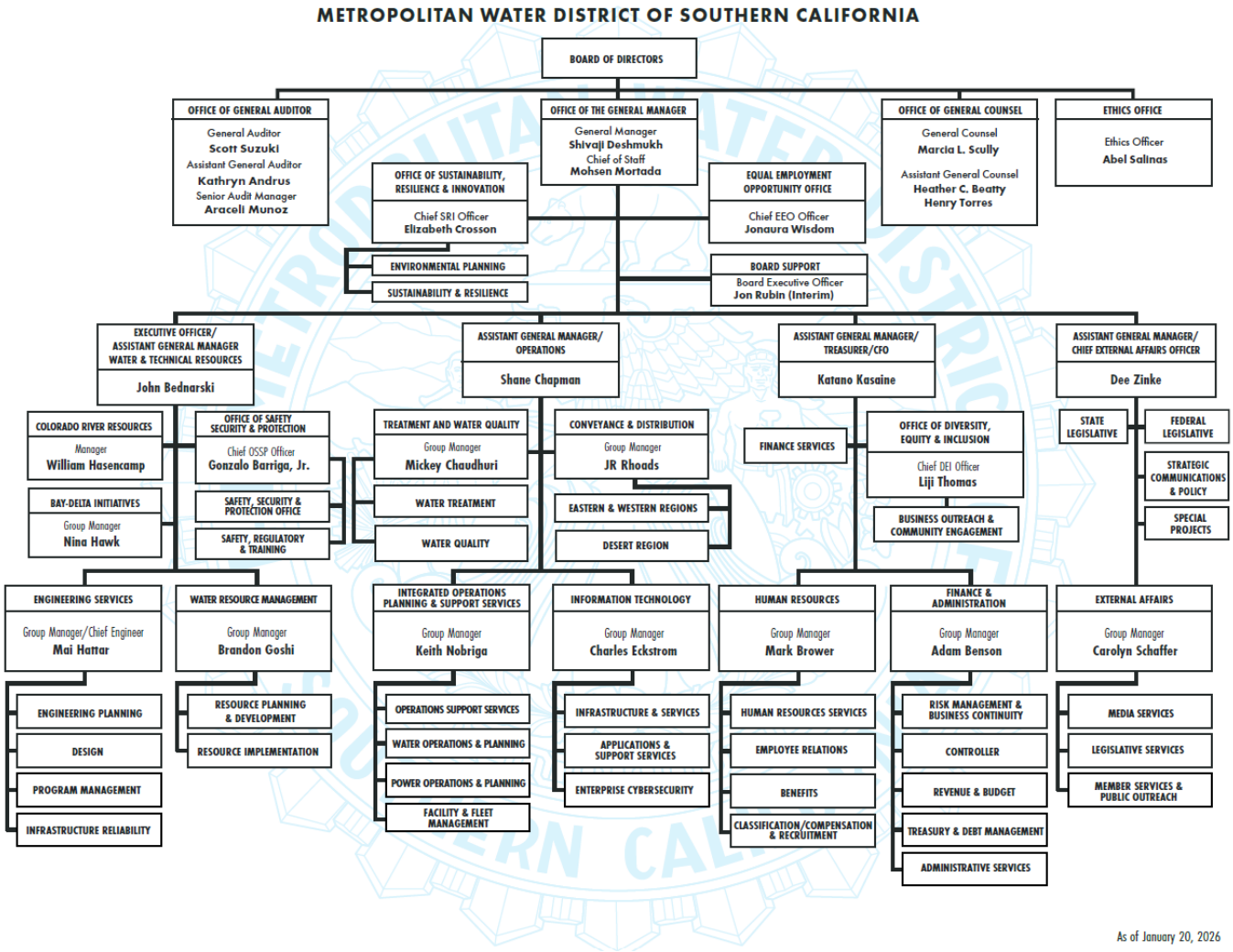
Metropolitan is governed by a 38-member Board of Directors (Board), made up of representatives from all of Metropolitan's member agencies. Each member agency is entitled to have at least one representative on the Board, plus an additional representative for each full five percent of the total assessed 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**

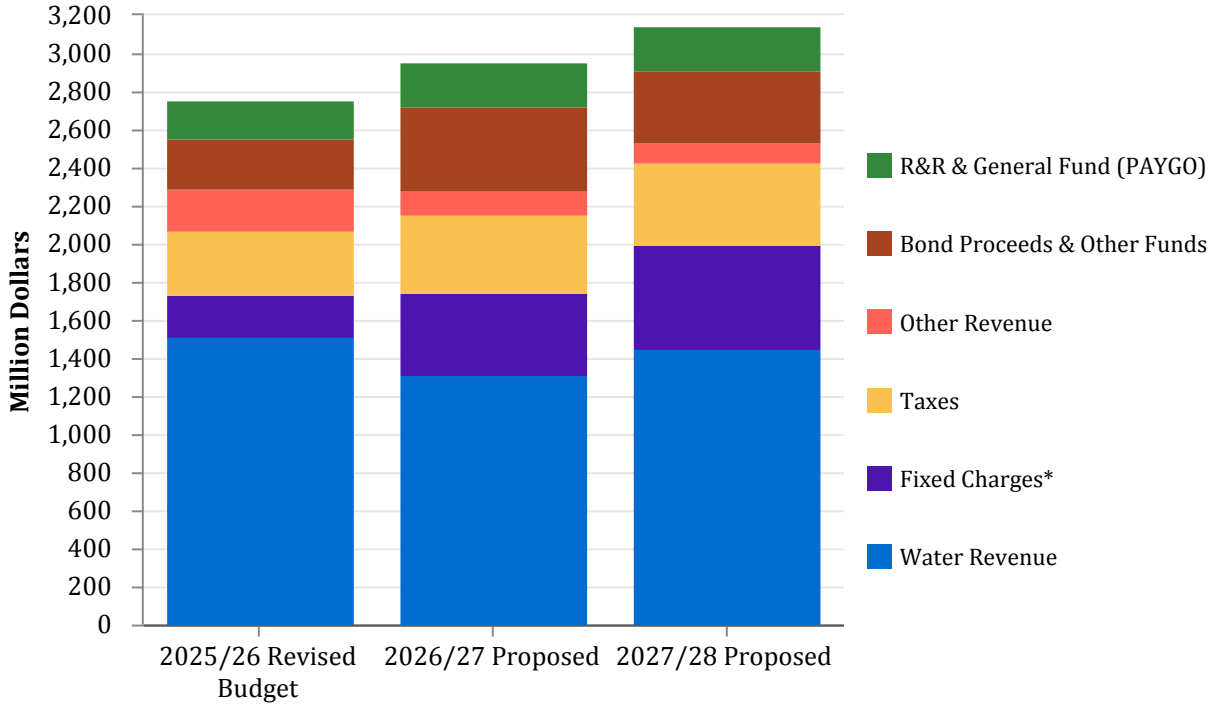
Totals may not foot due to rounding.

*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

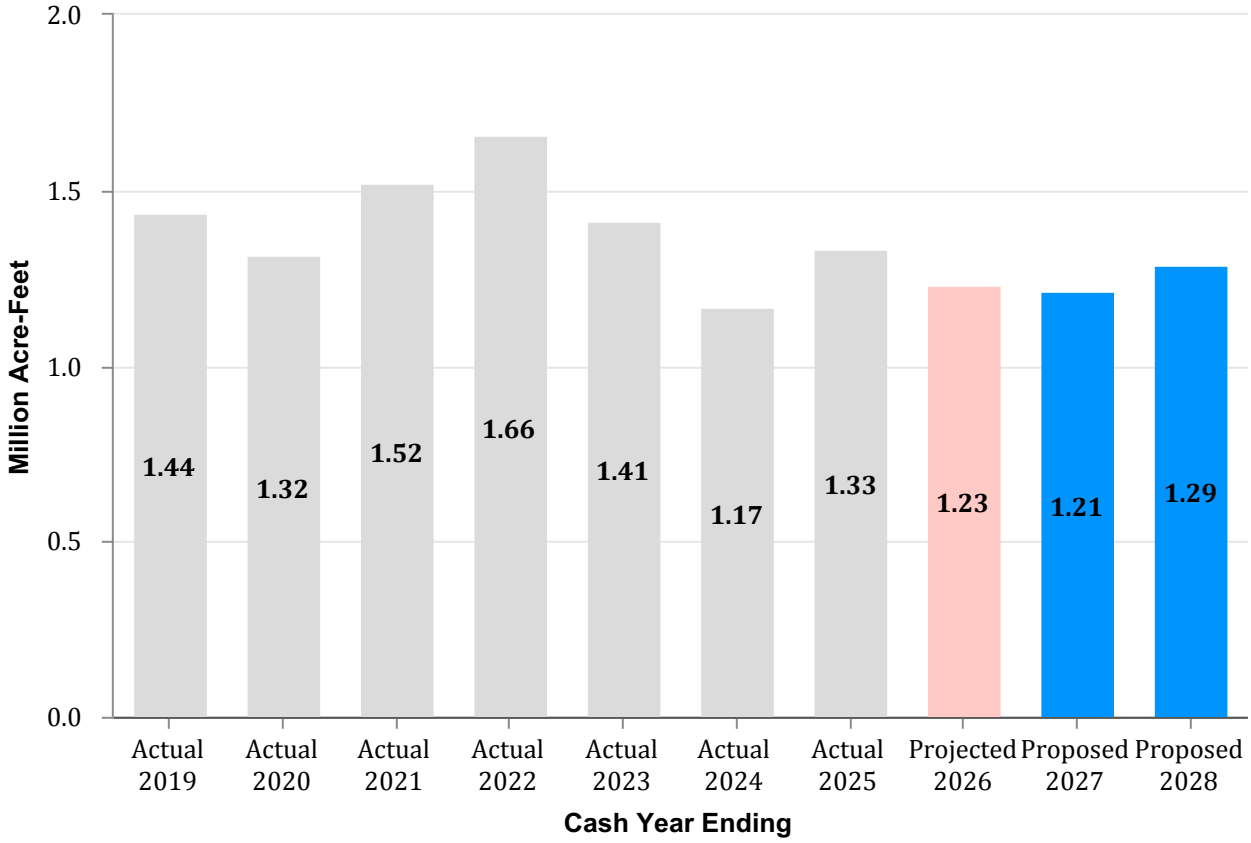
Revenues from water transactions are budgeted at $1,310.8 million in FY 2026/27 and $1,454.3 million in FY 2027/28. Water rates and charges are to increase by 9.5 percent overall, effective January 1, 2027 and 9.5 percent overall, effective January 1, 2028. Water transactions are estimated to be 1.21 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.

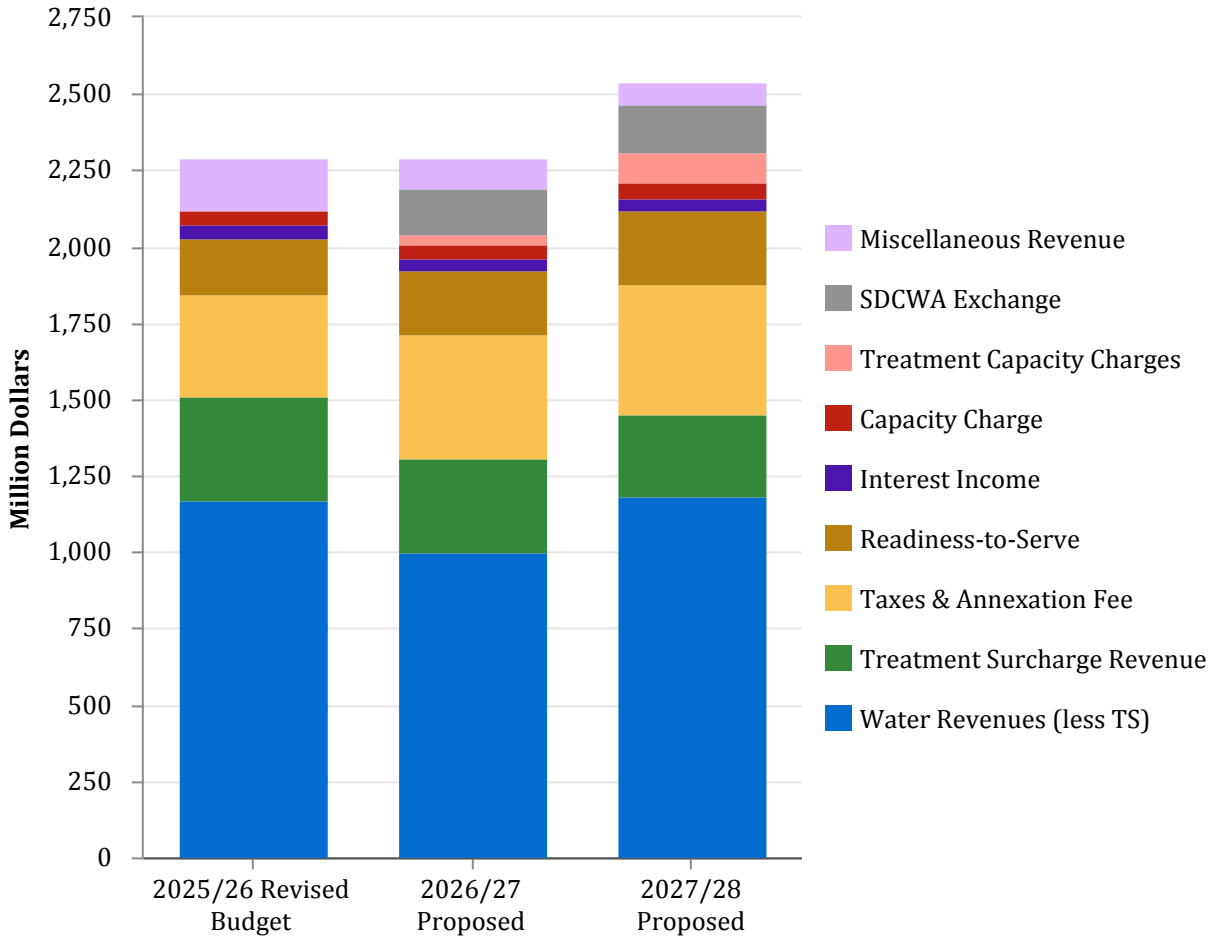
All Other Revenue

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.

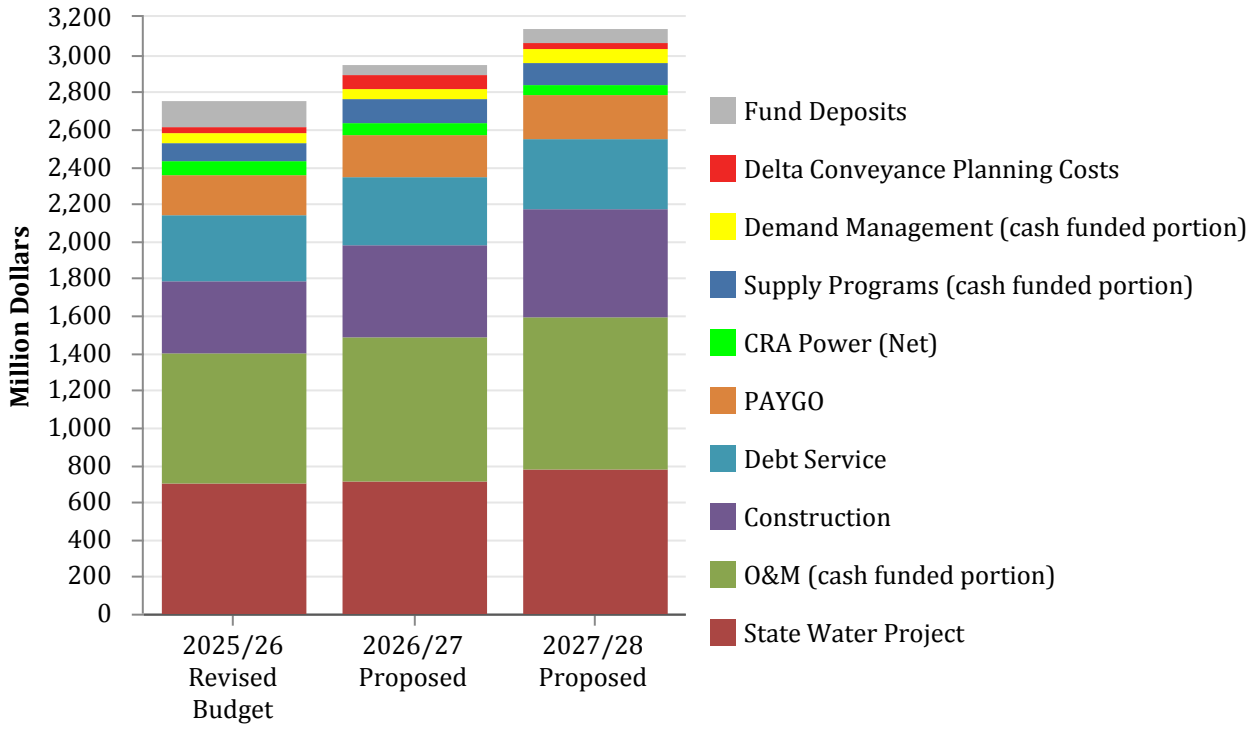
Total Uses of FY 2026/27 and FY 2027/28 Funds, $ millions

	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

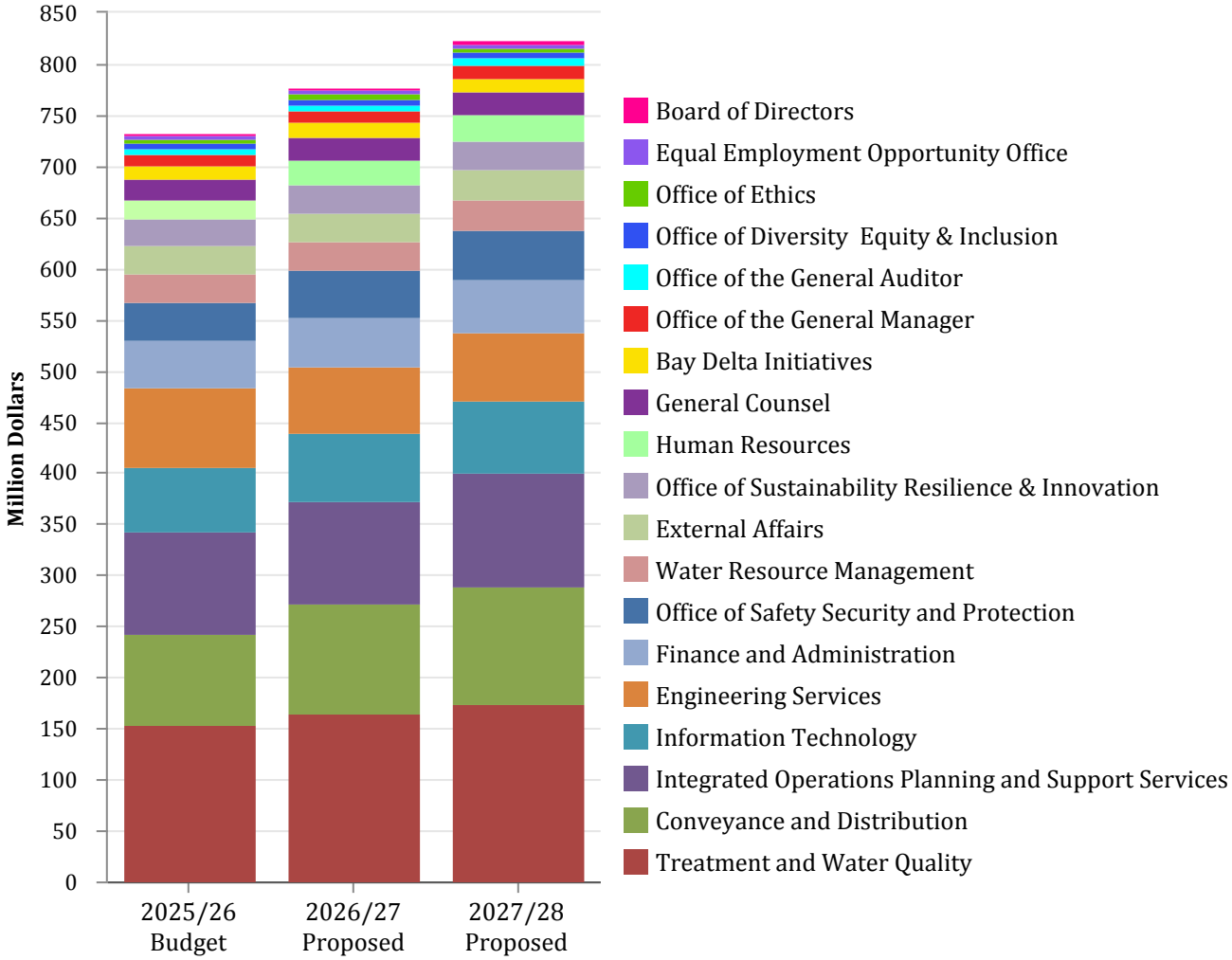
The FY 2026/27 and FY 2027/28 budget includes $4.8 million and $4.9 million, respectively, to support the PWSC program. These costs are expected to be funded from the $80 million fund received from the State Water Resource Control Board (SWRCB) in May 2023 to offset associated departmental costs.

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.

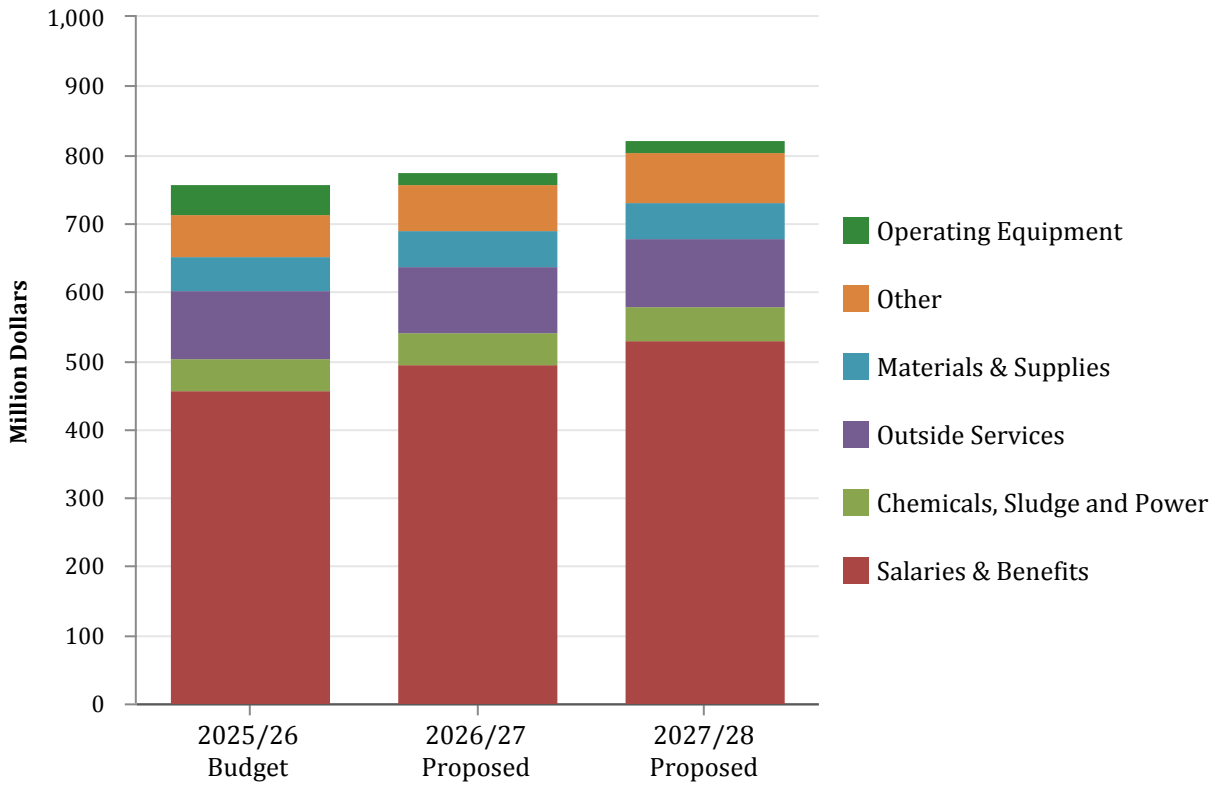
Outside Services: Outside Services are anticipated to increase by $1.5 million from the FY 2026/27 Budget. This is due to higher emergency management service agreements to develop and facilitate additional tabletop and functional exercises in compliance with the CALOES Dam Emergency Action Plan, inflationary 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

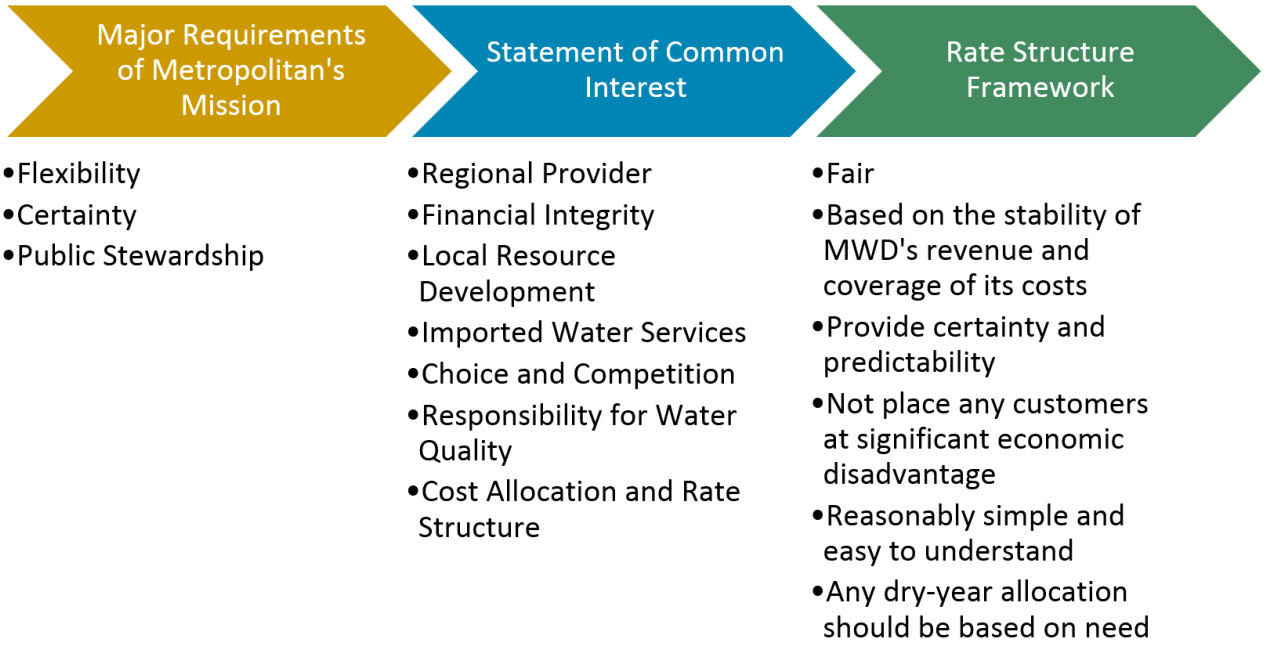
(1) includes Water Rate Stabilization Fund and Revenue Remainder Fund.

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.

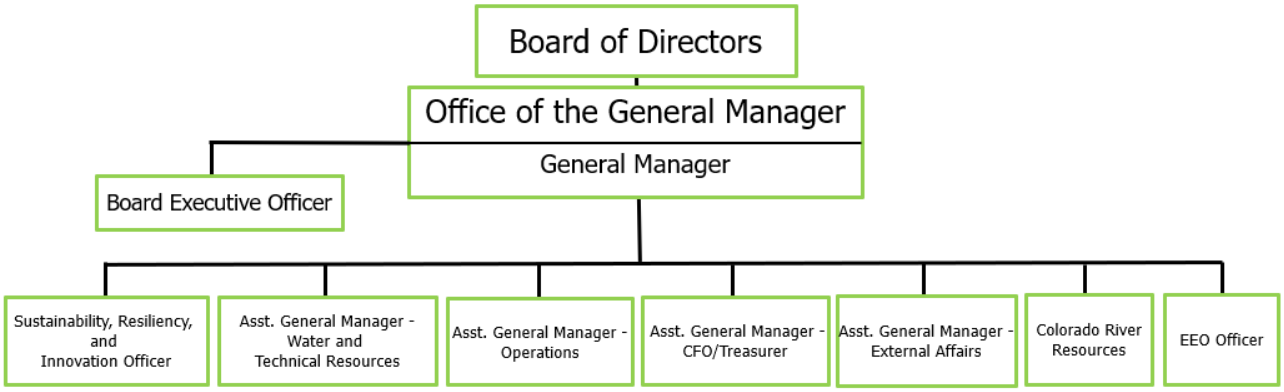
OFFICE OF THE GENERAL MANAGER

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

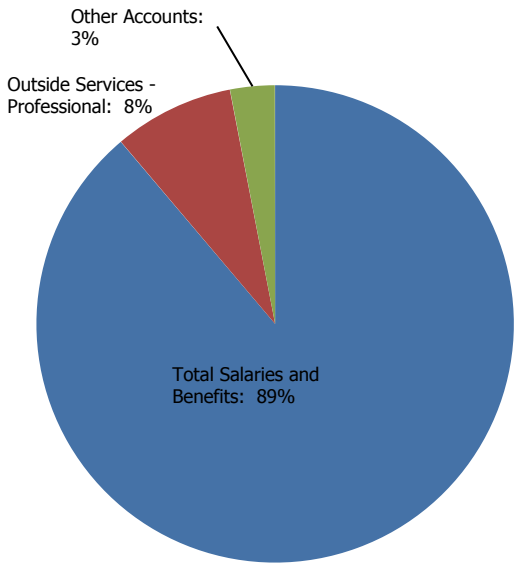
1. Maintain excellence in daily operations and reliability
2. Partner with department heads to institute a common business plan
3. Strengthen the process for director-level complaint response through the EEO role in support of the board ad hoc committee
4. Support a smooth and efficient transition to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

O&M FINANCIAL SUMMARY

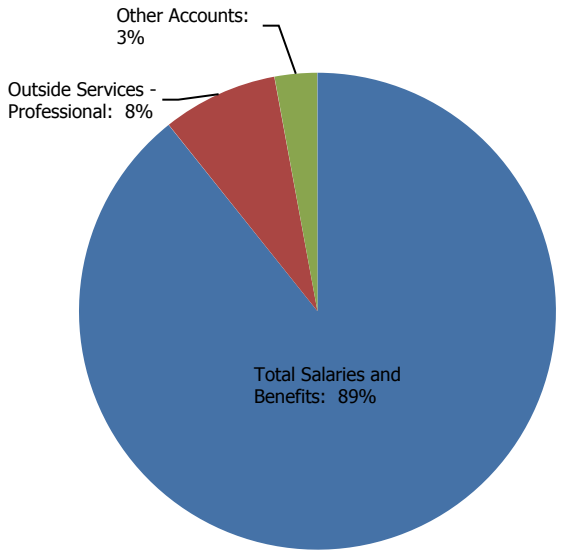
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	10,183,082	10,134,825	10,881,334	746,509	11,424,150	542,816
Direct Charges to Capital	*(27,046)*	—	—	—	—	—
Total Salaries and Benefits	**10,156,035**	**10,134,825**	**10,881,334**	**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.

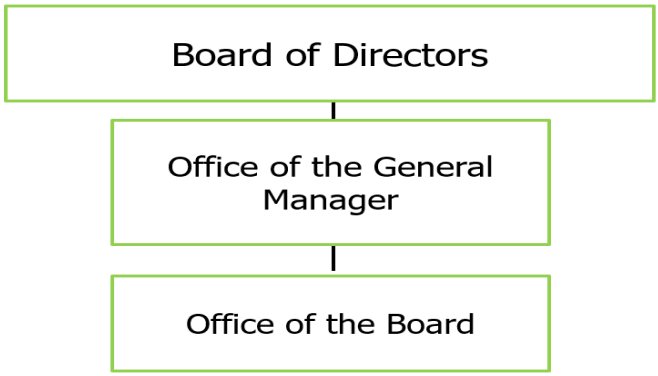
OFFICE OF THE BOARD

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

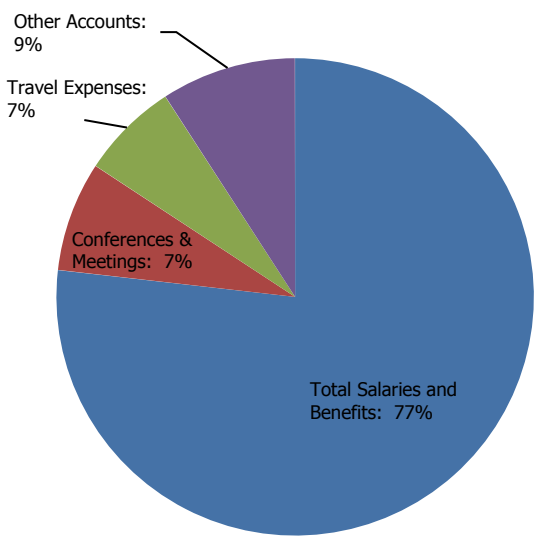
Provide comprehensive and transparent support to the Board of Directors in conducting the business of the Board through the coordination and management of administrative functions that promote openness, accountability, and effective communication among the Board, its committees, Metropolitan staff, member 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

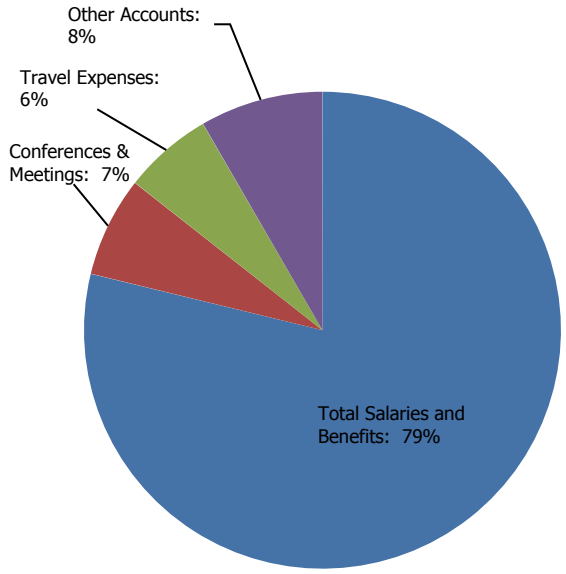
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	1,772,187	1,978,451	2,320,428	341,977	2,606,481	286,054
Direct Charges to Capital	—	—	—	—	—	—
Total Salaries and Benefits	**1,772,187**	**1,978,451**	**2,320,428**	**341,977**	**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.

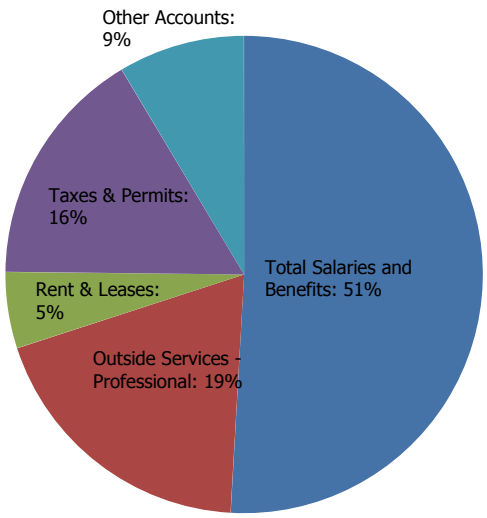
Encourage and support initiatives that empower staff to explore new methods, refine existing practices, and contribute ideas that could improve efficiency, reduce risk, and strengthen mission delivery across Metropolitan's programs.

O&M FINANCIAL SUMMARY

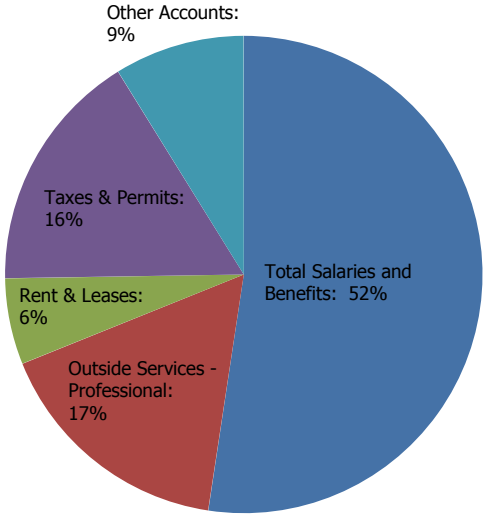
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	12,196,580	14,087,156	15,047,133	959,977	15,770,850	723,717
Direct Charges to Capital	*(338,034)*	*(593,957)*	*(707,202)*	*(113,245)*	*(741,570)*	*(34,368)*
Total Salaries 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

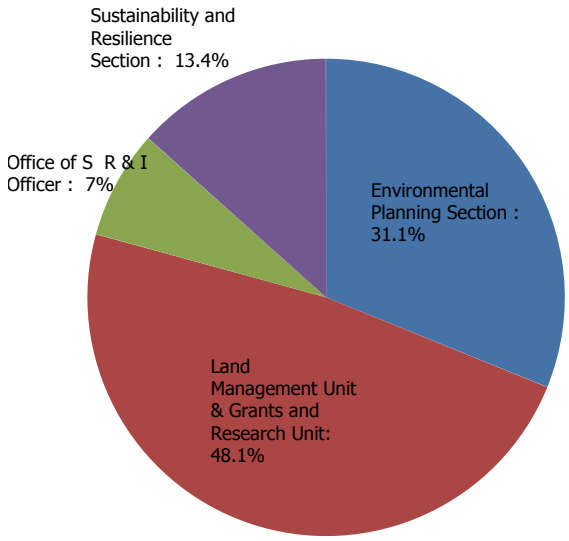


FY 2027/28 BUDGET BY EXPENDITURE

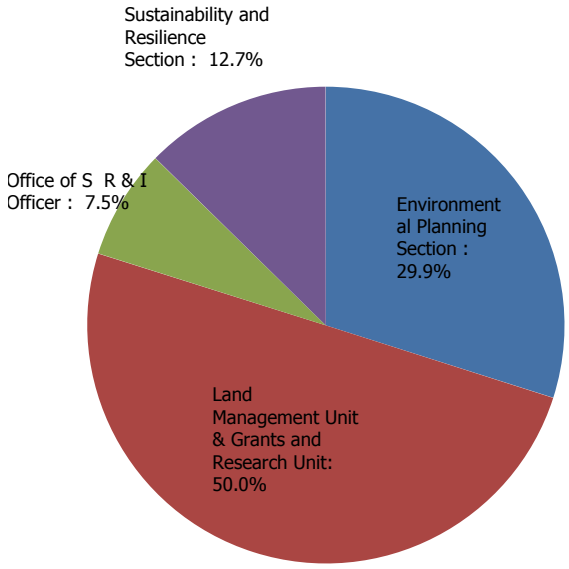


O&M BUDGET BY SECTION

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

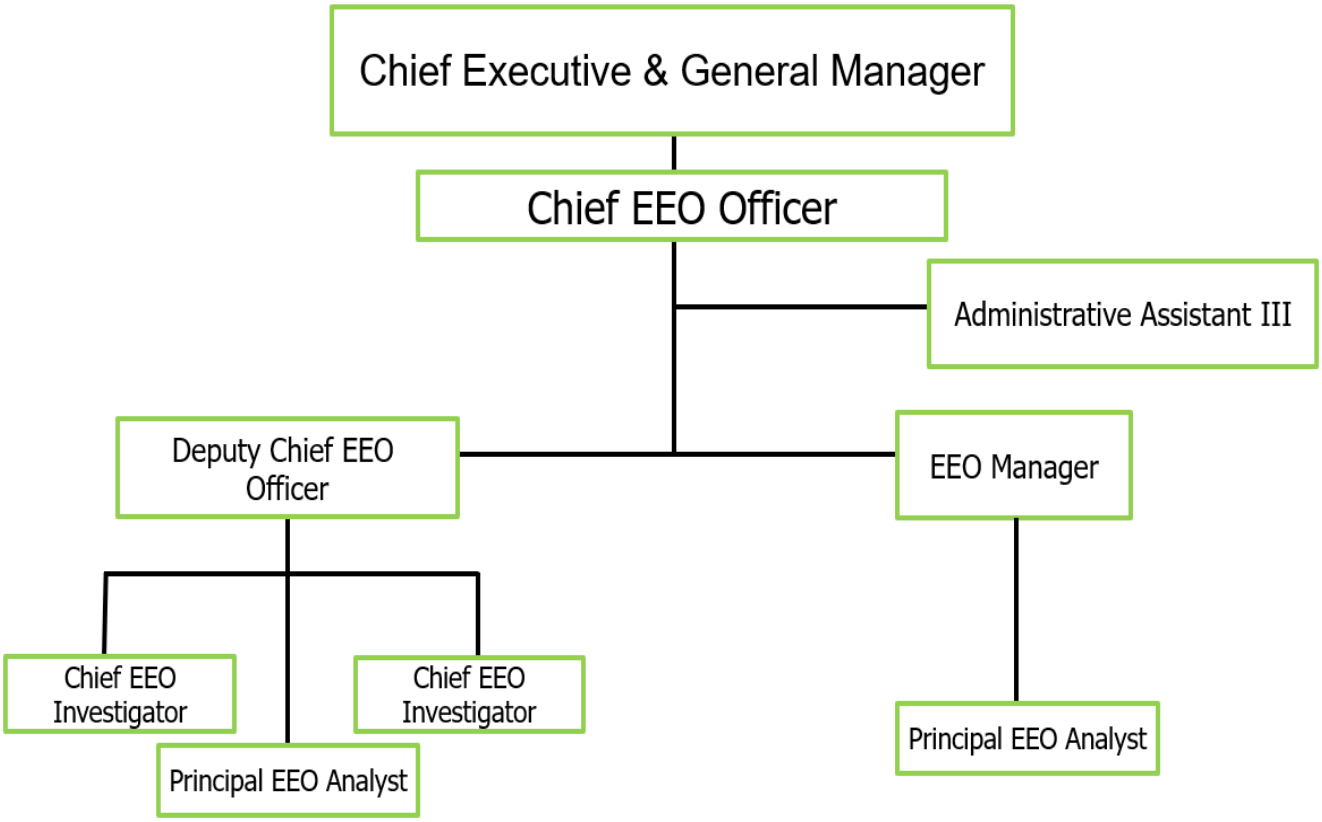
The Equal Employment Opportunity Office is responsible for ensuring a work environment free from discrimination, harassment and retaliation for all Metropolitan employees and job applicants.

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.

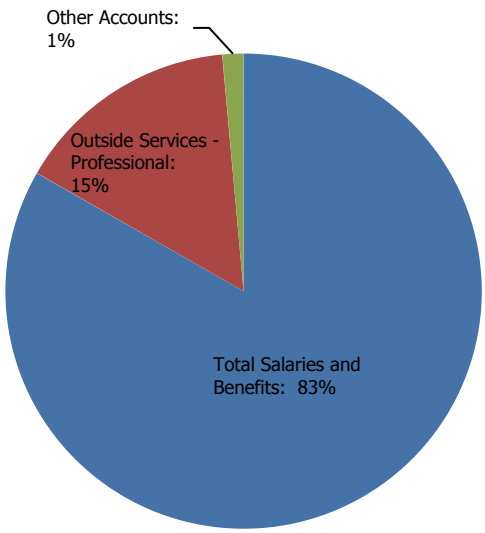
5. Track mandatory EEO training compliance for all employees and board directors of Metropolitan.

O&M FINANCIAL SUMMARY

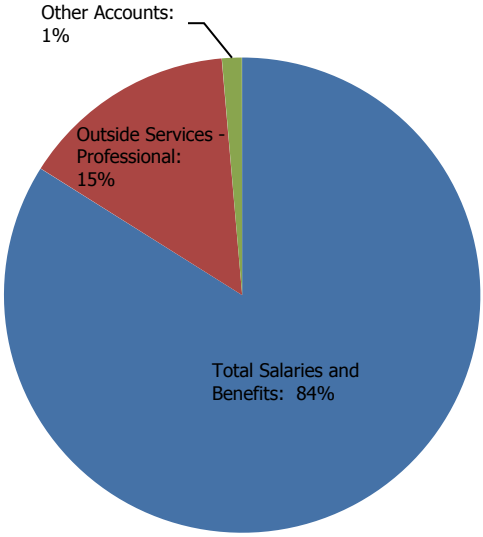
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	2,869,250	3,076,428	3,185,833	109,404	3,343,204	157,372
Direct Charges to Capital	—	—	—	—	—	—
Total Salaries and Benefits	**2,869,250**	**3,076,428**	**3,185,833**	**109,404**	**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:

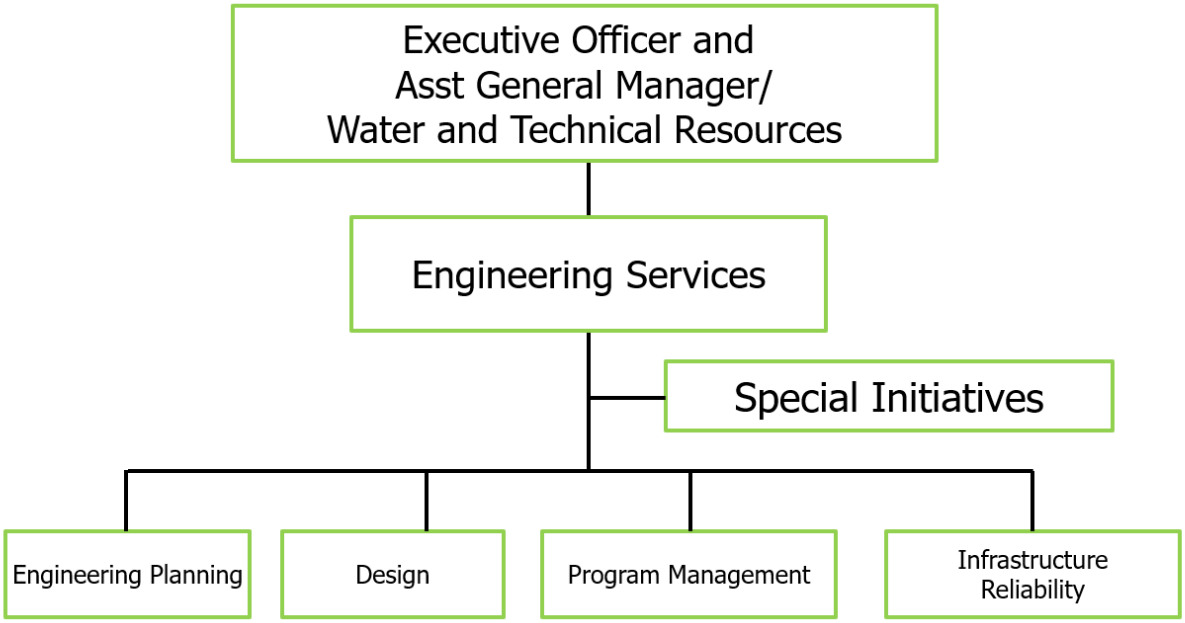
Office of the Group Manager oversees the management of the Engineering Services group by providing strategic leadership on engineering initiatives and core business efforts, to ensure the continued reliability and quality of water deliveries and the program to oversee the safety and integrity of Metropolitan's 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

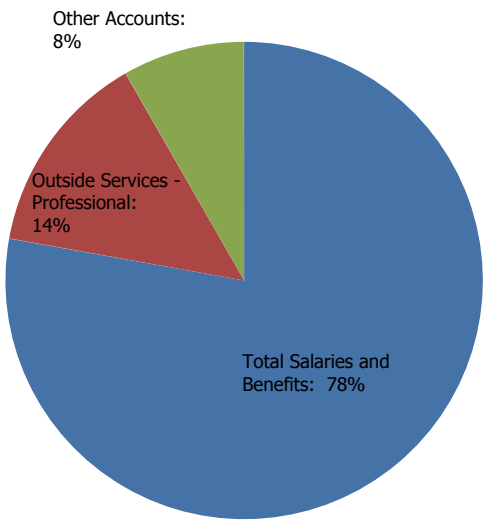
Lead ongoing communications and new initiatives to enhance partnership and collaboration between Engineering Services and Operations, to provide the best practical solutions for Metropolitan.

O&M FINANCIAL SUMMARY

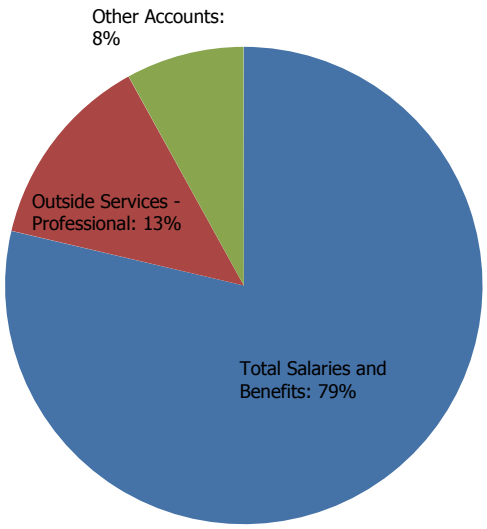
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	76,908,162	111,525,577	117,460,998	5,935,421	125,077,256	7,616,258
Direct Charges to Capital	*(31,123,743)*	*(62,514,607)*	*(66,678,777)*	*(4,164,170)*	*(71,406,378)*	*(4,727,601)*
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

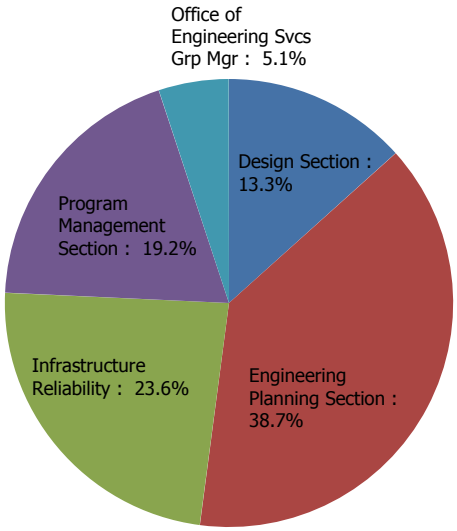


FY 2027/28 BUDGET BY EXPENDITURE

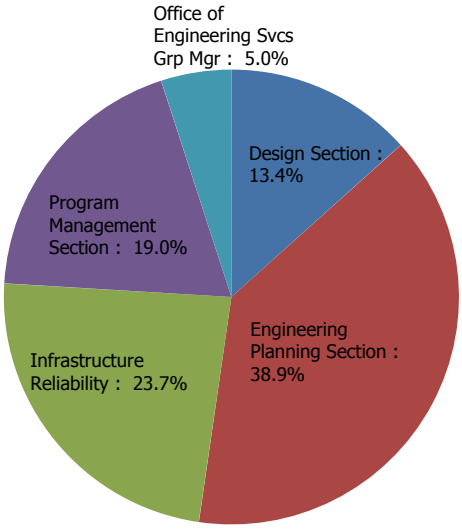


O&M BUDGET BY SECTION

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.

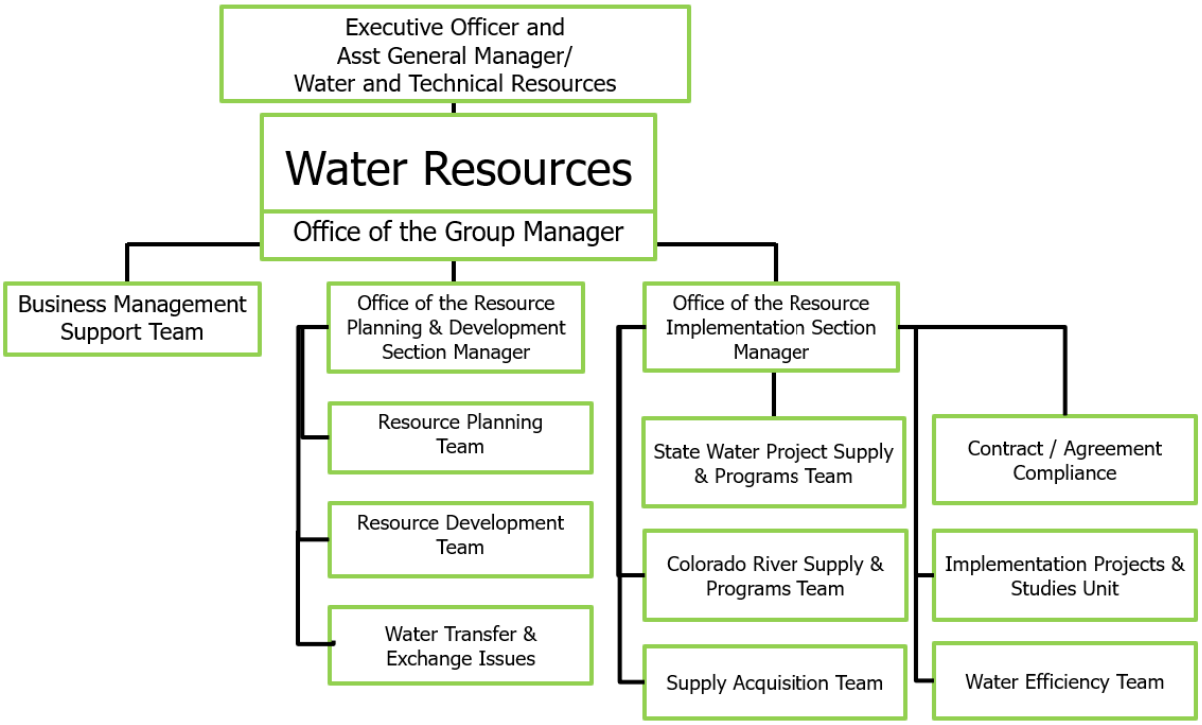
Water Resource Management accomplishes its mission through the following organizational programs or sections:

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

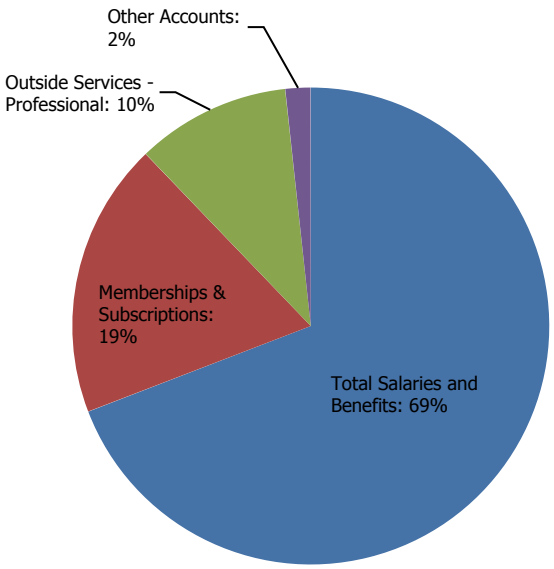
Continue to develop staff expertise in critical areas to prepare for employee retirements or departures.

O&M FINANCIAL SUMMARY

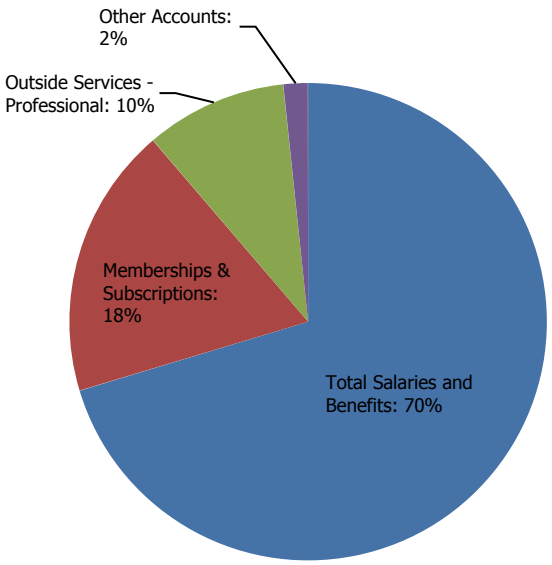
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	17,530,309	19,318,214	20,141,373	823,159	21,411,547	1,270,173
Direct Charges to Capital	—	—	—	—	—	—
Total Salaries and Benefits	**17,530,309**	**19,318,214**	**20,141,373**	**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

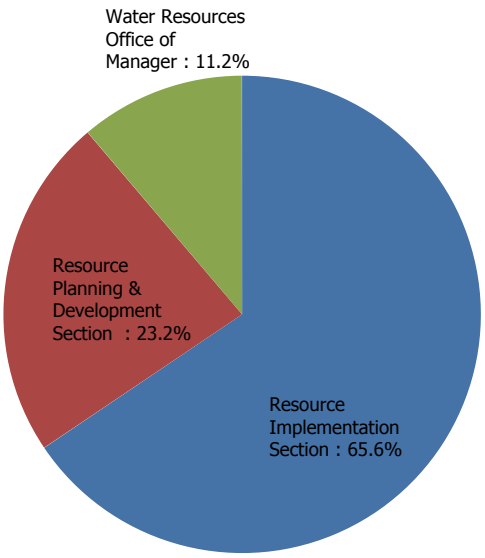


FY 2027/28 BUDGET BY EXPENDITURE

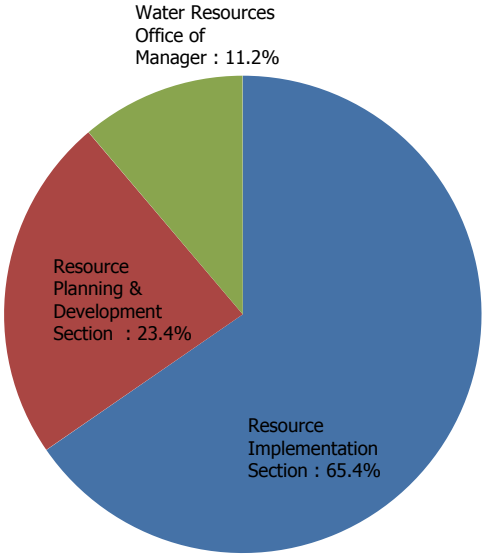


O&M BUDGET BY SECTION

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.

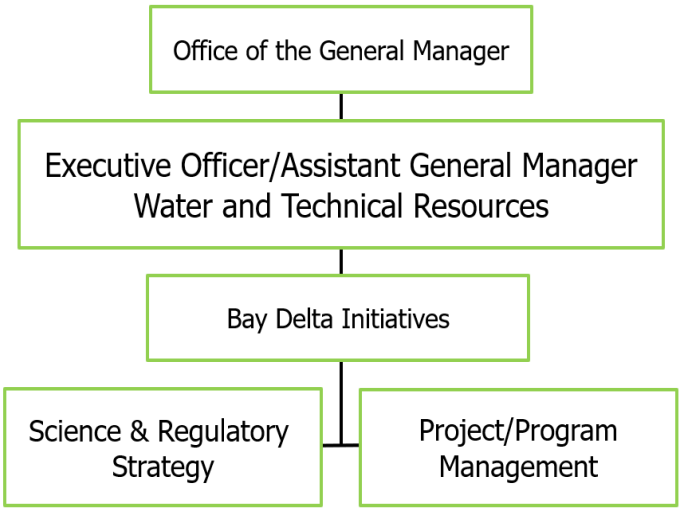
PROGRAMS

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.

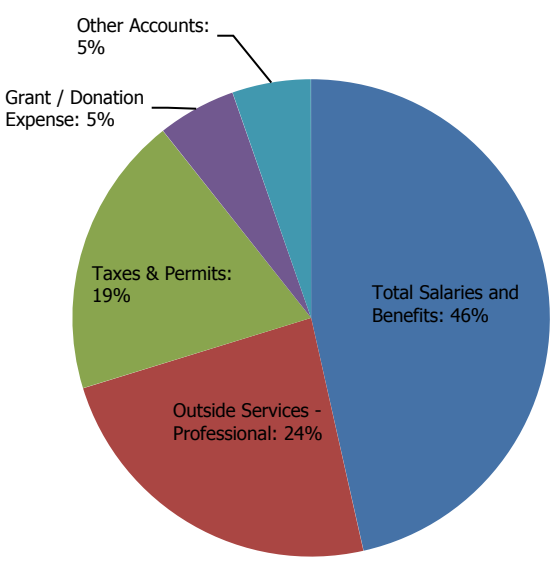
Work with local engineering firms, academia, and state and federal agencies to draft a revised Delta levee standard that incorporates seismic, sea level rise and habitat elements.

O&M FINANCIAL SUMMARY

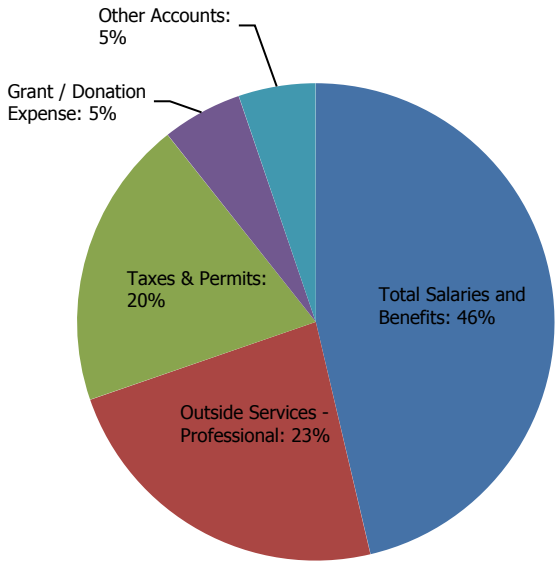
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	5,863,411	6,496,315	6,553,011	56,696	6,828,706	275,695
Direct Charges to Capital	*(143,017)*	*(53,116)*	*0*	*53,116*	—	*0*
Total Salaries and Benefits	**5,720,394**	**6,443,199**	**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.

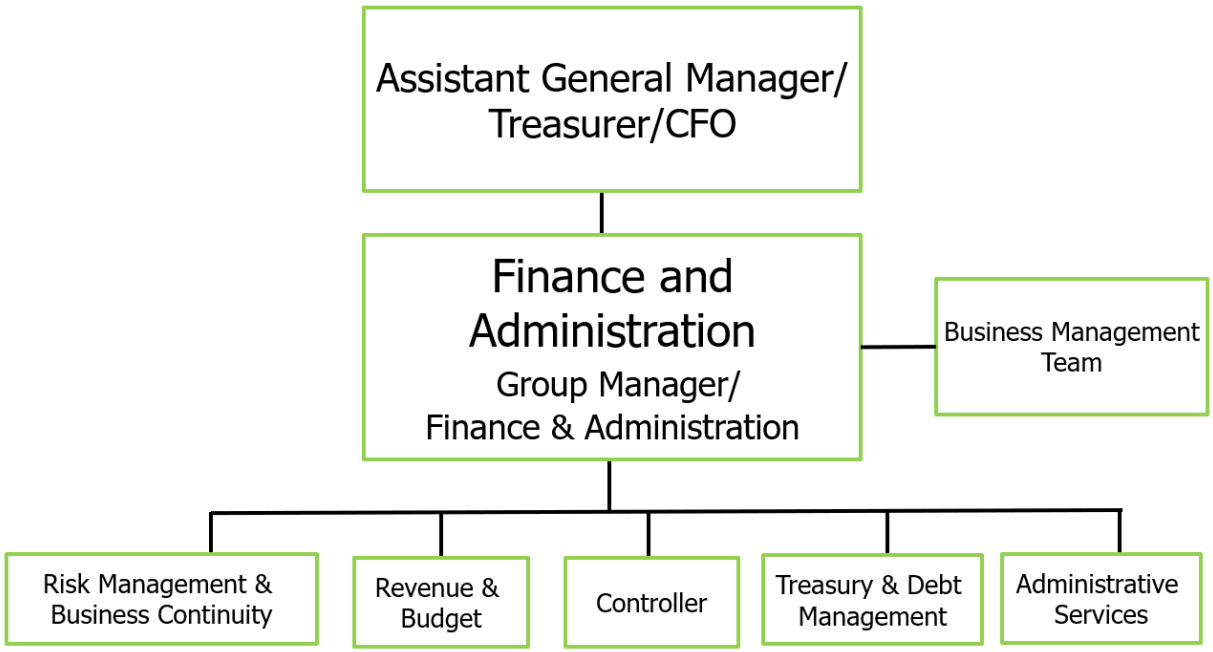
Controller is responsible for maintaining internal controls that safeguard Metropolitan's assets, as well as recording and maintaining its official accounting records via the billing, accounts payable, payroll, and financial reporting functions.

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.

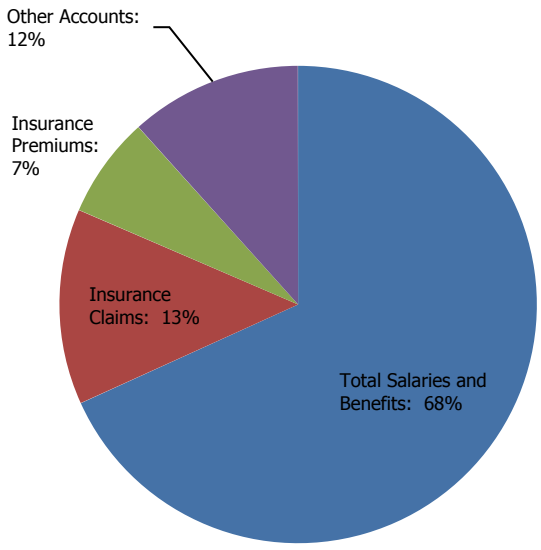
Work with each section within Finance & Administration to establish staff back-up responsibilities for various work processes.

O&M FINANCIAL SUMMARY

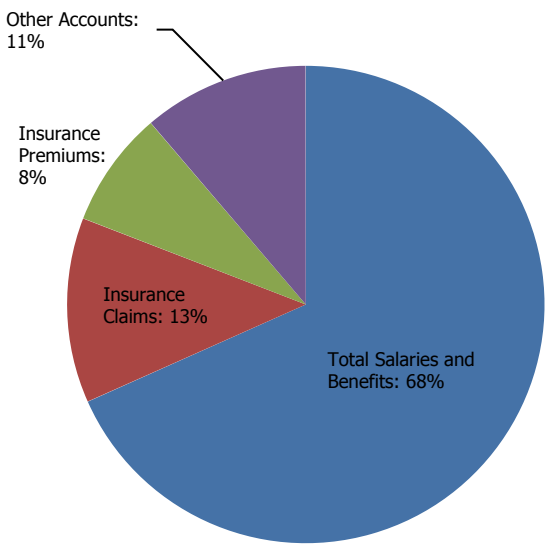
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	28,979,595	31,714,407	33,382,127	1,667,721	35,349,499	1,967,372
Direct Charges to Capital	*(263,845)*	*(730,029)*	*(598,295)*	*131,734*	*(623,121)*	*(24,827)*
Total Salaries 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

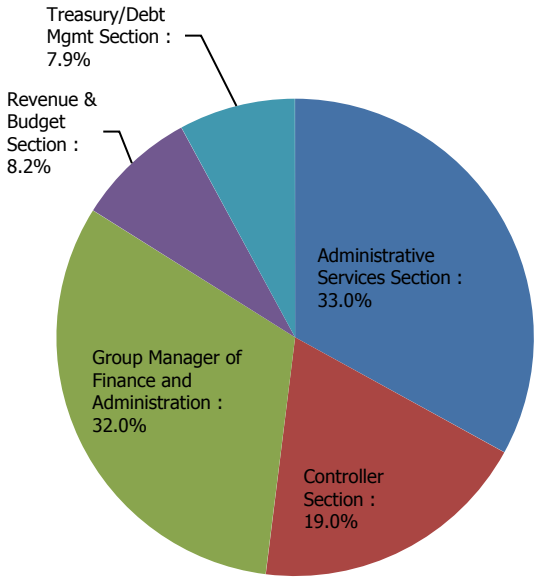


FY 2027/28 BUDGET BY EXPENDITURE

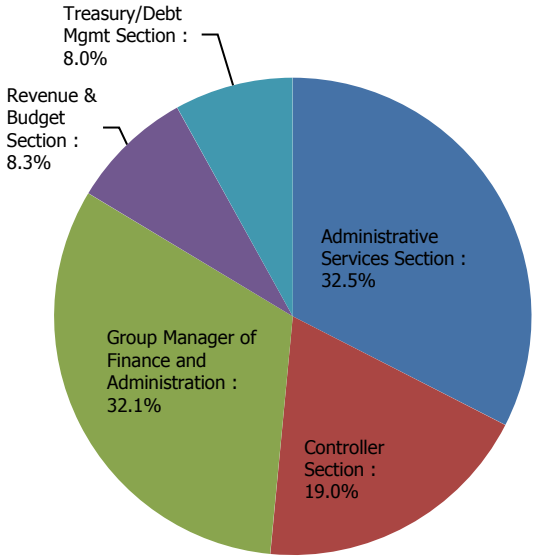


O&M BUDGET BY SECTION

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

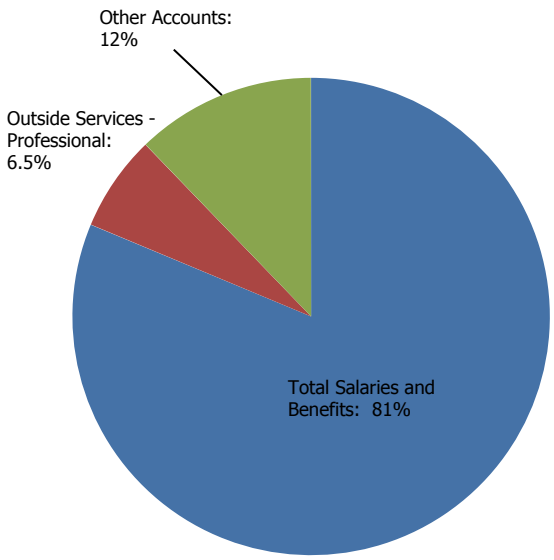
- Developing effective regional and industry strategies for driving ongoing industry awareness, improving access to opportunity through recruitment, skills development programs, advancement and retention of qualified talent; and
- Identifying and developing strategies to reduce barriers to employment 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

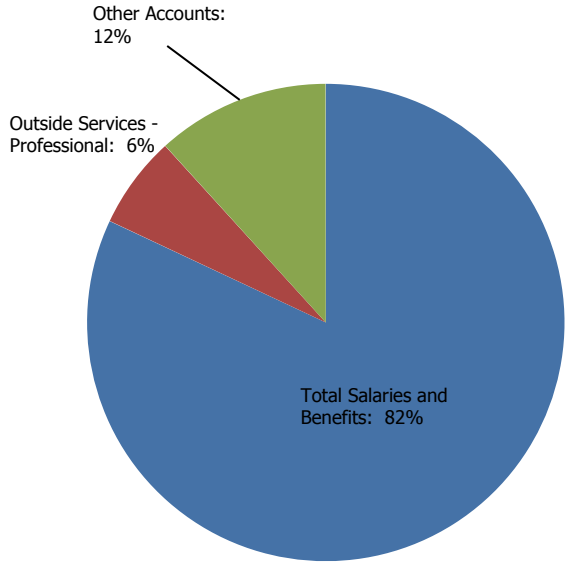
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	4,020,652	4,168,231	4,473,496	305,265	4,688,174	214,678
Direct Charges to Capital	—	*(256,868)*	—	*256,868*	—	—
Total Salaries and Benefits	**4,020,652**	**3,911,363**	**4,473,496**	**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

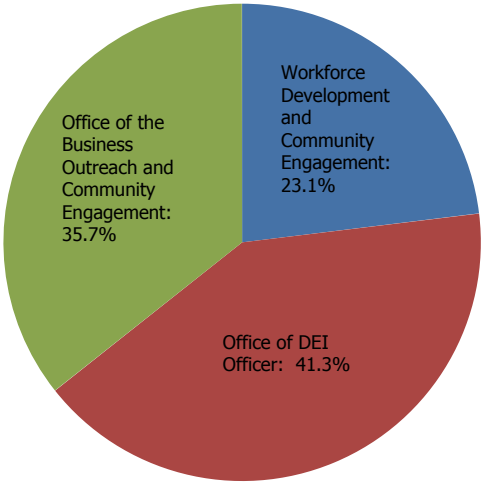


FY 2027/28 BUDGET BY EXPENDITURE

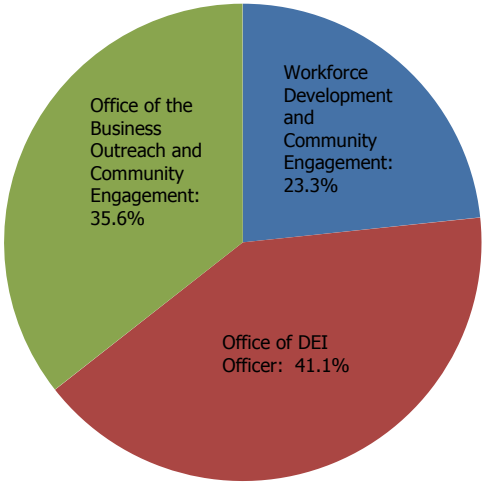


O&M BUDGET BY SECTION

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.

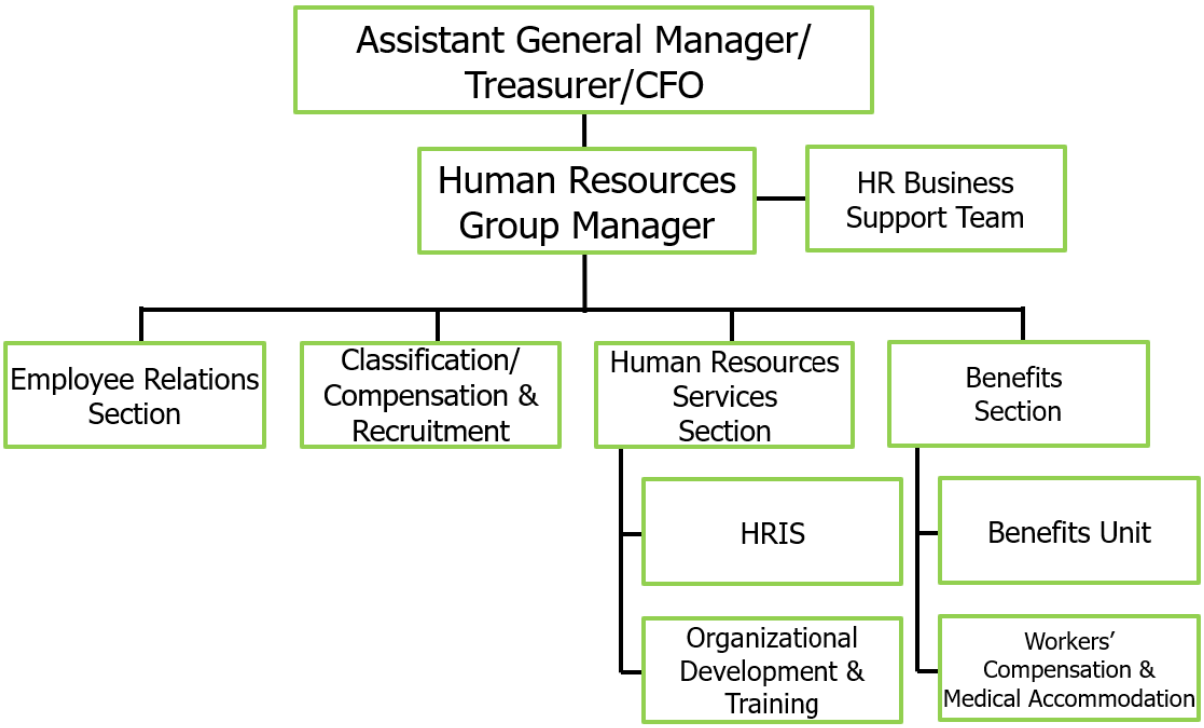
Classification/Compensation & Recruitment

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.

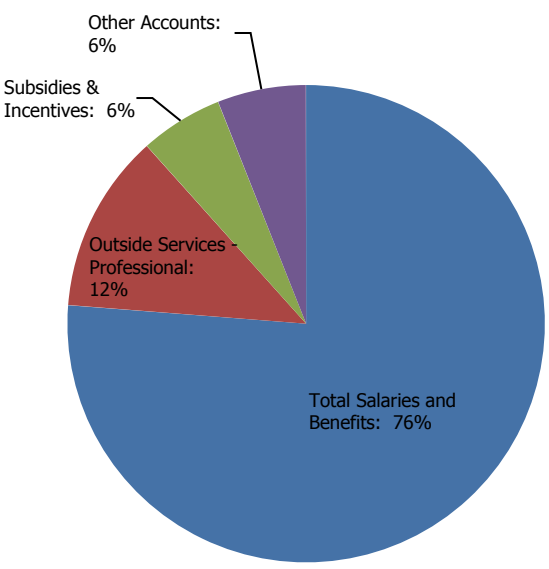
HR will maintain fiduciary responsibilities in the management of financial and retirement programs and comply with the Affordable Care Act and with all privacy and data security requirements.

O&M FINANCIAL SUMMARY

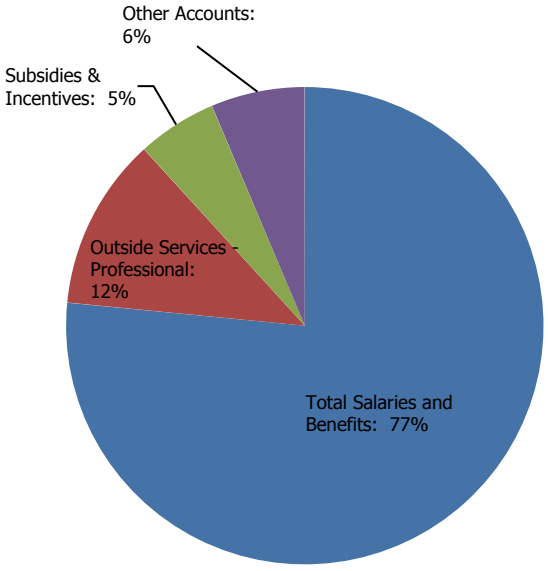
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	13,883,042	14,668,749	18,201,319	3,532,570	19,026,926	825,607
Direct Charges to Capital	*(41,469)*	—	—	—	—	—
Total Salaries and Benefits	**13,841,573**	**14,668,749**	**18,201,319**	**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

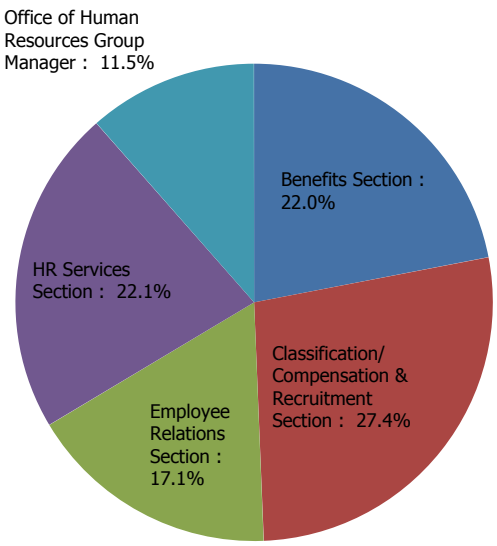


FY 2027/28 BUDGET BY EXPENDITURE

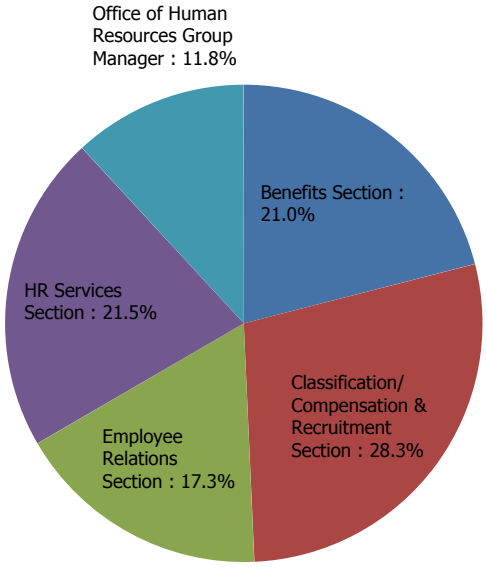


O&M BUDGET BY SECTION

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.

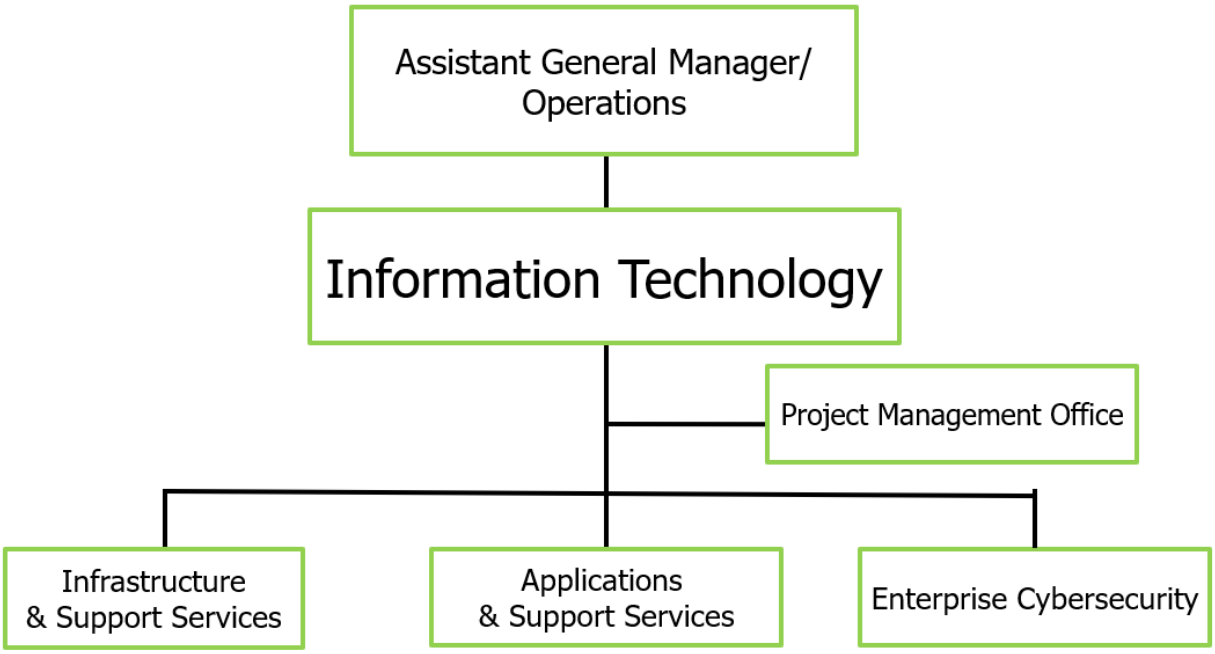
Office of Group Manager provides strategic leadership and oversight of the Information Technology (IT) group, guiding initiatives and capital investments that drive operational efficiency, strengthen reliability, resiliency, and cybersecurity, and advancing innovative technology solutions.

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.

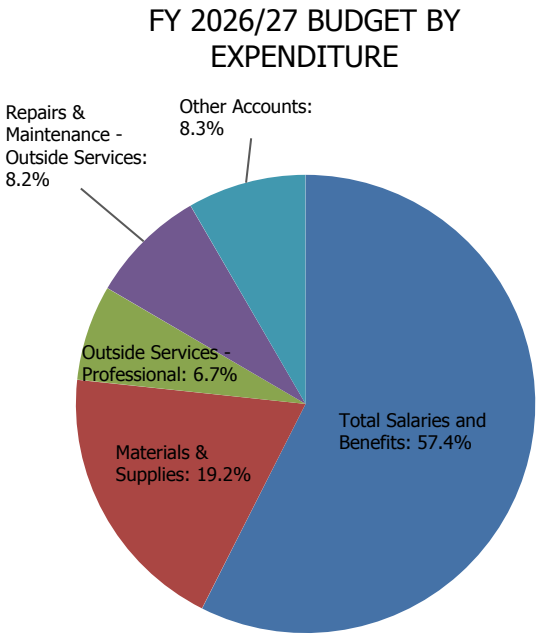
Cybersecurity Upgrade

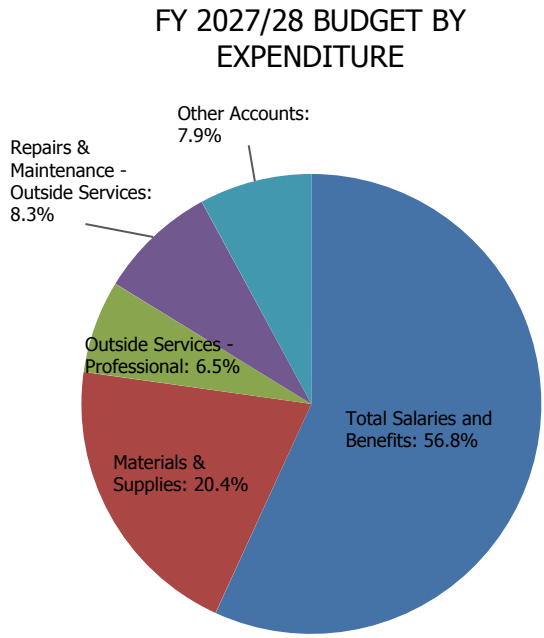
The Office of Enterprise Cybersecurity will pursue two strategic initiatives to harden Metropolitan's cyber defense posture, unify IT/OT defenses, and provide enterprise-level risk management. Together, these initiatives will formalize responsibility, reduce operational and regulatory exposure, and enable 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%

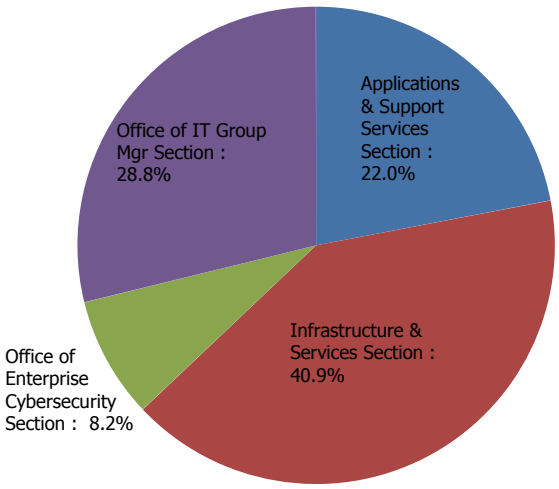
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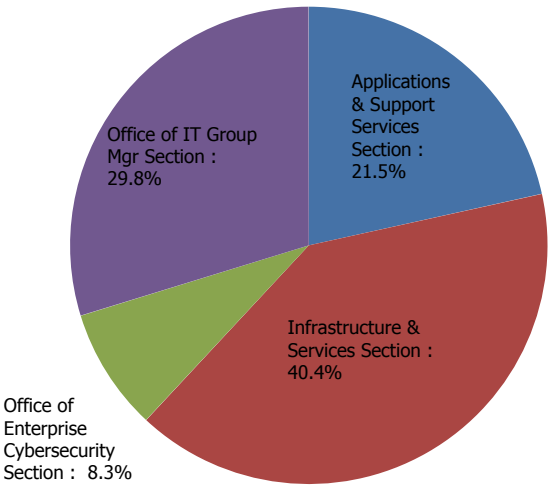


O&M BUDGET BY SECTION

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.

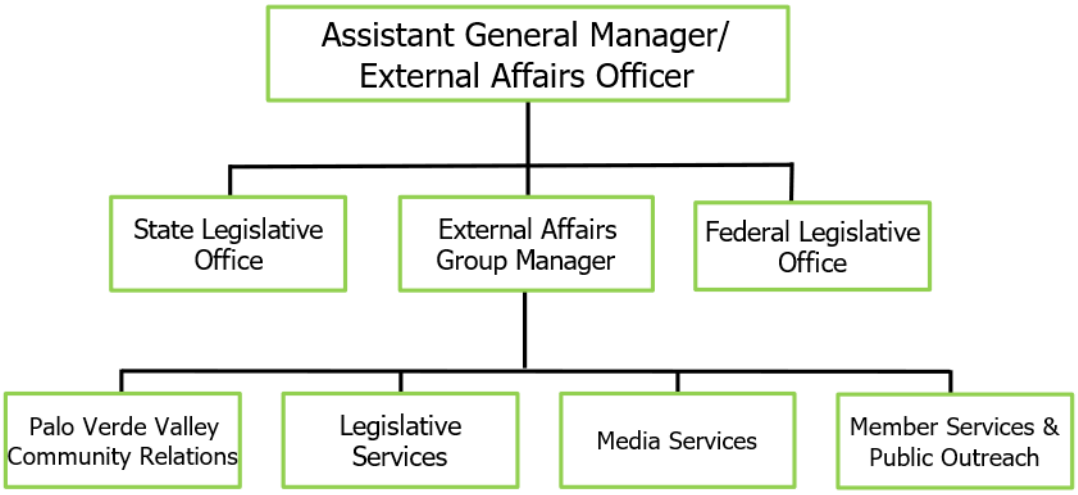
Member Services and Public Outreach

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

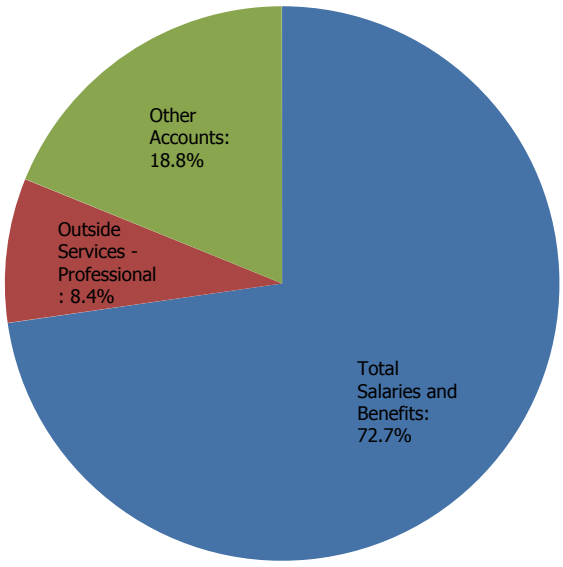
Support Metropolitan's emergency preparedness with a responsive crisis communications plan, well-trained staff, and the use of social media and other communications technologies to provide essential services during times of emergency and in response to disasters.

O&M FINANCIAL SUMMARY

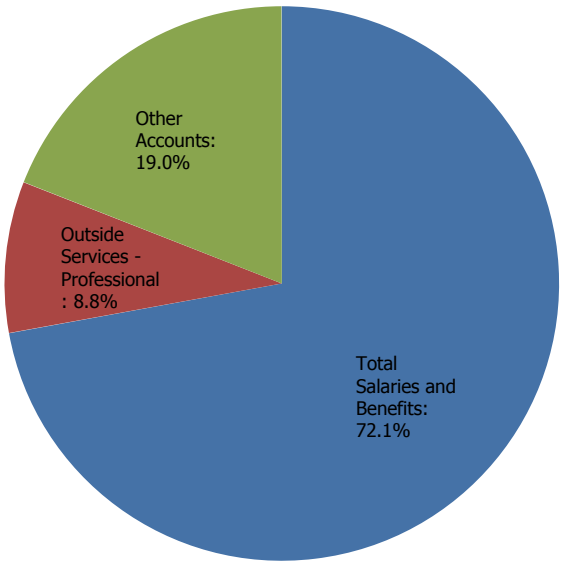
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	18,130,970	18,944,512	19,687,325	742,813	20,704,131	1,016,806
Direct Charges to Capital	—	—	—	—	—	—
Total Salaries and Benefits	**18,130,970**	**18,944,512**	**19,687,325**	**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

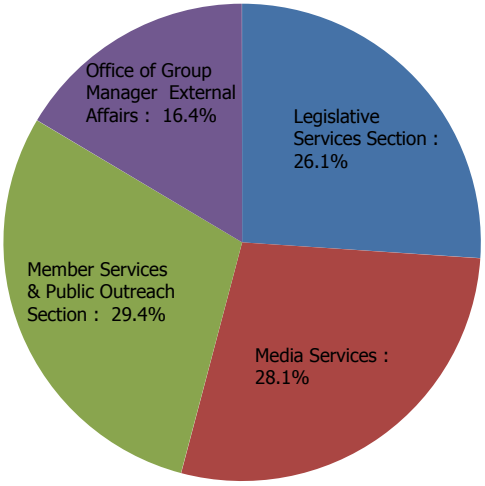


FY 2027/28 BUDGET BY EXPENDITURE

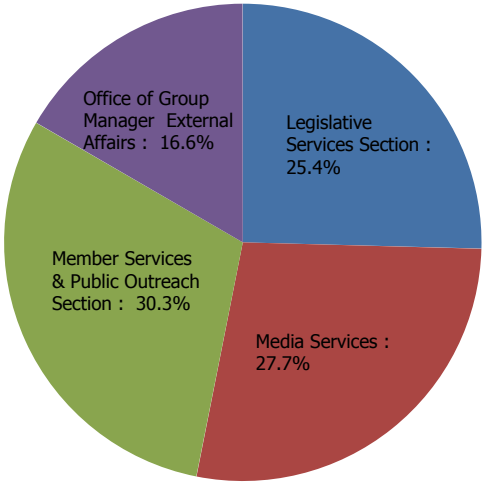


O&M BUDGET BY SECTION

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

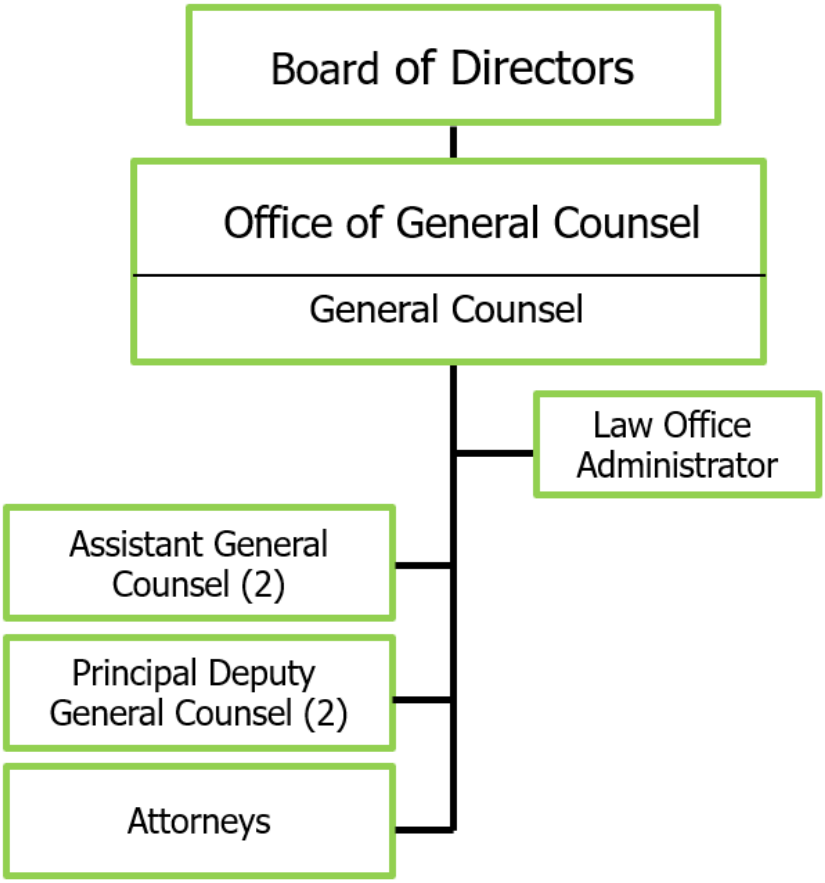
The Office of the General Counsel provides a full range of legal services in a professional, timely, cost–effective, and creative manner.

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

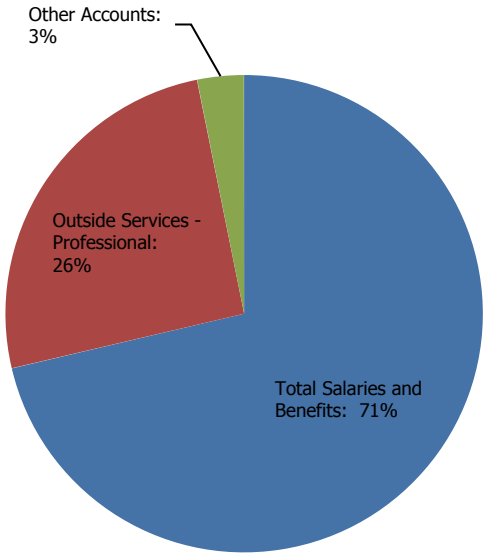
Continue to aggressively manage outside counsel costs, while obtaining effective representation to protect Metropolitan's interests. Provide ongoing training opportunities; develop and implement succession planning.

O&M FINANCIAL SUMMARY

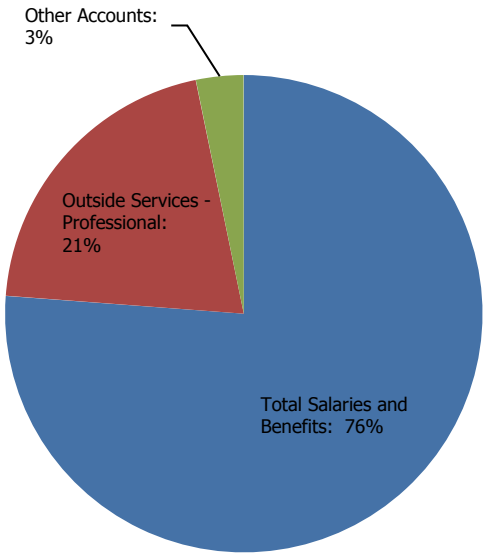
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	14,101,310	15,397,378	15,960,970	563,592	16,684,563	723,593
Direct Charges to Capital	—	—	—	—	—	—
Total Salaries and Benefits	**14,101,310**	**15,397,378**	**15,960,970**	**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:

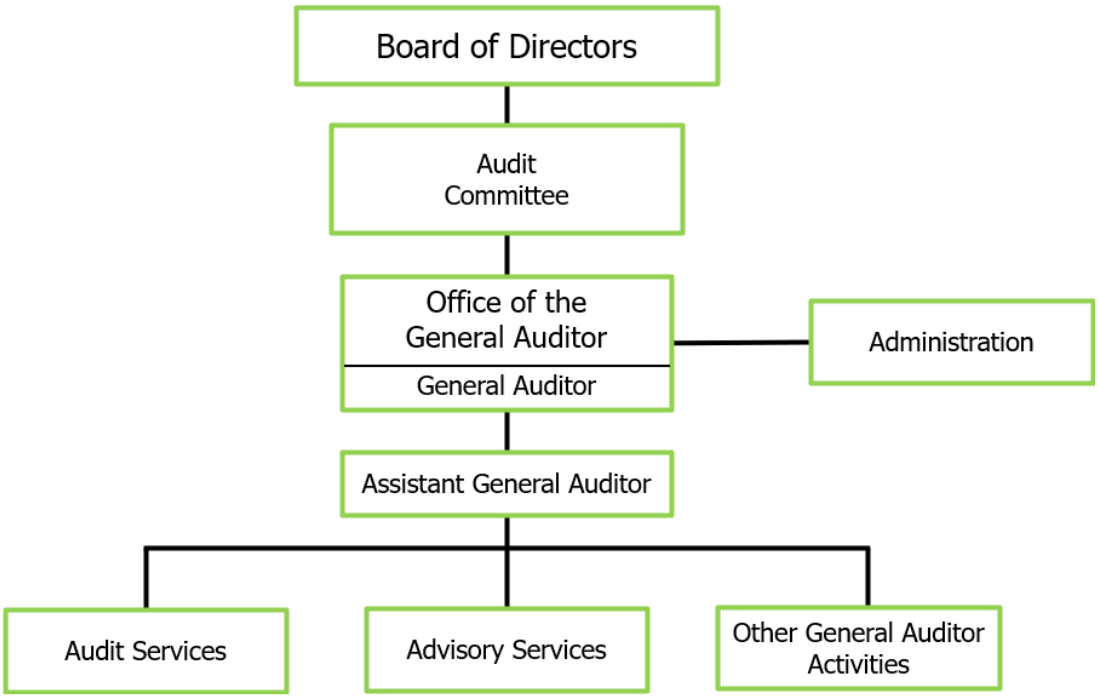
General Auditor serves as the chief audit executive for Metropolitan and is responsible for ensuring the mission and scope of work of the district's internal audit function is executed, maintaining accountability to the Board of Directors (Board), conforming to professional internal auditing standards, 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

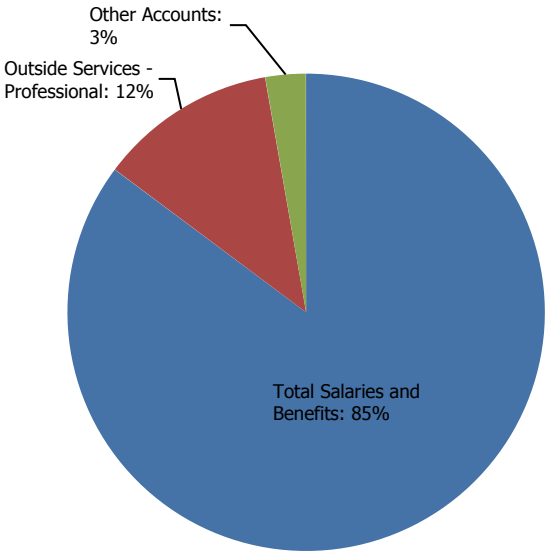
The Office of the General Auditor will embody Metropolitan's START (Safety, Trust, Accountability, Respect, Teamwork) values. To upskill in-house resources, customized training plans will be set to include a minimum number of hours per fiscal year. Staff will be encouraged to specialize in district risk areas and earn audit-related professional certifications. Lastly, a complete internal career ladder will facilitate succession planning.

O&M FINANCIAL SUMMARY

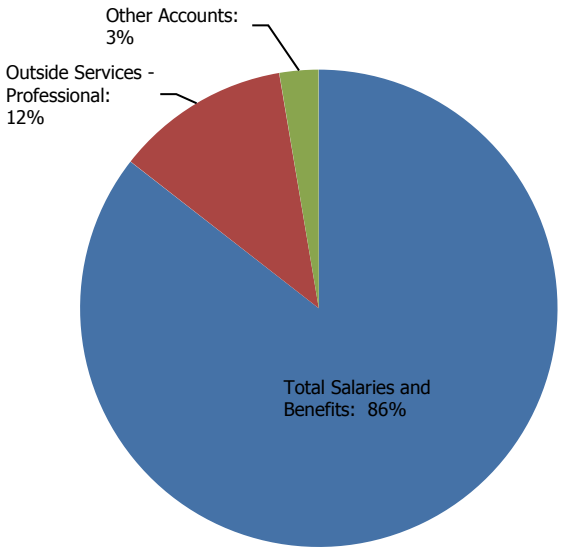
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	3,558,219	4,760,304	5,073,190	312,886	5,345,267	272,077
Direct Charges to Capital	—	—	—	—	—	—
Total Salaries and Benefits	**3,558,219**	**4,760,304**	**5,073,190**	**312,886**	**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

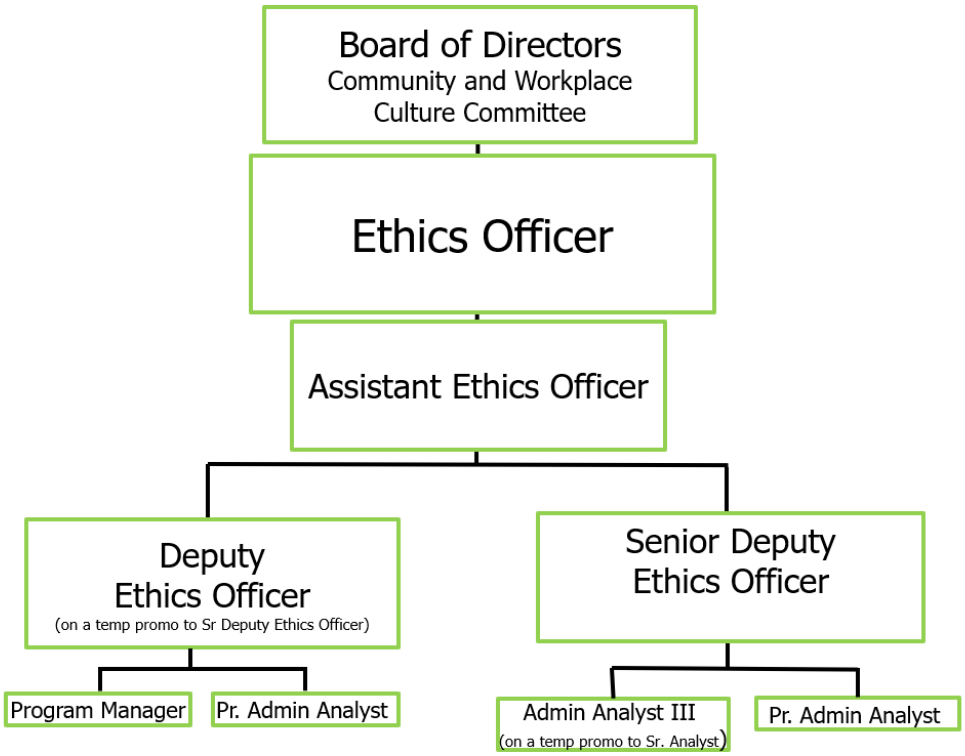
The Ethics Office performs risk assessment and analyzes existing policies and procedures. It

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.

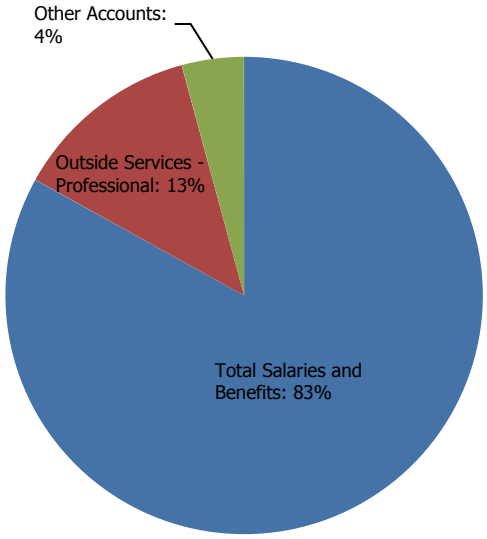
Provide training and development opportunities to enable professional staff to expand their knowledge base and ability to respond to changing conditions.

O&M FINANCIAL SUMMARY

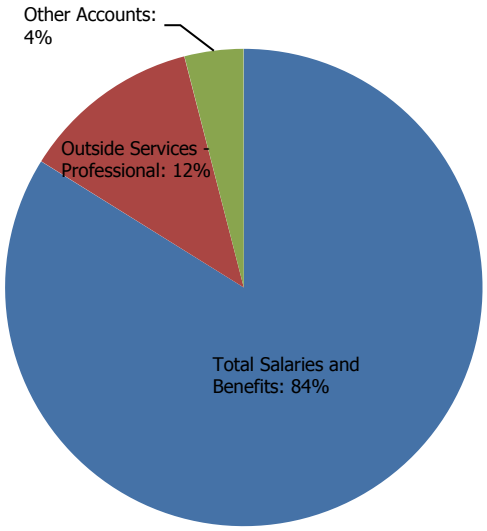
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	2,454,764	2,976,571	3,262,693	286,122	3,460,405	197,712
Direct Charges to Capital	—	—	—	—	—	—
Total Salaries and Benefits	**2,454,764**	**2,976,571**	**3,262,693**	**286,122**	**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

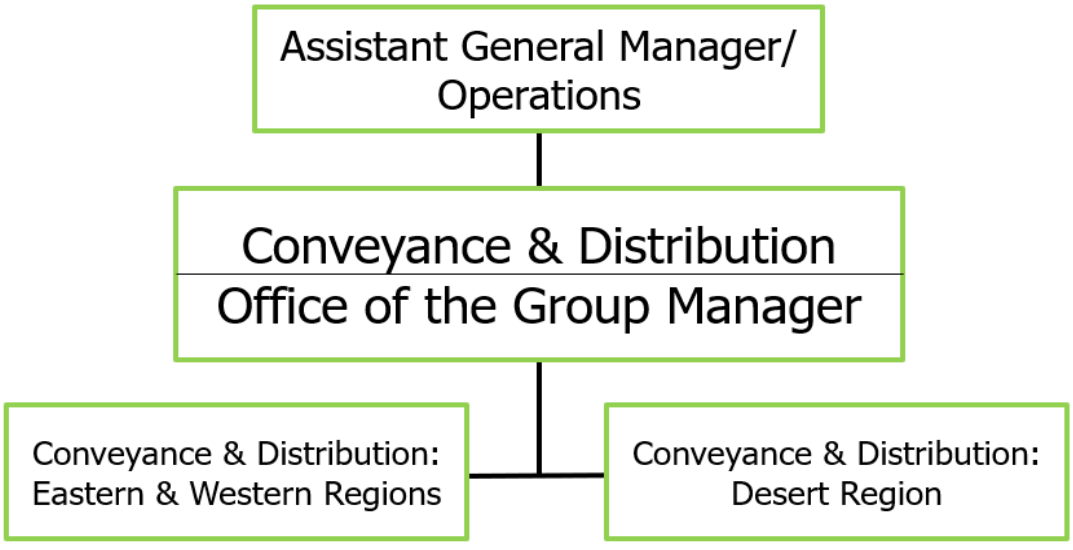
Conveyance & Distribution (C&D) meets delivery requirements of member agencies by moving water from the Colorado River and the State Water Project (SWP) through a raw water conveyance system, into and through Metropolitan's treated water distribution network. C&D is responsible for system maintenance 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.

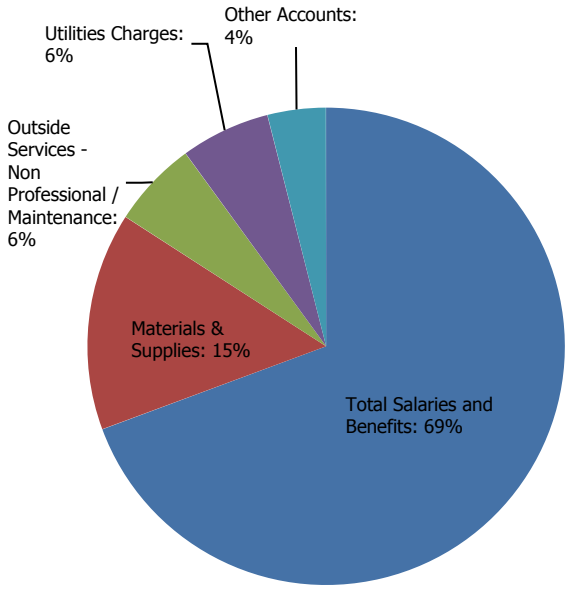
Support staff engagement in the maintenance management planning and execution process to improve data collection necessary to develop robust maintenance and asset management programs.

O&M FINANCIAL SUMMARY

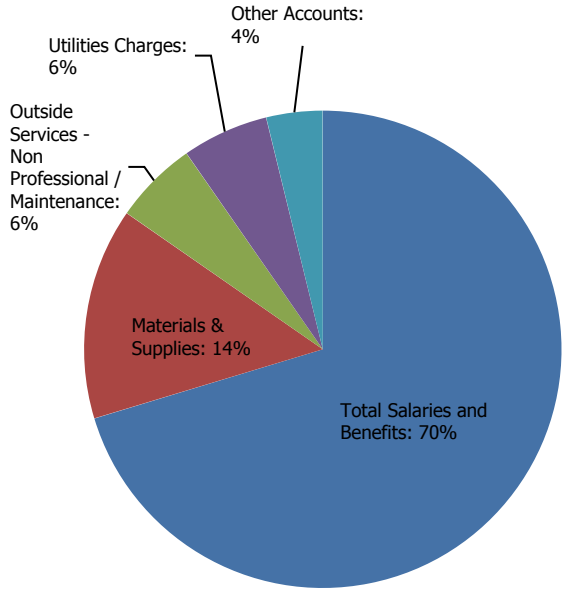
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	67,347,789	68,592,168	78,490,055	9,897,887	85,189,648	6,699,593
Direct Charges to Capital	*(3,806,920)*	*(7,240,073)*	*(4,126,399)*	*3,113,674*	*(4,361,866)*	*(235,467)*
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.

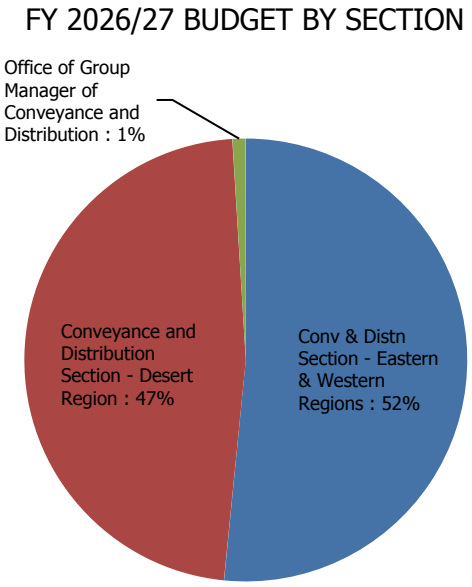
FY 2026/27 BUDGET BY EXPENDITURE

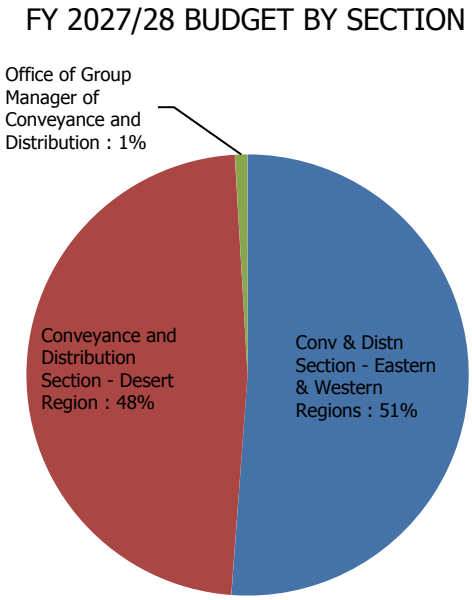


FY 2027/28 BUDGET BY EXPENDITURE



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

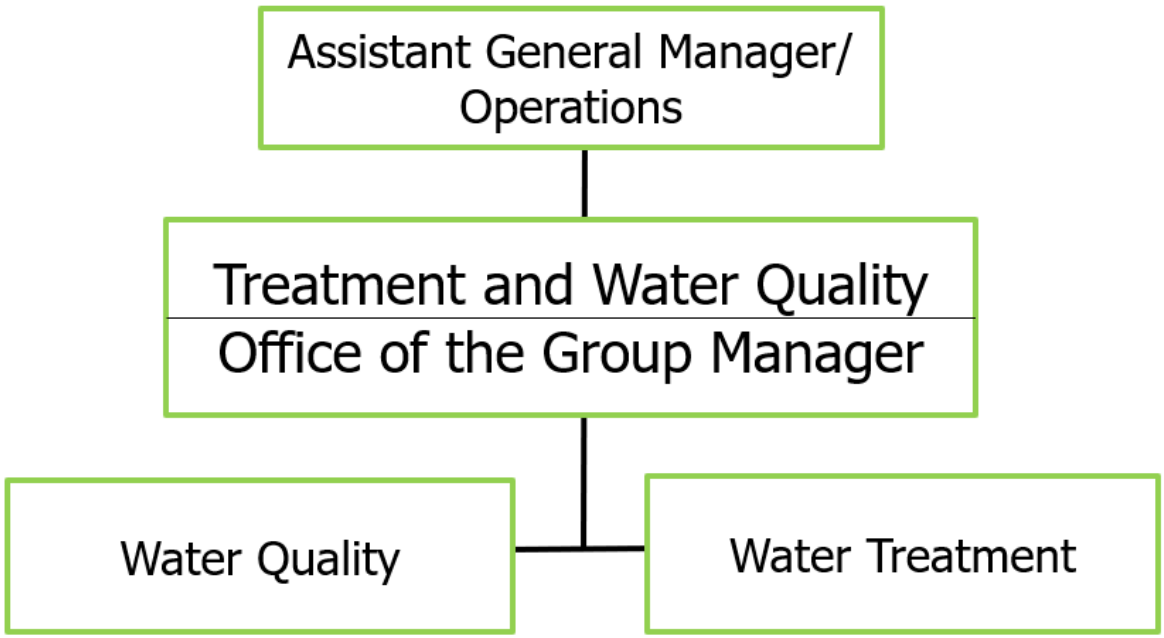
Treatment and Water Quality provides core functions of Metropolitan's water system operation through the reliable treatment of water and ensuring water quality objectives are met. Water from the Colorado River and the State Water Project (SWP) is conveyed and treated through five treatment plants and 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.

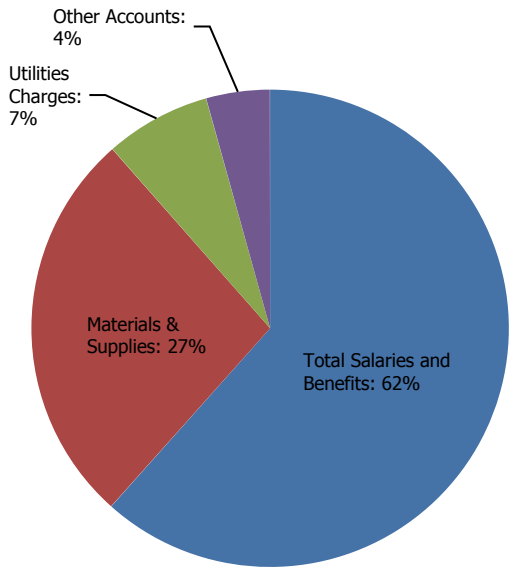
Continue effective monitoring of invasive quagga and/or golden mussels in the Colorado River, SWP, and Metropolitan's water system. Develop control plans and mitigation measures for invasive mussels in the SWP system. Partner with DWR, member agencies, and other external agencies on invasive mussel management strategies.

O&M FINANCIAL SUMMARY

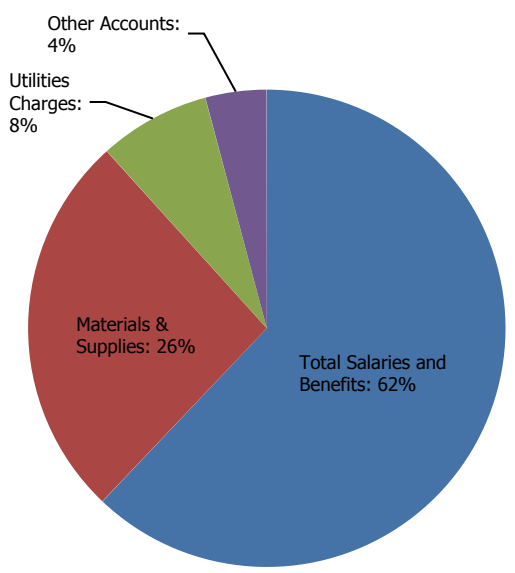
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	90,248,705	93,704,184	103,083,509	9,379,324	110,894,200	7,810,691
Direct Charges to Capital	*(2,313,190)*	*(1,561,318)*	*(1,554,356)*	*6,961*	*(2,024,286)*	*(469,929)*
Total 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

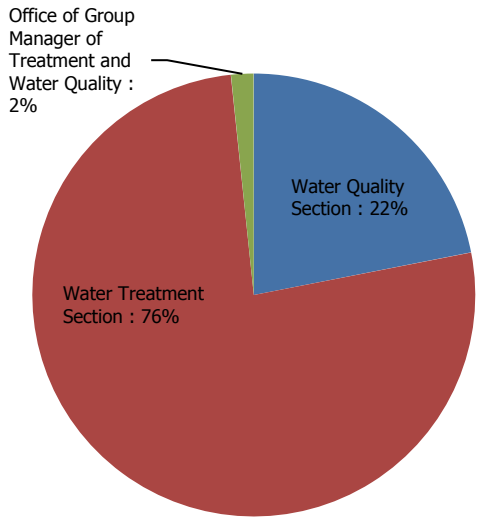


FY 2027/28 BUDGET BY EXPENDITURE

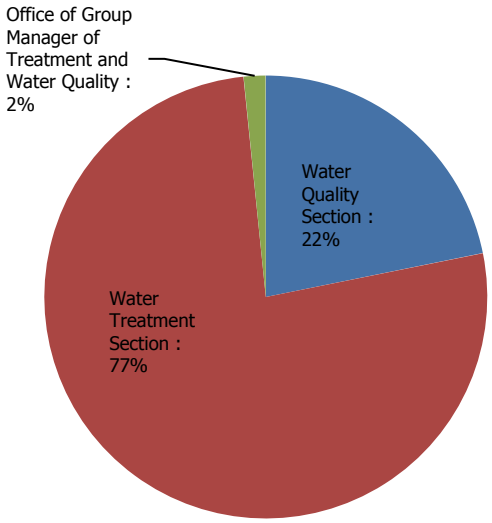


O&M BUDGET BY SECTION

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
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.

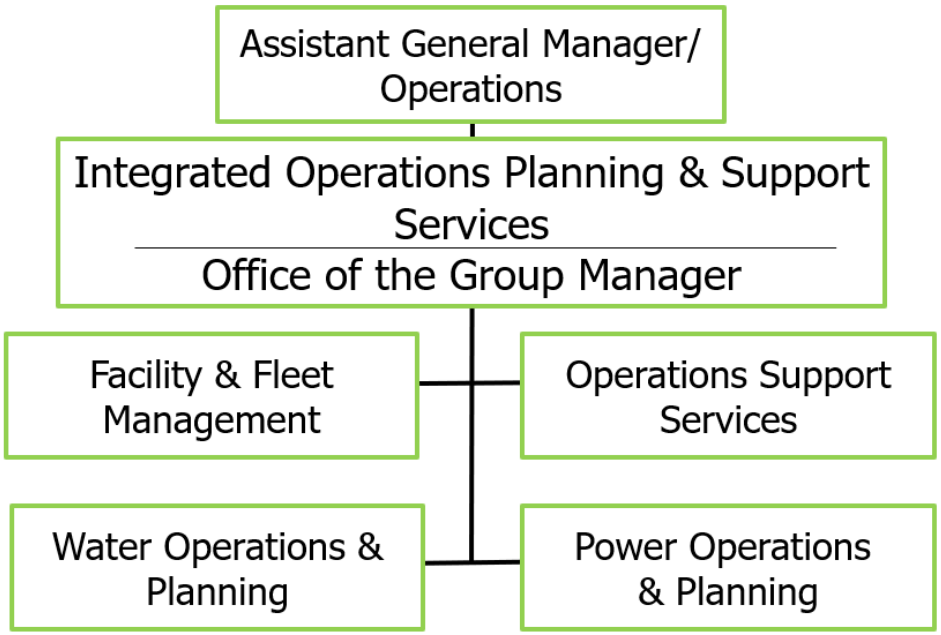
In addition, the section is responsible for wholesale energy activities including evaluation of proposed energy-related regulations and legislation; analysis of state and regional transmission plans and impacts to the CRA transmission system; and reporting on compliance with regional and national electric 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.

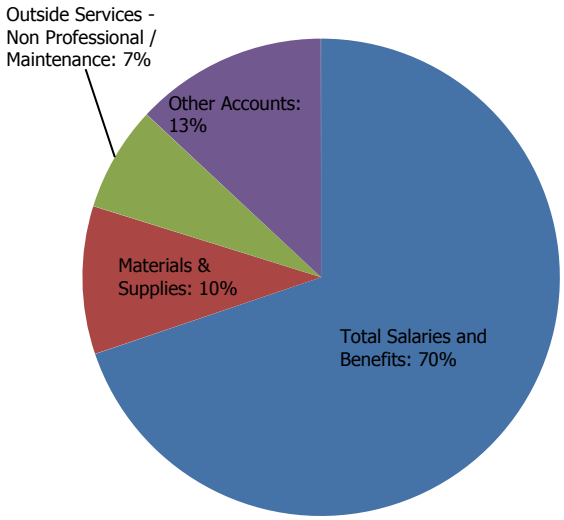
Continue improving customer service and support for desert facility staff through quick transitions of vacant housing units for use, timely response to facility maintenance requests, and active communication through meetings, newsletters, and presentations.

O&M FINANCIAL SUMMARY

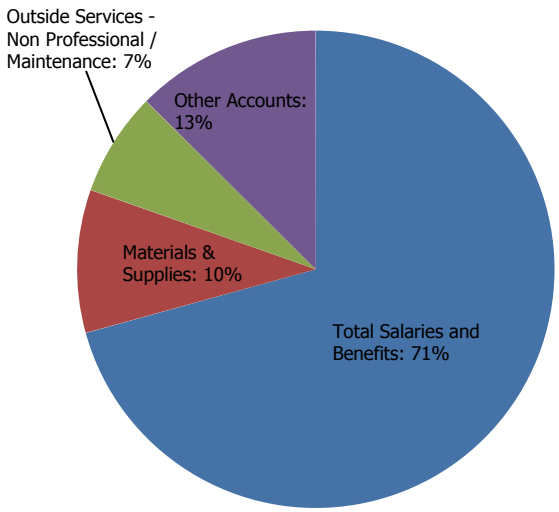
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	65,217,205	76,501,208	75,069,586	(1,431,623)	82,477,460	7,407,874
Direct Charges to Capital	*(3,138,042)*	*(5,168,068)*	*(3,968,893)*	*1,199,175*	*(4,849,515)*	*(880,622)*
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

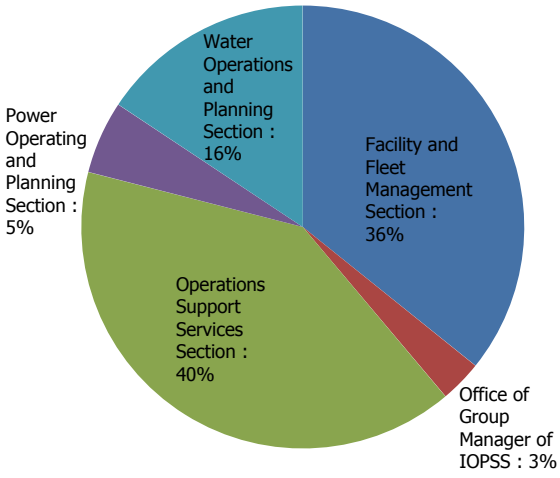


FY 2027/28 BUDGET BY EXPENDITURE

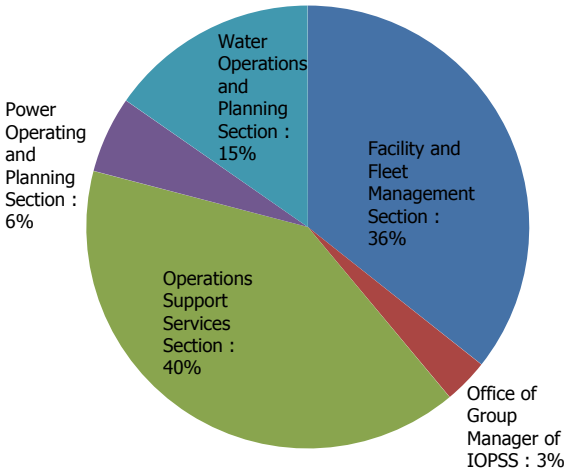


O&M BUDGET BY SECTION

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

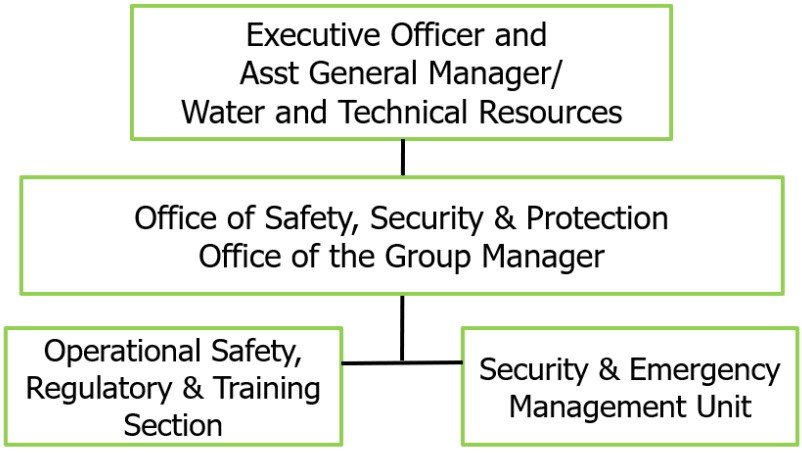
The Office of Safety Security and Protection group accomplishes its mission through the following sections, units, and team:

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.

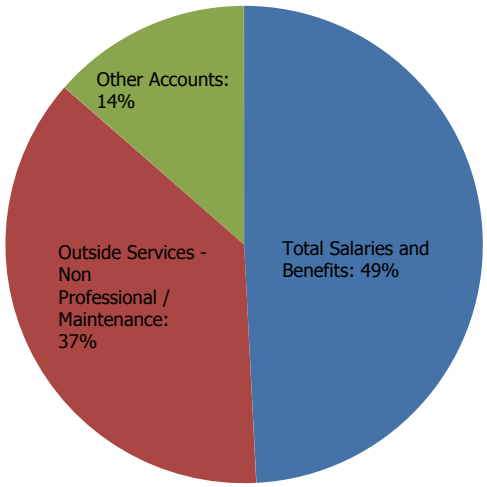
Develop and coordinate business processes including GM, board reports, presentations, help streamline processes, and enhance efficiency.

O&M FINANCIAL SUMMARY

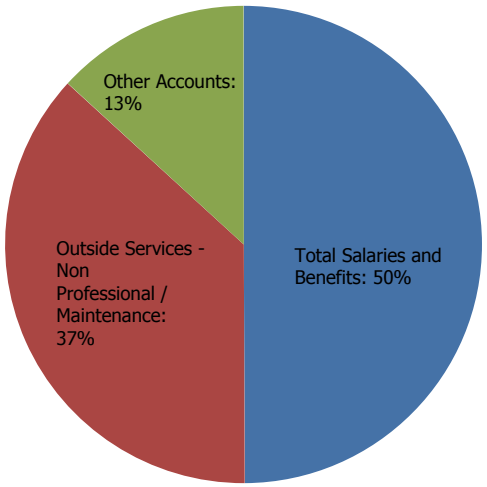
	2024/25 Actual	2025/26 Budget	2026/27 Proposed	Change from 2025/26	2027/28 Proposed	Change from 2026/27
Total Salaries and Benefits	18,846,631	20,239,736	22,504,856	2,265,121	24,454,748	1,949,892
Direct Charges to Capital	*(271,398)*	*(2,349,732)*	*(149,419)*	*2,200,313*	*(154,225)*	*(4,805)*
Total Salaries 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

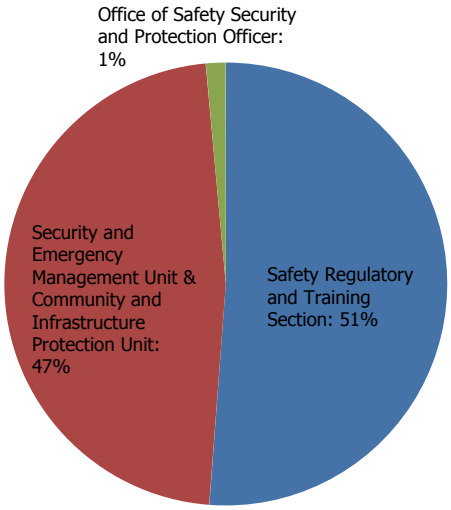


FY 2027/28 BUDGET BY EXPENDITURE

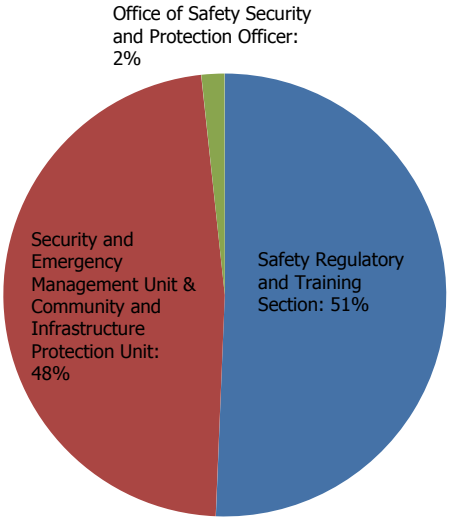


O&M BUDGET BY SECTION

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.

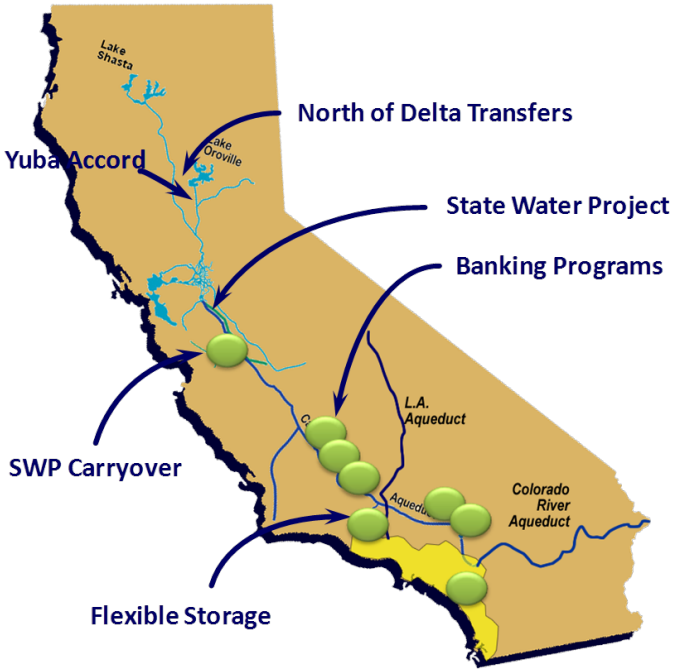
Since the Monterey Amendments, Metropolitan has secured one-year water transfer supplies through Metropolitan-only purchases, buyer coalition-purchases, and Governor Drought Water Banks. The most recent years that Metropolitan secured these one-year transactions were 2008 through 2010, 2015, 2021, and 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.

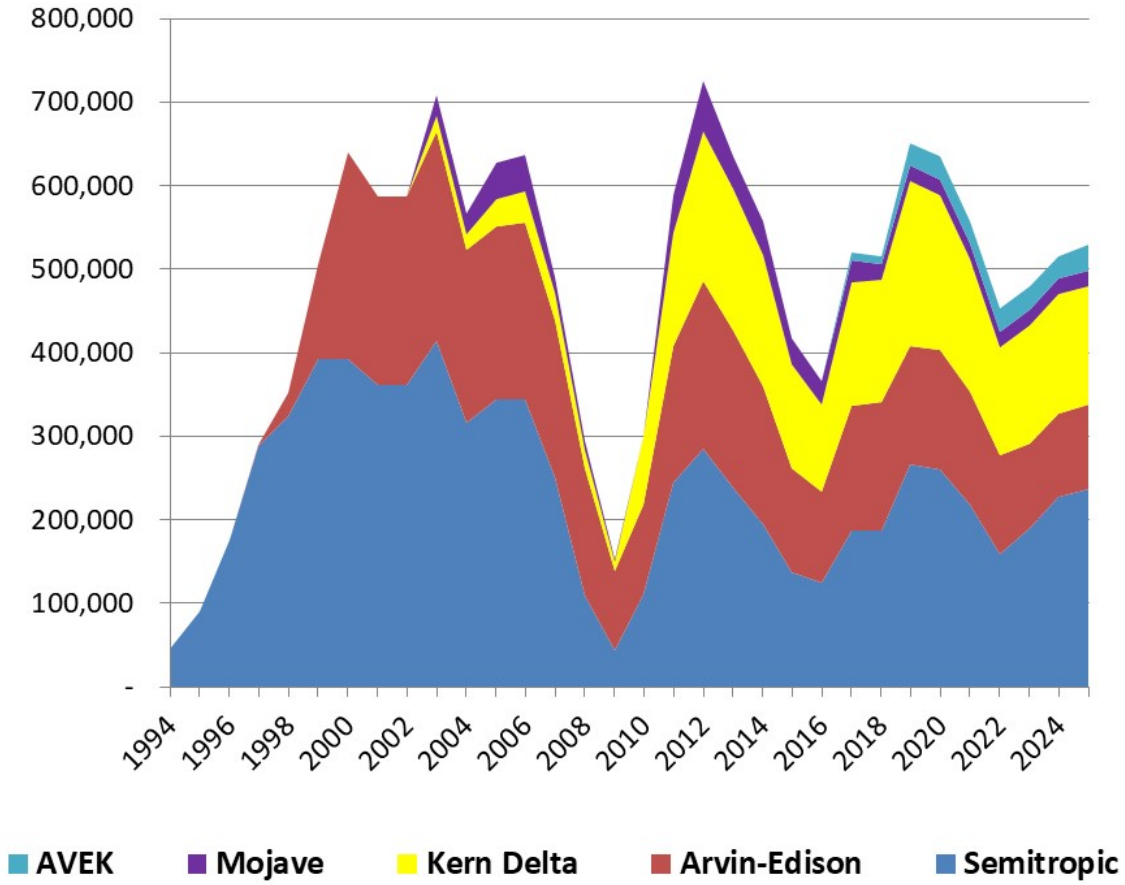
- Mojave Storage Program: under the agreement, Mojave Water Agency provides groundwater banking and exchange transfers to allow Metropolitan to store up to 390,000 acre-feet for later return. The agreement allows Metropolitan to annually withdraw Mojave Water Agency's SWP contractual amounts, after accounting 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:

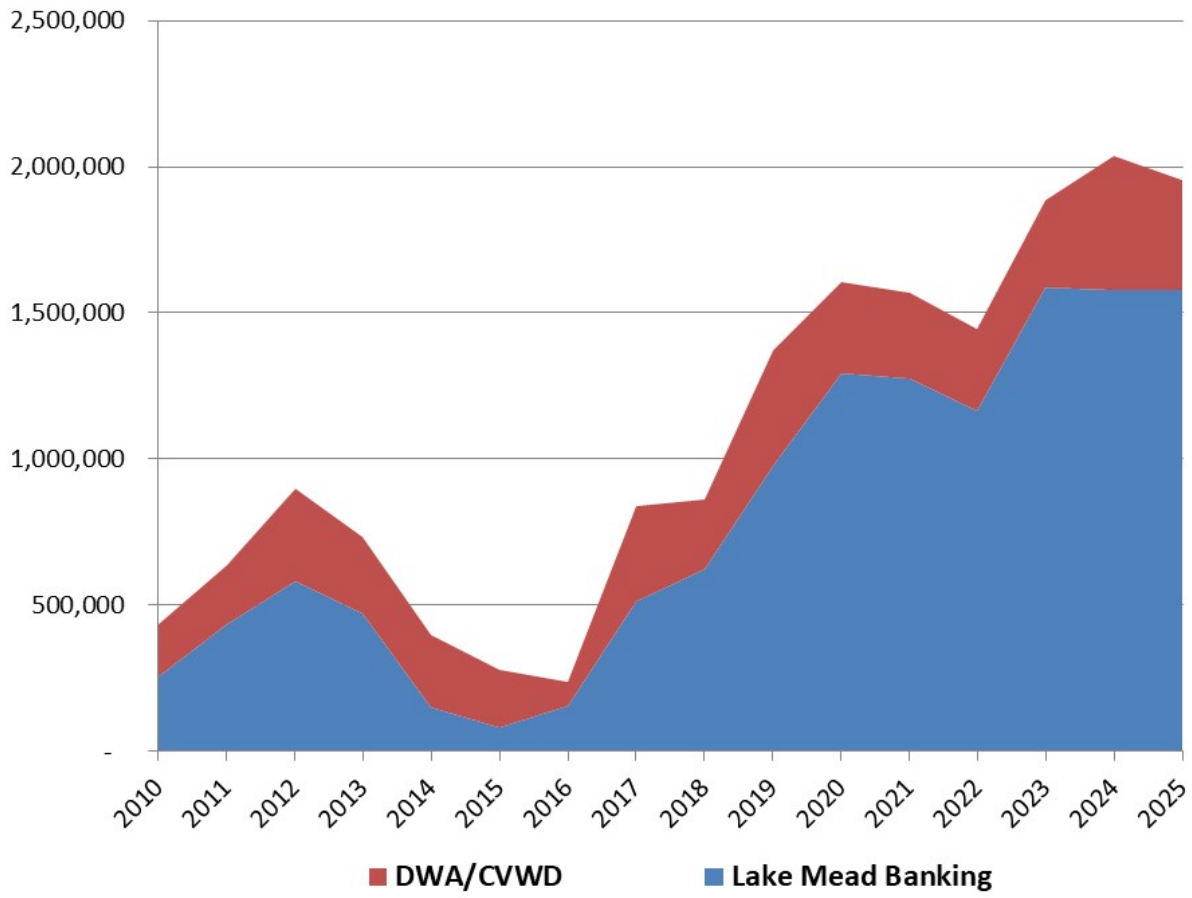
- Reclamation's Lower Colorado River Basin System Conservation and Efficiency Program (LC Conservation Program) - This program was funded with an initial allocation from the 2022 Inflation Reduction Act. The funding is used for the creation of Colorado River system water through voluntary water conservation 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

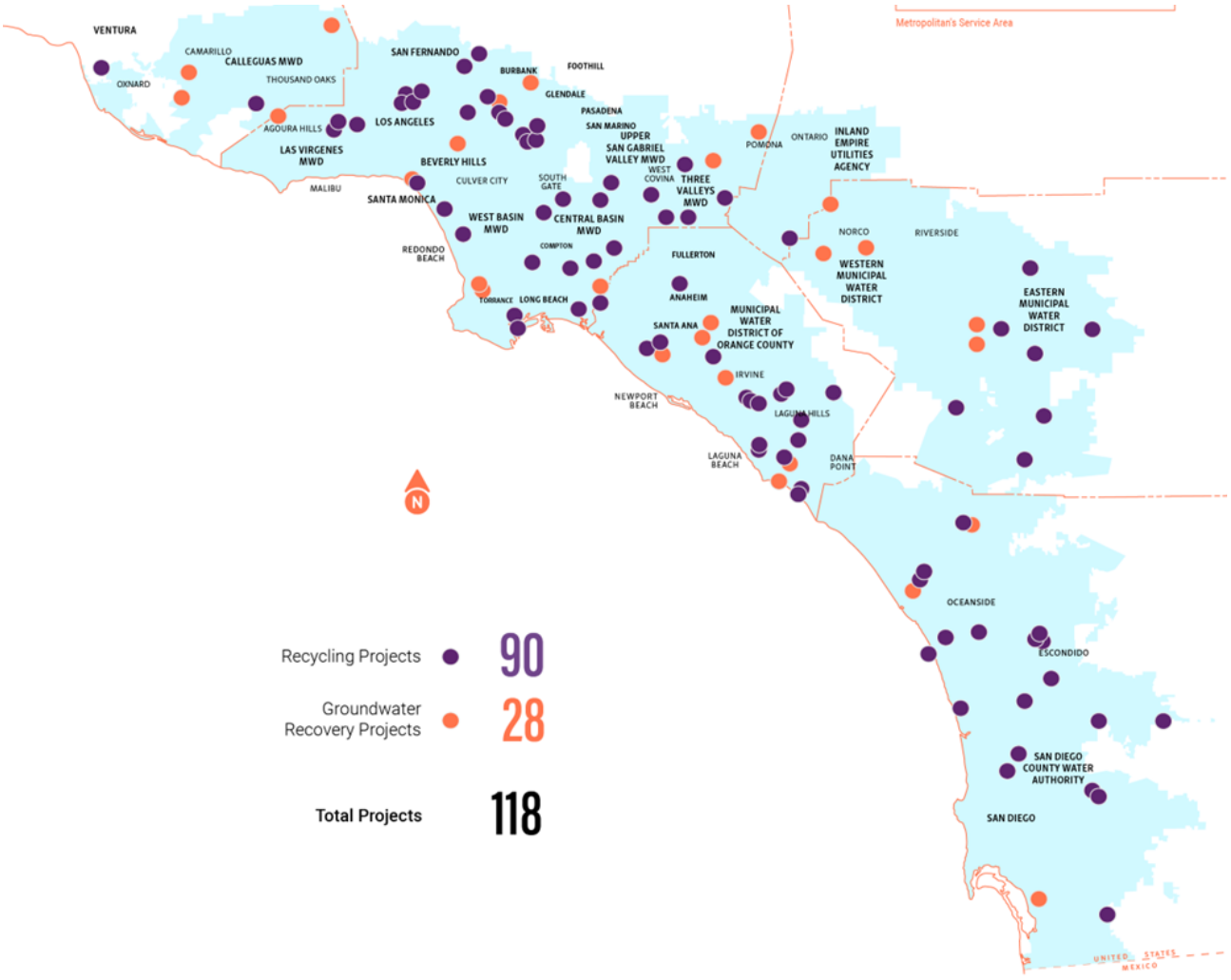
In September 1999, Governor Gray Davis signed SB 60 (Hayden) into law. SB 60 amended the Metropolitan Water District Act to direct Metropolitan to increase "sustainable, environmentally sound, and cost–effective water conservation, recycling, and groundwater storage and replenishment measures." SB 60 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.

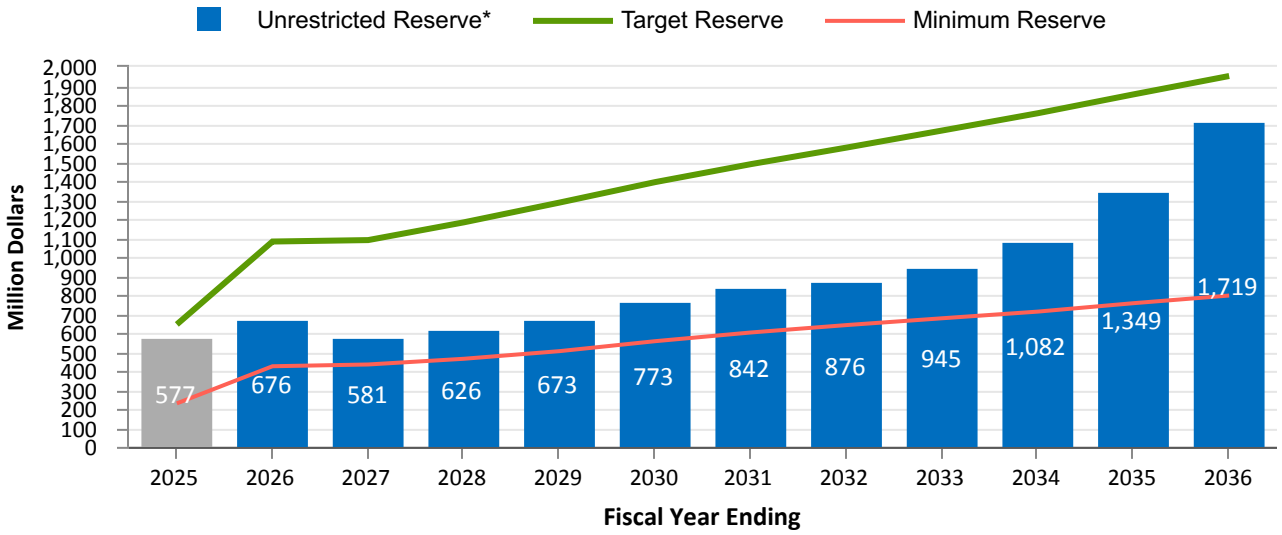
BUDGET HIGHLIGHTS

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.

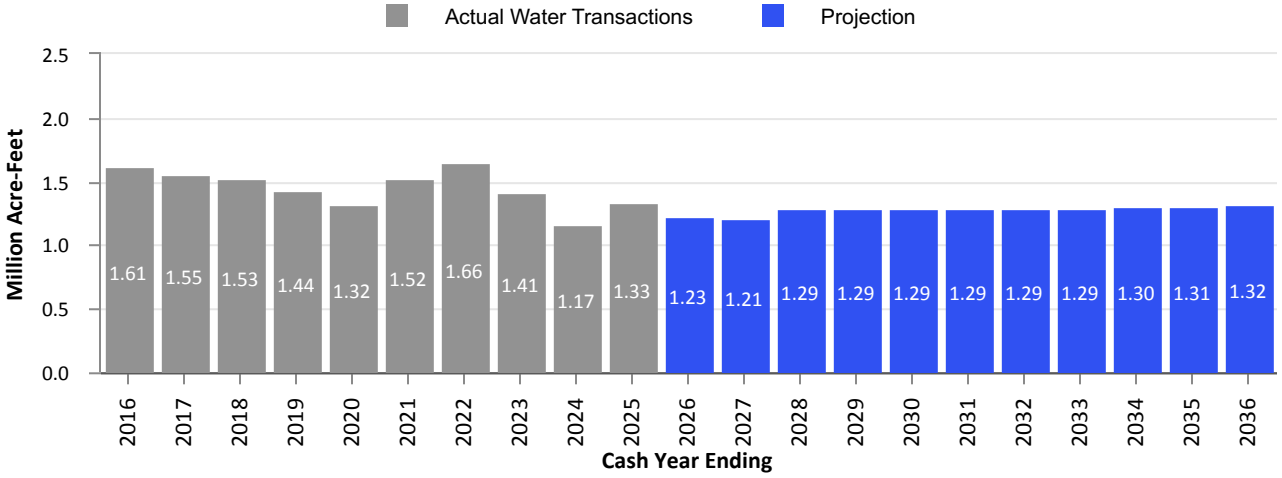
FORECAST OF WATER TRANSACTIONS

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.

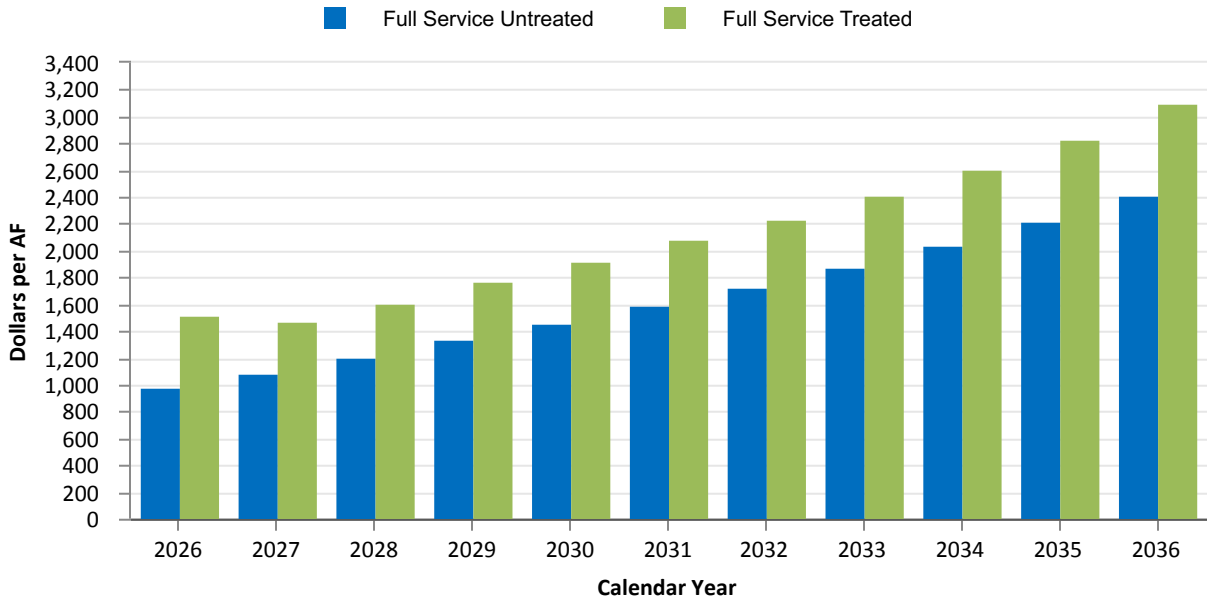
Revenues from Water Transactions

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.

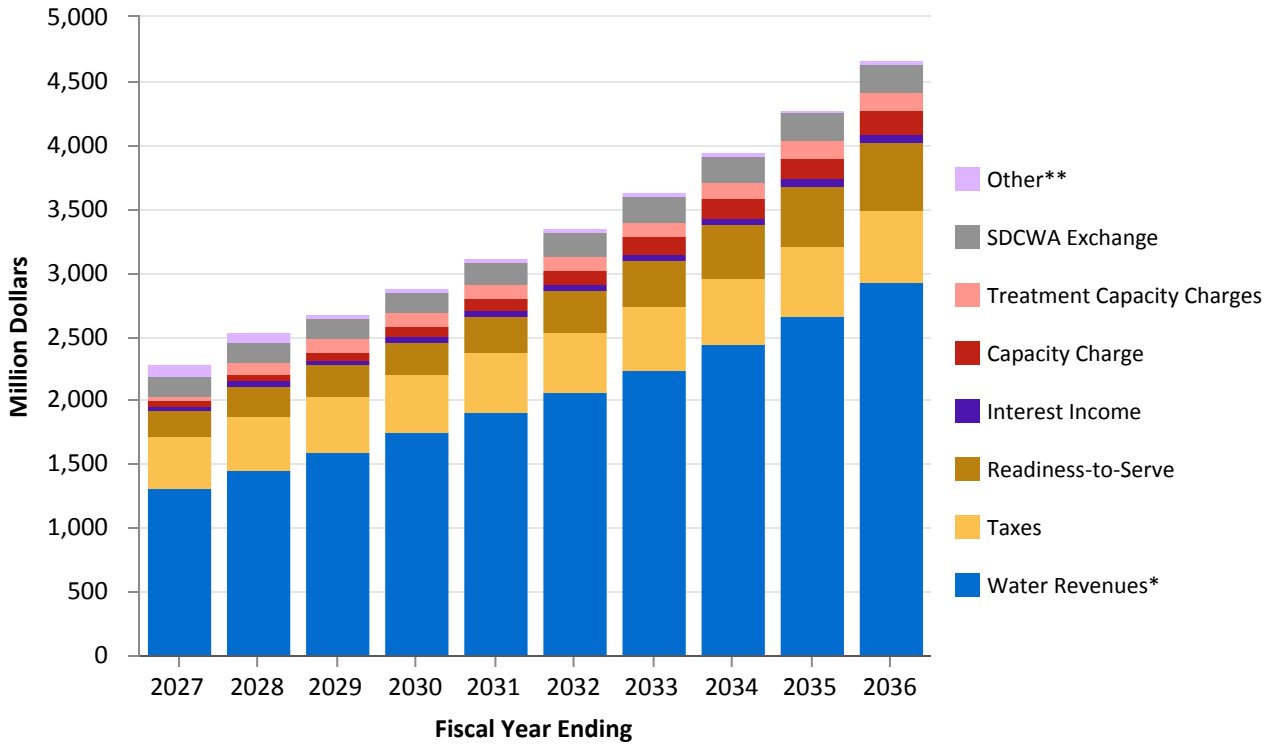
Power sales from Metropolitan's hydroelectric power recovery plants are projected to average about $4.5 million per year over this ten–year period. Metropolitan has 15 small hydroelectric plants on its distribution system. These revenues are dependent on the amount of water that flows through Metropolitan's 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.

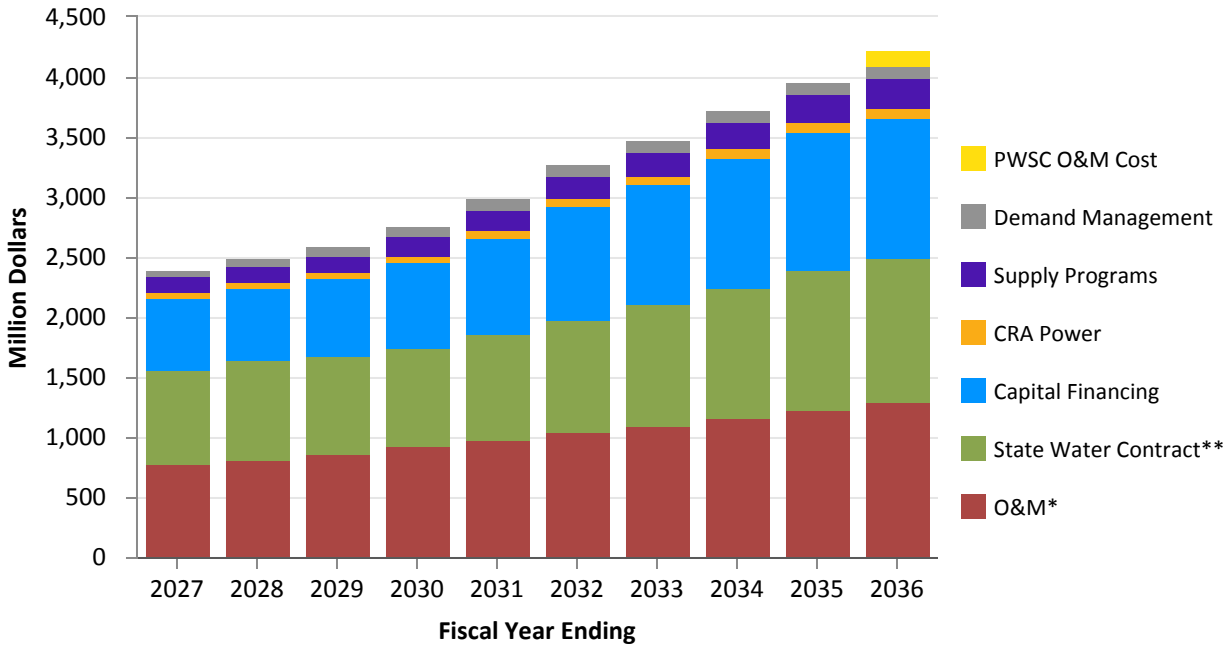
USES OF FUNDS

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.

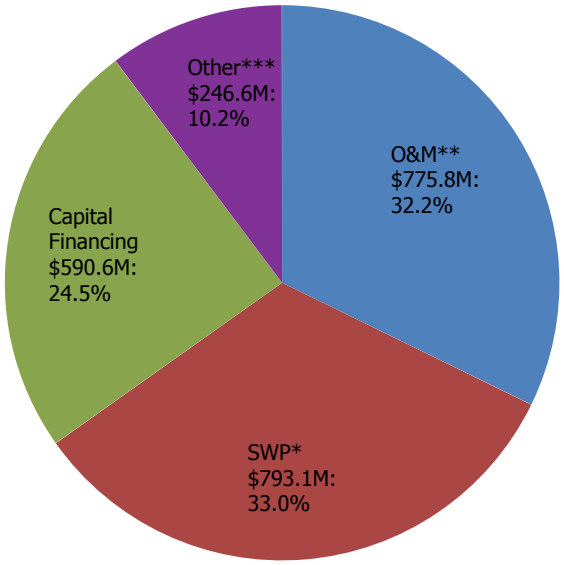
Expenditure Forecast, $ millions



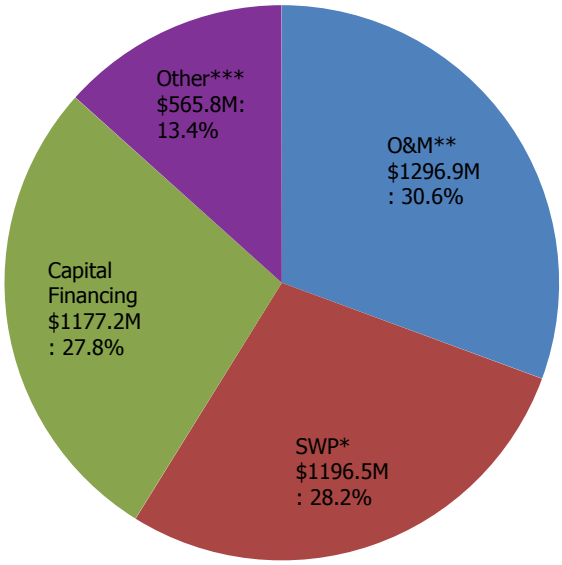
*Includes portion funded from $80M SWRCB Fund for PWSC in FY 2026/27 and FY 2027/28
** includes Delta Conveyance Project planning costs

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,

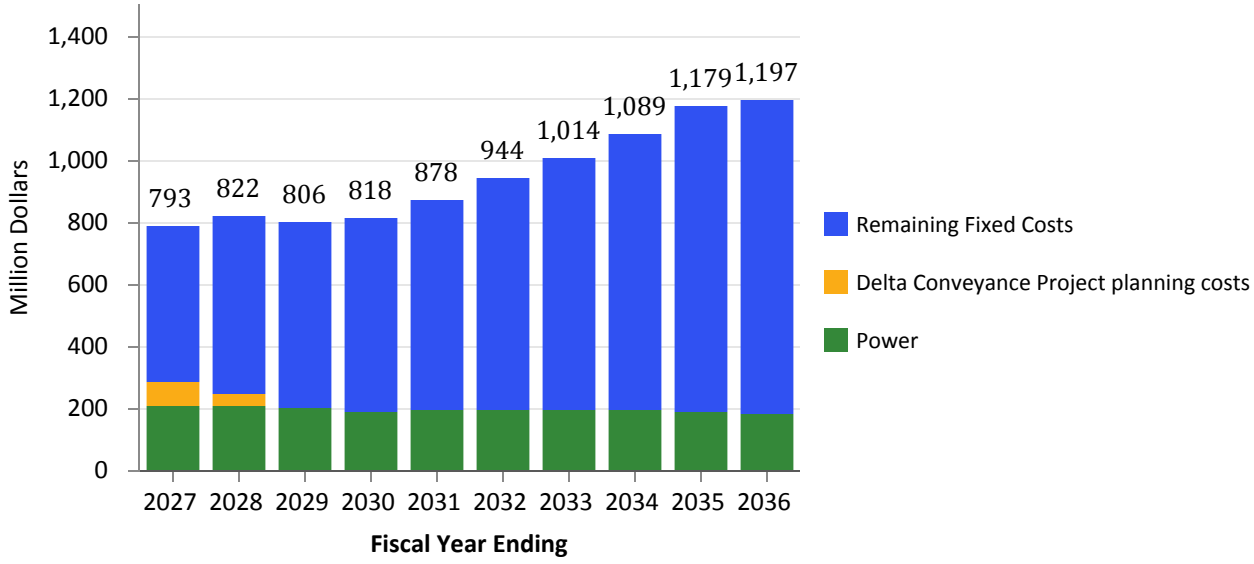
primarily the Lodi Energy Center. Net flows through the SWP that incur power are expected to average about 603 to 904 TAF per year.

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



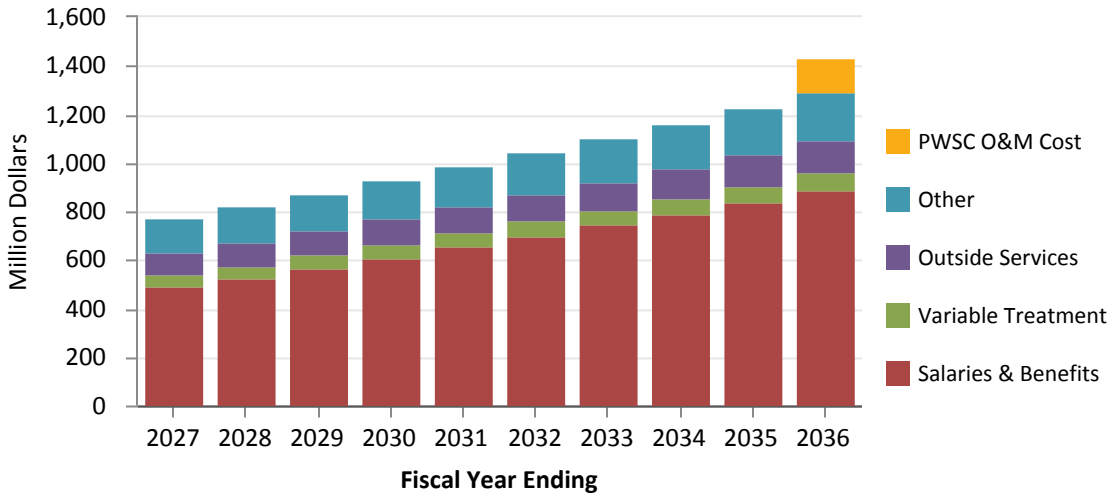
[1] The term "supply" is used to distinguish between other functions of the SWP such as recreation and flood control. The term is not used to distinguish between the conservation (supply) and transportation (conveyance) functions of the SWP under the State Water Contracts for participation in the SWP.

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.

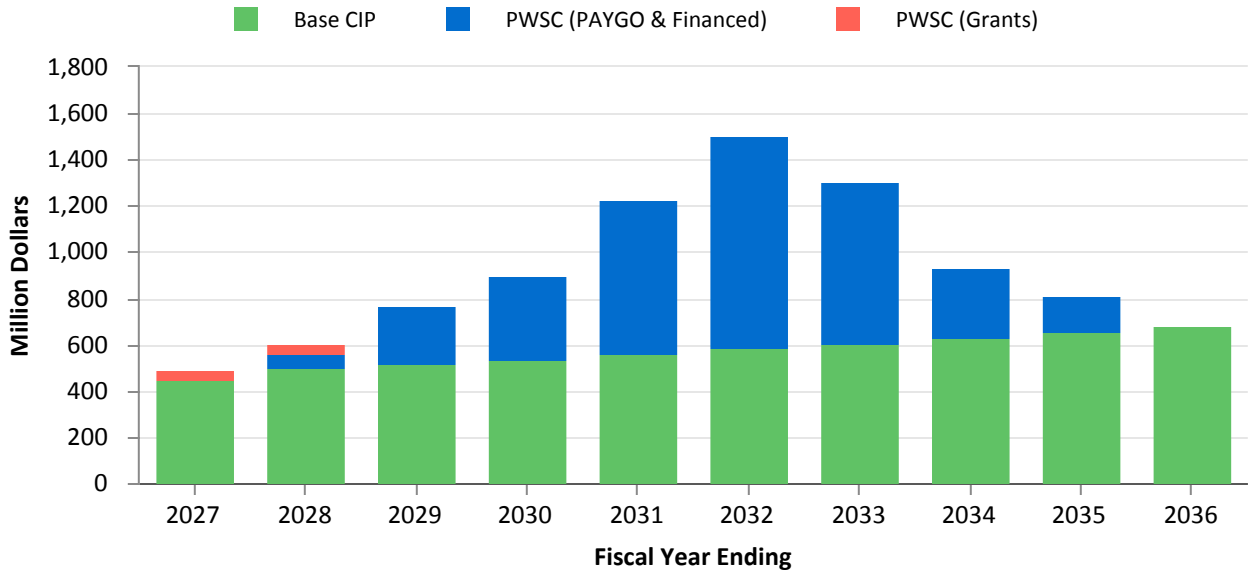
Capital Investment Plan

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.

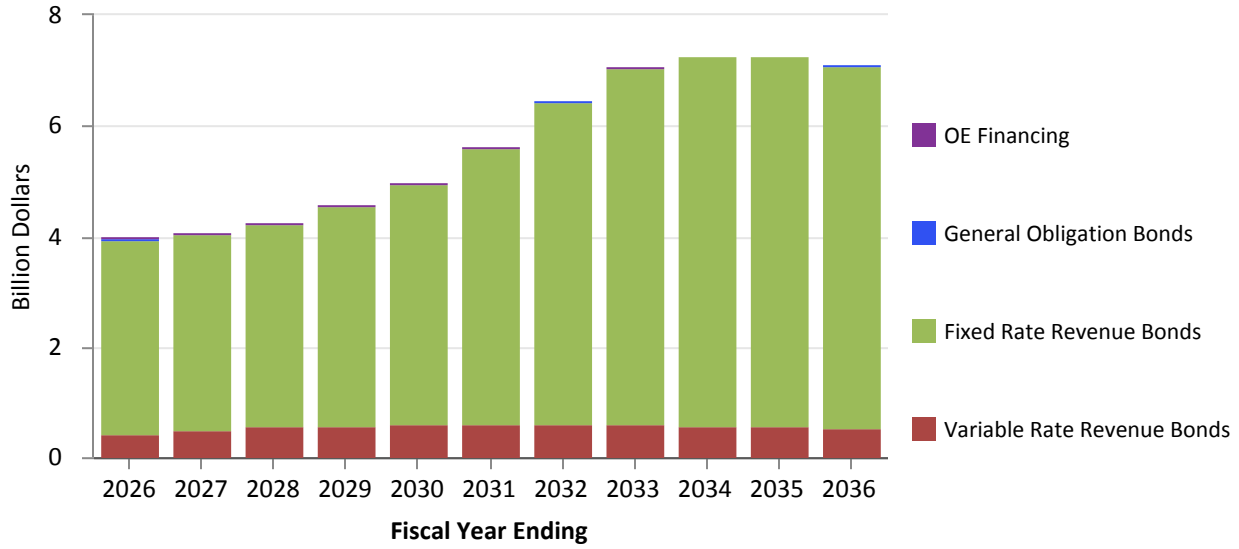
Fiscal Year Ending	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
CIP Revenue Bonds* ($ millions)	0	270	300	310	300	310	290	280	300
PWSC Revenue Bonds	0	0	50	220	300	550	770	540	150
Fixed Interest Rate (%)	4.75	4.75	4.75	4.50	4.50	4.50	4.50	4.50	4.50

*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

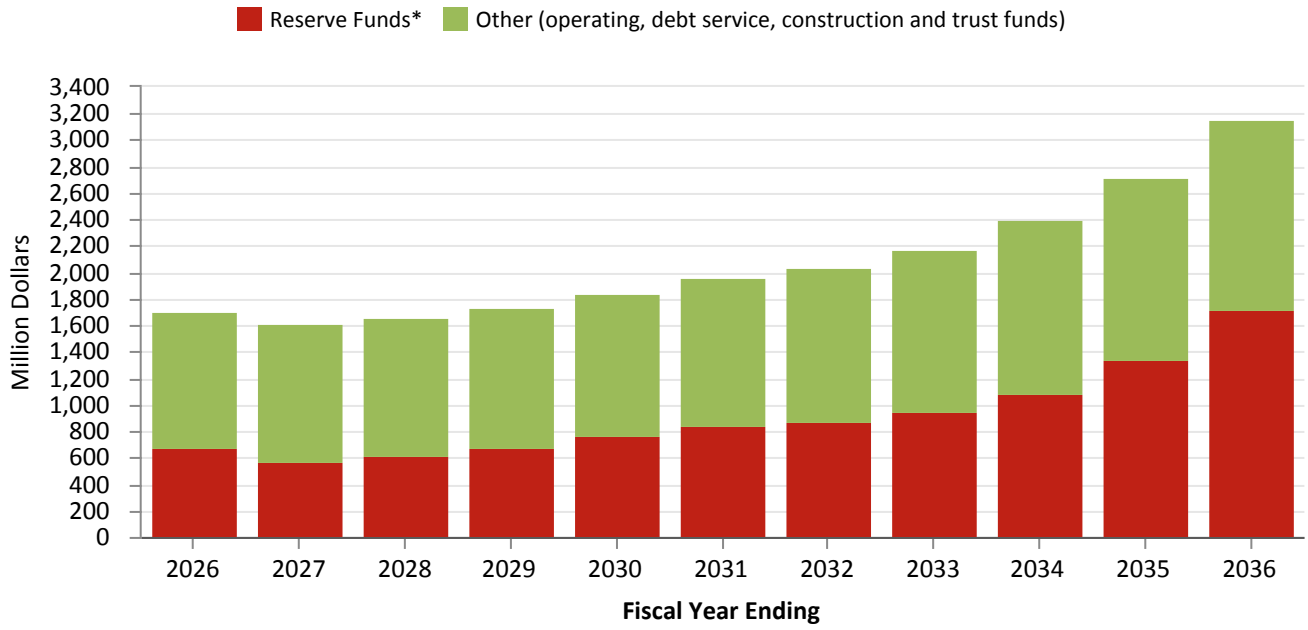


Metropolitan's variable rate debt as a percentage of total revenue bond debt is projected to stay approximately the same at 10 percent over this time period. The appropriate amount of variable rate debt will continue to be monitored and adjusted depending on market rates, financing needs, available short–term 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.

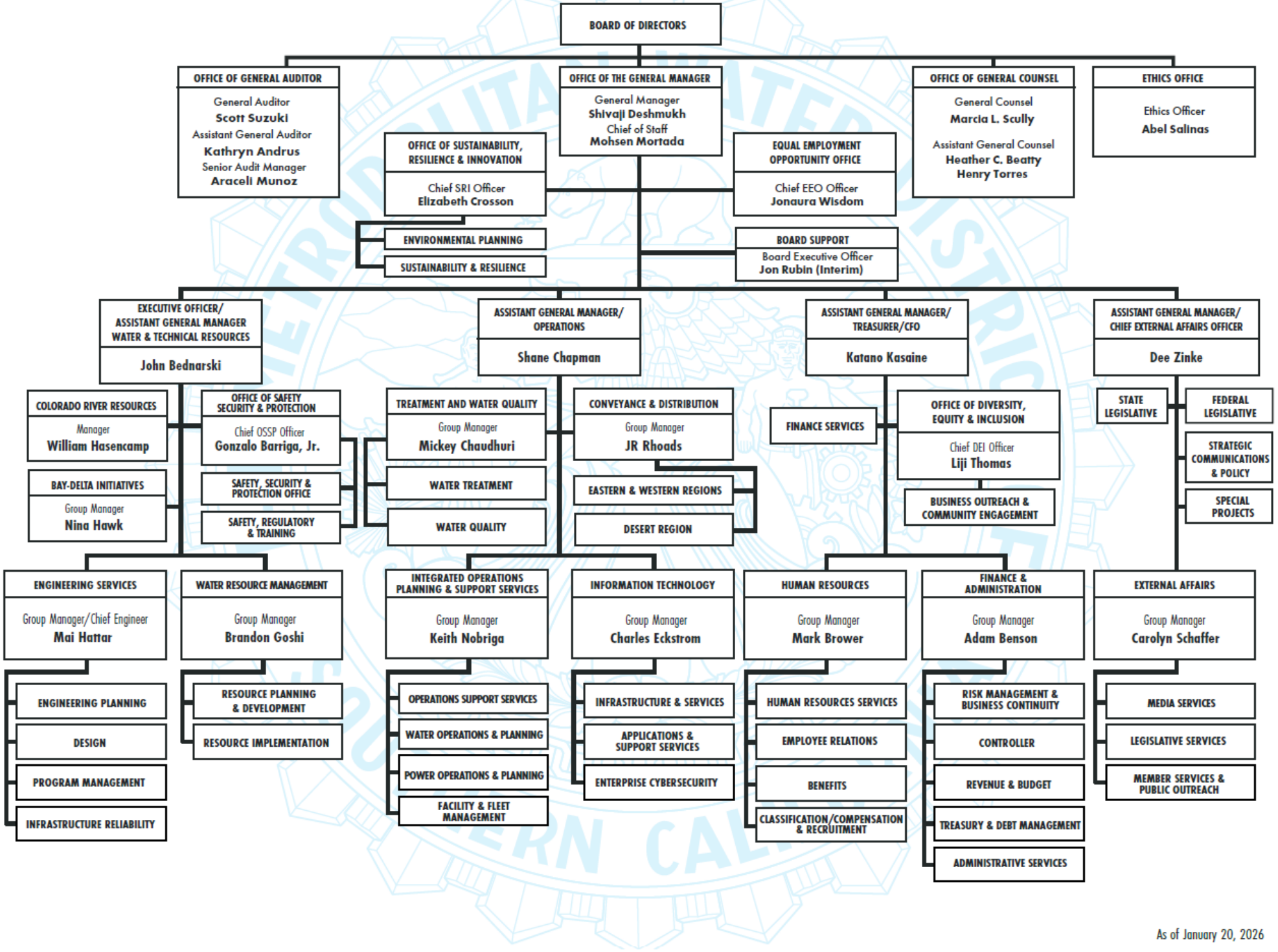
Water Supply Programs — Water transfer and storage programs that supplement Colorado River and State Water Project supplies.

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

Metropolitan Water District of Southern California

FISCAL YEARS 2026/27 AND 2027/28 COST OF SERVICE REPORT FOR PROPOSED WATER RATES AND CHARGES

February 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.

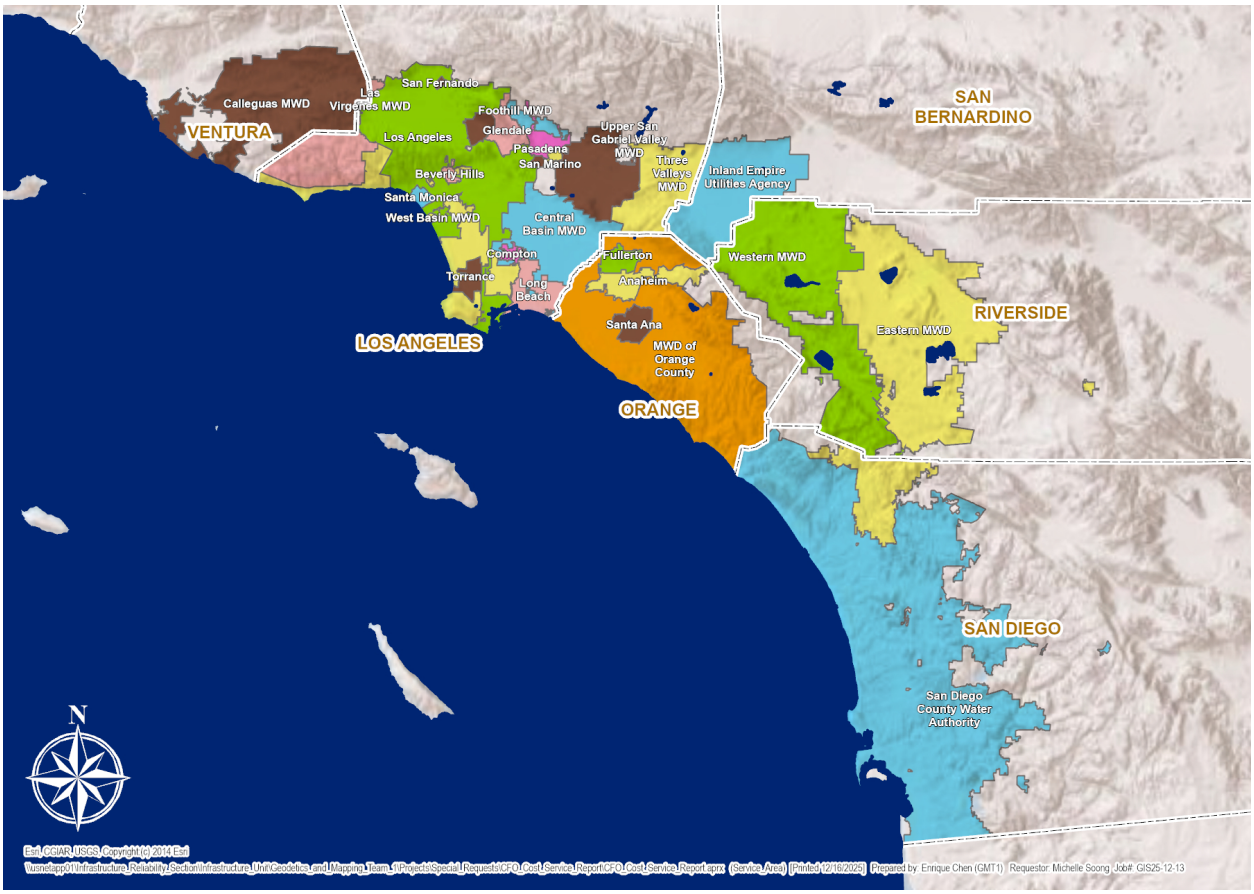
The economy of Metropolitan's service area is exceptionally diverse. In 2024, the economy of the six counties which contain Metropolitan's service area had a gross domestic product larger than all but eleven nations of the world. The Six County Area economy ranked between the Russian Federation ($2.174 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

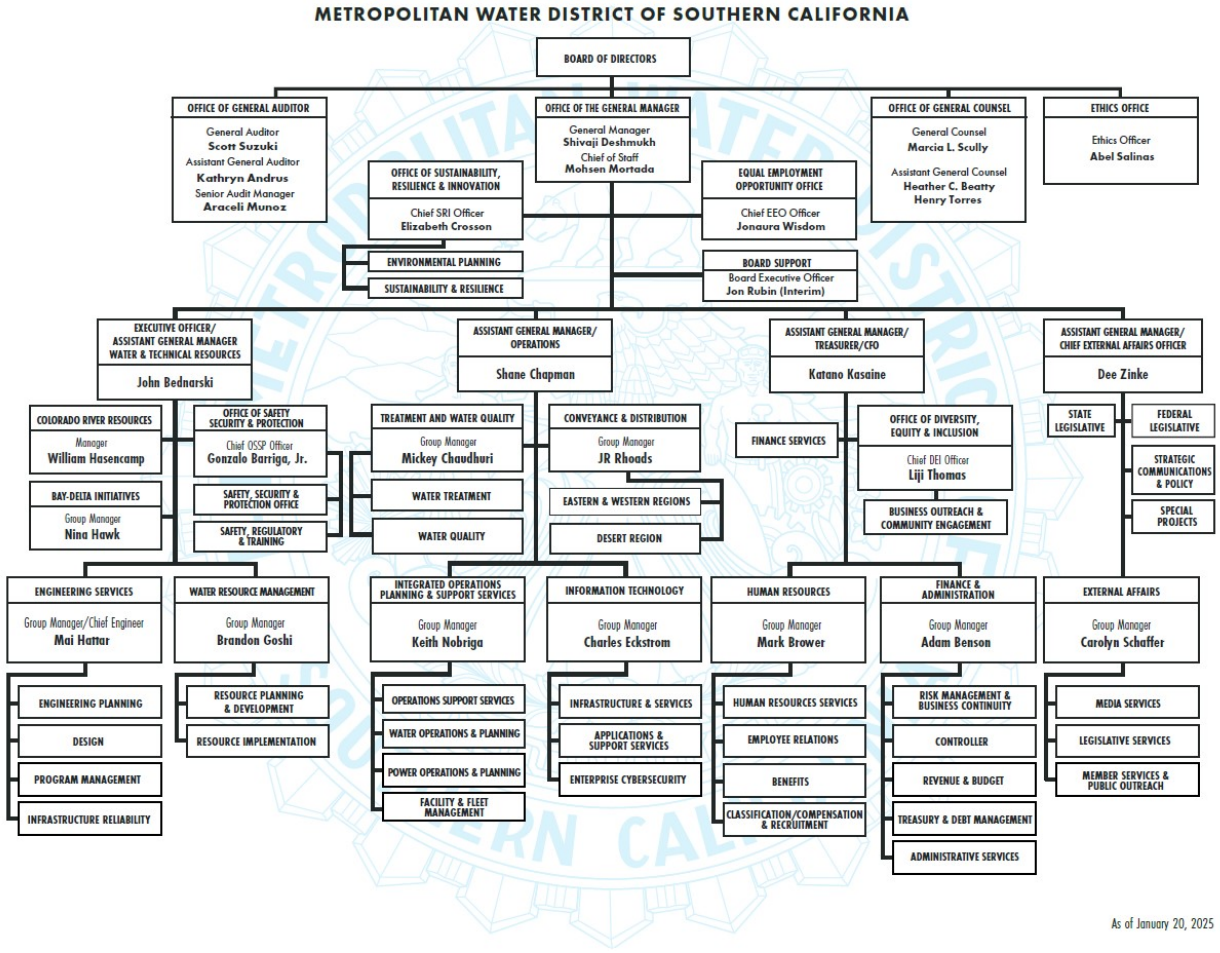


Table 1: Metropolitan Senior Management

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

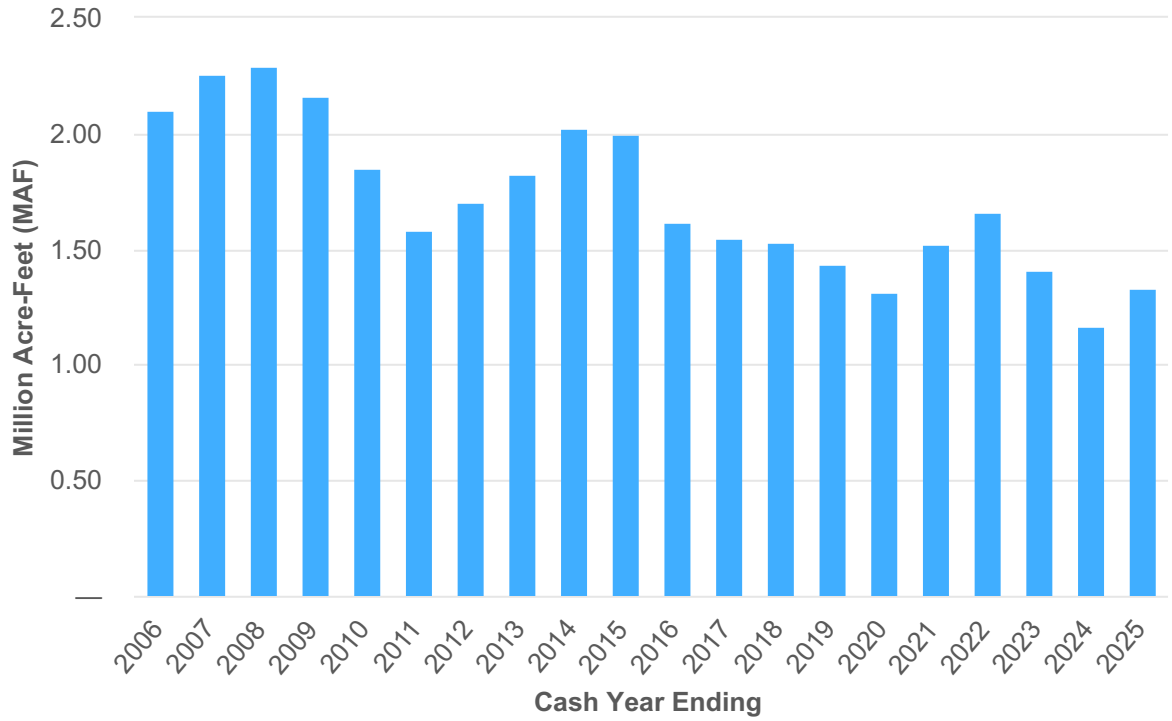
[2] *Water transactions delivered from May to April generate water revenues (cash receipts) in the fiscal year period (July - June).*

water sales and 227 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.

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 update analysis.

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.

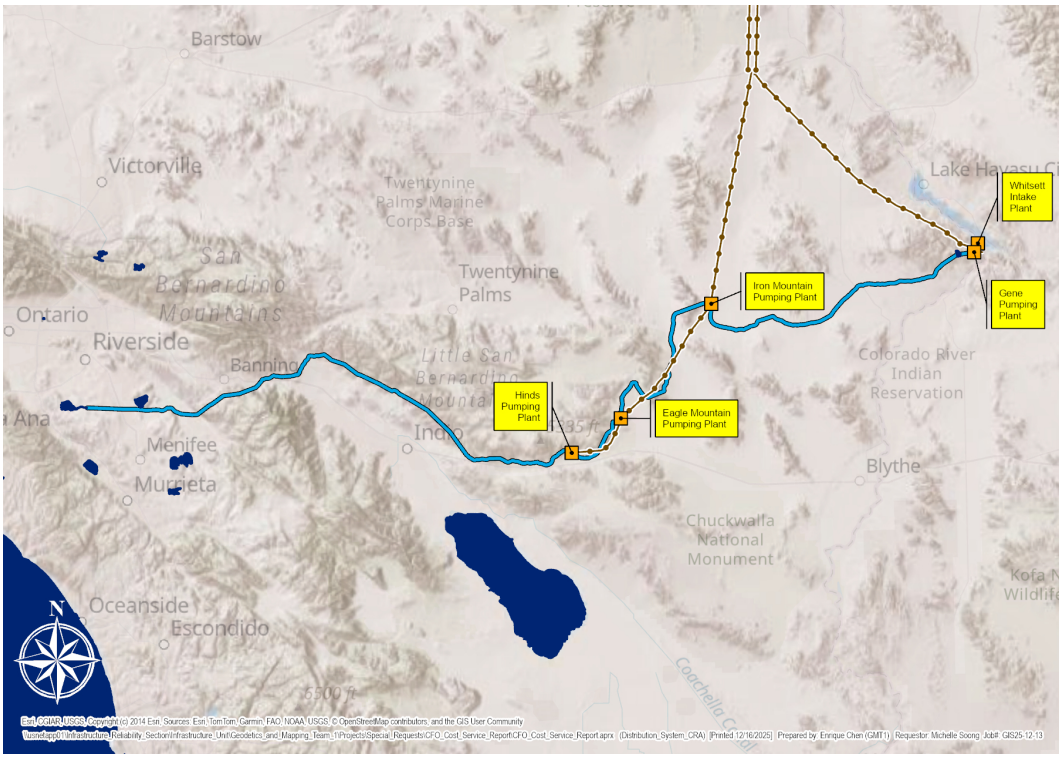
Colorado River Aqueduct (CRA)

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.

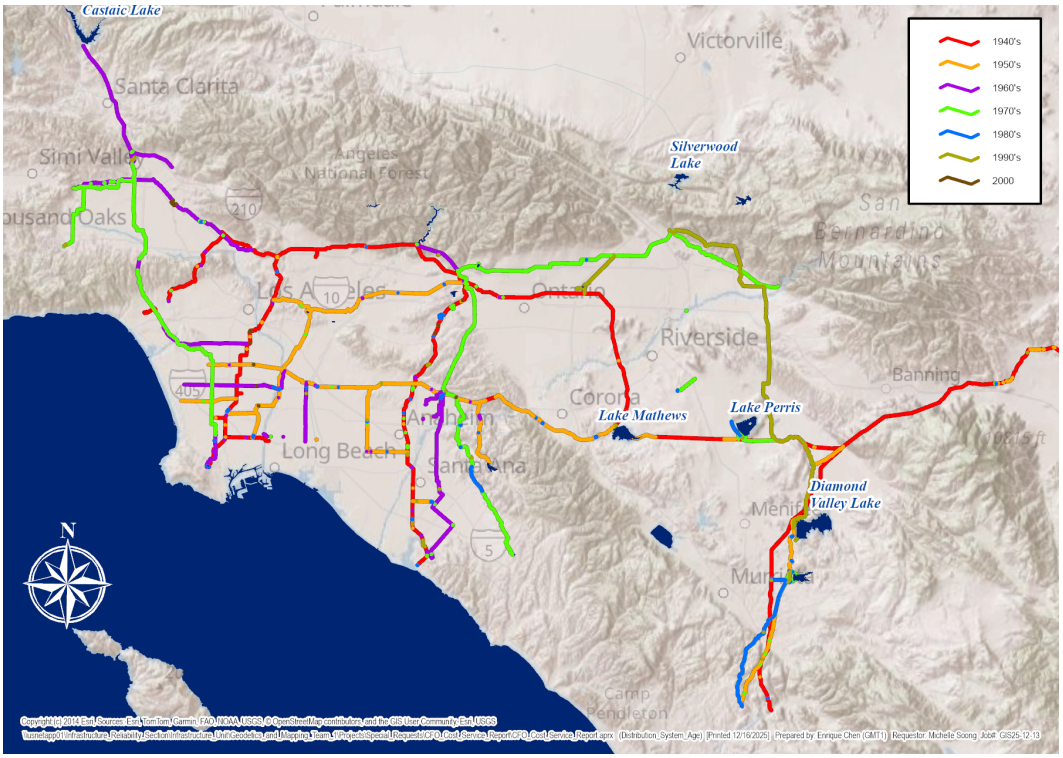
On December 13, 2023, at the Colorado River Water Users Association's annual conference, Bureau of Reclamation (Reclamation) Commissioner Camille Touton signed several conservation agreements in California, made possible by funding provided by the IRA. Metropolitan was a party to three of the agreements 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

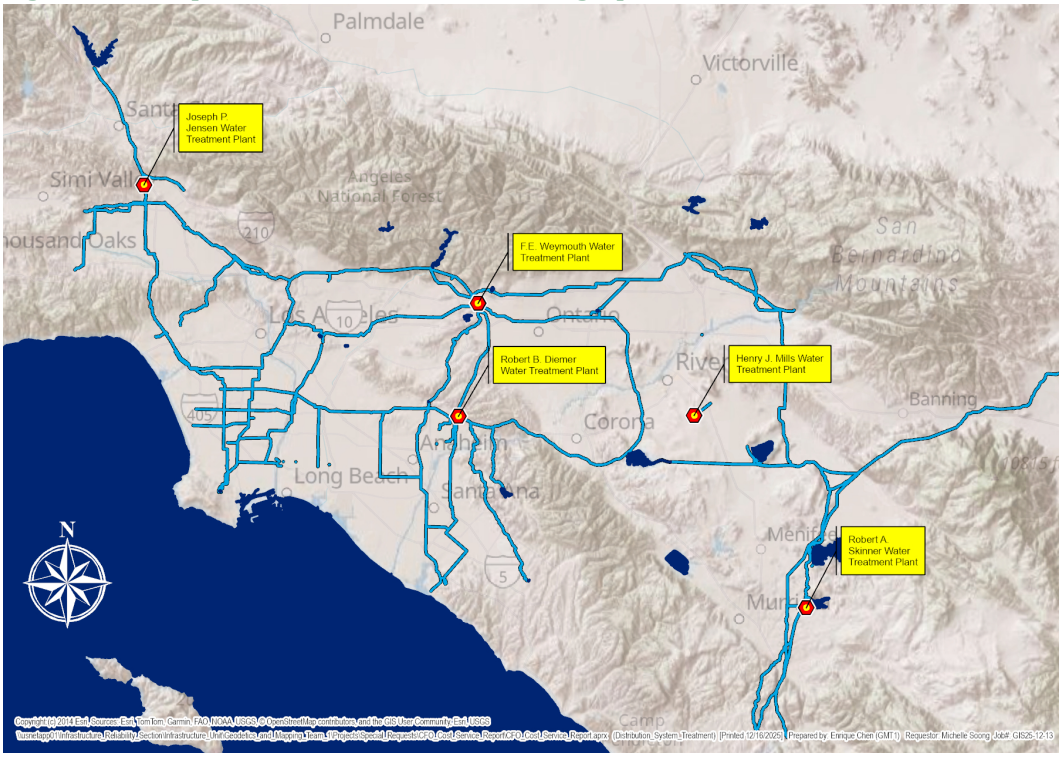


Table 8 shows Metropolitan's treated and untreated water transactions by member agency for Cash Year 2025. Approximately 49 percent of Metropolitan's water transactions in Cash Year 2025 were treated.

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

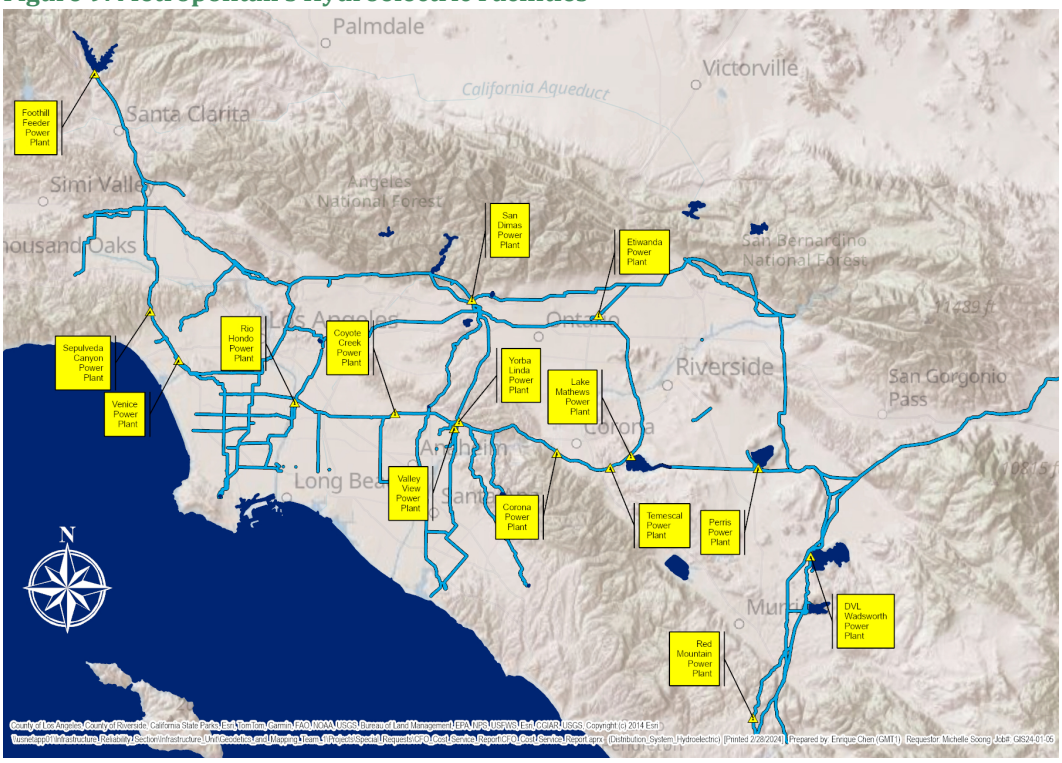
Metropolitan's Distribution System has 15 small hydroelectric plants located throughout the service area. The plants are located in Los Angeles, Orange, Riverside, and San Diego Counties as shown in Figure 9. The combined generating capacity of these plants and the generating capacity at Diamond Valley 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

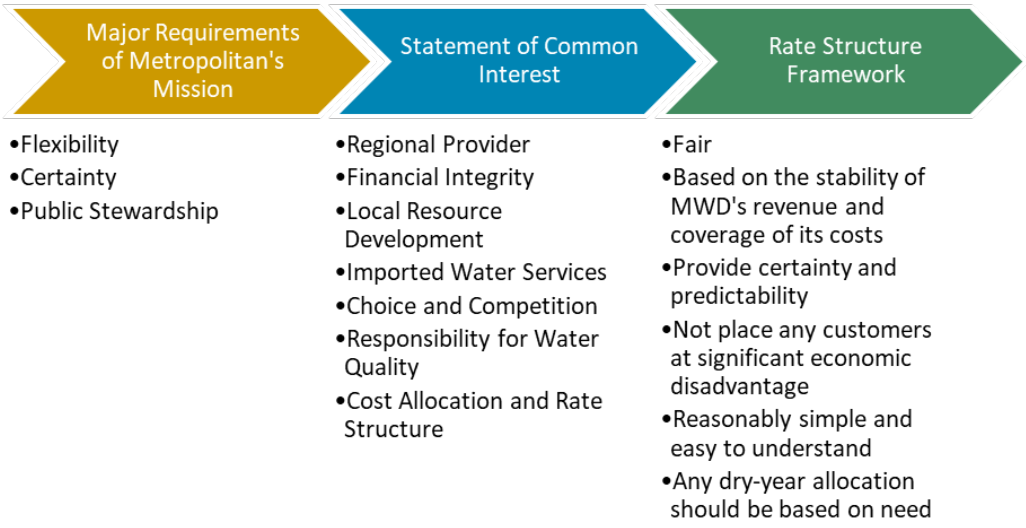


RATE STRUCTURE

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.

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[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.

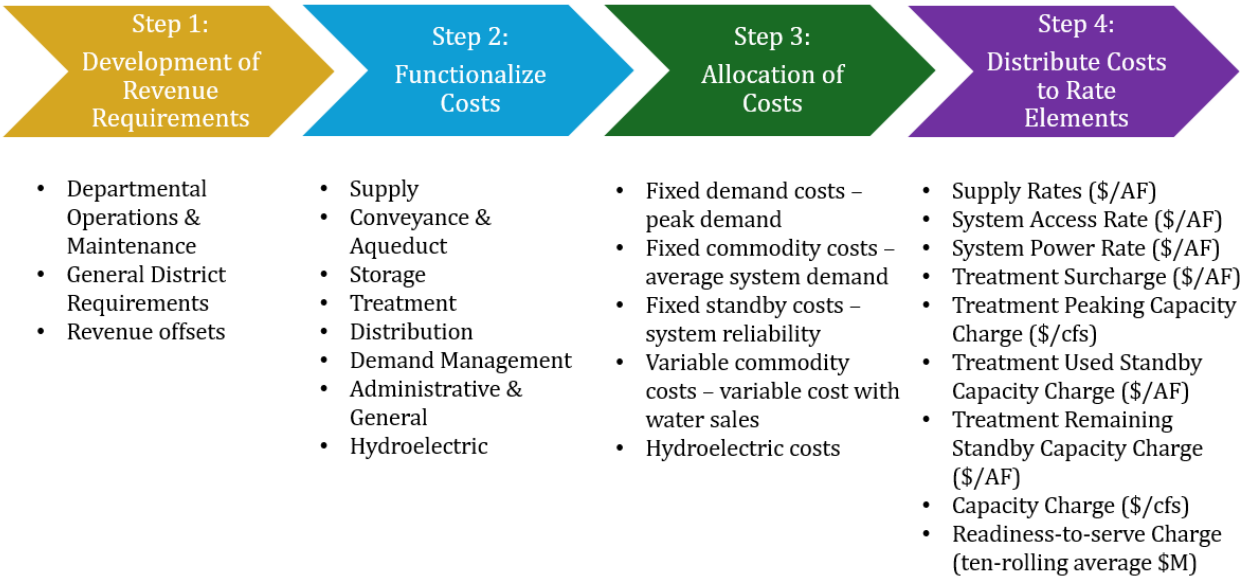
The purpose of sorting Metropolitan's costs in a manner that reflects the type of function (e.g., supply vs. conveyance), the characteristics of the cost (e.g., fixed or variable) and the reason why the cost was incurred (e.g., to meet peak or average demand) is to create logical cost of service "building 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 $2.41 billion in FY 2026/27 and $2.50 billion in FY 2027/28. These expenditures support sales of 988 TAF in FY 2026/27 and 1,062 TAF in FY 2027/28 and assume a 49 percent SWP allocation in CY 2025, 48 percent SWP allocation in CY 2026, 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 $108 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. SDCWA Exchange revenues are projected to be approximately $152 million in FY 2026/27 and $155 million in FY 2027/28.

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 $408 million in ad valorem property tax revenues (assuming that ad valorem tax rates are maintained at 0.007% of assessed valuation) in FY 2026/27 and $425 million in FY 2027/28. 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 SWP costs.

The total revenue offsets are estimated to be about $735 million in FY 2026/27 and $712 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 $1.71 billion in FY 2026/27 and $1.81 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 $1.60 billion in FY 2026/27 and $1.85 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	$ 11,946,105	0.7 %
Board of Directors	2,946,065	0.2 %
Bay Delta Initiatives	13,744,321	0.8 %
Human Resources	23,273,465	1.4 %
External Affairs	26,393,143	1.5 %
Conveyance and Distribution	104,537,715	6.1 %
Treatment and Water Quality	160,689,283	9.3 %
Integrated Operations Planning and Support Services	99,325,855	5.8 %
Office of Safety, Security and Protection	44,305,462	2.6 %
Finance and Administration	46,857,360	2.7 %
Engineering Services	63,619,678	3.7 %
Business Technology	64,653,352	3.8 %
Water Resources Management	28,394,577	1.7 %
General Counsel	21,820,289	1.3 %
General Auditor	5,805,588	0.3 %
Ethics Office	3,830,057	0.2 %
Sustainability, Resilience & Innovation	27,464,370	1.6 %
Diversity, Equity & Inclusion	5,365,714	0.3 %
Equal Employment Opportunity	3,729,723	0.2 %
Total	**758,702,121**	**44.1 %**
General District Requirements		
State Water Project*	793,053,980	46.1 %
Colorado River Aqueduct Power Costs	62,731,329	3.6 %
Supply Programs (cash funded portion)	125,605,002	7.3 %
Demand Management (cash funded portion)	58,238,161	3.4 %
Capital Financing	590,592,631	34.3 %
Other Operating Costs	17,099,986	1.0 %
Increase/(Decrease) in Required Reserves	48,600,000	2.8 %
Total	**1,695,921,089**	**98.6 %**
Revenue Offsets	**$ (734,907,133)**	**-42.7 %**
Net Revenue Requirements	**$ 1,719,716,077**	**100.0 %**

(1) Given as a percentage of the absolute values of total dollars apportioned
Totals may not foot due to rounding

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	$ 12,479,220	0.7 %
Board of Directors	3,225,976	0.2 %
Bay Delta Initiatives	14,378,636	0.8 %
Human Resources	24,244,481	1.3 %
External Affairs	27,991,100	1.5 %
Conveyance and Distribution	112,089,627	6.1 %
Treatment and Water Quality	171,002,245	9.3 %
Integrated Operations Planning and Support Services	107,087,149	5.8 %
Office of Safety, Security and Protection	47,453,246	2.6 %
Finance and Administration	49,561,593	2.7 %
Engineering Services	66,546,459	3.6 %
Business Technology	68,969,906	3.8 %
Water Resources Management	29,688,781	1.6 %
General Counsel	21,357,459	1.2 %
General Auditor	6,095,214	0.3 %
Ethics Office	4,024,076	0.2 %
Sustainability, Resilience & Innovation	27,977,109	1.5 %
Diversity, Equity & Inclusion	5,577,016	0.3 %
Equal Employment Opportunity	3,884,365	0.2 %
Total	**803,633,658**	**43.8 %**
General District Requirements		
State Water Project*	822,034,974	44.8 %
Colorado River Aqueduct Power Costs	51,153,391	2.8 %
Supply Programs (cash funded portion)	127,794,275	7.0 %
Demand Management (cash funded portion)	65,584,923	3.6 %
Capital Financing	610,043,716	33.3 %
Other Operating Costs	—	— %
Increase/(Decrease) in Required Reserves	18,099,843	1.0 %
Total	**46,800,000**	**2.6 %**
Revenue Offsets	**$ (711,643,719)**	**-38.8 %**
Net Revenue Requirements	**$ 1,833,501,061**	**100.0 %**

(1) Given as a percentage of the absolute values of total dollars apportioned
Totals may not foot due to rounding

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 $775.8 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 $67.9 million, or 9.6 percent, increase compared to the FY 2025/26 revised

budget[12] of $707.9 million. The proposed 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 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 87 positions that are O&M-related, 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).

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 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/. 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.

$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 Delta conveyance project planning activities of $74.7 million in FY 2026/27 and $41.3 million in FY 2027/28. The expenditures for the SWP are described in detail 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, "[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 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

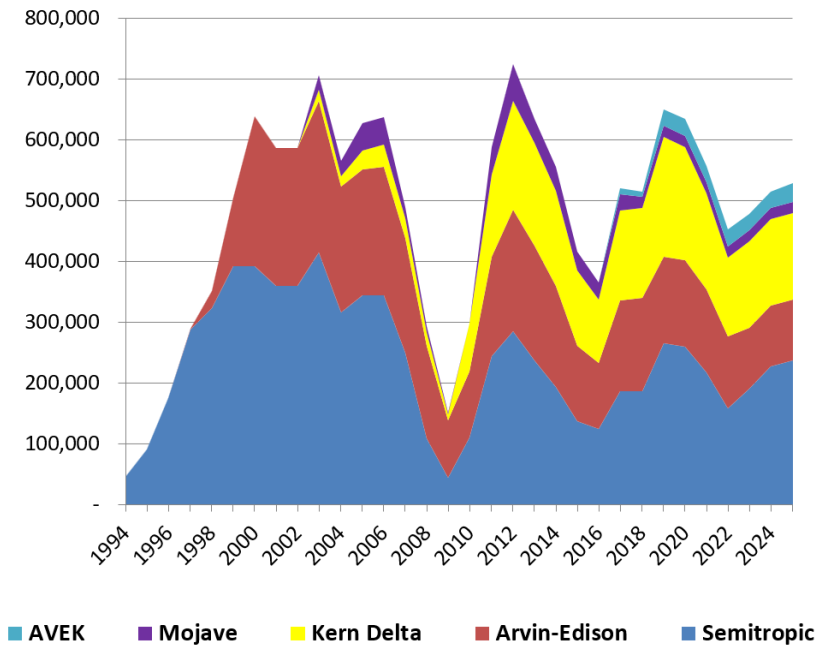


In addition to one-year transfers, and the Yuba Accord water, Metropolitan has developed groundwater storage agreements that allow Metropolitan to store available supplies in the Central Valley for return later. Metropolitan enters into point of delivery and banking agreements with DWR to deliver water 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. Remaining project costs are currently estimated at total $156.7 million.
- 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.

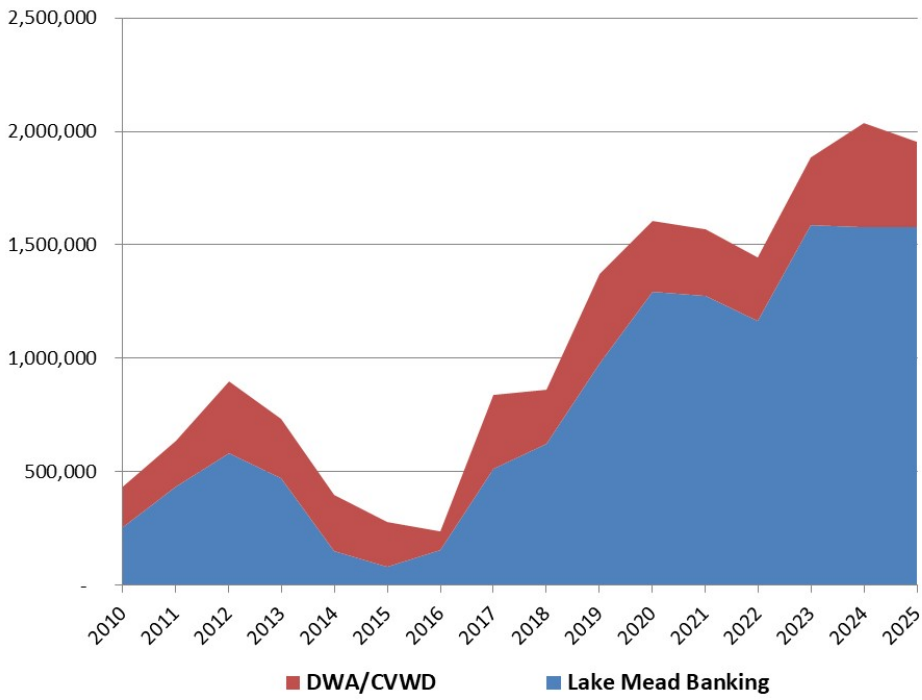
- In addition to programs that add water to Lake Mead in an ICS account in Metropolitan's name, Metropolitan has entered into various agreements to create system water. System water does not accrue to the benefit of a user, but does increase the elevation of Lake Mead, thereby increasing the reliability 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 $125.6 million for FY 2026/27 and $127.8 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 are Metropolitan's expenditures for funding local water resource development programs, water conservation programs, the Future Supply Actions Program, and the Stormwater Pilot Program. 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.

The Demand Management cost is budgeted at $58.2 million for FY 2026/27 and $65.5 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 $1.1 billion over the biennium ($492.4 million in FY 2026/27 and $607.6 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 2026/27), supported by a mix of grants, PAYGO, and debt financing. 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).

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 $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.

Expenditures for Capital Financing are $591 million in FY 2026/27 ($363 million for debt service payments, $227 million PAYGO and $42.4 million from PWSC received grants[14]) and $610 million in FY 2027/28 ($381 million for debt service payments, $229 million PAYGO and $19.4 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	$337.6	$354.8
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	$19.4
Total	**$590.6**	**$610.1**

**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 $48.6 million in FY 2026/27 and $46.8 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 2022 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.

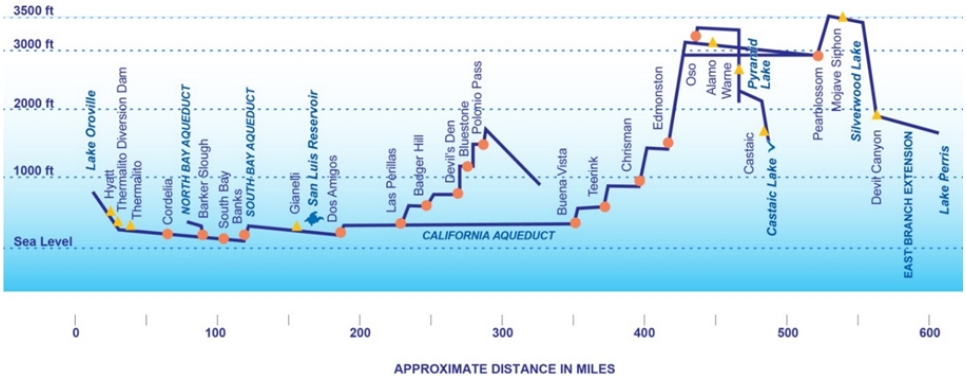
The costs of the CRA itself are paid by Metropolitan directly, as it operates the CRA. Metropolitan incurs capital and operations and maintenance expenditures to support the CRA activities. The costs of the CRA activities include labor, materials and supplies, outside services to provide repair and maintenance, 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

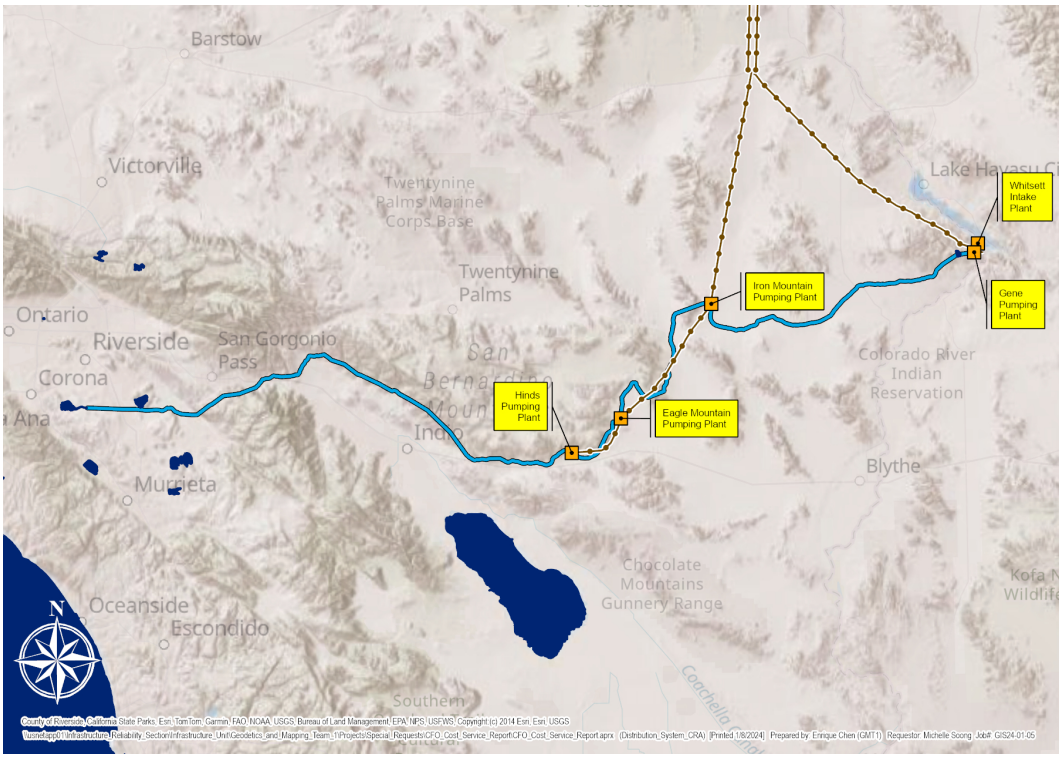
Metropolitan operates five pumping plants on the CRA, which are shown in Figure 15. Water enters the aqueduct system from Lake Havasu at the Whitsett Intake Pumping Plant (Intake). It is then pumped to its highest elevation of 1,807 feet above sea level at the Hinds Pumping Plant (Hinds), which is about 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.

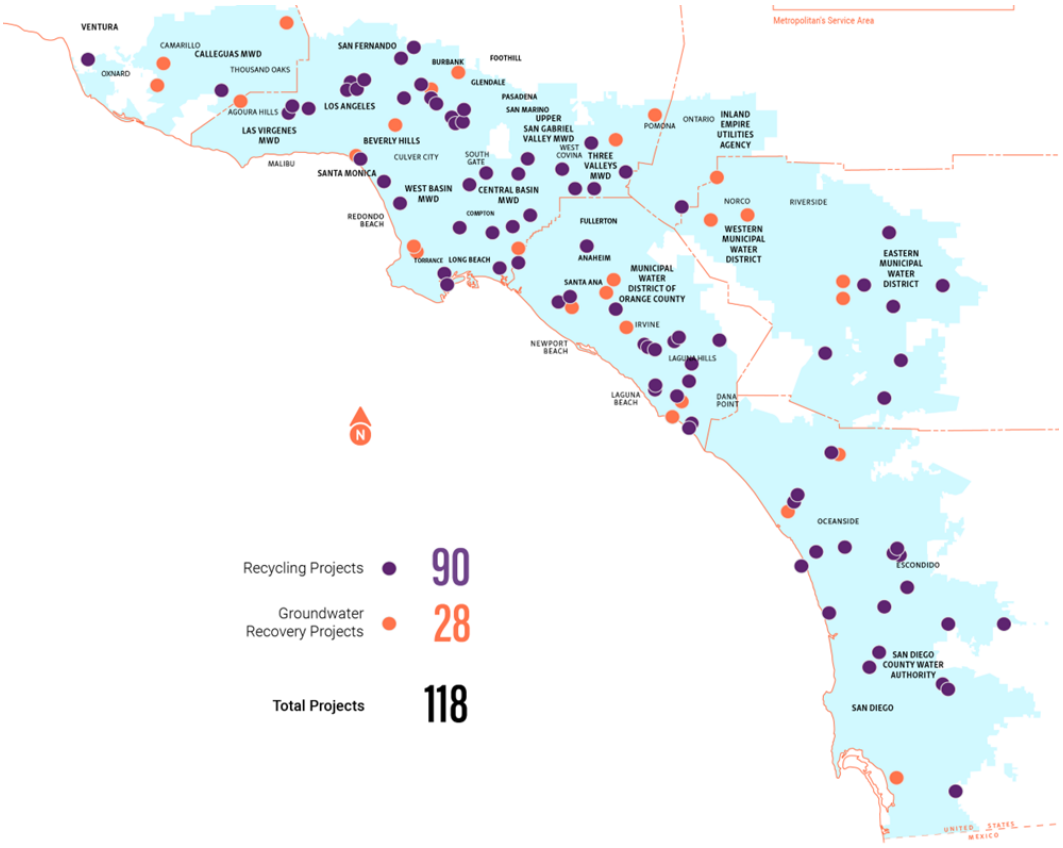
In fiscal year 2024/25 alone, Metropolitan's service area achieved 301 thousand acre-feet of water savings from conservation, recycled water and groundwater recovery programs. Cumulatively, since 1982

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	$1,834,171,396	57.5 %
Net Book Value	613,731,030	19.2 %
Pro-Rating	185,654,821	5.8 %
Manager Analysis	235,967,155	7.4 %
Prior-Year Results	142,157,440	4.5 %
Other	177,848,502	5.6 %
Total Dollars Assigned	**$3,189,530,343**	**100.0 %**
Portion of Above Assignment Relating to:		
Revenue Requirements before Offsets	2,454,623,210	
Revenue Offsets	734,907,133	
Total Dollars Assigned	**$3,189,530,343**	
Net Revenue Requirements		
Revenue Requirements before Offsets	2,454,623,210	
Revenue Offsets	(734,907,133)	
Net Revenue Requirements	**$1,719,716,077**	

Totals may not foot due to rounding

Primary Functional Assignment Bases	Estimated for FY 2028	% of Assigned Dollars
Direct Assignment	$1,842,912,667	56.6 %
Net Book Value	650,185,243	20.0 %
Pro-Rating	195,506,588	6.0 %
Manager Analysis	249,284,108	7.7 %
Prior-Year Results	151,302,852	4.6 %
Other	167,597,041	5.1 %
Total Dollars Assigned	**$3,256,788,499**	**100.0 %**
Portion of Above Assignment Relating to:		
Revenue Requirements before Offsets	2,545,144,780	
Revenue Offsets	711,643,719	
Total Dollars Assigned	**$3,256,788,499**	
Net Revenue Requirements		
Revenue Requirements before Offsets	2,545,144,780	
Revenue Offsets	(711,643,719)	
Net Revenue Requirements	**$1,833,501,061**	

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, 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.
- 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 30 percent of the assigned revenue requirement in FY 2026/27 and 28 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	$ 83,825,335	4.9 %
SWP	119,671,456	7.0 %
Other Supply	43,252,625	2.5 %
Total	**246,749,416**	**14.3 %**
Conveyance & Aqueduct		
CRA		
CRA Power	70,287,815	4.1 %
CRA All Other	85,682,187	5.0 %
SWP		
SWP Power	80,202,462	4.7 %
SWP All Other	198,796,868	11.6 %
Other Conveyance & Aqueduct	72,650,266	4.2 %
Total	**507,619,599**	**29.5 %**
Storage		
Storage Costs Other Than Power		
Emergency	64,828,070	3.8 %
Drought	64,598,790	3.8 %
Regulatory	30,013,220	1.7 %
Storage Power	(653,645)	0.0 %
Total	**158,786,435**	**9.3 %**
Treatment		
Jensen	66,184,100	3.8 %
Weymouth	70,267,972	4.1 %
Diemer	83,711,982	4.9 %
Mills	38,735,890	2.3 %
Skinner	60,283,227	3.5 %
Total	**319,183,170**	**18.5 %**
Distribution	251,975,494	14.6 %
Demand Management	76,181,367	4.4 %
Hydro-electric	12,004,936	0.7 %
Administrative & General	147,215,661	8.6 %
Total Functional Assignment:	**$ 1,719,716,077**	**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	$ 81,790,640	4.5 %
SWP	132,884,587	7.2 %
Other Supply	49,393,125	2.7 %
Total	**264,068,352**	**14.4 %**
Conveyance & Aqueduct		
CRA		
CRA Power	63,024,701	3.4 %
CRA All Other	92,995,000	5.1 %
SWP		
SWP Power	84,456,521	4.6 %
SWP All Other	196,251,204	10.7 %
Other Conveyance & Aqueduct	74,863,657	4.1 %
Total	**511,591,083**	**27.9 %**
Storage		
Storage Costs Other Than Power		
Emergency	67,049,377	3.7 %
Drought	73,732,028	4.0 %
Regulatory	32,129,868	1.8 %
Storage Power	(633,267)	0.0 %
Total	**172,278,006**	**9.5 %**
Treatment		
Jensen	69,273,528	3.8 %
Weymouth	73,311,191	4.0 %
Diemer	87,721,245	4.8 %
Mills	41,000,242	2.2 %
Skinner	62,256,435	3.4 %
Total	**333,562,641**	**18.2 %**
Distribution	280,563,640	15.3 %
Demand Management	84,245,022	4.6 %
Hydro-electric	11,622,477	0.6 %
Administrative & General	175,569,840	9.6 %
Total Functional Assignment:	**$ 1,833,501,061**	**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	$ 1,018,803	$ 1,833,536	$ 403,665	$ 2,831,565	$ 3,016,409	$ 177,001	$ 158,241	$ 2,506,885	$ 11,946,105
Board of Directors	—	—	—	—	—	—	—	2,946,065	2,946,065
Bay Delta Initiatives	10,841,075	2,016,484	886,762	—	—	—	—	—	13,744,321
Human Resources	1,984,838	3,572,104	786,422	5,516,471	5,876,584	344,834	308,285	4,883,927	23,273,465
External Affairs	—	—	—	—	—	2,773,919	—	23,619,224	26,393,143
Conveyance and Distribution	—	58,563,782	—	—	44,642,366	—	1,212,740	118,827	104,537,715
Treatment and Water Quality	17,377,718	—	2,326,429	127,312,137	13,672,999	—	—	—	160,689,283
Integrated Operations Planning and Support	3,219,695	7,218,680	54,044	7,211,947	76,940,939	193	4,504,448	175,909	99,325,855
Office of Safety, Security and Protection	936,720	8,271,840	4,670,374	14,753,525	12,459,413	46,285	677,246	2,490,060	44,305,462
Finance and Administration	—	—	—	—	—	—	—	46,857,360	46,857,360
Engineering Services	2,703,836	13,519,182	13,481,010	15,446,858	12,882,985	133,601	1,043,363	4,408,844	63,619,678
Business Technology	5,408,930	9,734,425	2,143,097	15,033,066	16,014,419	939,716	840,116	14,539,581	64,653,352
Water Resources Management	19,746,877	195,244	—	—	366,131	7,923,692	—	162,632	28,394,577
General Counsel	—	—	—	—	—	—	—	21,820,289	21,820,289
General Auditor	—	—	—	—	—	—	—	5,805,588	5,805,588
Ethics Office	334,319	569,623	154,834	845,750	995,050	58,259	50,348	821,873	3,830,057
Sustainability, Resilience & Innovation	720,128	3,786,479	940,812	—	1,423,995	—	—	20,592,956	27,464,370
Diversity, Equity & Inclusion	457,606	823,551	181,310	1,271,826	1,354,851	79,502	71,075	1,125,993	5,365,714
Equal Employment Opportunity	318,083	572,453	126,029	884,050	941,761	55,262	49,405	782,681	3,729,723
Total Departmental O&M	**65,068,629**	**110,677,382**	**26,154,788**	**191,107,195**	**190,587,901**	**12,532,265**	**8,915,268**	**153,658,692**	**758,702,121**
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)	103,663,276	—	21,941,726	—	—	—	—	—	125,605,002
Demand Management (cash funded portion)	—	—	—	—	—	58,238,161	—	—	58,238,161
Capital Financing	46,569,243	112,539,902	113,377,268	129,496,510	136,050,686	6,381,858	8,687,936	37,489,228	590,592,631
Other Operating Costs	1,466,547	2,494,499	589,489	4,307,264	4,295,560	282,458	200,937	3,463,232	17,099,986
Increase/(Decrease) in Required Reserves	—	—	—	—	—	—	—	48,600,000	48,600,000
Total General District Requirements	**340,569,929**	**781,948,849**	**135,908,482**	**133,803,774**	**140,346,245**	**64,902,477**	**8,888,873**	**89,552,460**	**1,695,921,089**
Revenue Offsets	(158,889,142)	(385,006,632)	(3,276,835)	(5,727,800)	(78,958,653)	(1,253,375)	(5,799,204)	(95,995,492)	(734,907,133)
Net Revenue Requirements	**$ 246,749,416**	**$ 507,619,599**	**$ 158,786,435**	**$ 319,183,170**	**$ 251,975,494**	**$ 76,181,367**	**$ 12,004,936**	**$ 147,215,661**	**$ 1,719,716,077**

Totals may not foot due to rounding

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	$ 1,059,105	$ 1,940,469	$ 420,027	$ 2,941,831	$ 3,186,911	$ 182,497	$ 163,774	$ 2,584,606	$ 12,479,220
Board of Directors	—	—	—	—	—	—	—	3,225,976	3,225,976
Bay Delta Initiatives	11,341,402	2,109,547	927,687	—	—	—	—	—	14,378,636
Human Resources	2,057,616	3,769,920	816,023	5,715,355	6,191,493	354,553	318,179	5,021,342	24,244,481
External Affairs	—	—	—	—	—	3,067,765	—	24,923,335	27,991,100
Conveyance and Distribution	—	63,287,122	—	—	47,397,753	—	1,280,008	124,744	112,089,627
Treatment and Water Quality	18,405,436	—	2,464,014	135,562,907	14,569,889	—	—	—	171,002,245
Integrated Operations Planning and Support	3,512,176	7,906,408	58,984	7,754,672	82,849,106	216	4,814,491	191,095	107,087,149
Office of Safety, Security and Protection	991,666	8,835,192	5,057,970	15,528,950	13,426,720	49,821	697,689	2,865,238	47,453,246
Finance and Administration	—	—	—	—	—	—	—	49,561,593	49,561,593
Engineering Services	2,781,642	14,114,504	14,187,705	15,605,145	13,888,246	139,748	1,018,161	4,811,309	66,546,459
Business Technology	5,745,344	10,526,496	2,278,527	15,958,604	17,288,093	989,994	888,430	15,294,416	68,969,906
Water Resources Management	20,660,513	204,115	—	—	385,683	8,268,717	—	169,753	29,688,781
General Counsel	—	—	—	—	—	—	—	21,357,459	21,357,459
General Auditor	—	—	—	—	—	—	—	6,095,214	6,095,214
Ethics Office	349,031	607,470	162,287	887,427	1,060,942	61,225	52,440	843,253	4,024,076
Sustainability, Resilience & Innovation	733,572	3,857,170	958,377	—	1,450,580	—	—	20,977,411	27,977,109
Diversity, Equity & Inclusion	473,318	867,204	187,712	1,314,717	1,424,244	81,559	73,192	1,155,071	5,577,016
Equal Employment Opportunity	329,664	604,003	130,740	915,694	991,979	56,805	50,978	804,501	3,884,365
Total Departmental O&M	**68,440,486**	**118,629,620**	**27,650,053**	**202,185,302**	**204,111,640**	**13,252,899**	**9,357,341**	**160,006,318**	**803,633,658**
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)	101,557,324	—	26,236,951	—	—	—	—	—	127,794,275
Demand Management (cash funded portion)	—	—	—	—	—	65,584,923	—	—	65,584,923
Capital Financing	42,640,054	119,099,078	121,152,697	132,591,523	138,152,914	6,449,127	8,596,415	41,361,909	610,043,716
Other Operating Costs	1,541,451	2,671,836	622,748	4,553,719	4,597,105	298,488	210,751	3,603,743	18,099,843
Increase/(Decrease) in Required Reserves	—	—	—	—	—	—	—	46,800,000	46,800,000
Total General District Requirements	**350,146,838**	**790,551,270**	**148,012,397**	**137,145,242**	**142,750,020**	**72,332,538**	**8,807,166**	**91,765,652**	**1,741,511,122**
Revenue Offsets	(154,518,972)	(397,589,808)	(3,384,443)	(5,767,902)	(66,298,019)	(1,340,415)	(6,542,030)	(76,202,129)	(711,643,719)
Net Revenue Requirements	**$ 264,068,352**	**$ 511,591,083**	**$ 172,278,006**	**$ 333,562,641**	**$ 280,563,640**	**$ 84,245,022**	**$ 11,622,477**	**$ 175,569,840**	**$ 1,833,501,061**

Totals may not foot due to rounding

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	12,164,174	30,186,281	22,718,174	6,485,902	77,768,795	—	12,889,217	13,533,468	11,577,374	8,808,367	5,769,047	—	191,107,195	190,587,901	12,532,265	8,915,268	605,043,428
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)	95,660,257	7,753,419	249,600	—	—	—	—	—	—	21,941,726	—	—	—	—	—	—	125,605,002
Demand Management (cash funded portion)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	58,238,161	—	58,238,161
Capital Financing Program	7,578,300	809,949	38,180,994	12,827,912	20,671,207	—	7,925,409	71,115,375	54,056,344	34,712,983	24,607,941	—	129,496,510	136,050,686	6,381,858	8,687,936	553,103,403
Other Operating Costs	274,162	680,353	512,033	146,182	1,752,790	—	290,503	305,024	260,936	198,527	130,025	—	4,307,264	4,295,560	282,458	200,937	13,636,754
Revenue Offsets	(31,851,558)	(108,629,40	(18,408,176)	(11,903,509)	(14,510,605)	(135,260,23	(211,028,67	(12,303,599)	(1,066,585)	(1,062,812)	(493,793)	(653,645)	(5,727,800)	(78,958,653)	(1,253,375)	(5,799,204)	(638,911,641)
Admin. & General	11,115,485	21,937,613	5,925,036	2,312,065	8,481,980	1,518,610	30,235,989	4,125,177	1,860,405	6,309,476	1,436,705	—	18,621,841	23,600,428	7,440,766	2,294,085	147,215,661
Net Revenue Requirement	**94,940,820**	**141,609,068**	**49,177,661**	**72,599,880**	**94,164,167**	**81,721,072**	**229,032,857**	**76,775,444**	**66,688,475**	**70,908,266**	**31,449,924**	**(653,645)**	**337,805,010**	**275,575,922**	**83,622,133**	**14,299,021**	**1,719,716,077**

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 &	12,851,056	31,652,408	23,937,021	7,303,823	84,024,496	—	13,463,968	13,837,333	11,920,720	9,600,692	6,128,640	—	202,185,302	204,111,640	13,252,899	9,357,341	643,627,340
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)	93,244,168	8,063,556	249,600	—	—	—	—	—	—	26,236,951	—	—	—	—	—	—	127,794,275
Demand Management (cash funded portion)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	65,584,923	—	65,584,923
Capital Financing Program	7,264,693	823,326	34,552,035	14,943,933	22,631,571	—	8,287,877	73,235,697	55,926,989	38,851,297	26,374,411	—	132,591,523	138,152,914	6,449,127	8,596,415	568,681,808
Other Operating Costs	289,438	712,892	539,122	164,500	1,892,442	—	303,242	311,651	268,484	216,232	138,032	—	4,553,719	4,597,105	298,488	210,751	14,496,100
Revenue Offsets	(31,858,716)	(112,775,60	(9,884,653)	(10,540,946)	(15,553,510)	(130,494,38	(228,479,94	(12,521,024)	(1,066,817)	(1,173,144)	(511,216)	(633,267)	(5,767,902)	(66,298,019)	(1,340,415)	(6,542,030)	(635,441,589)
Admin. & General	11,747,883	25,393,783	6,127,517	3,155,892	10,056,421	3,526,167	35,866,992	5,178,743	2,590,463	7,742,914	1,880,700	—	22,837,378	28,094,632	8,846,928	2,523,428	175,569,840
Net Revenue Requirement	**93,538,523**	**158,278,370**	**55,520,642**	**66,180,592**	**103,051,421**	**87,982,688**	**232,118,196**	**80,042,400**	**69,639,840**	**81,474,942**	**34,010,568**	**(633,267)**	**356,400,019**	**308,658,272**	**93,091,950**	**14,145,905**	**1,833,501,061**

Totals may not foot due to rounding

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, 30 percent of the available conveyance capacity varies with the quantity of water produced and is allocated to Fixed Commodity. A system peak factor[17] 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 55 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, 33 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 52 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, 25 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 39 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,

[17] *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 [18]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 36 percent of distribution capacity is associated with Standby and is allocated to Fixed Standby. For FY 2027/28, 27 percent of the system distribution capacity is associated with the quantity of water delivered, and is allocated to Fixed Commodity, 37 percent was used to meet non-coincident peak (maximum) day demands and is allocated to Fixed Demand, and the remaining 36 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.

[18]*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	30 %	14 %	55 %	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 a uniform system-wide System Access Rate.
State Water Project	30 %	14 %	55 %	100 %	
Other	30 %	14 %	55 %	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 %	39 %	36 %	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 a uniform system-wide Treatment Surcharge.
Distribution	25 %	39 %	36 %	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 a uniform system-wide System Access Rate.
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	33 %	15 %	52 %	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 a uniform system-wide System Access Rate.
State Water Project	33 %	15 %	52 %	100 %	
Other	33 %	15 %	52 %	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	27 %	37 %	36 %	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 a uniform system-wide Treatment Surcharge.
Distribution	27 %	37 %	36 %	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 a uniform system-wide System Access Rate.
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 $122 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 65 percent of the revenue requirement ($1,111 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 $276 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 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 $197 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, 30 percent of 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.

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 7 percent, or $134 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 67 percent of the revenue requirement ($1,224 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 $265 million and account for about 15 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 $196 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, 33 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 67 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 %	14.3 %	0.0 %	14.3 %	14.3 %	0.0 %	0.0 %	39.3 %	0.0 %	30.8 %	39.3 %	0.0 %	0.0 %	
SWP Capital	—	—	—	—	—	—	23,017,399	—	—	—	—	—	—	—	—	—	23,017,399
Capital Financing	—	—	—	—	2,958,230	—	1,134,195	10,177,230	—	—	9,661,834	—	39,892,435	53,417,683	—	—	117,241,606
A&G less Offsets	—	—	—	—	(258,903)	—	(8,256,498)	(1,219,658)	—	—	144,646	—	3,479,463	(11,892,846)	—	—	(18,003,797)
Total fixed demand	—	—	—	—	2,699,326	—	15,895,095	8,957,571	—	—	9,806,480	—	43,371,898	41,524,837	—	—	122,255,208
Fixed Commodity																	
engineering factors	100.0 %	100.0 %	100.0 %	100.0 %	30.4 %	0.0 %	30.4 %	30.4 %	0.0 %	100.0 %	24.8 %	0.0 %	23.5 %	24.8 %	100.0 %	0.0 %	
Capital Financing	7,578,300	809,949	38,180,994	12,827,912	6,294,106	—	2,413,181	21,653,680	—	34,712,983	6,093,500	—	30,418,824	33,689,324	6,381,858	—	201,054,613
SWP Capital*	—	82,968,115	—	—	—	—	48,973,189	—	—	—	—	—	—	—	—	—	131,941,303
SWP O&M	—	105,902,747	—	—	—	—	227,881,863	—	—	—	—	—	—	—	—	—	333,784,610
Dept. O&M	12,164,174	30,186,281	22,718,174	6,485,902	77,768,795	—	12,889,217	13,533,468	11,577,374	8,808,367	5,769,047	—	143,606,362	190,587,901	12,532,265	—	548,627,328
Supply Programs (cash funded portion)	95,660,257	7,753,419	249,600	—	—	—	—	—	—	21,941,726	—	—	—	—	—	—	125,605,002
Demand Management (cash funded portion)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	58,238,161	—	58,238,161
Other Operating Costs	274,162	680,353	512,033	146,182	1,752,790	—	290,503	305,024	260,936	198,527	130,025	—	4,307,264	4,295,560	282,458	—	13,435,817
A&G less Offsets	(20,736,073)	(86,691,795)	(12,483,140)	(8,703,217)	(4,739,194)	(12,064,568)	(140,417,160	(7,448,896)	851,543	5,246,663	690,471	—	10,855,256	(32,432,928)	6,187,391	—	(301,885,647)
Total fixed commodity	94,940,820	141,609,068	49,177,661	10,756,779	81,076,497	(12,064,568)	152,030,793	28,043,276	12,689,854	70,908,266	12,683,043	—	189,187,706	196,139,858	83,622,133	—	1,110,801,187
Fixed Standby																	
engineering factors	0.0 %	0.0 %	0.0 %	0.0 %	55.0 %	0.0 %	55.2 %	55.2 %	100.0 %	0.0 %	36.0 %	0.0 %	45.7 %	36.0 %	0.0 %	0.0 %	
SWC Capital	—	—	—	—	—	—	88,847,967	—	—	—	—	—	—	—	—	—	88,847,967
Capital Financing	—	—	—	—	11,418,871	—	4,378,033	39,284,464	54,056,344	—	8,852,606	—	59,185,251	48,943,679	—	—	226,119,248
A&G less Offsets	—	—	—	—	(1,030,528)	—	(32,119,032)	490,132	(57,723)	—	107,795	—	4,502,009	(11,032,451)	—	—	(39,139,799)
Total fixed standby	—	—	—	—	10,388,343	—	61,106,968	39,774,597	53,998,621	—	8,960,401	—	63,687,260	37,911,227	—	—	275,827,417
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	—	—	—	(888,227)	—	(121,677,061	—	—	—	—	—	(653,645)	(5,942,686)	—	—	—	(129,161,619)
Total variable commodity	—	—	—	61,843,101	—	93,785,640	—	—	—	—	—	(653,645)	41,558,147	—	—	—	196,533,243
Hydroelectric	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	17,804,140	17,804,140
A&G less Offsets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(3,505,119)	(3,505,119)
Total hydroelectric	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	14,299,021	14,299,021
Total Costs	**94,940,820**	**141,609,068**	**49,177,661**	**72,599,880**	**94,164,167**	**81,721,072**	**229,032,857**	**76,775,444**	**66,688,475**	**70,908,266**	**31,449,924**	**(653,645)**	**337,805,010**	**275,575,922**	**83,622,133**	**14,299,021**	**1,719,716,077**

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	$ —	$ 94,940,820	$ —	$ —	$ —	$ 94,940,820
SWP	—	141,609,068	—	—	—	141,609,068
Other Supply	—	49,177,661	—	—	—	49,177,661
Subtotal: Source of Supply	—	285,727,549	—	—	—	**285,727,549**
Conveyance & Aqueduct						
CRA						
CRA Power	—	10,756,779	—	61,843,101	—	72,599,880
CRA All Other	2,699,326	81,076,497	10,388,343	—	—	94,164,167
SWP*						
SWP Power	—	(12,064,568)	—	93,785,640	—	81,721,072
SWP All Other	15,895,095	152,030,793	61,106,968	—	—	229,032,857
Other Conveyance & Aqueduct	8,957,571	28,043,276	39,774,597	—	—	76,775,444
Subtotal: Conveyance & Aqueduct	27,551,993	259,842,778	111,269,908	155,628,741	—	**554,293,420**
Storage						
Storage Costs Other Than Power						
Emergency	—	12,689,854	53,998,621	—	—	66,688,475
Drought	—	70,908,266	—	—	—	70,908,266
Regulatory	9,806,480	12,683,043	8,960,401	—	—	31,449,924
Storage Power	—	—	—	(653,645)	—	(653,645)
Subtotal: Storage	9,806,480	96,281,163	62,959,022	(653,645)	—	**168,393,020**
Treatment	43,371,898	189,187,706	63,687,260	41,558,147	—	**337,805,010**
Distribution	41,524,837	196,139,858	37,911,227	—	—	**275,575,922**
Demand Management	—	83,622,133	—	—	—	**83,622,133**
Hydroelectric	—	—	—	—	14,299,021	**14,299,021**
Total Costs Allocated	**$ 122,255,208**	**$ 1,110,801,187**	**$ 275,827,417**	**$ 196,533,243**	**$ 14,299,021**	**$ 1,719,716,077**

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 %	15.4 %	0.0 %	15.4 %	15.4 %	0.0 %	0.0 %	37.4 %	0.0 %	34.2 %	37.4 %	0.0 %	0.0 %	
SWP Capital	—	—	—	—	—	—	23,473,561	—	—	—	—	—	—	—	—	—	23,473,561
Capital Financing	—	—	—	—	3,482,712	—	1,275,399	11,270,045	—	—	9,863,511	—	45,407,374	51,666,476	—	—	122,965,517
A&G less Offsets	—	—	—	—	(249,269)	—	(10,441,888)	(1,067,872)	—	—	260,379	—	4,489,151	(5,346,203)	—	—	(12,355,702)
Total fixed demand	—	—	—	—	3,233,443	—	14,307,072	10,202,173	—	—	10,123,891	—	49,896,525	46,320,272	—	—	134,083,376
Fixed Commodity																	
engineering factors	100.0 %	100.0 %	100.0 %	100.0 %	32.7 %	0.0 %	32.7 %	32.7 %	0.0 %	100.0 %	26.6 %	0.0 %	26.1 %	26.6 %	100.0 %	0.0 %	
Capital Financing	7,264,693	823,326	34,552,035	14,943,933	7,410,025	—	2,713,615	23,978,819	—	38,851,297	7,022,813	—	34,624,082	36,786,492	6,449,127	—	215,420,256
SWP Capital*	—	90,117,020	—	—	—	—	49,943,747	—	—	—	—	—	—	—	—	—	140,060,766
SWP O&M	—	114,290,989	—	—	—	—	250,138,731	—	—	—	—	—	—	—	—	—	364,429,720
Dept. O&M	12,851,056	31,652,408	23,937,021	7,303,823	84,024,496	—	13,463,968	13,837,333	11,920,720	9,600,692	6,128,640	—	151,490,276	204,111,640	13,252,899	—	583,574,973
Supply Programs (cash funded portion)	93,244,168	8,063,556	249,600	—	—	—	—	—	—	26,236,951	—	—	—	—	—	—	127,794,275
Demand Management (cash funded portion)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	65,584,923	—	65,584,923
Other Operating Costs	289,438	712,892	539,122	164,500	1,892,442	—	303,242	311,651	268,484	216,232	138,032	—	4,553,719	4,597,105	298,488	—	14,285,349
A&G less Offsets	(20,110,833)	(87,381,820)	(3,757,136)	(7,072,037)	(4,364,608)	(12,581,477)	(146,678,573	(7,145,581)	963,755	6,569,770	894,206	—	13,979,651	(27,529,636)	7,506,513	—	(286,707,806)
Total fixed commodity	93,538,523	158,278,370	55,520,642	15,340,220	88,962,356	(12,581,477)	169,884,730	30,982,222	13,152,960	81,474,942	14,183,691	—	204,647,728	217,965,600	93,091,950	—	1,224,442,457
Fixed Standby																	
engineering factors	0.0 %	0.0 %	0.0 %	0.0 %	52.0 %	0.0 %	51.9 %	51.9 %	100.0 %	0.0 %	36.0 %	0.0 %	39.6 %	36.0 %	0.0 %	0.0 %	
SWP Capital	—	—	—	—	—	—	79,120,024	—	—	—	—	—	—	—	—	—	79,120,024
Capital Financing	—	—	—	—	11,738,834	—	4,298,863	37,986,833	55,926,989	—	9,488,087	—	52,560,067	49,699,947	—	—	221,699,619
A&G less Offsets	—	—	—	—	(883,212)	—	(35,492,492)	871,172	559,891	—	214,900	—	4,517,045	(5,327,547)	—	—	(35,540,244)
Total fixed standby	—	—	—	—	10,855,622	—	47,926,394	38,858,005	56,486,881	—	9,702,986	—	57,077,112	44,372,399	—	—	265,279,399
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	—	—	—	(313,018)	—	(114,386,739)	—	—	—	—	—	(633,267)	(5,916,371)	—	—	—	(121,249,395)
Total variable commodity	—	—	—	50,840,373	—	100,564,165	—	—	—	—	—	(633,267)	44,778,655	—	—	—	195,549,925
Hydroelectric	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	18,164,507	18,164,507
A&G less Offsets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(4,018,602)	(4,018,602)
Total hydroelectric	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	14,145,905	14,145,905
Total Costs	**93,538,523**	**158,278,370**	**55,520,642**	**66,180,592**	**103,051,421**	**87,982,688**	**232,118,196**	**80,042,400**	**69,639,840**	**81,474,942**	**34,010,568**	**(633,267)**	**356,400,019**	**308,658,272**	**93,091,950**	**14,145,905**	**1,833,501,061**

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	$ —	$ 93,538,523	$ —	$ —	$ —	$ 93,538,523
SWP	—	158,278,370	—	—	—	158,278,370
Other Supply	—	55,520,642	—	—	—	55,520,642
Subtotal: Source of Supply	—	307,337,535	—	—	—	**307,337,535**
Conveyance & Aqueduct						
CRA						
CRA Power	—	15,340,220	—	50,840,373	—	66,180,592
CRA All Other	3,233,443	88,962,356	10,855,622	—	—	103,051,421
SWP*						
SWP Power	—	(12,581,477)	—	100,564,165	—	87,982,688
SWP All Other	14,307,072	169,884,730	47,926,394	—	—	232,118,196
Other Conveyance & Aqueduct	10,202,173	30,982,222	38,858,005	—	—	80,042,400
Subtotal: Conveyance & Aqueduct	27,742,688	292,588,051	97,640,021	151,404,537	—	**569,375,298**
Storage						
Storage Costs Other Than Power						
Emergency	—	13,152,960	56,486,881	—	—	69,639,840
Drought	—	81,474,942	—	—	—	81,474,942
Regulatory	10,123,891	14,183,691	9,702,986	—	—	34,010,568
Storage Power	—	—	—	(633,267)	—	(633,267)
Subtotal: Storage	10,123,891	108,811,593	66,189,867	(633,267)	—	**184,492,083**
Treatment	49,896,525	204,647,728	57,077,112	44,778,655	—	**356,400,019**
Distribution	46,320,272	217,965,600	44,372,399	—	—	**308,658,272**
Demand Management	—	93,091,950	—	—	—	**93,091,950**
Hydroelectric	—	—	—	—	14,145,905	**14,145,905**
Total Costs Allocated	**$ 134,083,376**	**$ 1,224,442,457**	**$ 265,279,399**	**$ 195,549,925**	**$ 14,145,905**	**$ 1,833,501,061**

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.

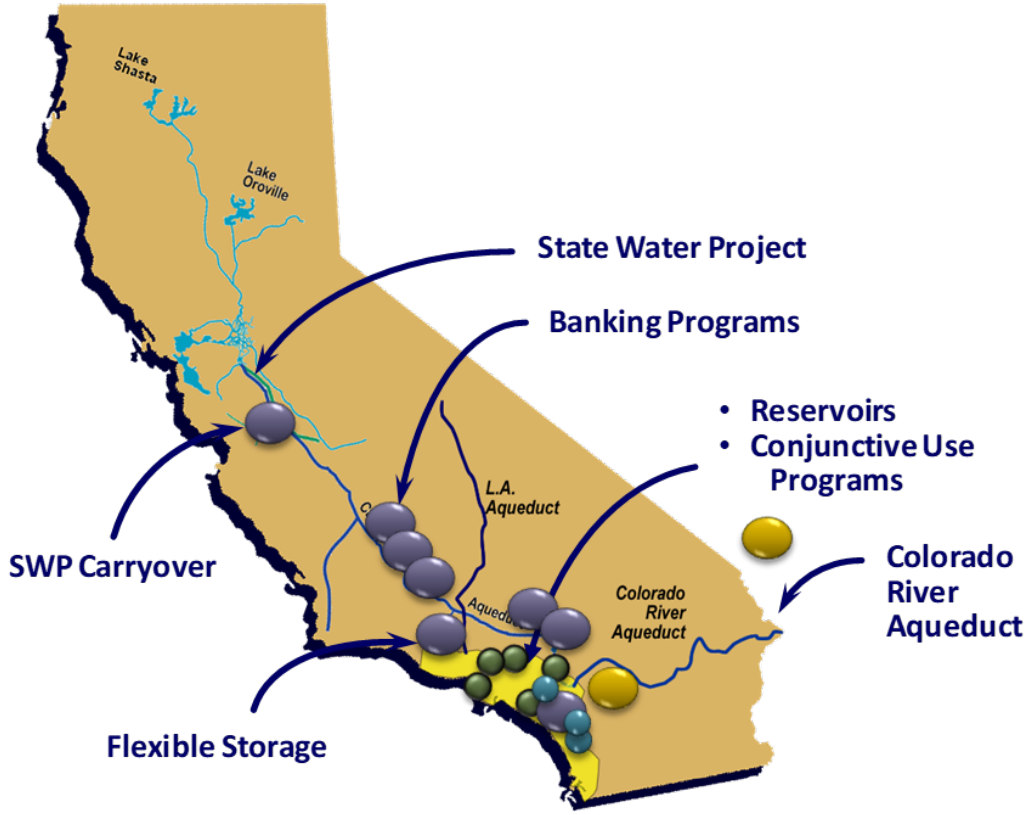
Metropolitan's system draws on diverse supply sources, transports water across a large part of the State, distributes water in six counties, and serves an area that is home to 19 million residents. The 2007 Integrated Area Study (IAS), emphasized regional system flexibility as a key component of overall reliability[19]. 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,

[19] *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[20].

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[21].

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

[20] *2007 Integrated Area Study, Report No. 1317, pp. 2-10 and 2-11.*

[21] *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	285,727,549	—	—	—	—	—	—	—	—	285,727,549
Fixed Standby	—	—	—	—	—	—	—	—	—	—
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Supply	**285,727,549**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**285,727,549**
Conveyance and Aqueduct										
Fixed Demand	—	—	—	—	27,551,993	—	—	—	—	27,551,993
Fixed Commodity	—	259,842,778	—	—	—	—	—	—	—	259,842,778
Fixed Standby	—	—	—	—	111,269,908	—	—	—	—	111,269,908
Variable Commodity	—	—	155,628,741	—	—	—	—	—	—	155,628,741
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Conveyance and Aqueduct	**—**	**259,842,778**	**155,628,741**	**—**	**138,821,901**	**—**	**—**	**—**	**—**	**554,293,420**
Storage										
Fixed Demand	—	—	—	9,806,480	—	—	—	—	—	9,806,480
Fixed Commodity	70,908,266	25,372,897	—	—	—	—	—	—	—	96,281,163
Fixed Standby	—	—	—	—	62,959,022	—	—	—	—	62,959,022
Variable Commodity	(653,645)	—	—	—	—	—	—	—	—	(653,645)
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Storage	**70,254,621**	**25,372,897**	**—**	**9,806,480**	**62,959,022**	**—**	**—**	**—**	**—**	**168,393,020**
Treatment										
Fixed Demand	—	—	—	—	—	9,591,397	33,780,501			43,371,898
Fixed Commodity	—	—	—	—	—	189,187,706				189,187,706
Fixed Standby	—	—	—	—	—	—		10,983,427	52,703,833	63,687,260
Variable Commodity	—	—	—	—	—	41,558,147				41,558,147
Hydroelectric	—	—	—	—	—	—				—
Subtotal: Treatment	**—**	**—**	**—**	**—**	**—**	**240,337,250**	**33,780,501**	**10,983,427**	**52,703,833**	**337,805,010**
Distribution										
Fixed Demand	—	—	—	41,524,837	—	—	—	—	—	41,524,837
Fixed Commodity	—	196,139,858	—	—	—	—	—	—	—	196,139,858
Fixed Standby	—	—	—	—	37,911,227	—	—	—	—	37,911,227
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	14,299,021	—	—	—	—	—	—	—	14,299,021
Subtotal: Distribution	**—**	**210,438,879**	**—**	**41,524,837**	**37,911,227**	**—**	**—**	**—**	**—**	**289,874,943**
Demand Management										
Fixed Demand	—	—	—	—	—	—	—	—	—	—
Fixed Commodity	83,622,133	—	—	—	—	—	—	—	—	83,622,133
Fixed Standby	—	—	—	—	—	—	—	—	—	—
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Demand Management	**83,622,133**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**83,622,133**
Total										
Fixed Demand	—	—	—	51,331,317	27,551,993	9,591,397	33,780,501	—	—	122,255,208
Fixed Commodity	440,257,949	481,355,532	—	—	—	189,187,706	—	—	—	1,110,801,187
Fixed Standby	—	—	—	—	212,140,157	—	—	10,983,427	52,703,833	275,827,417
Variable Commodity	(653,645)	—	155,628,741	—	—	41,558,147	—	—	—	196,533,243
Hydroelectric	—	14,299,021	—	—	—	—	—	—	—	14,299,021
Total	**$ 439,604,304**	**$ 495,654,554**	**$ 155,628,741**	**$ 51,331,317**	**$ 239,692,150**	**$ 240,337,250**	**$ 33,780,501**	**$ 10,983,427**	**$ 52,703,833**	**$ 1,719,716,077**

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	307,337,535	—	—	—	—	—	—	—	—	307,337,535
Fixed Standby	—	—	—	—	—	—	—	—	—	—
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Supply	**307,337,535**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**307,337,535**
Conveyance and Aqueduct										
Fixed Demand	—	—	—	—	27,742,688	—	—	—	—	27,742,688
Fixed Commodity	—	292,588,051	—	—	—	—	—	—	—	292,588,051
Fixed Standby	—	—	—	—	97,640,021	—	—	—	—	97,640,021
Variable Commodity	—	—	151,404,537	—	—	—	—	—	—	151,404,537
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Conveyance and Aqueduct	**—**	**292,588,051**	**151,404,537**	**—**	**125,382,709**	**—**	**—**	**—**	**—**	**569,375,298**
Storage										
Fixed Demand	—	—	—	10,123,891	—	—	—	—	—	10,123,891
Fixed Commodity	81,474,942	27,336,651	—	—	—	—	—	—	—	108,811,593
Fixed Standby	—	—	—	—	66,189,867	—	—	—	—	66,189,867
Variable Commodity	(633,267)	—	—	—	—	—	—	—	—	(633,267)
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Storage	**80,841,675**	**27,336,651**	**—**	**10,123,891**	**66,189,867**	**—**	**—**	**—**	**—**	**184,492,083**
Treatment										
Fixed Demand	—	—	—	—	—	14,256,523	35,640,002			49,896,525
Fixed Commodity	—	—	—	—	—	204,647,728				204,647,728
Fixed Standby	—	—	—	—	—	—		9,843,449	47,233,663	57,077,112
Variable Commodity	—	—	—	—	—	44,778,655				44,778,655
Hydroelectric	—	—	—	—	—	—				—
Subtotal: Treatment	**—**	**—**	**—**	**—**	**—**	**263,682,905**	**35,640,002**	**9,843,449**	**47,233,663**	**356,400,019**
Distribution										
Fixed Demand	—	—	—	46,320,272	—	—	—	—	—	46,320,272
Fixed Commodity	—	217,965,600	—	—	—	—	—	—	—	217,965,600
Fixed Standby	—	—	—	—	44,372,399	—	—	—	—	44,372,399
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	14,145,905	—	—	—	—	—	—	—	14,145,905
Subtotal: Distribution	**—**	**232,111,505**	**—**	**46,320,272**	**44,372,399**	**—**	**—**	**—**	**—**	**322,804,176**
Demand Management										
Fixed Demand	—	—	—	—	—	—	—	—	—	—
Fixed Commodity	93,091,950	—	—	—	—	—	—	—	—	93,091,950
Fixed Standby	—	—	—	—	—	—	—	—	—	—
Variable Commodity	—	—	—	—	—	—	—	—	—	—
Hydroelectric	—	—	—	—	—	—	—	—	—	—
Subtotal: Demand Management	**93,091,950**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**93,091,950**
Total										
Fixed Demand	—	—	—	56,444,163	27,742,688	14,256,523	35,640,002	—	—	134,083,376
Fixed Commodity	481,904,427	537,890,302	—	—	—	204,647,728	—	—	—	1,224,442,457
Fixed Standby	—	—	—	—	208,202,287	—	—	9,843,449	47,233,663	265,279,399
Variable Commodity	(633,267)	—	151,404,537	—	—	44,778,655	—	—	—	195,549,925
Hydroelectric	—	14,145,905	—	—	—	—	—	—	—	14,145,905
Total	**$ 481,271,160**	**$ 552,036,207**	**$ 151,404,537**	**$ 56,444,163**	**$ 235,944,975**	**$ 263,682,905**	**$ 35,640,002**	**$ 9,843,449**	**$ 47,233,663**	**$ 1,833,501,061**

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 988 TAF, the expected revenues would be about $22.4 million lower 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, 2026, the expected revenues for FY 2026/27 will be about $123.2 million lower than the total revenue requirement in FY 2026/27. The total revenue requirement includes a $9.3 million increase in the required reserves for the Revenue Remainder Fund. Accounting for these adjustments, the withdrawal from from reserves is about $95.1 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 1,062 TAF the expected revenues would be about $134.5 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 2027/28 will be about $15.2 million higher than the total revenue requirement in FY 2027/28. The total revenue requirement includes a $30.0 million increase in the required reserves for the Revenue Remainder Fund. Accounting for these adjustments, the deposit to reserves is about $45.2 million in FY 2027/28. Schedule 20 summarizes the rates and charges that would be effective on January 1, 2026 and January 1, 2027 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	439.6	-5	(1)%	434.6	0.99	440
System Access Rate	495.7	-8.7	(2)%	487.0	0.99	493
System Power Rate	155.6	-2.5	(2)%	153.1	0.99	155
Treatment Surcharge	240.3	-3.1	(1)%	237.3	0.62	382
Readiness-to-serve Charge	239.7	-2.7	(1)%	237.0		
Capacity Charge	51.3	-0.5	(1)%	50.8		
Treatment Peaking Capacity Charge	33.8	-0.4	(1)%	33.4		
Treatment Used Standby Capacity Charge	11.0	0.1	1 %	11.1		
Treatment Remaining Standby Capacity Charge	52.7	-0.7	(1)%	52.0		
Total	**1,719.7**	**-22.4**	**(1)%**	**1,599.8**		

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	439.6	-97.2	-22 %	342.4
System Access Rate	495.7	-9.4	-2 %	486.3
System Power Rate	155.6	14.9	10 %	170.5
Treatment Surcharge	240.3	71.2	30 %	311.5
Readiness-to-serve Charge	239.7	-35.4	-15 %	204.3
Capacity Charge	51.3	-2.1	-4 %	49.2
Treatment Peaking Capacity Charge	33.8	-22.7	-67 %	11.1
Treatment Used Standby Capacity Charge	11.0	-7.3	-66 %	3.7
Treatment Remaining Standby Capacity Charge	52.7	-35.2	-67 %	17.3
Total	**1,719.7**	**-123.2**	**-7 %**	**1,596.5**

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	481.3	37.1	8 %	518.4	1.06	488
System Access Rate	552.0	42.8	8 %	594.8	1.06	560
System Power Rate	151.4	12.2	8 %	163.6	1.06	154
Treatment Surcharge	263.7	20.1	8 %	283.8	0.69	411
Readiness-to-serve Charge	235.9	18.1	8 %	254.0		
Capacity Charge	56.4	4.3	8 %	60.7		
Treatment Peaking Capacity Charge	35.6	2.6	7 %	38.3		
Treatment Used Standby Capacity Charge	9.8	0.7	7 %	10.6		
Treatment Remaining Standby Capacity Charge	47.2	3.9	8 %	51.2		
Total	**1,833.5**	**134.5**	**7 %**	**1,875.3**		

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	481.3	-1.4	— %	479.9
System Access Rate	552.0	-10.9	-2 %	541.2
System Power Rate	151.4	13	9 %	164.4
Treatment Surcharge	263.7	5.1	2 %	268.8
Readiness-to-serve Charge	235.9	6.7	3 %	242.7
Capacity Charge	56.4	-2.3	-4 %	54.1
Treatment Peaking Capacity Charge	35.6	-0.6	-2 %	35.0
Treatment Used Standby Capacity Charge	9.8	1.1	11 %	10.9
Treatment Remaining Standby Capacity Charge	47.2	4.5	10 %	51.7
Total	**1,833.5**	**15.2**	**1 %**	**1,848.7**

Totals may not foot due to rounding

Schedule 20: Rates and Charges Summary

Effective January 1st	2026	2027	2028
Supply Rate ($/AF)	$313	$440	$488
System Access Rate ($/AF)	$492	$493	$560
System Power Rate ($/AF)	$179	$155	$154
Full Service Untreated Volumetric Cost ($/AF)	$984	$1,088	$1,202
Treatment Surcharge ($/AF)	$544	$382	$411
Full Service Treated Volumetric Cost ($/AF)	$1,528	$1,470	$1,613
Readiness-to-Serve Charge ($M)	$188	$237	$254
Capacity Charge ($/cfs)	$14,500	$17,900	$21,400
Treatment Peaking Capacity Charge ($/cfs) *	N/A	$33,100	$21,800
Treatment Used Standby Capacity Charge ($/AF) *	N/A	$16	$148
Treatment Remaining Standby Capacity Charge ($/AF) *	N/A	$75	$68

*Treatment Peaking Capacity Charge, Treated Used Standby Capacity Charge, and Treatment Remaining Standby Capacity Charge to begin in 2027.

System Access Rate (SAR)

The SAR is a volumetric[22] 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 $493 per acre-foot in effective January 1, 2027, and $560 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, which reduce the overall net revenue requirement to be recovered through rates and charges, combined with lower average demands lead to less conveyance and distributions costs allocated 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

[22] *A volumetric rate is a charge applied to the actual amount of water delivered.*

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;
- 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 $155 per acre-foot effective on January 1, 2027 and $154 per acre-foot effective on January 1, 2028 (see Schedule 20). The change in SPR primarily reflects updated SWP and CRA power forecasts, including revised operating assumptions and market power pricing, as well as reduced CRA diversion under post-2026 Colorado River operating conditions.

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 Fixed Charges & Surcharge

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 $33,100 per cfs effective on January 1, 2027 and $21,800 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 $16 per acre-foot effective on January 1, 2027 and $148 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 $75 per acre-foot

effective on January 1, 2027 and $68 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 $382 per acre-foot effective on January 1, 2027 and $411 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): $33,100
Member Agency	FY 2025	Charges
Anaheim	4.1	$ 135,710
Beverly Hills	11.8	$ 390,580
Burbank	4.4	$ 145,640
Calleguas	107.7	$ 3,564,870
Central Basin	32.8	$ 1,085,680
Compton	0.1	$ 3,310
Eastern	92.4	$ 3,058,440
Foothill	12.1	$ 400,510
Fullerton	11	$ 364,100
Glendale	20.5	$ 678,550
Inland Empire	0	$ —
Las Virgenes	23	$ 761,300
Long Beach	22.3	$ 738,130
Los Angeles	139.8	$ 4,627,380
MWDOC	131.6	$ 4,355,960
Pasadena	20.8	$ 688,480
San Diego CWA	106.4	$ 3,521,840
San Fernando	0	$ —
San Marino	2.5	$ 82,750
Santa Ana	5.6	$ 185,360
Santa Monica	10.5	$ 347,550
Three Valleys	31.2	$ 1,032,720
Torrance	18.2	$ 602,420
Upper San Gabriel	4.7	$ 155,570
West Basin	131.8	$ 4,362,580
Western MWD	62.3	$ 2,062,130
Total	**1,007.6**	**$ 33,351,560**

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): $16
Member Agency	FY 2025	Charges
Anaheim	237	$ 3,792
Beverly Hills	8,575	$ 137,200
Burbank	3,222	$ 51,552
Calleguas	75,808	$ 1,212,928
Central Basin	23,889	$ 382,224
Compton	23	$ 368
Eastern	68,070	$ 1,089,120
Foothill	8,770	$ 140,320
Fullerton	8,273	$ 132,368
Glendale	14,822	$ 237,152
Inland Empire	—	$ —
Las Virgenes	16,633	$ 266,128
Long Beach	16,333	$ 261,328
Los Angeles	100,695	$ 1,611,120
MWDOC	95,358	$ 1,525,728
Pasadena	15,096	$ 241,536
San Diego CWA	44,593	$ 713,488
San Fernando	—	$ —
San Marino	1,139	$ 18,224
Santa Ana	4,029	$ 64,464
Santa Monica	7,595	$ 121,520
Three Valleys	22,667	$ 362,672
Torrance	13,343	$ 213,488
Upper San Gabriel	3,376	$ 54,016
West Basin	95,920	$ 1,534,720
Western MWD	45,165	$ 722,640
Total	**693,631**	**$ 11,098,096**

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): $75
Member Agency	FY 2025	Charges
Anaheim	237	$ 17,775
Beverly Hills	8,575	$ 643,125
Burbank	3,222	$ 241,650
Calleguas	75,808	$ 5,685,600
Central Basin	23,889	$ 1,791,675
Compton	23	$ 1,725
Eastern	68,070	$ 5,105,250
Foothill	8,770	$ 657,750
Fullerton	8,273	$ 620,475
Glendale	14,822	$ 1,111,650
Inland Empire	—	$ —
Las Virgenes	16,633	$ 1,247,475
Long Beach	16,333	$ 1,224,975
Los Angeles	100,695	$ 7,552,125
MWDOC	95,358	$ 7,151,850
Pasadena	15,096	$ 1,132,200
San Diego CWA	44,593	$ 3,344,475
San Fernando	—	$ —
San Marino	1,139	$ 85,425
Santa Ana	4,029	$ 302,175
Santa Monica	7,595	$ 569,625
Three Valleys	22,667	$ 1,700,025
Torrance	13,343	$ 1,000,725
Upper San Gabriel	3,376	$ 253,200
West Basin	95,920	$ 7,194,000
Western MWD	45,165	$ 3,387,375
Total	**693,631**	**$ 52,022,325**

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 $17,900 per cubic-foot-second (cfs) of peak demand, effective January 1, 2027, and $21,400 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				$17,900
Member Agency	2023	2024	2025	3-Year Peak	Calendar Year 2026 Capacity Charge
Anaheim	64.0	23.9	31.1	64.0	$1,145,600
Beverly Hills	20.6	20.9	19.3	20.9	$374,110
Burbank	16.3	15.5	11.3	16.3	$291,770
Calleguas	159.6	167.1	171.8	171.8	$3,075,220
Central Basin	53.7	50.4	44.5	53.7	$961,230
Compton	3.2	0.0	3.7	3.7	$66,230
Eastern	190.5	229.8	265.0	265.0	$4,743,500
Foothill	14.9	18.1	15.7	18.1	$323,990
Fullerton	13.8	24.8	28.1	28.1	$502,990
Glendale	29.0	32.6	29.2	32.6	$583,540
Inland Empire	99.5	68.7	82.1	99.5	$1,781,050
Las Virgenes	37.9	30.6	32.6	37.9	$678,410
Long Beach	41.5	37.9	34.3	41.5	$742,850
Los Angeles	452.3	433.5	551.0	551.0	$9,862,900
MWDOC	233.6	258.5	260.5	260.5	$4,662,950
Pasadena	33.0	35.0	32.6	35.0	$626,500
San Diego CWA	558.6	498.5	577.0	577.0	$10,328,300
San Fernando	5.0	0.0	0.0	5.0	$89,500
San Marino	4.3	4.5	3.7	4.5	$80,550
Santa Ana	6.2	10.3	9.2	10.3	$184,370
Santa Monica	21.0	20.1	19.8	21.0	$375,900
Three Valleys	110.4	98.4	102.9	110.4	$1,976,160
Torrance	27.1	28.2	27.6	28.2	$504,780
Upper San	11.5	16.4	17.8	17.8	$318,620
West Basin	171.7	175.6	173.9	175.6	$3,143,240
Western MWD	181.7	187.8	151.5	187.8	$3,361,620
Total	**2,560.9**	**2,487.1**	**2,696.2**	**2,837.2**	**$50,785,880**

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 $237 million in calendar year 2027. The RTS increases to $254 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[23]. A ten-year rolling average leads to a relatively stable RTS allocation that reasonably represents an agency's potential

[23] *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 paid for by 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 @ $237 million per year (1/27-12/27)
Anaheim	22,628.8	1.87 %	$ 4,426,156
Beverly Hills	9,206.3	0.76 %	1,800,737
Burbank	9,820.1	0.81 %	1,920,795
Calleguas MWD	84,584.0	6.98 %	16,544,490
Central Basin MWD	28,149.2	2.32 %	5,505,937
Compton	10.5	0.00 %	2,054
Eastern MWD	101,247.5	8.36 %	19,803,843
Foothill MWD	8,271.1	0.68 %	1,617,813
Fullerton	6,125.2	0.51 %	1,198,079
Glendale	14,453.0	1.19 %	2,826,983
Inland Empire Utilities Agency	52,339.0	4.32 %	10,237,422
Las Virgenes MWD	18,214.6	1.50 %	3,562,746
Long Beach	23,490.7	1.94 %	4,594,742
Los Angeles	231,015.0	19.07 %	45,186,151
Municipal Water District of Orange County	164,842.1	13.60 %	32,242,842
Pasadena	18,232.6	1.50 %	3,566,266
San Diego County Water Authority	116,381.4	9.61 %	22,764,009
San Fernando	460.8	0.04 %	90,132
San Marino	1,031.1	0.09 %	201,681
Santa Ana	7,237.7	0.60 %	1,415,682
Santa Monica	5,373.1	0.44 %	1,050,969
Three Valleys MWD	59,620.2	4.92 %	11,661,612
Torrance	14,396.6	1.19 %	2,815,951
Upper San Gabriel Valley MWD	38,820.2	3.20 %	7,593,167
West Basin MWD	107,137.8	8.84 %	20,955,976
Western MWD	68,578.1	5.66 %	13,413,763
MWD Total	**1,211,666.7**	**100.00 %**	**$ 237,000,000**

Totals may not foot due to rounding

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 $440 per acre-foot effective January 1, 2027 and $488 per acre-foot effective on January 1, 2028. The changes in the Supply Rate are results of multiple factors: 1) loss of IRA Bucket 1 funding of $47M; 2) lower stored water sales assumptions; and, 3) increases in department O&M and supply program costs..

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.

Water Sales

In July 2025, the Board 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 biennium and an 80 percent exceedance level thereafter. Setting an exceedance level means forecasting water sales at an amount that will be met or exceeded at that probability level. At 70 percent, the water sales 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 water sales forecast is based on the 70 percent exceedance level, consistent with the Board's policy direction for the biennium.

"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	367	372
Total Water Sales (TAF)	**988**	**1,062**

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		10,881,334	1,000,000	-	-	370,362	(305,591)	11,946,105
Office of General Manager	Board of Directors	2,320,428	116,000	-	-	585,000	(75,363)	2,946,065
Bay Delta Initiatives	Bay Delta Initiatives	6,553,011	3,600,800	-	-	3,942,100	(351,591)	13,744,321
External Affairs	Legislative Services	4,855,682	1,162,000	5,250	-	1,030,825	(175,940)	6,877,817
External Affairs	Media Communications Services	6,440,926	478,748	-	-	675,528	(189,445)	7,405,757
External Affairs	Manager, External Affairs/Special Projects	4,753,924	157,700	-	-	1,817,961	(167,854)	6,561,731
External Affairs	Conservation & Community Services	3,636,792	1,038,500	-	-	1,014,464	(141,918)	5,547,838
Human Resources		18,201,319	3,426,155	-	-	2,241,345	(595,354)	23,273,465
Conveyance and Distribution	C&D, Eastern & Western	2,759,752	-	-	-	11,690	(69,127)	2,702,315
Conveyance and Distribution	C&D General	503,424	-	500,000	-	26,742	(25,695)	1,004,471
Treatment and Water Quality	Treatment Section	3,555,964	145,000	-	-	779,900	(111,765)	4,369,099
Integrated Operations Planning and Support Ser	Office of the Manager, Operations Support Services	870,530	-	-	-	234,436	(27,561)	1,077,405
Integrated Operations Planning and Support Ser	Operations Support Services	13,241,527	1,776,400	103,600	-	1,359,549	(411,083)	16,069,993
Conveyance and Distribution	C&D, Desert Region / CRA	36,789,705	699,000	256,020	8,050	13,127,261	(1,269,088)	49,610,948
Integrated Operations Planning and Support Ser	System Operations Unit	9,681,501	145,500	87,000	-	2,313,642	(304,991)	11,922,652
Treatment and Water Quality	Treatment and Water Quality Section	1,927,692	163,998	500,000	-	114,820	(67,508)	2,639,003
Integrated Operations Planning and Support Ser	Power Operations and Planning	4,555,232	231,500	-	-	656,364	(135,766)	5,307,330
Integrated Operations Planning and Support Ser	Operations Planning & Programs Unit	2,800,119	-	-	-	179,976	(74,332)	2,905,763
Treatment and Water Quality	Treatment Jensen	14,147,711	365,500	2,626,875	9,755,972	1,240,900	(711,909)	27,425,050
Treatment and Water Quality	Treatment Diemer	14,156,963	212,700	1,799,268	9,167,968	834,850	(662,159)	25,509,589
Treatment and Water Quality	Treatment Mills	12,335,238	311,174	1,001,580	3,525,086	827,166	(449,543)	17,550,701
Treatment and Water Quality	Treatment Skinner	11,712,754	199,282	2,708,570	5,426,300	724,142	(523,556)	20,247,492
Treatment and Water Quality	Treatment Weymouth	15,486,820	209,000	2,150,724	9,338,489	1,196,820	(682,426)	27,699,428
Treatment and Water Quality	Water Quality Section	28,206,009	2,885,848	515,000	-	4,543,760	(901,696)	35,248,921
Conveyance and Distribution	C&D, Eastern Unit	18,563,042	4,591,772	2,967,513	-	4,261,708	(757,862)	29,626,173
Conveyance and Distribution	C&D, Western Unit	15,747,732	1,809,000	2,768,253	-	1,821,210	(552,387)	21,593,807
Integrated Operations Planning and Support Ser	OSS, Manufacturing Services Unit	9,250,398	798,598	402,000	-	865,366	(282,261)	11,034,101
Office of Safety, Security and Protection	Safety, Regulatory, and Training Section	16,781,456	2,022,500	1,995,000	-	1,383,270	(553,286)	21,628,941
Integrated Operations Planning and Support Ser	OSS, Fleet Services Unit	17,671,060	9,495,000	1,709,300	-	7,562,957	(908,872)	35,529,445
Integrated Operations Planning and Support Ser	OSS, Power Support Unit	9,860,929	1,023,000	75,000	-	1,020,072	(298,789)	11,680,212
Integrated Operations Planning and Support Ser	Office of the Manager, Operations & Planning Section	668,030	32,000	-	-	44,436	(18,569)	725,897
Office of Safety, Security and Protection	Security & Emergency Management Unit	4,957,851	16,155,000	-	-	1,491,425	(563,813)	22,040,463
Sustainability, Resilience & Innovation		14,339,931	7,033,565	61,500	-	6,731,935	(702,561)	27,464,370
Diversity, Equity & Inclusion		4,473,496	436,242	-	-	593,235	(137,259)	5,365,714
Equal Employment Opportunity		3,185,833	585,000	-	-	54,300	(95,409)	3,729,723
Finance and Administration		32,783,833	2,716,100	-	-	12,556,077	(1,198,649)	46,857,360
Business Technology	Office of Manager	1,085,546	75,000	-	-	101,200	(31,471)	1,230,275
Engineering Services		50,782,221	9,195,900	140,000	-	5,129,000	(1,627,443)	63,619,678
Office of Safety, Security and Protection	Office of Safety, Security and Protection Officer	616,129	-	-	-	36,200	(16,271)	636,058
Business Technology	Information Technology	37,007,640	11,240,950	15,000	-	16,781,900	(1,622,414)	63,423,077
Water Resources Management	Resource Planning & Development	5,436,684	1,025,000	-	-	307,320	(168,838)	6,600,166
Water Resources Management	Resource Implementation	11,568,107	2,020,000	-	-	5,504,840	(476,231)	18,616,716
Water Resources Management	Office of the Group Manager	3,136,583	-	-	-	122,400	(81,288)	3,177,695
Ethics Office		3,262,693	562,340	-	-	103,000	(97,976)	3,830,057
Integrated Operations Planning and Support Ser	Integrated Operations Planning and Support Services	2,501,367	20,000	500,000	-	130,302	(78,611)	3,073,058
General Counsel		15,960,970	5,772,500	-	-	645,000	(558,181)	21,820,289
General Auditor		5,073,190	717,940	-	-	162,970	(148,512)	5,805,588
Total Departmental O&M		**515,089,080**	**95,652,212**	**22,887,452**	**37,221,866**	**107,259,727**	**(19,408,216)**	**758,702,121**
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)								**125,605,002**
								-
Demand Management (cash funded portion)								-
Local Resources Program								24,223,161
Future Supply Actions & Stormwater Pilot								3,515,000
Conservation Program (cash funded portion)								30,500,000
Total Demand Management Costs								**58,238,161**
Capital Financing								-
Revenue Bond Debt Service	*Base CIP + Existing Debt*							337,624,624
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								357,746,366
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								**590,592,631**
								-
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								**48,600,000**
								-
Total General District Requirements								**1,695,921,089**
								-
REQUIREMENTS BEFORE OFFSETS:								**2,454,623,210**
								-
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								-
Interest on Investments								33,132,542
Hydro-Power Revenue								3,220,687
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								405,699,830
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								38,869,130
Federal Reimbursement for PWSC								8,300,870
LSWRP Grant								-
Annexation								-
Total Revenue Offsets								**734,907,133**
NET REVENUE REQUIREMENTS:								**1,719,716,077**

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 Management	Hydro-Electric	Administrative & General	Percentage Total
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					
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 an	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 an	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 an	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 an	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 an	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 an	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 Prot	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 an	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 an	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 an	Office of the Manager, Operations & Planning Section	**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 Prot	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 & Innova		**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 Prot	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%	30.4%	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 an	Integrated Operations Planning and 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%
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	76.2%	6.2%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
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	76.2%	6.2%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
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%	10.3%	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, 710	*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%	10.3%	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%	10.3%	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 Baseline Exchange		**a**	Rev Req after tax w/o Supply, Storage, & Treatment	0.0%	0.0%	0.0%	6.9%	8.5%	7.9%	19.6%	7.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.8%	0.0%	1.5%	20.5%	100.00%
Additional Exchange Payment		**a**	Rev Req after tax w/o Supply, Storage, & Treatment	0.0%	0.0%	0.0%	6.9%	8.5%	7.9%	19.6%	7.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.8%	0.0%	1.5%	20.5%	100.00%
Interest on Investments		**c**	Proportionate to Rev Req	5.7%	5.9%	3.0%	4.0%	4.9%	4.6%	11.4%	4.2%	3.2%	3.2%	1.5%	0.0%	3.3%	3.5%	4.2%	1.9%	3.0%	16.1%	3.8%	0.9%	11.9%	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%

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		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		207,071	427,311	384,422	115,650	1,325,967	-	184,035	207,884	179,724	132,889	91,052	-	-	-	-	578,525	622,169	626,658	486,260	517,953	3,016,409	177,001	158,241	2,506,885	11,946,105	9,439,220
Office of General Manager	Board of Directors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,946,065	2,946,065	-
Bay Delta Initiatives	Bay Delta Initiatives	-	10,841,075	-	-	-	-	2,016,484	-	-	886,762	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,744,321	13,744,321
External Affairs	Legislative Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,877,817	6,877,817	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,405,757	7,405,757	-
External Affairs	Manager, External Affairs/Special Pro	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,561,731	6,561,731	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,773,919	-	2,773,919	5,547,838	2,773,919
Human Resources		403,417	832,489	748,932	225,310	2,583,256	-	358,537	405,000	350,140	258,894	177,388	-	-	-	-	1,127,086	1,212,114	1,220,859	947,333	1,009,078	5,876,584	344,834	308,285	4,883,927	23,273,465	18,389,538
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	1,434,849	-	130,462	-	-	-	-	-	-	-	-	-	-	-	-	-	1,105,317	-	28,946	2,740	2,702,315	2,699,575
Conveyance and Distribution	C&D General	-	-	-	-	533,344	-	48,494	-	-	-	-	-	-	-	-	-	-	-	-	-	410,855	-	10,760	1,019	1,004,471	1,003,453
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	811,845	888,688	812,376	707,839	672,119	476,232	-	-	-	4,369,099	4,369,099
Integrated Operations Planning	Office of the Manager, Operations Su	22,833	22,833	23,696	11,945	182,753	-	15,023	2,744	4,630	3,817	3,494	-	-	-	-	75,124	80,384	75,792	67,566	65,807	395,915	43	19,799	3,208	1,077,405	1,074,197
Integrated Operations Planning	Operations Support Services	-	-	-	-	1,140,969	-	-	-	-	-	-	-	-	-	-	401,750	401,750	401,750	401,750	401,750	12,502,454	-	337,470	80,350	16,069,993	15,989,643
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	49,610,948	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,610,948	49,610,948
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,922,652	-	-	-	11,922,652	11,922,652
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	470,270	470,270	470,270	470,270	470,270	287,651	-	-	-	2,639,003	2,639,003
Integrated Operations Planning	Power Operations and Planning	-	-	-	2,288,733	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,288,733	-	723,389	6,475	5,307,330	5,300,855
Integrated Operations Planning	Operations Planning & Programs Uni	968,588	968,588	968,588	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,905,763	2,905,763
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,435,719	-	-	-	-	2,989,330	-	-	-	27,425,050	27,425,050
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,729,044	-	-	2,780,545	-	-	-	25,509,589	25,509,589
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,637,674	-	1,913,026	-	-	-	17,550,701	17,550,701
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,040,516	2,206,977	-	-	-	20,247,492	20,247,492
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,680,190	-	-	-	3,019,238	-	-	-	27,699,428	27,699,428
Treatment and Water Quality	Water Quality Section	5,792,573	5,792,573	5,792,573	-	-	-	-	-	775,476	775,476	775,476	-	-	-	-	3,108,955	3,108,955	3,108,955	3,108,955	3,108,955	-	-	-	-	35,248,921	35,248,921
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	1,385,379	-	4,146,272	-	-	-	-	-	-	-	-	-	-	-	-	-	23,065,546	-	913,908	115,068	29,626,173	29,511,105
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	129,563	-	1,144,472	-	-	-	-	-	-	-	-	-	-	-	-	-	20,060,647	-	259,126	-	21,593,807	21,593,807
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	744,802	-	-	-	-	-	-	-	-	-	-	259,963	259,963	259,963	259,963	259,963	8,982,862	-	6,620	-	11,034,101	11,034,101
Office of Safety, Security and F	Safety, Regulatory, and Training Sec	-	-	-	-	3,588,241	-	-	-	-	-	-	-	-	-	-	1,880,420	1,880,420	1,880,420	1,880,420	1,880,420	7,996,219	-	315,783	326,597	21,628,941	21,302,344
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	1,101,413	-	-	-	-	-	-	-	-	-	-	149,224	149,224	149,224	149,224	149,224	33,539,796	-	71,059	71,059	35,529,445	35,458,386
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	981,138	-	-	-	-	-	-	-	-	-	-	-	301,349	301,349	301,349	301,349	301,349	5,912,523	-	3,276,299	3,504	11,680,212	11,676,708
Integrated Operations Planning	Office of the Manager, Operations &	15,383	15,383	15,965	8,048	123,129	-	10,122	1,849	3,119	2,572	2,354	-	-	-	-	50,614	54,159	51,064	45,522	44,337	266,746	29	13,339	2,162	725,897	723,735
Office of Safety, Security and F	Security & Emergency Management	-	-	936,720	535,583	844,150	-	328,403	2,975,463	2,261,352	1,379,733	1,029,290	-	-	-	-	1,027,086	1,148,308	1,712,544	387,912	1,075,575	4,463,194	46,285	361,464	1,527,404	22,040,463	20,513,059
Sustainability, Resilience & Inr		267,144	452,984	-	-	1,649,325	-	2,137,154	-	301,989	516,866	121,957	-	-	-	-	-	-	-	-	-	1,423,995	-	-	20,592,956	27,464,370	6,871,414
Diversity, Equity & Inclusion		93,008	191,931	172,667	51,945	595,572	-	82,661	93,373	80,725	59,688	40,897	-	-	-	-	259,850	279,454	281,470	218,408	232,644	1,354,851	79,502	71,075	1,125,993	5,365,714	4,239,721
Equal Employment Opportunit		64,650	133,412	120,021	36,107	413,983	-	57,458	64,904	56,112	41,489	28,428	-	-	-	-	180,623	194,249	195,651	151,816	161,711	941,761	55,262	49,405	782,681	3,729,723	2,947,042
Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,857,360	46,857,360	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,230,275	1,230,275	-
Engineering Services		-	-	2,703,836	1,545,958	2,436,634	-	947,933	8,588,657	6,527,379	3,982,592	2,971,039	-	-	-	-	2,964,677	3,314,585	4,943,249	1,119,706	3,104,640	12,882,985	133,601	1,043,363	4,408,844	63,619,678	59,210,834
Office of Safety, Security and F	Office of Safety, Security and Protect	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	636,058	636,058	-
Business Technology	Information Technology	1,099,361	2,268,636	2,040,933	613,998	7,039,693	-	977,058	1,103,676	954,175	705,519	483,403	-	-	-	-	3,071,448	3,303,160	3,326,993	2,581,601	2,749,864	16,014,419	939,716	840,116	13,309,306	63,423,077	50,113,771
Water Resources Manageme	Resource Planning & Development	-	-	5,693,754	-	-	-	43,077	-	-	-	-	-	-	-	-	-	-	-	-	-	317,710	531,510	-	14,115	6,600,166	6,586,051
Water Resources Manageme	Resource Implementation	2,755,274	7,128,154	1,959,782	-	-	-	130,317	-	-	-	-	-	-	-	-	-	-	-	-	-	7,447	6,505,425	-	130,317	18,616,716	18,486,399
Water Resources Manageme	Office of the Group Manager	347,205	898,251	964,457	-	-	-	21,850	-	-	-	-	-	-	-	-	-	-	-	-	-	40,974	886,756	-	18,201	3,177,695	3,159,494
Ethics Office		62,543	147,537	124,239	37,415	383,561	-	66,556	82,090	69,346	51,183	34,305	-	-	-	-	172,810	184,683	190,768	141,857	155,632	995,050	58,259	50,348	821,873	3,830,057	3,008,184
Integrated Operations Planning	Integrated Operations Planning and S	65,125	65,125	67,589	34,070	521,263	-	42,851	7,828	13,206	10,887	9,965	-	-	-	-	214,274	229,279	216,179	192,716	187,699	1,129,258	122	56,472	9,151	3,073,058	3,063,907
General Counsel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,820,289	21,820,289	-
General Auditor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,805,588	5,805,588	-
Total Departmental O&M		**12,164,174**	**30,186,281**	**22,718,174**	**6,485,902**	**77,768,795**	**-**	**12,889,217**	**13,533,468**	**11,577,374**	**8,808,367**	**5,769,047**	**-**	**-**	**-**	**-**	**41,541,614**	**42,763,354**	**42,954,579**	**29,258,143**	**34,589,505**	**190,587,901**	**12,532,265**	**8,915,268**	**153,658,692**	**758,702,121**	**605,043,428**
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)		**95,660,257**	**7,753,419**	**249,600**	**-**	**-**	**-**	**-**	**-**	**-**	**21,941,726**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**125,605,002**	**125,605,002**
																											-
Demand Management (cash funded portion)																											
Local Resources Program		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,223,161	-	-	24,223,161	24,223,161
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		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**58,238,161**	**-**	**-**	**58,238,161**	**58,238,161**
Capital Financing																											-
Revenue Bond Debt Service	Base CIP + Existing Debt	-	-	14,349,047	8,204,278	12,931,023	-	5,030,607	45,579,324	34,640,286	21,135,301	15,767,070	-	-	-	-	15,733,307	17,590,243	26,233,433	5,942,193	16,476,082	68,368,986	709,012	5,537,044	23,397,386	337,624,624	314,227,237
Revenue Bond Debt Service	PWSC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Special Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Existing AVEK + Supply Programs	7,496,769	607,625	19,561	-	-	-	-	-	-	1,719,544	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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	81,531	202,324	152,269	43,472	521,246	-	86,390	90,708	77,597	59,038	38,667	-	-	-	-	278,433	286,622	287,904	196,103	231,837	1,277,418	83,998	59,755	1,029,899	5,085,210	4,055,311
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		7,578,300	809,949	14,520,876	8,247,750	13,452,269	-	5,116,997	45,670,032	34,717,884	22,913,884	15,805,737	-	-	-	-	16,011,741	17,876,865	26,521,337	6,138,296	16,707,918	69,646,404	5,986,041	5,596,799	24,427,286	357,746,366	333,319,080
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	162,704	-	-	-	-	162,355	181,517	270,708	61,319	170,020	705,513	7,316	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	8,639,500	-	-	-	-	8,621,000	9,638,500	14,374,500	3,256,000	9,028,000	37,462,500	388,500	3,034,000	12,820,500	185,000,000	172,179,500
PAYGO + Grant Funds (7101,	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	8,639,500	-	-	-	-	8,621,000	9,638,500	14,374,500	3,256,000	9,028,000	64,212,953	388,500	3,034,000	12,820,500	227,400,000	214,579,500
Total Capital Financing Costs		**7,578,300**	**809,949**	**38,180,994**	**12,827,912**	**20,671,207**	**-**	**7,925,409**	**71,115,375**	**54,056,344**	**34,712,983**	**24,607,941**	**-**	**-**	**-**	**-**	**24,886,537**	**27,799,115**	**41,319,012**	**9,490,151**	**26,001,696**	**136,050,686**	**6,381,858**	**8,687,936**	**37,489,228**	**590,592,631**	**553,103,403**
																											-
Other Operating Costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Equipment		274,162	680,353	512,033	146,182	1,752,790	-	290,503	305,024	260,936	198,527	130,025	-	-	-	-	936,284	963,821	968,131	659,434	779,595	4,295,560	282,458	200,937	3,463,232	17,099,986	13,636,754
Succession Planning Labor Pool		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Operating Costs		**274,162**	**680,353**	**512,033**	**146,182**	**1,752,790**	**-**	**290,503**	**305,024**	**260,936**	**198,527**	**130,025**	**-**	**-**	**-**	**-**	**936,284**	**963,821**	**968,131**	**659,434**	**779,595**	**4,295,560**	**282,458**	**200,937**	**3,463,232**	**17,099,986**	**13,636,754**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,600,000	48,600,000	-
																											-
Total General District Requirements		**103,512,719**	**198,114,582**	**38,942,627**	**75,705,423**	**22,423,997**	**215,462,701**	**396,936,330**	**71,420,398**	**54,317,280**	**56,853,236**	**24,737,966**	**-**	**-**	**-**	**-**	**25,822,821**	**28,762,936**	**42,287,142**	**10,149,585**	**26,781,291**	**140,346,245**	**64,902,477**	**8,888,873**	**89,552,460**	**1,695,921,089**	**1,606,368,629**
																											-
REQUIREMENTS BEFORE OFFSETS:		**115,676,893**	**228,300,863**	**61,660,801**	**82,191,324**	**100,192,792**	**215,462,701**	**409,825,548**	**84,953,866**	**65,894,655**	**65,661,603**	**30,507,013**	**-**	**-**	**-**	**-**	**67,364,435**	**71,526,290**	**85,241,721**	**39,407,728**	**61,370,796**	**330,934,147**	**77,434,742**	**17,804,140**	**243,211,152**	**2,454,623,210**	**2,211,412,057**
																											-
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		-	-	-	10,573,143	12,888,863	12,064,568	29,904,298	10,928,518	-	-	-	-	-	-	-	-	-	-	-	-	42,380,439	-	2,290,336	31,286,834	152,317,000	121,030,166
Additional Exchange Payment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Investments		1,872,370	1,968,896	998,055	1,330,366	1,621,742	1,518,025	3,762,709	1,375,081	1,066,585	1,062,812	493,793	-	-	-	-	1,088,895	1,156,085	1,377,273	637,303	991,811	5,332,520	1,253,375	288,182	3,936,667	33,132,542	29,195,875
Hydro-Power Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,220,687	-	3,220,687	3,220,687
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		-	106,660,512	-	-	-	121,677,646	177,361,672	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	405,699,830	405,699,830
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		-	-	14,346,328	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,522,802	-	-	-	38,869,130	38,869,130
Federal Reimbursement for PWSC		-	-	3,063,794	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,237,076	-	-	-	8,300,870	8,300,870
LSWRP Grant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Offsets		**31,851,558**	**108,629,408**	**18,408,176**	**11,903,509**	**14,510,605**	**135,260,239**	**211,028,679**	**12,303,599**	**1,066,585**	**1,062,812**	**493,793**	**653,645**	**-**	**-**	**-**	**1,180,336**	**1,258,318**	**1,529,739**	**671,838**	**1,087,568**	**78,958,653**	**1,253,375**	**5,799,204**	**95,995,492**	**734,907,133**	**638,911,641**
NET REVENUE REQUIREMENTS:		**83,825,335**	**119,671,456**	**43,252,625**	**70,287,815**	**85,682,187**	**80,202,462**	**198,796,868**	**72,650,266**	**64,828,070**	**64,598,790**	**30,013,220**	**(653,645)**	**-**	**-**	**-**	**66,184,100**	**70,267,972**	**83,711,982**	**38,735,890**	**60,283,227**	**251,975,494**	**76,181,367**	**12,004,936**	**147,215,661**	**1,719,716,077**	**1,572,500,416**

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		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	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		188,615	389,224	350,158	105,342	1,207,782	-	167,631	189,355	163,705	121,044	82,936	-	-	-	526,960	566,715	570,804	442,919	471,787	2,747,553	161,225	144,137	2,283,443	10,881,334
Office of General Manager	Board of Directors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,320,428	2,320,428
Bay Delta Initiatives	Bay Delta Initiatives	-	5,168,803	-	-	-	-	961,418	-	-	422,790	-	-	-	-	-	-	-	-	-	-	-	-	-	6,553,011
External Affairs	Legislative Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,855,682	4,855,682
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,440,926	6,440,926
External Affairs	Manager, External Affairs/Special Pro	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,753,924	4,753,924
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,818,396	-	1,818,396	3,636,792
Human Resources		315,497	651,059	585,712	176,207	2,020,269	-	280,399	316,736	273,832	202,472	138,728	-	-	-	881,452	947,950	954,789	740,875	789,163	4,595,860	269,682	241,099	3,819,539	18,201,319
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	1,465,346	-	133,235	-	-	-	-	-	-	-	-	-	-	-	-	1,128,811	-	29,562	2,799	2,759,752
Conveyance and Distribution	C&D General	-	-	-	-	267,303	-	24,304	-	-	-	-	-	-	-	-	-	-	-	-	205,914	-	5,393	510	503,424
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-	-	-	-	-	-	-	660,752	723,294	661,184	576,103	547,031	387,600	-	-	-	3,555,964
Integrated Operations Planning and	Office of the Manager, Operations Su	18,448	18,448	19,146	9,651	147,662	-	12,139	2,217	3,741	3,084	2,823	-	-	-	60,699	64,950	61,239	54,592	53,171	319,894	34	15,997	2,592	870,530
Integrated Operations Planning and	Operations Support Services	-	-	-	-	940,148	-	-	-	-	-	-	-	-	-	331,038	331,038	331,038	331,038	331,038	10,301,908	-	278,072	66,208	13,241,527
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	36,789,705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,789,705
Integrated Operations Planning and	System Operations Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,681,501	-	-	-	9,681,501
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-	-	-	-	-	-	-	343,515	343,515	343,515	343,515	343,515	210,118	-	-	-	1,927,692
Integrated Operations Planning and	Power Operations and Planning	-	-	-	1,964,398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,964,398	-	620,878	5,557	4,555,232
Integrated Operations Planning and	Operations Planning & Programs Uni	933,373	933,373	933,373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,800,119
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,605,611	-	-	-	-	1,542,101	-	-	-	14,147,711
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,613,854	-	-	1,543,109	-	-	-	14,156,963
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,990,697	-	1,344,541	-	-	-	12,335,238
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,436,064	1,276,690	-	-	-	11,712,754
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,798,757	-	-	-	1,688,063	-	-	-	15,486,820
Treatment and Water Quality	Water Quality Section	4,635,187	4,635,187	4,635,187	-	-	-	-	-	620,532	620,532	620,532	-	-	-	2,487,770	2,487,770	2,487,770	2,487,770	2,487,770	-	-	-	-	28,206,009
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	868,045	-	2,597,953	-	-	-	-	-	-	-	-	-	-	-	-	14,452,312	-	572,633	72,099	18,563,042
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	94,486	-	834,630	-	-	-	-	-	-	-	-	-	-	-	-	14,629,643	-	188,973	-	15,747,732
Integrated Operations Planning and	OSS, Manufacturing Services Unit	-	-	-	-	624,402	-	-	-	-	-	-	-	-	-	217,939	217,939	217,939	217,939	217,939	7,530,749	-	5,550	-	9,250,398
Office of Safety, Security and Protec	Safety, Regulatory, and Training Sec	-	-	-	-	2,784,044	-	-	-	-	-	-	-	-	-	1,458,980	1,458,980	1,458,980	1,458,980	1,458,980	6,204,104	-	245,009	253,400	16,781,456
Integrated Operations Planning and	OSS, Fleet Services Unit	-	-	-	-	547,803	-	-	-	-	-	-	-	-	-	74,218	74,218	74,218	74,218	74,218	16,681,480	-	35,342	35,342	17,671,060
Integrated Operations Planning and	OSS, Power Support Unit	-	-	-	828,318	-	-	-	-	-	-	-	-	-	-	254,412	254,412	254,412	254,412	254,412	4,991,602	-	2,765,991	2,958	9,860,929
Integrated Operations Planning and	Office of the Manager, Operations &	14,157	14,157	14,693	7,406	113,314	-	9,315	1,702	2,871	2,367	2,166	-	-	-	46,580	49,841	46,994	41,893	40,802	245,481	26	12,276	1,989	668,030
Office of Safety, Security and Protec	Security & Emergency Management	-	-	210,709	120,476	189,886	-	73,872	669,310	508,676	310,361	231,532	-	-	-	231,036	258,304	385,225	87,258	241,943	1,003,965	10,411	81,309	343,579	4,957,851
Sustainability, Resilience & Innovati		139,484	236,516	-	-	861,160	-	1,115,869	-	157,677	269,870	63,677	-	-	-	-	-	-	-	-	743,508	-	-	10,752,170	14,339,931
Diversity, Equity & Inclusion		77,543	160,016	143,956	43,308	496,539	-	68,916	77,847	67,302	49,763	34,096	-	-	-	216,642	232,986	234,667	182,091	193,959	1,129,564	66,282	59,257	938,761	4,473,496
Equal Employment Opportunity		55,222	113,957	102,519	30,842	353,614	-	49,079	55,439	47,930	35,439	24,282	-	-	-	154,283	165,923	167,120	129,678	138,130	804,427	47,203	42,200	668,546	3,185,833
Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,783,833	32,783,833
Business Technology	Office of Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,085,546	1,085,546
Engineering Services		-	-	2,158,244	1,234,008	1,944,959	-	756,655	6,855,600	5,210,256	3,178,967	2,371,530	-	-	-	2,366,451	2,645,754	3,945,779	893,767	2,478,172	10,283,400	106,643	832,828	3,519,208	50,782,221
Office of Safety, Security and Protec	Office of Safety, Security and Protect	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	616,129	616,129
Business Technology	Information Technology	641,482	1,323,759	1,190,893	358,271	4,107,692	-	570,117	644,000	556,765	411,673	282,068	-	-	-	1,792,203	1,927,408	1,941,315	1,506,375	1,604,557	9,344,483	548,328	490,211	7,766,038	37,007,640
Water Resources Management	Resource Planning & Development	-	-	4,690,054	-	-	-	35,483	-	-	-	-	-	-	-	-	-	-	-	-	261,704	437,815	-	11,627	5,436,684
Water Resources Management	Resource Implementation	1,712,080	4,429,312	1,217,775	-	-	-	80,977	-	-	-	-	-	-	-	-	-	-	-	-	4,627	4,042,359	-	80,977	11,568,107
Water Resources Management	Office of the Group Manager	342,713	886,630	951,979	-	-	-	21,567	-	-	-	-	-	-	-	-	-	-	-	-	40,444	875,284	-	17,965	3,136,583
Ethics Office		53,278	125,682	105,835	31,873	326,743	-	56,697	69,930	59,073	43,601	29,223	-	-	-	147,211	157,325	162,508	120,843	132,578	847,648	49,629	42,890	700,126	3,262,693
Integrated Operations Planning and	Integrated Operations Planning and S	53,009	53,009	55,015	27,732	424,291	-	34,879	6,371	10,749	8,862	8,111	-	-	-	174,412	186,625	175,962	156,865	152,781	919,179	99	45,966	7,448	2,501,367
General Counsel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,960,970	15,960,970
General Auditor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,073,190	5,073,190
Total Departmental O&M		**9,180,088**	**19,139,134**	**17,365,249**	**4,937,832**	**56,575,193**	**-**	**7,885,136**	**8,888,507**	**7,683,109**	**5,680,826**	**3,891,705**	**-**	**-**	**-**	**25,032,166**	**26,893,703**	**27,089,312**	**21,091,828**	**22,448,011**	**129,056,384**	**8,433,419**	**6,755,573**	**107,061,905**	**515,089,080**

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
			Source of Supply			Conveyance & Aqueduct					Storage				Water Quality			Treatment		
		Labor & Outside Services	CRA	SWP	Other Supply	CRA		SWP		Other Conv. & Aqueduct	Storage Costs Other Than Power			Power	CRA	SWP	Other	Jensen	Weymouth	Diemer
						CRA Power	CRA All Other	SWP Power	SWP All Other		Emergency	Drought	Regulatory							
Departmental O&M																				
Group	***Item***																			
Office of General Manager		**11,881,334**	205,948	424,994	382,337	115,023	1,318,778	-	183,037	206,757	178,750	132,168	90,558	-	-	-	-	575,388	618,796	623,261
Office of General Manager	Board of Directors	**2,436,428**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	**10,153,811**	-	8,008,997	-	-	-	-	1,489,706	-	-	655,108	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	**6,017,682**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	**6,919,674**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	**4,911,624**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	**4,675,292**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources		**21,627,474**	374,886	773,612	695,965	209,375	2,400,558	-	333,180	376,357	325,377	240,584	164,842	-	-	-	-	1,047,374	1,126,388	1,134,515
Conveyance and Distribution	C&D, Eastern & Western	**2,759,752**	-	-	-	-	1,465,346	-	133,235	-	-	-	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	**503,424**	-	-	-	-	267,303	-	24,304	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	**3,700,964**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	687,696	752,787	688,145
Integrated Operations Planning and S	Office of the Manager, Operations Support Services	**870,530**	18,448	18,448	19,146	9,651	147,662	-	12,139	2,217	3,741	3,084	2,823	-	-	-	-	60,699	64,950	61,239
Integrated Operations Planning and S	Operations Support Services	**15,017,927**	-	-	-	-	1,066,273	-	-	-	-	-	-	-	-	-	-	375,448	375,448	375,448
Conveyance and Distribution	C&D, Desert Region / CRA	**37,488,705**	-	-	-	-	37,488,705	-	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	System Operations Unit	**9,827,001**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	**2,091,690**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	372,739	372,739	372,739
Integrated Operations Planning and S	Power Operations and Planning	**4,786,732**	-	-	-	2,064,230	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Operations Planning & Programs Unit	**2,800,119**	933,373	933,373	933,373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	**14,513,211**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,931,271	-	-
Treatment and Water Quality	Treatment Diemer	**14,369,663**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,803,370
Treatment and Water Quality	Treatment Mills	**12,646,412**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	**11,912,036**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	**15,695,820**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,984,976	-
Treatment and Water Quality	Water Quality Section	**31,091,857**	5,109,428	5,109,428	5,109,428	-	-	-	-	-	684,021	684,021	684,021	-	-	-	-	2,742,302	2,742,302	2,742,302
Conveyance and Distribution	C&D, Eastern Unit	**23,154,814**	-	-	-	-	1,082,765	-	3,240,586	-	-	-	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	**17,556,732**	-	-	-	-	105,340	-	930,507	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	OSS, Manufacturing Services Unit	**10,048,996**	-	-	-	-	678,307	-	-	-	-	-	-	-	-	-	-	236,754	236,754	236,754
Office of Safety, Security and Protect	Safety, Regulatory, and Training Section	**18,803,956**	-	-	-	-	3,119,576	-	-	-	-	-	-	-	-	-	-	1,634,816	1,634,816	1,634,816
Integrated Operations Planning and S	OSS, Fleet Services Unit	**27,166,060**	-	-	-	-	842,148	-	-	-	-	-	-	-	-	-	-	114,097	114,097	114,097
Integrated Operations Planning and S	OSS, Power Support Unit	**10,883,929**	-	-	-	914,250	-	-	-	-	-	-	-	-	-	-	-	280,805	280,805	280,805
Integrated Operations Planning and S	Office of the Manager, Operations & Planning Section	**700,030**	14,835	14,835	15,396	7,761	118,742	-	9,761	1,783	3,008	2,480	2,270	-	-	-	-	48,811	52,229	49,245
Office of Safety, Security and Protect	Security & Emergency Management Unit	**21,112,851**	-	-	897,296	513,042	808,622	-	314,581	2,850,235	2,166,179	1,321,664	985,970	-	-	-	-	983,859	1,099,980	1,640,469
Sustainability, Resilience & Innovatio		**21,373,496**	207,899	352,524	-	-	1,283,548	-	1,663,189	-	235,016	402,239	94,910	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		**4,909,738**	85,104	175,621	157,994	47,531	544,960	-	75,636	85,438	73,865	54,616	37,421	-	-	-	-	237,768	255,706	257,551
Equal Employment Opportunity		**3,770,833**	65,363	134,882	121,344	36,505	418,546	-	58,091	65,619	56,731	41,947	28,741	-	-	-	-	182,614	196,390	197,807
Finance and Administration		**35,499,933**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	**1,160,546**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Services		**59,978,121**	-	-	2,549,070	1,457,468	2,297,162	-	893,674	8,097,046	6,153,755	3,754,630	2,800,978	-	-	-	-	2,794,980	3,124,860	4,660,300
Office of Safety, Security and Protect	Office of Safety, Security and Protection Officer	**616,129**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Technology	Information Technology	**48,248,590**	836,330	1,725,846	1,552,623	467,094	5,355,389	-	743,289	839,613	725,881	536,718	367,745	-	-	-	-	2,336,579	2,512,852	2,530,983
Water Resources Management	Resource Planning & Development	**6,461,684**	-	-	5,574,289	-	-	-	42,173	-	-	-	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	**13,588,107**	2,011,040	5,202,750	1,430,420	-	-	-	95,117	-	-	-	-	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	**3,136,583**	342,713	886,630	951,979	-	-	-	21,567	-	-	-	-	-	-	-	-	-	-	-
Ethics Office		**3,825,033**	62,461	147,344	124,076	37,366	383,058	-	66,469	81,983	69,255	51,116	34,260	-	-	-	-	172,584	184,440	190,517
Integrated Operations Planning and S	Integrated Operations Planning and Support Services	**2,521,367**	53,433	53,433	55,455	27,954	427,683	-	35,158	6,422	10,835	8,932	8,176	-	-	-	-	175,807	188,117	177,369
General Counsel		**21,733,470**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Auditor		**5,791,130**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**610,741,292**	**10,321,261**	**23,962,719**	**20,570,194**	**5,907,252**	**61,620,475**	**-**	**10,365,399**	**12,613,471**	**10,686,414**	**7,889,307**	**5,302,716**	**-**	**-**	**-**	**-**	**27,992,392**	**29,919,434**	**30,771,733**

Fn19	Fn20	Fn21	Fn23	Fn22	Fn24	
Mills	**Skinner**	**Distribution**	**Demand Management**	**Hydro-Electric**	**Administrative & General**	**Total $ Functionalized**
483,623	515,144	3,000,054	176,041	157,383	2,493,293	11,881,334
-	-	-	-	-	2,436,428	2,436,428
-	-	-	-	-	-	10,153,811
-	-	-	-	-	6,017,682	6,017,682
-	-	-	-	-	6,919,674	6,919,674
-	-	-	-	-	4,911,624	4,911,624
-	-	-	2,337,646	-	2,337,646	4,675,292
880,334	937,712	5,460,969	320,446	286,482	4,538,516	21,627,474
-	-	1,128,811	-	29,562	2,799	2,759,752
-	-	205,914	-	5,393	510	503,424
599,594	569,337	403,405	-	-	-	3,700,964
54,592	53,171	319,894	34	15,997	2,592	870,530
375,448	375,448	11,683,947	-	315,376	75,090	15,017,927
-	-	-	-	-	-	37,488,705
-	-	9,827,001	-	-	-	9,827,001
372,739	372,739	227,994	-	-	-	2,091,690
-	-	2,064,230	-	652,432	5,840	4,786,732
-	-	-	-	-	-	2,800,119
-	-	1,581,940	-	-	-	14,513,211
-	-	1,566,293	-	-	-	14,369,663
11,267,953	-	1,378,459	-	-	-	12,646,412
-	10,613,624	1,298,412	-	-	-	11,912,036
-	-	1,710,844	-	-	-	15,695,820
2,742,302	2,742,302	-	-	-	-	31,091,857
-	-	18,027,250	-	714,280	89,933	23,154,814
-	-	16,310,204	-	210,681	-	17,556,732
236,754	236,754	8,180,888	-	6,029	-	10,048,996
1,634,816	1,634,816	6,951,823	-	274,538	283,940	18,803,956
114,097	114,097	25,644,760	-	54,332	54,332	27,166,060
280,805	280,805	5,509,445	-	3,052,942	3,265	10,883,929
43,900	42,757	257,240	28	12,864	2,085	700,030
371,586	1,030,307	4,275,352	44,337	346,251	1,463,121	21,112,851
-	-	1,108,190	-	-	16,025,980	21,373,496
199,848	212,874	1,239,716	72,746	65,035	1,030,306	4,909,738
153,490	163,494	952,141	55,871	49,949	791,308	3,770,833
-	-	-	-	-	35,499,933	35,499,933
-	-	-	-	-	1,160,546	1,160,546
1,055,615	2,926,932	12,145,569	125,954	983,641	4,156,484	59,978,121
-	-	-	-	-	616,129	616,129
1,963,932	2,091,936	12,182,839	714,881	639,111	10,124,946	48,248,590
-	-	311,044	520,358	-	13,819	6,461,684
-	-	5,435	4,748,228	-	95,117	13,588,107
-	-	40,444	875,284	-	17,965	3,136,583
141,671	155,428	993,745	58,183	50,282	820,795	3,825,033
158,119	154,002	926,528	100	46,334	7,508	2,521,367
-	-	-	-	-	21,733,470	21,733,470
-	-	-	-	-	5,791,130	5,791,130
23,131,220	**25,223,682**	**156,920,783**	**10,050,138**	**7,968,895**	**129,523,806**	**610,741,292**

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		207,071	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		403,417	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 Supp	Office of the Manager, Operations Support Services	22,833	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Supp	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 Supp	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 Supp	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Supp	Operations Planning & Programs Unit	968,588	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	5,792,573	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 Supp	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 Supp	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Supp	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Supp	Office of the Manager, Operations & Planning Section	15,383	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		267,144	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		93,008	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		64,650	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	1,099,361	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	2,755,274	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	347,205	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		62,543	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Supp	Integrated Operations Planning and Support Services	65,125	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		**12,164,174**							
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)		**95,660,257**	**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*	7,496,769	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*	81,531	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	7,578,300							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		**7,578,300**							
Other Operating Costs									
Operating Equipment (cash)		274,162	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		**274,162**							
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**103,512,719**							
REQUIREMENTS BEFORE OFFSETS:		**115,676,893**							
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		1,872,370	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		**31,851,558**							
NET REVENUE REQUIREMENTS:		**83,825,335**							

Allocation of Revenue Requirements: 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		207,071	-	207,071	-	-	-	-	207,071
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		403,417	-	403,417	-	-	-	-	403,417
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	22,833	-	22,833	-	-	-	-	22,833
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	968,588	-	968,588	-	-	-	-	968,588
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	5,792,573	-	5,792,573	-	-	-	-	5,792,573
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 Section	15,383	-	15,383	-	-	-	-	15,383
Office of Safety, Security and Prote	Security & Emergency Management Unit	-	-	-	-	-	-	-	-
Sustainability, Resilience & Innovati		267,144	-	267,144	-	-	-	-	267,144
Diversity, Equity & Inclusion		93,008	-	93,008	-	-	-	-	93,008
Equal Employment Opportunity	-	64,650	-	64,650	-	-	-	-	64,650
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	1,099,361	-	1,099,361	-	-	-	-	1,099,361
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	2,755,274	-	2,755,274	-	-	-	-	2,755,274
Water Resources Management	Office of the Group Manager	347,205	-	347,205	-	-	-	-	347,205
Ethics Office	-	62,543	-	62,543	-	-	-	-	62,543
Integrated Operations Planning and	Integrated Operations Planning and Support Services	65,125	-	65,125	-	-	-	-	65,125
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**12,164,174**	**-**	**12,164,174**	**-**	**-**	**-**	**-**	**12,164,174**
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)		**95,660,257**	**-**	**95,660,257**	**-**	**-**	**-**	**-**	**95,660,257**
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	7,496,769	-	7,496,769	-	-	-	-	7,496,769
Revenue Bond Debt Service	Existing Conservation + New Conservation	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Operating Equipment	81,531	-	81,531	-	-	-	-	81,531
Revenue Bond Debt Service net of I	-	7,578,300	-	7,578,300	-	-	-	-	7,578,300
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	-	**7,578,300**	**-**	**7,578,300**	**-**	**-**	**-**	**-**	**7,578,300**
Other Operating Costs									
Operating Equipment (cash)		274,162	-	274,162	-	-	-	-	274,162
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**274,162**	**-**	**274,162**	**-**	**-**	**-**	**-**	**274,162**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-
Total General District Requirements		**103,512,719**	**-**	**103,512,719**	**-**	**-**	**-**	**-**	**103,512,719**
REQUIREMENTS BEFORE OFFSETS:		**115,676,893**	**-**	**115,676,893**	**-**	**-**	**-**	**-**	**115,676,893**
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		1,872,370	-	1,872,370	-	-	-	-	1,872,370
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		**31,851,558**	**-**	**31,851,558**	**-**	**-**	**-**	**-**	**31,851,558**
NET REVENUE REQUIREMENTS:		**83,825,335**	**-**	**83,825,335**	**-**	**-**	**-**	**-**	**83,825,335**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: 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		188,615	-	188,615	-	-	-	-	188,615
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		315,497	-	315,497	-	-	-	-	315,497
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	18,448	-	18,448	-	-	-	-	18,448
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	933,373	-	933,373	-	-	-	-	933,373
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	4,635,187	-	4,635,187	-	-	-	-	4,635,187
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	14,157	-	14,157	-	-	-	-	14,157
Office of Safety, Security and Protect	Security & Emergency Management Unit	-	-	-	-	-	-	-	-
Sustainability, Resilience & Innovatior		139,484	-	139,484	-	-	-	-	139,484
Diversity, Equity & Inclusion		77,543	-	77,543	-	-	-	-	77,543
Equal Employment Opportunity	-	55,222	-	55,222	-	-	-	-	55,222
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	641,482	-	641,482	-	-	-	-	641,482
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	1,712,080	-	1,712,080	-	-	-	-	1,712,080
Water Resources Management	Office of the Group Manager	342,713	-	342,713	-	-	-	-	342,713
Ethics Office	-	53,278	-	53,278	-	-	-	-	53,278
Integrated Operations Planning and S	Integrated Operations Planning and Support Services	53,009	-	53,009	-	-	-	-	53,009
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**9,180,088**	**-**	**9,180,088**	**-**	**-**	**-**	**-**	**9,180,088**

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		427,311	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	10,841,075	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		832,489	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 Sup	Office of the Manager, Operations Support Services	22,833	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	968,588	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	5,792,573	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	15,383	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		452,984	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		191,931	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		133,412	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 Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,268,636	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	7,128,154	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	898,251	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		147,537	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	65,125	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		**30,186,281**						
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*	607,625	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*	202,324	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	809,949						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		**809,949**						
Other Operating Costs								
Operating Equipment (cash)		680,353	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		**680,353**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**198,114,582**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
REQUIREMENTS BEFORE OFFSETS:		**228,300,863**	**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		1,968,896	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		106,660,512	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		**108,629,408**						
NET REVENUE REQUIREMENTS:		**119,671,456**						

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		427,311	-	427,311	-	-	-	427,311
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	10,841,075	-	10,841,075	-	-	-	10,841,075
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		832,489	-	832,489	-	-	-	832,489
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	22,833	-	22,833	-	-	-	22,833
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	968,588	-	968,588	-	-	-	968,588
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	5,792,573	-	5,792,573	-	-	-	5,792,573
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 Pı	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 Sectior	15,383	-	15,383	-	-	-	15,383
Office of Safety, Security and Pı	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Inno		452,984	-	452,984	-	-	-	452,984
Diversity, Equity & Inclusion		191,931	-	191,931	-	-	-	191,931
Equal Employment Opportunity	-	133,412	-	133,412	-	-	-	133,412
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,268,636	-	2,268,636	-	-	-	2,268,636
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	7,128,154	-	7,128,154	-	-	-	7,128,154
Water Resources Management	Office of the Group Manager	898,251	-	898,251	-	-	-	898,251
Ethics Office	-	147,537	-	147,537	-	-	-	147,537
Integrated Operations Planning	Integrated Operations Planning and Support Services	65,125	-	65,125	-	-	-	65,125
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**30,186,281**	**-**	**30,186,281**	**-**	**-**	**-**	**30,186,281**
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		607,625	-	607,625	-	-	-	607,625
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		202,324	-	202,324	-	-	-	202,324
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		809,949	-	809,949	-	-	-	809,949
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**809,949**	**-**	**809,949**	**-**	**-**	**-**	**809,949**
Other Operating Costs								
Operating Equipment (cash)		680,353	-	680,353	-	-	-	680,353
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**680,353**	**-**	**680,353**	**-**	**-**	**-**	**680,353**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**198,114,582**	**-**	**198,114,582**	**-**	**-**	**-**	**198,114,582**
REQUIREMENTS BEFORE OFFSETS:		**228,300,863**	**-**	**228,300,863**	**-**	**-**	**-**	**228,300,863**
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		1,968,896	-	1,968,896	-	-	-	1,968,896
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		106,660,512	-	106,660,512	-	-	-	106,660,512
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		**108,629,408**	**-**	**108,629,408**	**-**	**-**	**-**	**108,629,408**
NET REVENUE REQUIREMENTS:		**119,671,456**	**-**	**119,671,456**	**-**	**-**	**-**	**119,671,456**

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		389,224	-	389,224	-	-	-	389,224
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	5,168,803	-	5,168,803	-	-	-	5,168,803
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		651,059	-	651,059	-	-	-	651,059
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	18,448	-	18,448	-	-	-	18,448
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	933,373	-	933,373	-	-	-	933,373
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	4,635,187	-	4,635,187	-	-	-	4,635,187
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	14,157	-	14,157	-	-	-	14,157
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Inno		236,516	-	236,516	-	-	-	236,516
Diversity, Equity & Inclusion		160,016	-	160,016	-	-	-	160,016
Equal Employment Opportunity	-	113,957	-	113,957	-	-	-	113,957
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	1,323,759	-	1,323,759	-	-	-	1,323,759
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	4,429,312	-	4,429,312	-	-	-	4,429,312
Water Resources Management	Office of the Group Manager	886,630	-	886,630	-	-	-	886,630
Ethics Office	-	125,682	-	125,682	-	-	-	125,682
Integrated Operations Planning	Integrated Operations Planning and Support Services	53,009	-	53,009	-	-	-	53,009
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**19,139,134**	**-**	**19,139,134**	**-**	**-**	**-**	**19,139,134**

Allocation Percentages: Source Of Supply - Other Supply
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		384,422	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		748,932	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 Sup	Office of the Manager, Operations Support Services	23,696	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	968,588	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	5,792,573	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	15,965	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	936,720	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		172,667	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		120,021	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		2,703,836	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,040,933	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	5,693,754	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	1,959,782	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	964,457	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		124,239	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	67,589	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		**22,718,174**						
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*	14,349,047	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*	19,561	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*	152,269	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	14,520,876						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		**38,180,994**						
Other Operating Costs								
Operating Equipment (cash)		512,033	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		**512,033**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**38,942,627**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**61,660,801**	**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		998,055	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		14,346,328	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Federal Reimbursement for PWSC		3,063,794	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		**18,408,176**						
NET REVENUE REQUIREMENTS:		**43,252,625**						

Allocation of Revenue Requirements: 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		384,422	-	384,422	-	-	-	384,422
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		748,932	-	748,932	-	-	-	748,932
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	23,696	-	23,696	-	-	-	23,696
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	968,588	-	968,588	-	-	-	968,588
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	5,792,573	-	5,792,573	-	-	-	5,792,573
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 Pı	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 Sectior	15,965	-	15,965	-	-	-	15,965
Office of Safety, Security and Pı	Security & Emergency Management Unit	936,720	-	936,720	-	-	-	936,720
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		172,667	-	172,667	-	-	-	172,667
Equal Employment Opportunity	-	120,021	-	120,021	-	-	-	120,021
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,703,836	-	2,703,836	-	-	-	2,703,836
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,040,933	-	2,040,933	-	-	-	2,040,933
Water Resources Management	Resource Planning & Development	5,693,754	-	5,693,754	-	-	-	5,693,754
Water Resources Management	Resource Implementation	1,959,782	-	1,959,782	-	-	-	1,959,782
Water Resources Management	Office of the Group Manager	964,457	-	964,457	-	-	-	964,457
Ethics Office	-	124,239	-	124,239	-	-	-	124,239
Integrated Operations Planning	Integrated Operations Planning and Support Services	67,589	-	67,589	-	-	-	67,589
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**22,718,174**	**-**	**22,718,174**	**-**	**-**	**-**	**22,718,174**
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		14,349,047	-	14,349,047	-	-	-	14,349,047
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		19,561	-	19,561	-	-	-	19,561
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		152,269	-	152,269	-	-	-	152,269
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		14,520,876	-	14,520,876	-	-	-	14,520,876
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		**38,180,994**	**-**	**14,668,947**	**-**	**-**	**-**	**14,668,947**
Other Operating Costs								
Operating Equipment (cash)		512,033	-	512,033	-	-	-	512,033
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**512,033**	**-**	**512,033**	**-**	**-**	**-**	**512,033**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**38,942,627**	**-**	**15,430,580**	**-**	**-**	**-**	**15,430,580**
REQUIREMENTS BEFORE OFFSETS:		**61,660,801**	**-**	**38,148,754**	**-**	**-**	**-**	**38,148,754**
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		998,055	-	998,055	-	-	-	998,055
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		14,346,328	-	14,346,328	-	-	-	
Federal Reimbursement for PWSC		3,063,794	-	3,063,794	-	-	-	3,063,794
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**18,408,176**	**-**	**18,408,176**	**-**	**-**	**-**	**18,408,176**
NET REVENUE REQUIREMENTS:		**43,252,625**	**-**	**19,740,578**	**-**	**-**	**-**	**19,740,578**

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		350,158	-	350,158	-	-	-	350,158
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		585,712	-	585,712	-	-	-	585,712
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	19,146	-	19,146	-	-	-	19,146
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	933,373	-	933,373	-	-	-	933,373
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	4,635,187	-	4,635,187	-	-	-	4,635,187
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	14,693	-	14,693	-	-	-	14,693
Office of Safety, Security and P	Security & Emergency Management Unit	210,709	-	210,709	-	-	-	210,709
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		143,956	-	143,956	-	-	-	143,956
Equal Employment Opportunity	-	102,519	-	102,519	-	-	-	102,519
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,158,244	-	2,158,244	-	-	-	2,158,244
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,190,893	-	1,190,893	-	-	-	1,190,893
Water Resources Management	Resource Planning & Development	4,690,054	-	4,690,054	-	-	-	4,690,054
Water Resources Management	Resource Implementation	1,217,775	-	1,217,775	-	-	-	1,217,775
Water Resources Management	Office of the Group Manager	951,979	-	951,979	-	-	-	951,979
Ethics Office	-	105,835	-	105,835	-	-	-	105,835
Integrated Operations Planning	Integrated Operations Planning and Support Services	55,015	-	55,015	-	-	-	55,015
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**17,365,249**	**-**	**17,365,249**	**-**	**-**	**-**	**17,365,249**

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		115,650	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		225,310	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 Sup	Office of the Manager, Operations Support Services	11,945	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	2,288,733	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	981,138	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	8,048	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	535,583	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		51,945	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		36,107	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		1,545,958	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	613,998	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		37,415	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	34,070	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		**6,485,902**						
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*	8,204,278	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*	43,472	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	8,247,750						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		**12,827,912**						
Other Operating Costs								
Operating Equipment (cash)		146,182	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		**146,182**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**17.1%**	**0.0%**	**82.9%**	**0.0%**	**100.0%**
Total General District Requirements		**75,705,423**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**82,191,324**	**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		10,573,143	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		1,330,366	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		**11,903,509**						
NET REVENUE REQUIREMENTS:		**70,287,815**						

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		115,650	-	115,650	-	-	-	115,650
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		225,310	-	225,310	-	-	-	225,310
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	11,945	-	11,945	-	-	-	11,945
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	2,288,733	-	2,288,733	-	-	-	2,288,733
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 Pı	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	981,138	-	981,138	-	-	-	981,138
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	8,048	-	8,048	-	-	-	8,048
Office of Safety, Security and Pı	Security & Emergency Management Unit	535,583	-	535,583	-	-	-	535,583
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		51,945	-	51,945	-	-	-	51,945
Equal Employment Opportunity	-	36,107	-	36,107	-	-	-	36,107
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,545,958	-	1,545,958	-	-	-	1,545,958
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	613,998	-	613,998	-	-	-	613,998
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	37,415	-	37,415	-	-	-	37,415
Integrated Operations Planning	Integrated Operations Planning and Support Services	34,070	-	34,070	-	-	-	34,070
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**6,485,902**	**-**	**6,485,902**	**-**	**-**	**-**	**6,485,902**
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		8,204,278	-	8,204,278	-	-	-	8,204,278
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		43,472	-	43,472	-	-	-	43,472
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		8,247,750	-	8,247,750	-	-	-	8,247,750
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		**12,827,912**	**-**	**8,332,412**	**-**	**-**	**-**	**8,332,412**
Other Operating Costs								
Operating Equipment (cash)		146,182	-	146,182	-	-	-	146,182
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**146,182**	**-**	**146,182**	**-**	**-**	**-**	**146,182**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**75,705,423**	**-**	**8,478,594**	**-**	**62,731,329**	**-**	**71,209,923**
REQUIREMENTS BEFORE OFFSETS:		**82,191,324**	**-**	**14,964,496**	**-**	**62,731,329**	**-**	**77,695,824**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		10,573,143	-	10,573,143	-	-	-	10,573,143
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,330,366	-	-	-	1,330,366	-	1,330,366
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		**11,903,509**	**-**	**10,573,143**	**-**	**1,330,366**	**-**	**11,903,509**
NET REVENUE REQUIREMENTS:		**70,287,815**	**-**	**4,391,352**	**-**	**61,400,962**	**-**	**65,792,315**

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		105,342	-	105,342	-	-	-	105,342
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		176,207	-	176,207	-	-	-	176,207
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	9,651	-	9,651	-	-	-	9,651
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	1,964,398	-	1,964,398	-	-	-	1,964,398
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	828,318	-	828,318	-	-	-	828,318
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	7,406	-	7,406	-	-	-	7,406
Office of Safety, Security and P	Security & Emergency Management Unit	120,476	-	120,476	-	-	-	120,476
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		43,308	-	43,308	-	-	-	43,308
Equal Employment Opportunity	-	30,842	-	30,842	-	-	-	30,842
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,234,008	-	1,234,008	-	-	-	1,234,008
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	358,271	-	358,271	-	-	-	358,271
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	31,873	-	31,873	-	-	-	31,873
Integrated Operations Planning	Integrated Operations Planning and Support Services	27,732	-	27,732	-	-	-	27,732
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**4,937,832**	**-**	**4,937,832**	**-**	**-**	**-**	**4,937,832**

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		1,325,967	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		2,583,256	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	1,434,849	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	533,344	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 Sup	Office of the Manager, Operations Support Services	182,753	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	1,140,969	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	49,610,948	0.0%	100.0%	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%	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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	1,385,379	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	129,563	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Manufacturing Services Unit	744,802	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	3,588,241	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	1,101,413	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	123,129	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	844,150	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		1,649,325	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		595,572	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		413,983	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		2,436,634	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	7,039,693	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		383,561	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	521,263	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		**77,768,795**						
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*	12,931,023	14.3%	30.4%	55.2%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	14.3%	30.4%	55.2%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	14.3%	30.4%	55.2%	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*	521,246	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	13,452,269						0.0%
G.O. Bond Debt Service		-	14.3%	30.4%	55.2%	0.0%	0.0%	100.0%
Debt Administration		133,438	14.3%	30.4%	55.2%	0.0%	0.0%	100.0%
Bond Defeasance		-	14.3%	30.4%	55.2%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	7,085,500	14.3%	30.4%	55.2%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	14.3%	30.4%	55.2%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	14.3%	30.4%	55.2%	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		**20,671,207**						
Other Operating Costs								
Operating Equipment (cash)		1,752,790	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		**1,752,790**						
Increase/(Decrease) in Required Reserves		**-**	**12.9%**	**37.5%**	**49.6%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**22,423,997**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**100,192,792**	**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		12,888,863	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		1,621,742	14.3%	30.4%	55.2%	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		-	14.3%	30.4%	55.2%	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		-	14.3%	30.4%	55.2%	0.0%	0.0%	100.0%
Total Revenue Offsets		**14,510,605**						
NET REVENUE REQUIREMENTS:		**85,682,187**						

Allocation of Revenue Requirements: C&A, CRA 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		1,325,967	-	1,325,967	-	-	-	1,325,967
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		2,583,256	-	2,583,256	-	-	-	2,583,256
Conveyance and Distribution	C&D, Eastern & Western	1,434,849	-	1,434,849	-	-	-	1,434,849
Conveyance and Distribution	C&D General	533,344	-	533,344	-	-	-	533,344
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	182,753	-	182,753	-	-	-	182,753
Integrated Operations Planning	Operations Support Services	1,140,969	-	1,140,969	-	-	-	1,140,969
Conveyance and Distribution	C&D, Desert Region / CRA	49,610,948	-	49,610,948	-	-	-	49,610,948
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	1,385,379	-	1,385,379	-	-	-	1,385,379
Conveyance and Distribution	C&D, Western Unit	129,563	-	129,563	-	-	-	129,563
Integrated Operations Planning	OSS, Manufacturing Services Unit	744,802	-	744,802	-	-	-	744,802
Office of Safety, Security and Pı	Safety, Regulatory, and Training Section	3,588,241	-	3,588,241	-	-	-	3,588,241
Integrated Operations Planning	OSS, Fleet Services Unit	1,101,413	-	1,101,413	-	-	-	1,101,413
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	123,129	-	123,129	-	-	-	123,129
Office of Safety, Security and Pı	Security & Emergency Management Unit	844,150	-	844,150	-	-	-	844,150
Sustainability, Resilience & Inno		1,649,325	-	1,649,325	-	-	-	1,649,325
Diversity, Equity & Inclusion		595,572	-	595,572	-	-	-	595,572
Equal Employment Opportunity	-	413,983	-	413,983	-	-	-	413,983
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,436,634	-	2,436,634	-	-	-	2,436,634
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	7,039,693	-	7,039,693	-	-	-	7,039,693
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	383,561	-	383,561	-	-	-	383,561
Integrated Operations Planning	Integrated Operations Planning and Support Services	521,263	-	521,263	-	-	-	521,263
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**77,768,795**	**-**	**77,768,795**	**-**	**-**	**-**	**77,768,795**
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		12,931,023	1,850,542	3,937,324	7,143,157	-	-	12,931,023
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		521,246	-	521,246	-	-	-	521,246
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		13,452,269	1,850,542	4,458,570	7,143,157	-	-	13,452,269
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**133,438**	**19,096**	**40,630**	**73,712**	**-**	**-**	**133,438**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**7,085,500**	**1,013,997**	**2,157,440**	**3,914,063**	**-**	**-**	**7,085,500**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**7,085,500**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**20,671,207**	**1,869,638**	**4,499,200**	**7,216,869**	**-**	**-**	**13,585,707**
Other Operating Costs								
Operating Equipment (cash)		1,752,790	-	1,752,790	-	-	-	1,752,790
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**1,752,790**	**-**	**1,752,790**	**-**	**-**	**-**	**1,752,790**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**22,423,997**	**1,869,638**	**6,251,990**	**7,216,869**	**-**	**-**	**15,338,497**
REQUIREMENTS BEFORE OFFSETS:		**100,192,792**	**1,869,638**	**84,020,785**	**7,216,869**	**-**	**-**	**93,107,292**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		12,888,863	-	12,888,863	-	-	-	12,888,863
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,621,742	232,085	493,799	895,858	-	-	1,621,742
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		**14,510,605**	**232,085**	**13,382,662**	**895,858**	**-**	**-**	**14,510,605**
NET REVENUE REQUIREMENTS:		**85,682,187**	**1,637,553**	**70,638,123**	**6,321,011**	**-**	**-**	**78,596,687**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A, CRA 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		1,207,782	-	1,207,782	-	-	-	1,207,782
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		2,020,269	-	2,020,269	-	-	-	2,020,269
Conveyance and Distribution	C&D, Eastern & Western	1,465,346	-	1,465,346	-	-	-	1,465,346
Conveyance and Distribution	C&D General	267,303	-	267,303	-	-	-	267,303
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	147,662	-	147,662	-	-	-	147,662
Integrated Operations Planning	Operations Support Services	940,148	-	940,148	-	-	-	940,148
Conveyance and Distribution	C&D, Desert Region / CRA	36,789,705	-	36,789,705	-	-	-	36,789,705
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	868,045	-	868,045	-	-	-	868,045
Conveyance and Distribution	C&D, Western Unit	94,486	-	94,486	-	-	-	94,486
Integrated Operations Planning	OSS, Manufacturing Services Unit	624,402	-	624,402	-	-	-	624,402
Office of Safety, Security and P	Safety, Regulatory, and Training Section	2,784,044	-	2,784,044	-	-	-	2,784,044
Integrated Operations Planning	OSS, Fleet Services Unit	547,803	-	547,803	-	-	-	547,803
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	113,314	-	113,314	-	-	-	113,314
Office of Safety, Security and P	Security & Emergency Management Unit	189,886	-	189,886	-	-	-	189,886
Sustainability, Resilience & Inno		861,160	-	861,160	-	-	-	861,160
Diversity, Equity & Inclusion		496,539	-	496,539	-	-	-	496,539
Equal Employment Opportunity	-	353,614	-	353,614	-	-	-	353,614
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,944,959	-	1,944,959	-	-	-	1,944,959
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	4,107,692	-	4,107,692	-	-	-	4,107,692
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	326,743	-	326,743	-	-	-	326,743
Integrated Operations Planning	Integrated Operations Planning and Support Services	424,291	-	424,291	-	-	-	424,291
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**56,575,193**	**-**	**56,575,193**	**-**	**-**	**-**	**56,575,193**

Allocation Percentages: C&A, State Water Project 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		-	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 Sup	Office of the Manager, Operations Support Services	-	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	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 Protectior	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 Sup	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		12,064,568	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		1,518,025	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		121,677,646	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		**135,260,239**						
NET REVENUE REQUIREMENTS:		**80,202,462**						

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 Pı	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 Sectior	-	-	-	-	-	-	-
Office of Safety, Security and Pı	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and Pı	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		**-**	**-**	**-**	**-**	**-**	**-**	**-**
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		12,064,568	-	12,064,568	-	-	-	12,064,568
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,518,025	-	-	-	1,518,025	-	1,518,025
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		121,677,646	-	-	-	121,677,646	-	121,677,646
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		**135,260,239**	**-**	**12,064,568**	**-**	**123,195,671**	**-**	**135,260,239**
NET REVENUE REQUIREMENTS:		**80,202,462**	**-**	**(12,064,568)**	**-**	**92,267,030**	**-**	**80,202,462**

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 & Inno		-	-	-	-	-	-	-
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

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		184,035	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	2,016,484	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		358,537	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	130,462	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	48,494	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 Sup	Office of the Manager, Operations Support Services	15,023	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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	4,146,272	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	1,144,472	0.0%	100.0%	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%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	10,122	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	328,403	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		2,137,154	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		82,661	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		57,458	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		947,933	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	977,058	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	43,077	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	130,317	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	21,850	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		66,556	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	42,851	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		**12,889,217**						
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	14.3%	30.4%	55.2%	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	14.3%	30.4%	55.2%	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*	5,030,607	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*	86,390	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	5,116,997						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		**7,925,409**						
Other Operating Costs								
Operating Equipment (cash)		290,503	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		**290,503**						
Increase/(Decrease) in Required Reserves		**-**	**5.8%**	**71.8%**	**22.4%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**396,936,330**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**409,825,548**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	14.3%	30.4%	55.2%	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		29,904,298	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		3,762,709	14.3%	30.4%	55.2%	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		177,361,672	3.9%	80.9%	15.2%	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		-	14.3%	30.4%	55.2%	0.0%	0.0%	100.0%
Total Revenue Offsets		**211,028,679**						
NET REVENUE REQUIREMENTS:		**198,796,868**						

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		184,035	-	184,035	-	-	-	184,035
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	2,016,484	-	2,016,484	-	-	-	2,016,484
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		358,537	-	358,537	-	-	-	358,537
Conveyance and Distribution	C&D, Eastern & Western	130,462	-	130,462	-	-	-	130,462
Conveyance and Distribution	C&D General	48,494	-	48,494	-	-	-	48,494
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	15,023	-	15,023	-	-	-	15,023
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	4,146,272	-	4,146,272	-	-	-	4,146,272
Conveyance and Distribution	C&D, Western Unit	1,144,472	-	1,144,472	-	-	-	1,144,472
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 Sectior	10,122	-	10,122	-	-	-	10,122
Office of Safety, Security and P	Security & Emergency Management Unit	328,403	-	328,403	-	-	-	328,403
Sustainability, Resilience & Inno		2,137,154	-	2,137,154	-	-	-	2,137,154
Diversity, Equity & Inclusion		82,661	-	82,661	-	-	-	82,661
Equal Employment Opportunity	-	57,458	-	57,458	-	-	-	57,458
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		947,933	-	947,933	-	-	-	947,933
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	977,058	-	977,058	-	-	-	977,058
Water Resources Management	Resource Planning & Development	43,077	-	43,077	-	-	-	43,077
Water Resources Management	Resource Implementation	130,317	-	130,317	-	-	-	130,317
Water Resources Management	Office of the Group Manager	21,850	-	21,850	-	-	-	21,850
Ethics Office	-	66,556	-	66,556	-	-	-	66,556
Integrated Operations Planning	Integrated Operations Planning and Support Services	42,851	-	42,851	-	-	-	42,851
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**12,889,217**	**-**	**12,889,217**	**-**	**-**	**-**	**12,889,217**
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	12,333,717	26,241,950	47,608,579	-	-	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	10,683,682	22,731,239	41,239,389	-	-	74,654,310
Total State Water Project		388,720,418	23,017,399	276,855,052	88,847,967	-	-	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		5,030,607	-	5,030,607	-	-	-	5,030,607
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		86,390	-	86,390	-	-	-	86,390
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,116,997	-	5,116,997	-	-	-	5,116,997
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		**7,925,409**	**-**	**5,168,909**	**-**	**-**	**-**	**5,168,909**
Other Operating Costs								
Operating Equipment (cash)		290,503	-	290,503	-	-	-	290,503
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**290,503**	**-**	**290,503**	**-**	**-**	**-**	**290,503**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**396,936,330**	**23,017,399**	**282,314,464**	**88,847,967**	**-**	**-**	**394,179,830**
REQUIREMENTS BEFORE OFFSETS:		**409,825,548**	**23,017,399**	**295,203,682**	**88,847,967**	**-**	**-**	**407,069,048**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		29,904,298	-	29,904,298	-	-	-	29,904,298
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		3,762,709	538,476	1,145,695	2,078,538	-	-	3,762,709
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		177,361,672	6,965,185	143,510,628	26,885,859	-	-	177,361,672
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		**211,028,679**	**7,503,662**	**174,560,621**	**28,964,397**	**-**	**-**	**211,028,679**
NET REVENUE REQUIREMENTS:		**198,796,868**	**15,513,737**	**120,643,061**	**59,883,570**	**-**	**-**	**196,040,368**

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		
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		167,631	-	167,631	-	-	-	167,631
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	961,418	-	961,418	-	-	-	961,418
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		280,399	-	280,399	-	-	-	280,399
Conveyance and Distribution	C&D, Eastern & Western	133,235	-	133,235	-	-	-	133,235
Conveyance and Distribution	C&D General	24,304	-	24,304	-	-	-	24,304
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	12,139	-	12,139	-	-	-	12,139
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	2,597,953	-	2,597,953	-	-	-	2,597,953
Conveyance and Distribution	C&D, Western Unit	834,630	-	834,630	-	-	-	834,630
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	9,315	-	9,315	-	-	-	9,315
Office of Safety, Security and P	Security & Emergency Management Unit	73,872	-	73,872	-	-	-	73,872
Sustainability, Resilience & Inno		1,115,869	-	1,115,869	-	-	-	1,115,869
Diversity, Equity & Inclusion		68,916	-	68,916	-	-	-	68,916
Equal Employment Opportunity	-	49,079	-	49,079	-	-	-	49,079
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		756,655	-	756,655	-	-	-	756,655
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	570,117	-	570,117	-	-	-	570,117
Water Resources Management	Resource Planning & Development	35,483	-	35,483	-	-	-	35,483
Water Resources Management	Resource Implementation	80,977	-	80,977	-	-	-	80,977
Water Resources Management	Office of the Group Manager	21,567	-	21,567	-	-	-	21,567
Ethics Office	-	56,697	-	56,697	-	-	-	56,697
Integrated Operations Planning	Integrated Operations Planning and Support Services	34,879	-	34,879	-	-	-	34,879
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**7,885,136**	**-**	**7,885,136**	**-**	**-**	**-**	**7,885,136**

Allocation Percentages: C&A - Other C&A
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		207,884	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		405,000	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 Sup	Office of the Manager, Operations Support Services	2,744	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	1,849	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	2,975,463	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		93,373	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		64,904	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		8,588,657	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	1,103,676	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		82,090	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	7,828	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		**13,533,468**						
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*	45,579,324	14.3%	30.4%	55.2%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	14.3%	30.4%	55.2%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	14.3%	30.4%	55.2%	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*	90,708	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	45,670,032						0.0%
G.O. Bond Debt Service		-	14.3%	30.4%	55.2%	0.0%	0.0%	100.0%
Debt Administration		470,342	14.3%	30.4%	55.2%	0.0%	0.0%	100.0%
Bond Defeasance		-	14.3%	30.4%	55.2%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	24,975,000	14.3%	30.4%	55.2%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	14.3%	30.4%	55.2%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	14.3%	30.4%	55.2%	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		**71,115,375**						
Other Operating Costs								
Operating Equipment (cash)		305,024	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		**305,024**						
Increase/(Decrease) in Required Reserves		**-**	**14.2%**	**30.8%**	**54.9%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**71,420,398**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**84,953,866**	**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		10,928,518	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		1,375,081	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		-	14.3%	30.4%	55.2%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	14.3%	30.4%	55.2%	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		**12,303,599**						
NET REVENUE REQUIREMENTS:		**72,650,266**						

Allocation of Revenue Requirements: 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		207,884	-	207,884	-	-	-	207,884
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		405,000	-	405,000	-	-	-	405,000
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	2,744	-	2,744	-	-	-	2,744
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 Pı	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 Sectior	1,849	-	1,849	-	-	-	1,849
Office of Safety, Security and Pı	Security & Emergency Management Unit	2,975,463	-	2,975,463	-	-	-	2,975,463
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		93,373	-	93,373	-	-	-	93,373
Equal Employment Opportunity	-	64,904	-	64,904	-	-	-	64,904
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		8,588,657	-	8,588,657	-	-	-	8,588,657
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,103,676	-	1,103,676	-	-	-	1,103,676
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	82,090	-	82,090	-	-	-	82,090
Integrated Operations Planning	Integrated Operations Planning and Support Services	7,828	-	7,828	-	-	-	7,828
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**13,533,468**	**-**	**13,533,468**	**-**	**-**	**-**	**13,533,468**
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		45,579,324	6,522,798	13,878,295	25,178,231	-	-	45,579,324
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		90,708	-	90,708	-	-	-	90,708
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		45,670,032	6,522,798	13,969,003	25,178,231	-	-	45,670,032
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**470,342**	**67,310**	**143,213**	**259,819**	**-**	**-**	**470,342**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**24,975,000**	**3,574,140**	**7,604,553**	**13,796,306**	**-**	**-**	**24,975,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**24,975,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**71,115,375**	**6,590,109**	**14,112,216**	**25,438,050**	**-**	**-**	**46,140,375**
Other Operating Costs								
Operating Equipment (cash)		305,024	-	305,024	-	-	-	305,024
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**305,024**	**-**	**305,024**	**-**	**-**	**-**	**305,024**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**71,420,398**	**6,590,109**	**14,417,239**	**25,438,050**	**-**	**-**	**46,445,398**
REQUIREMENTS BEFORE OFFSETS:		**84,953,866**	**6,590,109**	**27,950,707**	**25,438,050**	**-**	**-**	**59,978,866**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		10,928,518	-	10,928,518	-	-	-	10,928,518
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,375,081	1,375,081	-	-	-	-	1,375,081
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		**12,303,599**	**1,375,081**	**10,928,518**	**-**	**-**	**-**	**12,303,599**
NET REVENUE REQUIREMENTS:		**72,650,266**	**5,215,027**	**17,022,189**	**25,438,050**	**-**	**-**	**47,675,266**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A - Other C&A
Fiscal Year Ending 2027

			Allocation Percentages					
			Fixed			Variable		
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		189,355	-	189,355	-	-	-	189,355
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		316,736	-	316,736	-	-	-	316,736
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	2,217	-	2,217	-	-	-	2,217
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	1,702	-	1,702	-	-	-	1,702
Office of Safety, Security and P	Security & Emergency Management Unit	669,310	-	669,310	-	-	-	669,310
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		77,847	-	77,847	-	-	-	77,847
Equal Employment Opportunity	-	55,439	-	55,439	-	-	-	55,439
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		6,855,600	-	6,855,600	-	-	-	6,855,600
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	644,000	-	644,000	-	-	-	644,000
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	69,930	-	69,930	-	-	-	69,930
Integrated Operations Planning	Integrated Operations Planning and Support Services	6,371	-	6,371	-	-	-	6,371
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,888,507**	**-**	**8,888,507**	**-**	**-**	**-**	**8,888,507**

Allocation Percentages: Storage - Other Than Power, Emergency
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		179,724	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		350,140	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 Sup	Office of the Manager, Operations Support Services	4,630	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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	775,476	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	3,119	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	2,261,352	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		301,989	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		80,725	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		56,112	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		6,527,379	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	954,175	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		69,346	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	13,206	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		**11,577,374**						
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*	34,640,286	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*	77,597	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	34,717,884						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		**54,056,344**						
Other Operating Costs								
Operating Equipment (cash)		260,936	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		**260,936**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**54,317,280**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**65,894,655**	**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		1,066,585	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		**1,066,585**						
NET REVENUE REQUIREMENTS:		**64,828,070**						

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		179,724	-	179,724	-	-	-	179,724
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		350,140	-	350,140	-	-	-	350,140
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	4,630	-	4,630	-	-	-	4,630
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	775,476	-	775,476	-	-	-	775,476
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 Pı	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 Sectior	3,119	-	3,119	-	-	-	3,119
Office of Safety, Security and Pı	Security & Emergency Management Unit	2,261,352	-	2,261,352	-	-	-	2,261,352
Sustainability, Resilience & Inno		301,989	-	301,989	-	-	-	301,989
Diversity, Equity & Inclusion		80,725	-	80,725	-	-	-	80,725
Equal Employment Opportunity	-	56,112	-	56,112	-	-	-	56,112
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		6,527,379	-	6,527,379	-	-	-	6,527,379
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	954,175	-	954,175	-	-	-	954,175
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	69,346	-	69,346	-	-	-	69,346
Integrated Operations Planning	Integrated Operations Planning and Support Services	13,206	-	13,206	-	-	-	13,206
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**11,577,374**	**-**	**11,577,374**	**-**	**-**	**-**	**11,577,374**
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		34,640,286	-	-	34,640,286	-	-	34,640,286
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		77,597	-	-	77,597	-	-	77,597
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		34,717,884	-	-	34,717,884	-	-	34,717,884
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		**54,056,344**	**-**	**-**	**35,075,344**	**-**	**-**	**35,075,344**
Other Operating Costs								
Operating Equipment (cash)		260,936	-	-	260,936	-	-	260,936
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**260,936**	**-**	**-**	**260,936**	**-**	**-**	**260,936**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**54,317,280**	**-**	**-**	**35,336,280**	**-**	**-**	**35,336,280**
REQUIREMENTS BEFORE OFFSETS:		**65,894,655**	**-**	**11,577,374**	**35,336,280**	**-**	**-**	**46,913,655**
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		1,066,585	-	-	1,066,585	-	-	1,066,585
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		**1,066,585**	**-**	**-**	**1,066,585**	**-**	**-**	**1,066,585**
NET REVENUE REQUIREMENTS:		**64,828,070**	**-**	**11,577,374**	**34,269,696**	**-**	**-**	**45,847,070**

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		163,705	-	163,705	-	-	-	163,705
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		273,832	-	273,832	-	-	-	273,832
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	3,741	-	3,741	-	-	-	3,741
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	620,532	-	620,532	-	-	-	620,532
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	2,871	-	2,871	-	-	-	2,871
Office of Safety, Security and P	Security & Emergency Management Unit	508,676	-	508,676	-	-	-	508,676
Sustainability, Resilience & Inno		157,677	-	157,677	-	-	-	157,677
Diversity, Equity & Inclusion		67,302	-	67,302	-	-	-	67,302
Equal Employment Opportunity	-	47,930	-	47,930	-	-	-	47,930
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		5,210,256	-	5,210,256	-	-	-	5,210,256
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	556,765	-	556,765	-	-	-	556,765
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	59,073	-	59,073	-	-	-	59,073
Integrated Operations Planning	Integrated Operations Planning and Support Services	10,749	-	10,749	-	-	-	10,749
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**7,683,109**	**-**	**7,683,109**	**-**	**-**	**-**	**7,683,109**

Allocation Percentages: Storage - Other Than Power, Drought
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		132,889	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	886,762	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		258,894	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 Sup	Office of the Manager, Operations Support Services	3,817	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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	775,476	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	2,572	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	1,379,733	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		516,866	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		59,688	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		41,489	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		3,982,592	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	705,519	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		51,183	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	10,887	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		**8,808,367**						
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*	21,135,301	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*	1,719,544	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*	59,038	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	22,913,884						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		**34,712,983**						
Other Operating Costs								
Operating Equipment (cash)		198,527	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		**198,527**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**56,853,236**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**65,661,603**	**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		1,062,812	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		**1,062,812**						
NET REVENUE REQUIREMENTS:		**64,598,790**						

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		132,889	-	132,889	-	-	-	132,889
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	886,762	-	886,762	-	-	-	886,762
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		258,894	-	258,894	-	-	-	258,894
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	3,817	-	3,817	-	-	-	3,817
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	775,476	-	775,476	-	-	-	775,476
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 Pı	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 Sectior	2,572	-	2,572	-	-	-	2,572
Office of Safety, Security and Pı	Security & Emergency Management Unit	1,379,733	-	1,379,733	-	-	-	1,379,733
Sustainability, Resilience & Inno		516,866	-	516,866	-	-	-	516,866
Diversity, Equity & Inclusion		59,688	-	59,688	-	-	-	59,688
Equal Employment Opportunity	-	41,489	-	41,489	-	-	-	41,489
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,982,592	-	3,982,592	-	-	-	3,982,592
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	705,519	-	705,519	-	-	-	705,519
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	51,183	-	51,183	-	-	-	51,183
Integrated Operations Planning	Integrated Operations Planning and Support Services	10,887	-	10,887	-	-	-	10,887
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,808,367**	**-**	**8,808,367**	**-**	**-**	**-**	**8,808,367**
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		21,135,301	-	21,135,301	-	-	-	21,135,301
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		1,719,544	-	1,719,544	-	-	-	1,719,544
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		59,038	-	59,038	-	-	-	59,038
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		22,913,884	-	22,913,884	-	-	-	22,913,884
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		**34,712,983**	**-**	**23,131,983**	**-**	**-**	**-**	**23,131,983**
Other Operating Costs								
Operating Equipment (cash)		198,527	-	198,527	-	-	-	198,527
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**198,527**	**-**	**198,527**	**-**	**-**	**-**	**198,527**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**56,853,236**	**-**	**45,272,236**	**-**	**-**	**-**	**45,272,236**
REQUIREMENTS BEFORE OFFSETS:		**65,661,603**	**-**	**54,080,603**	**-**	**-**	**-**	**54,080,603**
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		1,062,812	-	1,062,812	-	-	-	1,062,812
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		**1,062,812**	**-**	**1,062,812**	**-**	**-**	**-**	**1,062,812**
NET REVENUE REQUIREMENTS:		**64,598,790**	**-**	**53,017,790**	**-**	**-**	**-**	**53,017,790**

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		121,044	-	121,044	-	-	-	121,044
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	422,790	-	422,790	-	-	-	422,790
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		202,472	-	202,472	-	-	-	202,472
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	3,084	-	3,084	-	-	-	3,084
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	620,532	-	620,532	-	-	-	620,532
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	2,367	-	2,367	-	-	-	2,367
Office of Safety, Security and P	Security & Emergency Management Unit	310,361	-	310,361	-	-	-	310,361
Sustainability, Resilience & Inno		269,870	-	269,870	-	-	-	269,870
Diversity, Equity & Inclusion		49,763	-	49,763	-	-	-	49,763
Equal Employment Opportunity	-	35,439	-	35,439	-	-	-	35,439
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,178,967	-	3,178,967	-	-	-	3,178,967
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	411,673	-	411,673	-	-	-	411,673
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	43,601	-	43,601	-	-	-	43,601
Integrated Operations Planning	Integrated Operations Planning and Support Services	8,862	-	8,862	-	-	-	8,862
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**5,680,826**	**-**	**5,680,826**	**-**	**-**	**-**	**5,680,826**

Allocation Percentages: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		91,052	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		177,388	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 Sup	Office of the Manager, Operations Support Services	3,494	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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	775,476	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	2,354	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	1,029,290	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		121,957	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		40,897	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		28,428	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		2,971,039	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	483,403	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		34,305	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	9,965	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		**5,769,047**						
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*	15,767,070	39.3%	24.8%	36.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	39.3%	24.8%	36.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	39.3%	24.8%	36.0%	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*	38,667	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	15,805,737						0.0%
G.O. Bond Debt Service		-	39.3%	24.8%	36.0%	0.0%	0.0%	100.0%
Debt Administration		162,704	39.3%	24.8%	36.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	39.3%	24.8%	36.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	8,639,500	39.3%	24.8%	36.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	39.3%	24.8%	36.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	39.3%	24.8%	36.0%	0.0%	0.0%	100.0%
PAYGO		8,639,500	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**24,607,941**						
Other Operating Costs								
Operating Equipment (cash)		130,025	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		**130,025**						
Increase/(Decrease) in Required Reserves		**-**	**39.0%**	**25.3%**	**35.7%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**24,737,966**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**30,507,013**	**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		493,793	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)		-	31.6%	39.4%	29.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	39.3%	24.8%	36.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	39.3%	24.8%	36.0%	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%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**493,793**						
NET REVENUE REQUIREMENTS:		**30,013,220**						

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		91,052	-	91,052	-	-	-	91,052
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		177,388	-	177,388	-	-	-	177,388
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	3,494	-	3,494	-	-	-	3,494
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	775,476	-	775,476	-	-	-	775,476
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 Pı	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 Sectior	2,354	-	2,354	-	-	-	2,354
Office of Safety, Security and Pı	Security & Emergency Management Unit	1,029,290	-	1,029,290	-	-	-	1,029,290
Sustainability, Resilience & Inno		121,957	-	121,957	-	-	-	121,957
Diversity, Equity & Inclusion		40,897	-	40,897	-	-	-	40,897
Equal Employment Opportunity	-	28,428	-	28,428	-	-	-	28,428
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,971,039	-	2,971,039	-	-	-	2,971,039
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	483,403	-	483,403	-	-	-	483,403
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	34,305	-	34,305	-	-	-	34,305
Integrated Operations Planning	Integrated Operations Planning and Support Services	9,965	-	9,965	-	-	-	9,965
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**5,769,047**	**-**	**5,769,047**	**-**	**-**	**-**	**5,769,047**
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		15,767,070	6,190,636	3,904,294	5,672,139	-	-	15,767,070
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		38,667	-	38,667	-	-	-	38,667
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		15,805,737	6,190,636	3,942,962	5,672,139	-	-	15,805,737
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**162,704**	**63,882**	**40,289**	**58,532**	**-**	**-**	**162,704**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**8,639,500**	**3,392,133**	**2,139,342**	**3,108,025**	**-**	**-**	**8,639,500**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**8,639,500**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**24,607,941**	**6,254,519**	**3,983,251**	**5,730,671**	**-**	**-**	**15,968,441**
Other Operating Costs								
Operating Equipment (cash)		130,025	-	130,025	-	-	-	130,025
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**130,025**	**-**	**130,025**	**-**	**-**	**-**	**130,025**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**24,737,966**	**6,254,519**	**4,113,276**	**5,730,671**	**-**	**-**	**16,098,466**
REQUIREMENTS BEFORE OFFSETS:		**30,507,013**	**6,254,519**	**9,882,323**	**5,730,671**	**-**	**-**	**21,867,513**
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		493,793	-	493,793	-	-	-	493,793
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		**493,793**	**-**	**493,793**	**-**	**-**	**-**	**493,793**
NET REVENUE REQUIREMENTS:		**30,013,220**	**6,254,519**	**9,388,530**	**5,730,671**	**-**	**-**	**21,373,720**

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		82,936	-	82,936	-	-	-	82,936
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		138,728	-	138,728	-	-	-	138,728
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	2,823	-	2,823	-	-	-	2,823
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	620,532	-	620,532	-	-	-	620,532
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	2,166	-	2,166	-	-	-	2,166
Office of Safety, Security and P	Security & Emergency Management Unit	231,532	-	231,532	-	-	-	231,532
Sustainability, Resilience & Inno		63,677	-	63,677	-	-	-	63,677
Diversity, Equity & Inclusion		34,096	-	34,096	-	-	-	34,096
Equal Employment Opportunity	-	24,282	-	24,282	-	-	-	24,282
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,371,530	-	2,371,530	-	-	-	2,371,530
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	282,068	-	282,068	-	-	-	282,068
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	29,223	-	29,223	-	-	-	29,223
Integrated Operations Planning	Integrated Operations Planning and Support Services	8,111	-	8,111	-	-	-	8,111
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**3,891,705**	**-**	**3,891,705**	**-**	**-**	**-**	**3,891,705**

Allocation Percentages: Storage - 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		-	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 Sup	Office of the Manager, Operations Support Services	-	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	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 Protectior	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 Sup	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 Pr	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 Sectior	-	-	-	-	-	-	-
Office of Safety, Security and Pr	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and Pr	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		**-**	**-**	**-**	**-**	**-**	**-**	**-**
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 & Inno		-	-	-	-	-	-	-
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

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		578,525	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		1,127,086	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	811,845	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations Support Services	75,124	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	401,750	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 Sup	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	470,270	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	24,435,719	0.0%	56.0%	0.0%	44.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	58.1%	0.0%	41.9%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.9%	0.0%	25.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	60.8%	0.0%	39.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	59.5%	0.0%	40.5%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,108,955	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 Sup	OSS, Manufacturing Services Unit	259,963	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	1,880,420	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	149,224	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	301,349	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	50,614	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	1,027,086	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		259,850	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		180,623	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		2,964,677	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,071,448	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		172,810	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	214,274	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		**41,541,614**						
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*	15,733,307	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	30.8%	23.5%	45.7%	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*	278,433	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	16,011,741						0.0%
G.O. Bond Debt Service		91,441	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Debt Administration		162,355	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Bond Defeasance		-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	8,621,000	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	30.8%	23.5%	45.7%	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		**24,886,537**						
Other Operating Costs								
Operating Equipment (cash)		936,284	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		**936,284**						
Increase/(Decrease) in Required Reserves		**-**	**29.4%**	**27.1%**	**43.6%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**25,822,821**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**67,364,435**	**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		1,088,895	30.8%	23.5%	45.7%	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		-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	30.8%	23.5%	45.7%	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		-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,180,336**						
NET REVENUE REQUIREMENTS:		**66,184,100**						

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		578,525	-	578,525	-	-	-	578,525
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		1,127,086	-	1,127,086	-	-	-	1,127,086
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	811,845	-	811,845	-	-	-	811,845
Integrated Operations Planning	Office of the Manager, Operations Support Services	75,124	-	75,124	-	-	-	75,124
Integrated Operations Planning	Operations Support Services	401,750	-	401,750	-	-	-	401,750
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	470,270	-	470,270	-	-	-	470,270
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	24,435,719	-	13,681,757	-	10,753,962	-	24,435,719
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	3,108,955	-	3,108,955	-	-	-	3,108,955
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	259,963	-	259,963	-	-	-	259,963
Office of Safety, Security and Pı	Safety, Regulatory, and Training Section	1,880,420	-	1,880,420	-	-	-	1,880,420
Integrated Operations Planning	OSS, Fleet Services Unit	149,224	-	149,224	-	-	-	149,224
Integrated Operations Planning	OSS, Power Support Unit	301,349	-	301,349	-	-	-	301,349
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	50,614	-	50,614	-	-	-	50,614
Office of Safety, Security and Pı	Security & Emergency Management Unit	1,027,086	-	1,027,086	-	-	-	1,027,086
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		259,850	-	259,850	-	-	-	259,850
Equal Employment Opportunity	-	180,623	-	180,623	-	-	-	180,623
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,964,677	913,292	696,405	1,354,980	-	-	2,964,677
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,071,448	-	3,071,448	-	-	-	3,071,448
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	172,810	-	172,810	-	-	-	172,810
Integrated Operations Planning	Integrated Operations Planning and Support Services	214,274	-	214,274	-	-	-	214,274
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**41,541,614**	**913,292**	**28,519,380**	**1,354,980**	**10,753,962**	**-**	**41,541,614**
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		15,733,307	4,846,771	3,695,765	7,190,771	-	-	15,733,307
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		278,433	-	278,433	-	-	-	278,433
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		16,011,741	4,846,771	3,974,199	7,190,771	-	-	16,011,741
G.O. Bond Debt Service		**91,441**	**28,169**	**21,480**	**41,792**	**-**	**-**	**91,441**
Debt Administration		**162,355**	**50,015**	**38,137**	**74,203**	**-**	**-**	**162,355**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**8,621,000**	**2,655,768**	**2,025,079**	**3,940,153**	**-**	**-**	**8,621,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**8,621,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**24,886,537**	**4,924,955**	**4,033,815**	**7,306,766**	**-**	**-**	**16,265,537**
Other Operating Costs								
Operating Equipment (cash)		936,284	-	936,284	-	-	-	936,284
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**936,284**	**-**	**936,284**	**-**	**-**	**-**	**936,284**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**25,822,821**	**4,924,955**	**4,970,100**	**7,306,766**	**-**	**-**	**17,201,821**
REQUIREMENTS BEFORE OFFSETS:		**67,364,435**	**5,838,247**	**33,489,480**	**8,661,746**	**10,753,962**	**-**	**58,743,435**
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		1,088,895	335,443	255,782	497,670	-	-	1,088,895
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		**1,180,336**	**335,443**	**255,782**	**589,111**	**-**	**-**	**1,180,336**
NET REVENUE REQUIREMENTS:		**66,184,100**	**5,502,805**	**33,233,697**	**8,072,635**	**10,753,962**	**-**	**57,563,100**

Direct Labor used for A&G Allocation
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		526,960	-	526,960	-	-	-	526,960
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		881,452	-	881,452	-	-	-	881,452
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	660,752	-	660,752	-	-	-	660,752
Integrated Operations Planning	Office of the Manager, Operations Support Services	60,699	-	60,699	-	-	-	60,699
Integrated Operations Planning	Operations Support Services	331,038	-	331,038	-	-	-	331,038
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	343,515	-	343,515	-	-	-	343,515
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	12,605,611	-	12,605,611	-	-	-	12,605,611
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	2,487,770	-	2,487,770	-	-	-	2,487,770
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	217,939	-	217,939	-	-	-	217,939
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,458,980	-	1,458,980	-	-	-	1,458,980
Integrated Operations Planning	OSS, Fleet Services Unit	74,218	-	74,218	-	-	-	74,218
Integrated Operations Planning	OSS, Power Support Unit	254,412	-	254,412	-	-	-	254,412
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	46,580	-	46,580	-	-	-	46,580
Office of Safety, Security and P	Security & Emergency Management Unit	231,036	-	231,036	-	-	-	231,036
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		216,642	-	216,642	-	-	-	216,642
Equal Employment Opportunity	-	154,283	-	154,283	-	-	-	154,283
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,366,451	729,004	555,881	1,081,566	-	-	2,366,451
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,792,203	-	1,792,203	-	-	-	1,792,203
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	147,211	-	147,211	-	-	-	147,211
Integrated Operations Planning	Integrated Operations Planning and Support Services	174,412	-	174,412	-	-	-	174,412
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**25,032,166**	**729,004**	**23,221,596**	**1,081,566**	**-**	**-**	**25,032,166**

Allocation Percentages: Treatment - Weymouth
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		622,169	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		1,212,114	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	888,688	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations Support Services	80,384	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	401,750	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 Sup	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	470,270	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	56.0%	0.0%	44.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	58.1%	0.0%	41.9%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.9%	0.0%	25.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	60.8%	0.0%	39.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	24,680,190	0.0%	59.5%	0.0%	40.5%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,108,955	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 Sup	OSS, Manufacturing Services Unit	259,963	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	1,880,420	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	149,224	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	301,349	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	54,159	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	1,148,308	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		279,454	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		194,249	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		3,314,585	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,303,160	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		184,683	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	229,279	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		**42,763,354**						
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*	17,590,243	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	30.8%	23.5%	45.7%	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*	286,622	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	17,876,865						0.0%
G.O. Bond Debt Service		102,233	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Debt Administration		181,517	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Bond Defeasance		-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	9,638,500	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	30.8%	23.5%	45.7%	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		**27,799,115**						
Other Operating Costs								
Operating Equipment (cash)		963,821	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		**963,821**						
Increase/(Decrease) in Required Reserves		**-**	**29.5%**	**26.8%**	**43.7%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**28,762,936**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**71,526,290**	**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		1,156,085	30.8%	23.5%	45.7%	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		-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	30.8%	23.5%	45.7%	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		-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,258,318**						
NET REVENUE REQUIREMENTS:		**70,267,972**						

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		622,169	-	622,169	-	-	-	622,169
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		1,212,114	-	1,212,114	-	-	-	1,212,114
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	888,688	-	888,688	-	-	-	888,688
Integrated Operations Planning	Office of the Manager, Operations Support Services	80,384	-	80,384	-	-	-	80,384
Integrated Operations Planning	Operations Support Services	401,750	-	401,750	-	-	-	401,750
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	470,270	-	470,270	-	-	-	470,270
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	24,680,190	-	14,689,441	-	9,990,749	-	24,680,190
Treatment and Water Quality	Water Quality Section	3,108,955	-	3,108,955	-	-	-	3,108,955
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	259,963	-	259,963	-	-	-	259,963
Office of Safety, Security and Pı	Safety, Regulatory, and Training Section	1,880,420	-	1,880,420	-	-	-	1,880,420
Integrated Operations Planning	OSS, Fleet Services Unit	149,224	-	149,224	-	-	-	149,224
Integrated Operations Planning	OSS, Power Support Unit	301,349	-	301,349	-	-	-	301,349
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	54,159	-	54,159	-	-	-	54,159
Office of Safety, Security and Pı	Security & Emergency Management Unit	1,148,308	-	1,148,308	-	-	-	1,148,308
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		279,454	-	279,454	-	-	-	279,454
Equal Employment Opportunity	-	194,249	-	194,249	-	-	-	194,249
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,314,585	1,021,084	778,598	1,514,902	-	-	3,314,585
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,303,160	-	3,303,160	-	-	-	3,303,160
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	184,683	-	184,683	-	-	-	184,683
Integrated Operations Planning	Integrated Operations Planning and Support Services	229,279	-	229,279	-	-	-	229,279
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**42,763,354**	**1,021,084**	**30,236,618**	**1,514,902**	**9,990,749**	**-**	**42,763,354**
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		17,590,243	5,418,815	4,131,961	8,039,467	-	-	17,590,243
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		286,622	-	286,622	-	-	-	286,622
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		17,876,865	5,418,815	4,418,583	8,039,467	-	-	17,876,865
G.O. Bond Debt Service		**102,233**	**31,494**	**24,015**	**46,725**	**-**	**-**	**102,233**
Debt Administration		**181,517**	**55,918**	**42,639**	**82,961**	**-**	**-**	**181,517**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,638,500**	**2,969,217**	**2,264,091**	**4,405,192**	**-**	**-**	**9,638,500**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,638,500**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**27,799,115**	**5,506,226**	**4,485,236**	**8,169,153**	**-**	**-**	**18,160,615**
Other Operating Costs								
Operating Equipment (cash)		963,821	-	963,821	-	-	-	963,821
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**963,821**	**-**	**963,821**	**-**	**-**	**-**	**963,821**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**28,762,936**	**5,506,226**	**5,449,057**	**8,169,153**	**-**	**-**	**19,124,436**
REQUIREMENTS BEFORE OFFSETS:		**71,526,290**	**6,527,311**	**35,685,675**	**9,684,055**	**9,990,749**	**-**	**61,887,790**
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		1,156,085	356,141	271,565	528,378	-	-	1,156,085
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		**1,258,318**	**356,141**	**271,565**	**630,612**	**-**	**-**	**1,258,318**
NET REVENUE REQUIREMENTS:		**70,267,972**	**6,171,170**	**35,414,110**	**9,053,443**	**9,990,749**	**-**	**60,629,472**

Direct Labor used for A&G Allocation
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		566,715	-	566,715	-	-	-	566,715
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		947,950	-	947,950	-	-	-	947,950
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	723,294	-	723,294	-	-	-	723,294
Integrated Operations Planning	Office of the Manager, Operations Support Services	64,950	-	64,950	-	-	-	64,950
Integrated Operations Planning	Operations Support Services	331,038	-	331,038	-	-	-	331,038
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	343,515	-	343,515	-	-	-	343,515
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	13,798,757	-	13,798,757	-	-	-	13,798,757
Treatment and Water Quality	Water Quality Section	2,487,770	-	2,487,770	-	-	-	2,487,770
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	217,939	-	217,939	-	-	-	217,939
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,458,980	-	1,458,980	-	-	-	1,458,980
Integrated Operations Planning	OSS, Fleet Services Unit	74,218	-	74,218	-	-	-	74,218
Integrated Operations Planning	OSS, Power Support Unit	254,412	-	254,412	-	-	-	254,412
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	49,841	-	49,841	-	-	-	49,841
Office of Safety, Security and P	Security & Emergency Management Unit	258,304	-	258,304	-	-	-	258,304
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		232,986	-	232,986	-	-	-	232,986
Equal Employment Opportunity	-	165,923	-	165,923	-	-	-	165,923
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,645,754	815,046	621,489	1,209,219	-	-	2,645,754
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,927,408	-	1,927,408	-	-	-	1,927,408
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	157,325	-	157,325	-	-	-	157,325
Integrated Operations Planning	Integrated Operations Planning and Support Services	186,625	-	186,625	-	-	-	186,625
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**26,893,703**	**815,046**	**24,869,438**	**1,209,219**	**-**	**-**	**26,893,703**

Allocation Percentages: Treatment - Diemer
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		626,658	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		1,220,859	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	812,376	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations Support Services	75,792	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	401,750	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 Sup	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	470,270	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	56.0%	0.0%	44.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	22,729,044	0.0%	58.1%	0.0%	41.9%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.9%	0.0%	25.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	60.8%	0.0%	39.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	59.5%	0.0%	40.5%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,108,955	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 Sup	OSS, Manufacturing Services Unit	259,963	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	1,880,420	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	149,224	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	301,349	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	51,064	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	1,712,544	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		281,470	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		195,651	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		4,943,249	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,326,993	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		190,768	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	216,179	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		**42,954,579**						
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*	26,233,433	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	30.8%	23.5%	45.7%	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*	287,904	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	26,521,337						0.0%
G.O. Bond Debt Service		152,467	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Debt Administration		270,708	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Bond Defeasance		-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	14,374,500	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	30.8%	23.5%	45.7%	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		**41,319,012**						
Other Operating Costs								
Operating Equipment (cash)		968,131	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		**968,131**						
Increase/(Decrease) in Required Reserves		**-**	**29.9%**	**25.8%**	**44.3%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**42,287,142**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**85,241,721**	**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		1,377,273	30.8%	23.5%	45.7%	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		-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	30.8%	23.5%	45.7%	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		-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,529,739**						
NET REVENUE REQUIREMENTS:		**83,711,982**						

Allocation of Revenue Requirements: Treatment - Diemer
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		626,658	-	626,658	-	-	-	626,658
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		1,220,859	-	1,220,859	-	-	-	1,220,859
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	812,376	-	812,376	-	-	-	812,376
Integrated Operations Planning	Office of the Manager, Operations Support Services	75,792	-	75,792	-	-	-	75,792
Integrated Operations Planning	Operations Support Services	401,750	-	401,750	-	-	-	401,750
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	470,270	-	470,270	-	-	-	470,270
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	22,729,044	-	13,204,469	-	9,524,575	-	22,729,044
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	3,108,955	-	3,108,955	-	-	-	3,108,955
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	259,963	-	259,963	-	-	-	259,963
Office of Safety, Security and Pı	Safety, Regulatory, and Training Section	1,880,420	-	1,880,420	-	-	-	1,880,420
Integrated Operations Planning	OSS, Fleet Services Unit	149,224	-	149,224	-	-	-	149,224
Integrated Operations Planning	OSS, Power Support Unit	301,349	-	301,349	-	-	-	301,349
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	51,064	-	51,064	-	-	-	51,064
Office of Safety, Security and Pı	Security & Emergency Management Unit	1,712,544	-	1,712,544	-	-	-	1,712,544
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		281,470	-	281,470	-	-	-	281,470
Equal Employment Opportunity	-	195,651	-	195,651	-	-	-	195,651
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		4,943,249	1,522,807	1,161,173	2,259,269	-	-	4,943,249
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,326,993	-	3,326,993	-	-	-	3,326,993
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	190,768	-	190,768	-	-	-	190,768
Integrated Operations Planning	Integrated Operations Planning and Support Services	216,179	-	216,179	-	-	-	216,179
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**42,954,579**	**1,522,807**	**29,647,927**	**2,259,269**	**9,524,575**	**-**	**42,954,579**
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		26,233,433	8,081,419	6,162,252	11,989,762	-	-	26,233,433
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		287,904	-	287,904	-	-	-	287,904
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		26,521,337	8,081,419	6,450,156	11,989,762	-	-	26,521,337
G.O. Bond Debt Service		**152,467**	**46,969**	**35,815**	**69,684**	**-**	**-**	**152,467**
Debt Administration		**270,708**	**83,394**	**63,590**	**123,725**	**-**	**-**	**270,708**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**14,374,500**	**4,428,180**	**3,376,580**	**6,569,740**	**-**	**-**	**14,374,500**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**14,374,500**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**41,319,012**	**8,211,781**	**6,549,560**	**12,183,170**	**-**	**-**	**26,944,512**
Other Operating Costs								
Operating Equipment (cash)		968,131	-	968,131	-	-	-	968,131
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**968,131**	**-**	**968,131**	**-**	**-**	**-**	**968,131**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**42,287,142**	**8,211,781**	**7,517,691**	**12,183,170**	**-**	**-**	**27,912,642**
REQUIREMENTS BEFORE OFFSETS:		**85,241,721**	**9,734,589**	**37,165,618**	**14,442,439**	**9,524,575**	**-**	**70,867,221**
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		1,377,273	424,280	323,522	629,470	-	-	1,377,273
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		**1,529,739**	**424,280**	**323,522**	**781,937**	**-**	**-**	**1,529,739**
NET REVENUE REQUIREMENTS:		**83,711,982**	**9,310,309**	**36,842,096**	**13,660,502**	**9,524,575**	**-**	**69,337,482**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Diemer
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		570,804	-	570,804	-	-	-	570,804
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		954,789	-	954,789	-	-	-	954,789
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	661,184	-	661,184	-	-	-	661,184
Integrated Operations Planning	Office of the Manager, Operations Support Services	61,239	-	61,239	-	-	-	61,239
Integrated Operations Planning	Operations Support Services	331,038	-	331,038	-	-	-	331,038
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	343,515	-	343,515	-	-	-	343,515
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	12,613,854	-	12,613,854	-	-	-	12,613,854
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	2,487,770	-	2,487,770	-	-	-	2,487,770
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	217,939	-	217,939	-	-	-	217,939
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,458,980	-	1,458,980	-	-	-	1,458,980
Integrated Operations Planning	OSS, Fleet Services Unit	74,218	-	74,218	-	-	-	74,218
Integrated Operations Planning	OSS, Power Support Unit	254,412	-	254,412	-	-	-	254,412
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	46,994	-	46,994	-	-	-	46,994
Office of Safety, Security and P	Security & Emergency Management Unit	385,225	-	385,225	-	-	-	385,225
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		234,667	-	234,667	-	-	-	234,667
Equal Employment Opportunity	-	167,120	-	167,120	-	-	-	167,120
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,945,779	1,215,529	926,866	1,803,384	-	-	3,945,779
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,941,315	-	1,941,315	-	-	-	1,941,315
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	162,508	-	162,508	-	-	-	162,508
Integrated Operations Planning	Integrated Operations Planning and Support Services	175,962	-	175,962	-	-	-	175,962
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**27,089,312**	**1,215,529**	**24,070,399**	**1,803,384**	**-**	**-**	**27,089,312**

Allocation Percentages: Treatment - Mills
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		486,260	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		947,333	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	707,839	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations Support Services	67,566	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	401,750	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 Sup	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	470,270	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	56.0%	0.0%	44.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	58.1%	0.0%	41.9%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	15,637,674	0.0%	74.9%	0.0%	25.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	60.8%	0.0%	39.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	59.5%	0.0%	40.5%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,108,955	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 Sup	OSS, Manufacturing Services Unit	259,963	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	1,880,420	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	149,224	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	301,349	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	45,522	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	387,912	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		218,408	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		151,816	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		1,119,706	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,581,601	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		141,857	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	192,716	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		**29,258,143**						
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*	5,942,193	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	30.8%	23.5%	45.7%	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*	196,103	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	6,138,296						0.0%
G.O. Bond Debt Service		34,536	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Debt Administration		61,319	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Bond Defeasance		-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	3,256,000	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	30.8%	23.5%	45.7%	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		**9,490,151**						
Other Operating Costs								
Operating Equipment (cash)		659,434	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		**659,434**						
Increase/(Decrease) in Required Reserves		**-**	**28.2%**	**29.9%**	**41.9%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**10,149,585**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**39,407,728**	**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		637,303	30.8%	23.5%	45.7%	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		-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	30.8%	23.5%	45.7%	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		-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Total Revenue Offsets		**671,838**						
NET REVENUE REQUIREMENTS:		**38,735,890**						

Allocation of Revenue Requirements: Treatment - Mills
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		486,260	-	486,260	-	-	-	486,260
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		947,333	-	947,333	-	-	-	947,333
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	707,839	-	707,839	-	-	-	707,839
Integrated Operations Planning	Office of the Manager, Operations Support Services	67,566	-	67,566	-	-	-	67,566
Integrated Operations Planning	Operations Support Services	401,750	-	401,750	-	-	-	401,750
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	470,270	-	470,270	-	-	-	470,270
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	15,637,674	-	11,705,142	-	3,932,532	-	15,637,674
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,108,955	-	3,108,955	-	-	-	3,108,955
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	259,963	-	259,963	-	-	-	259,963
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,880,420	-	1,880,420	-	-	-	1,880,420
Integrated Operations Planning	OSS, Fleet Services Unit	149,224	-	149,224	-	-	-	149,224
Integrated Operations Planning	OSS, Power Support Unit	301,349	-	301,349	-	-	-	301,349
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	45,522	-	45,522	-	-	-	45,522
Office of Safety, Security and P	Security & Emergency Management Unit	387,912	-	387,912	-	-	-	387,912
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		218,408	-	218,408	-	-	-	218,408
Equal Employment Opportunity	-	151,816	-	151,816	-	-	-	151,816
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,119,706	344,934	263,020	511,752	-	-	1,119,706
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,581,601	-	2,581,601	-	-	-	2,581,601
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	141,857	-	141,857	-	-	-	141,857
Integrated Operations Planning	Integrated Operations Planning and Support Services	192,716	-	192,716	-	-	-	192,716
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**29,258,143**	**344,934**	**24,468,925**	**511,752**	**3,932,532**	**-**	**29,258,143**
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		5,942,193	1,830,540	1,395,826	2,715,828	-	-	5,942,193
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		196,103	-	196,103	-	-	-	196,103
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		6,138,296	1,830,540	1,591,929	2,715,828	-	-	6,138,296
G.O. Bond Debt Service		**34,536**	**10,639**	**8,112**	**15,784**	**-**	**-**	**34,536**
Debt Administration		**61,319**	**18,890**	**14,404**	**28,025**	**-**	**-**	**61,319**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**3,256,000**	**1,003,037**	**764,837**	**1,488,126**	**-**	**-**	**3,256,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**3,256,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**9,490,151**	**1,860,069**	**1,614,445**	**2,759,637**	**-**	**-**	**6,234,151**
Other Operating Costs								
Operating Equipment (cash)		659,434	-	659,434	-	-	-	659,434
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**659,434**	**-**	**659,434**	**-**	**-**	**-**	**659,434**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**10,149,585**	**1,860,069**	**2,273,879**	**2,759,637**	**-**	**-**	**6,893,585**
REQUIREMENTS BEFORE OFFSETS:		**39,407,728**	**2,205,003**	**26,742,804**	**3,271,389**	**3,932,532**	**-**	**36,151,728**
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		637,303	196,326	149,703	291,274	-	-	637,303
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		**671,838**	**196,326**	**149,703**	**325,809**	**-**	**-**	**671,838**
NET REVENUE REQUIREMENTS:		**38,735,890**	**2,008,677**	**26,593,101**	**2,945,580**	**3,932,532**	**-**	**35,479,890**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Mills
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		442,919	-	442,919	-	-	-	442,919
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		740,875	-	740,875	-	-	-	740,875
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	576,103	-	576,103	-	-	-	576,103
Integrated Operations Planning	Office of the Manager, Operations Support Services	54,592	-	54,592	-	-	-	54,592
Integrated Operations Planning	Operations Support Services	331,038	-	331,038	-	-	-	331,038
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	343,515	-	343,515	-	-	-	343,515
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	10,990,697	-	10,990,697	-	-	-	10,990,697
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,487,770	-	2,487,770	-	-	-	2,487,770
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	217,939	-	217,939	-	-	-	217,939
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,458,980	-	1,458,980	-	-	-	1,458,980
Integrated Operations Planning	OSS, Fleet Services Unit	74,218	-	74,218	-	-	-	74,218
Integrated Operations Planning	OSS, Power Support Unit	254,412	-	254,412	-	-	-	254,412
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	41,893	-	41,893	-	-	-	41,893
Office of Safety, Security and P	Security & Emergency Management Unit	87,258	-	87,258	-	-	-	87,258
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		182,091	-	182,091	-	-	-	182,091
Equal Employment Opportunity	-	129,678	-	129,678	-	-	-	129,678
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		893,767	275,332	209,947	408,488	-	-	893,767
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,506,375	-	1,506,375	-	-	-	1,506,375
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	120,843	-	120,843	-	-	-	120,843
Integrated Operations Planning	Integrated Operations Planning and Support Services	156,865	-	156,865	-	-	-	156,865
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**21,091,828**	**275,332**	**20,408,008**	**408,488**	**-**	**-**	**21,091,828**

Allocation Percentages: Treatment - Skinner
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		517,953	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		1,009,078	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	672,119	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations Support Services	65,807	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	401,750	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 Sup	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	470,270	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	56.0%	0.0%	44.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	58.1%	0.0%	41.9%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	74.9%	0.0%	25.1%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	18,040,516	0.0%	60.8%	0.0%	39.2%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	59.5%	0.0%	40.5%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,108,955	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 Sup	OSS, Manufacturing Services Unit	259,963	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	1,880,420	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	149,224	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	301,349	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	44,337	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	1,075,575	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		232,644	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		161,711	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		3,104,640	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,749,864	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		155,632	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	187,699	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		**34,589,505**						
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*	16,476,082	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	30.8%	23.5%	45.7%	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*	231,837	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	16,707,918						0.0%
G.O. Bond Debt Service		95,758	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Debt Administration		170,020	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Bond Defeasance		-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	9,028,000	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	30.8%	23.5%	45.7%	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		**26,001,696**						
Other Operating Costs								
Operating Equipment (cash)		779,595	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		**779,595**						
Increase/(Decrease) in Required Reserves		**-**	**29.6%**	**26.4%**	**44.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**26,781,291**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**61,370,796**	**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		991,811	30.8%	23.5%	45.7%	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		-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	30.8%	23.5%	45.7%	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		-	30.8%	23.5%	45.7%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,087,568**						
NET REVENUE REQUIREMENTS:		**60,283,227**						

Allocation of Revenue Requirements: Treatment - Skinner
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		517,953	-	517,953	-	-	-	517,953
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		1,009,078	-	1,009,078	-	-	-	1,009,078
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	672,119	-	672,119	-	-	-	672,119
Integrated Operations Planning	Office of the Manager, Operations Support Services	65,807	-	65,807	-	-	-	65,807
Integrated Operations Planning	Operations Support Services	401,750	-	401,750	-	-	-	401,750
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	470,270	-	470,270	-	-	-	470,270
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	18,040,516	-	10,975,044	-	7,065,471	-	18,040,516
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,108,955	-	3,108,955	-	-	-	3,108,955
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	259,963	-	259,963	-	-	-	259,963
Office of Safety, Security and Pı	Safety, Regulatory, and Training Section	1,880,420	-	1,880,420	-	-	-	1,880,420
Integrated Operations Planning	OSS, Fleet Services Unit	149,224	-	149,224	-	-	-	149,224
Integrated Operations Planning	OSS, Power Support Unit	301,349	-	301,349	-	-	-	301,349
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	44,337	-	44,337	-	-	-	44,337
Office of Safety, Security and Pı	Security & Emergency Management Unit	1,075,575	-	1,075,575	-	-	-	1,075,575
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		232,644	-	232,644	-	-	-	232,644
Equal Employment Opportunity	-	161,711	-	161,711	-	-	-	161,711
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,104,640	956,409	729,282	1,418,949	-	-	3,104,640
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,749,864	-	2,749,864	-	-	-	2,749,864
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	155,632	-	155,632	-	-	-	155,632
Integrated Operations Planning	Integrated Operations Planning and Support Services	187,699	-	187,699	-	-	-	187,699
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**34,589,505**	**956,409**	**25,148,676**	**1,418,949**	**7,065,471**	**-**	**34,589,505**
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		16,476,082	5,075,589	3,870,244	7,530,250	-	-	16,476,082
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		231,837	-	231,837	-	-	-	231,837
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		16,707,918	5,075,589	4,102,080	7,530,250	-	-	16,707,918
G.O. Bond Debt Service		**95,758**	**29,499**	**22,494**	**43,765**	**-**	**-**	**95,758**
Debt Administration		**170,020**	**52,376**	**39,938**	**77,706**	**-**	**-**	**170,020**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,028,000**	**2,781,148**	**2,120,684**	**4,126,169**	**-**	**-**	**9,028,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,028,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**26,001,696**	**5,157,464**	**4,164,511**	**7,651,721**	**-**	**-**	**16,973,696**
Other Operating Costs								
Operating Equipment (cash)		779,595	-	779,595	-	-	-	779,595
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**779,595**	**-**	**779,595**	**-**	**-**	**-**	**779,595**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**26,781,291**	**5,157,464**	**4,944,106**	**7,651,721**	**-**	**-**	**17,753,291**
REQUIREMENTS BEFORE OFFSETS:		**61,370,796**	**6,113,873**	**30,092,782**	**9,070,670**	**7,065,471**	**-**	**52,342,796**
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		991,811	305,535	232,977	453,298	-	-	991,811
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		**1,087,568**	**305,535**	**232,977**	**549,056**	**-**	**-**	**1,087,568**
NET REVENUE REQUIREMENTS:		**60,283,227**	**5,808,338**	**29,859,805**	**8,521,613**	**7,065,471**	**-**	**51,255,227**

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		471,787	-	471,787	-	-	-	471,787
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		789,163	-	789,163	-	-	-	789,163
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	547,031	-	547,031	-	-	-	547,031
Integrated Operations Planning	Office of the Manager, Operations Support Services	53,171	-	53,171	-	-	-	53,171
Integrated Operations Planning	Operations Support Services	331,038	-	331,038	-	-	-	331,038
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	343,515	-	343,515	-	-	-	343,515
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	10,436,064	-	10,436,064	-	-	-	10,436,064
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,487,770	-	2,487,770	-	-	-	2,487,770
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	217,939	-	217,939	-	-	-	217,939
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,458,980	-	1,458,980	-	-	-	1,458,980
Integrated Operations Planning	OSS, Fleet Services Unit	74,218	-	74,218	-	-	-	74,218
Integrated Operations Planning	OSS, Power Support Unit	254,412	-	254,412	-	-	-	254,412
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	40,802	-	40,802	-	-	-	40,802
Office of Safety, Security and P	Security & Emergency Management Unit	241,943	-	241,943	-	-	-	241,943
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		193,959	-	193,959	-	-	-	193,959
Equal Employment Opportunity	-	138,130	-	138,130	-	-	-	138,130
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,478,172	763,421	582,124	1,132,627	-	-	2,478,172
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,604,557	-	1,604,557	-	-	-	1,604,557
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	132,578	-	132,578	-	-	-	132,578
Integrated Operations Planning	Integrated Operations Planning and Support Services	152,781	-	152,781	-	-	-	152,781
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**22,448,011**	**763,421**	**20,551,963**	**1,132,627**	**-**	**-**	**22,448,011**

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		3,016,409	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		5,876,584	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	1,105,317	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	410,855	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	476,232	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	395,915	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	12,502,454	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	11,922,652	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	287,651	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Power Operations and Planning	2,288,733	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	2,989,330	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	2,780,545	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	1,913,026	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	2,206,977	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	3,019,238	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	23,065,546	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	20,060,647	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Manufacturing Services Unit	8,982,862	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	7,996,219	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	33,539,796	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	5,912,523	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	266,746	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	4,463,194	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		1,423,995	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		1,354,851	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		941,761	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		12,882,985	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	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	16,014,419	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	317,710	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	7,447	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	40,974	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		995,050	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	1,129,258	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		**190,587,901**							
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*	68,368,986	39.3%	24.8%	36.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	39.3%	24.8%	36.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	39.3%	24.8%	36.0%	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%	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*	1,277,418	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	69,646,404							0.0%
G.O. Bond Debt Service		1,485,816	39.3%	24.8%	36.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		705,513	39.3%	24.8%	36.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	39.3%	24.8%	36.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	37,462,500	39.3%	24.8%	36.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	26,750,453	39.3%	24.8%	36.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	39.3%	24.8%	36.0%	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		**136,050,686**							
Other Operating Costs									
Operating Equipment (cash)		4,295,560	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		**4,295,560**							
Increase/(Decrease) in Required Reserves		**-**	**37.7%**	**27.7%**	**34.5%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**140,346,245**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**330,934,147**	**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	39.3%	24.8%	36.0%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		42,380,439	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		5,332,520	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		-	39.3%	24.8%	36.0%	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%	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		24,522,802	39.3%	24.8%	36.0%	0.0%	0.0%	0.0%	100.0%
Federal Reimbursement for PWSC		5,237,076	39.3%	24.8%	36.0%	0.0%	0.0%	0.0%	100.0%
LSWRP Grant		-	39.3%	24.8%	36.0%	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		**78,958,653**							
NET REVENUE REQUIREMENTS:		**251,975,494**							

Allocation of Revenue Requirements: Distribution
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		3,016,409	-	3,016,409	-	-	-	3,016,409
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		5,876,584	-	5,876,584	-	-	-	5,876,584
Conveyance and Distribution	C&D, Eastern & Western	1,105,317	-	1,105,317	-	-	-	1,105,317
Conveyance and Distribution	C&D General	410,855	-	410,855	-	-	-	410,855
Treatment and Water Quality	Treatment Section	476,232	-	476,232	-	-	-	476,232
Integrated Operations Planning	Office of the Manager, Operations Support Services	395,915	-	395,915	-	-	-	395,915
Integrated Operations Planning	Operations Support Services	12,502,454	-	12,502,454	-	-	-	12,502,454
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	11,922,652	-	11,922,652	-	-	-	11,922,652
Treatment and Water Quality	Treatment and Water Quality Section	287,651	-	287,651	-	-	-	287,651
Integrated Operations Planning	Power Operations and Planning	2,288,733	-	2,288,733	-	-	-	2,288,733
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	2,989,330	-	2,989,330	-	-	-	2,989,330
Treatment and Water Quality	Treatment Diemer	2,780,545	-	2,780,545	-	-	-	2,780,545
Treatment and Water Quality	Treatment Mills	1,913,026	-	1,913,026	-	-	-	1,913,026
Treatment and Water Quality	Treatment Skinner	2,206,977	-	2,206,977	-	-	-	2,206,977
Treatment and Water Quality	Treatment Weymouth	3,019,238	-	3,019,238	-	-	-	3,019,238
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	23,065,546	-	23,065,546	-	-	-	23,065,546
Conveyance and Distribution	C&D, Western Unit	20,060,647	-	20,060,647	-	-	-	20,060,647
Integrated Operations Planning	OSS, Manufacturing Services Unit	8,982,862	-	8,982,862	-	-	-	8,982,862
Office of Safety, Security and P	Safety, Regulatory, and Training Section	7,996,219	-	7,996,219	-	-	-	7,996,219
Integrated Operations Planning	OSS, Fleet Services Unit	33,539,796	-	33,539,796	-	-	-	33,539,796
Integrated Operations Planning	OSS, Power Support Unit	5,912,523	-	5,912,523	-	-	-	5,912,523
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	266,746	-	266,746	-	-	-	266,746
Office of Safety, Security and P	Security & Emergency Management Unit	4,463,194	-	4,463,194	-	-	-	4,463,194
Sustainability, Resilience & Inno		1,423,995	-	1,423,995	-	-	-	1,423,995
Diversity, Equity & Inclusion		1,354,851	-	1,354,851	-	-	-	1,354,851
Equal Employment Opportunity	-	941,761	-	941,761	-	-	-	941,761
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		12,882,985	-	12,882,985	-	-	-	12,882,985
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	16,014,419	-	16,014,419	-	-	-	16,014,419
Water Resources Management	Resource Planning & Development	317,710	-	317,710	-	-	-	317,710
Water Resources Management	Resource Implementation	7,447	-	7,447	-	-	-	7,447
Water Resources Management	Office of the Group Manager	40,974	-	40,974	-	-	-	40,974
Ethics Office	-	995,050	-	995,050	-	-	-	995,050
Integrated Operations Planning	Integrated Operations Planning and Support Services	1,129,258	-	1,129,258	-	-	-	1,129,258
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**190,587,901**	**-**	**190,587,901**	**-**	**-**	**-**	**190,587,901**
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		68,368,986	26,843,766	16,929,756	24,595,464	-	-	68,368,986
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		1,277,418	-	1,277,418	-	-	-	1,277,418
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		69,646,404	26,843,766	18,207,174	24,595,464	-	-	69,646,404
G.O. Bond Debt Service		**1,485,816**	**583,377**	**367,923**	**534,516**	**-**	**-**	**1,485,816**
Debt Administration		**705,513**	**277,006**	**174,702**	**253,805**	**-**	**-**	**705,513**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**37,462,500**	**14,708,929**	**9,276,589**	**13,476,981**	**-**	**-**	**37,462,500**
PAYGO + Grant Funds (7101, 7102)		**26,750,453**	**10,503,050**	**6,624,036**	**9,623,366**	**-**	**-**	**26,750,453**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**64,212,953**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**136,050,686**	**27,704,149**	**18,749,798**	**25,383,785**	**-**	**-**	**71,837,733**
Other Operating Costs								
Operating Equipment (cash)		4,295,560	-	4,295,560	-	-	-	4,295,560
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**4,295,560**	**-**	**4,295,560**	**-**	**-**	**-**	**4,295,560**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**140,346,245**	**27,704,149**	**23,045,358**	**25,383,785**	**-**	**-**	**76,133,293**
REQUIREMENTS BEFORE OFFSETS:		**330,934,147**	**27,704,149**	**213,633,260**	**25,383,785**	**-**	**-**	**266,721,194**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		1,485,816	583,377	367,923	534,516	-	-	1,485,816
SDCWA Baseline Exchange		42,380,439	-	42,380,439	-	-	-	42,380,439
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		5,332,520	-	5,332,520	-	-	-	5,332,520
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		24,522,802	9,628,406	6,072,418	8,821,978	-	-	
Federal Reimbursement for PWSC		5,237,076	2,056,237	1,296,822	1,884,017	-	-	5,237,076
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**78,958,653**	**12,268,020**	**55,450,122**	**11,240,511**	**-**	**-**	**78,958,653**
NET REVENUE REQUIREMENTS:		**251,975,494**	**15,436,129**	**158,183,138**	**14,143,274**	**-**	**-**	**187,762,541**

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		2,747,553	-	2,747,553	-	-	-	2,747,553
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		4,595,860	-	4,595,860	-	-	-	4,595,860
Conveyance and Distribution	C&D, Eastern & Western	1,128,811	-	1,128,811	-	-	-	1,128,811
Conveyance and Distribution	C&D General	205,914	-	205,914	-	-	-	205,914
Treatment and Water Quality	Treatment Section	387,600	-	387,600	-	-	-	387,600
Integrated Operations Planning	Office of the Manager, Operations Support Services	319,894	-	319,894	-	-	-	319,894
Integrated Operations Planning	Operations Support Services	10,301,908	-	10,301,908	-	-	-	10,301,908
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	9,681,501	-	9,681,501	-	-	-	9,681,501
Treatment and Water Quality	Treatment and Water Quality Section	210,118	-	210,118	-	-	-	210,118
Integrated Operations Planning	Power Operations and Planning	1,964,398	-	1,964,398	-	-	-	1,964,398
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	1,542,101	-	1,542,101	-	-	-	1,542,101
Treatment and Water Quality	Treatment Diemer	1,543,109	-	1,543,109	-	-	-	1,543,109
Treatment and Water Quality	Treatment Mills	1,344,541	-	1,344,541	-	-	-	1,344,541
Treatment and Water Quality	Treatment Skinner	1,276,690	-	1,276,690	-	-	-	1,276,690
Treatment and Water Quality	Treatment Weymouth	1,688,063	-	1,688,063	-	-	-	1,688,063
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	14,452,312	-	14,452,312	-	-	-	14,452,312
Conveyance and Distribution	C&D, Western Unit	14,629,643	-	14,629,643	-	-	-	14,629,643
Integrated Operations Planning	OSS, Manufacturing Services Unit	7,530,749	-	7,530,749	-	-	-	7,530,749
Office of Safety, Security and P	Safety, Regulatory, and Training Section	6,204,104	-	6,204,104	-	-	-	6,204,104
Integrated Operations Planning	OSS, Fleet Services Unit	16,681,480	-	16,681,480	-	-	-	16,681,480
Integrated Operations Planning	OSS, Power Support Unit	4,991,602	-	4,991,602	-	-	-	4,991,602
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	245,481	-	245,481	-	-	-	245,481
Office of Safety, Security and P	Security & Emergency Management Unit	1,003,965	-	1,003,965	-	-	-	1,003,965
Sustainability, Resilience & Inno		743,508	-	743,508	-	-	-	743,508
Diversity, Equity & Inclusion		1,129,564	-	1,129,564	-	-	-	1,129,564
Equal Employment Opportunity	-	804,427	-	804,427	-	-	-	804,427
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		10,283,400	-	10,283,400	-	-	-	10,283,400
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	9,344,483	-	9,344,483	-	-	-	9,344,483
Water Resources Management	Resource Planning & Development	261,704	-	261,704	-	-	-	261,704
Water Resources Management	Resource Implementation	4,627	-	4,627	-	-	-	4,627
Water Resources Management	Office of the Group Manager	40,444	-	40,444	-	-	-	40,444
Ethics Office	-	847,648	-	847,648	-	-	-	847,648
Integrated Operations Planning	Integrated Operations Planning and Support Services	919,179	-	919,179	-	-	-	919,179
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**129,056,384**	**-**	**129,056,384**	**-**	**-**	**-**	**129,056,384**

Allocation Percentages: Hydroelectric
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		158,241	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		308,285	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	28,946	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D General	10,760	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 Sup	Office of the Manager, Operations Support Services	19,799	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	337,470	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 Sup	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 Sup	Power Operations and Planning	723,389	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Sup	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	913,908	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	259,126	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Sup	OSS, Manufacturing Services Unit	6,620	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	315,783	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	71,059	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	3,276,299	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	13,339	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	361,464	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		71,075	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Equal Employment Opportunity		49,405	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		1,043,363	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Business Technology	Information Technology	840,116	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		50,348	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	56,472	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		**8,915,268**						
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*	5,537,044	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*	59,755	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	5,596,799						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		**8,687,936**						
Other Operating Costs								
Operating Equipment (cash)		200,937	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		**200,937**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	**100.0%**
Total General District Requirements		**8,888,873**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**17,804,140**	**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		2,290,336	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Additional Exchange Payment		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Interest on Investments		288,182	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Hydro-Power Revenue		3,220,687	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		**5,799,204**						
NET REVENUE REQUIREMENTS:		**12,004,936**						

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		158,241	-	-	-	-	158,241	158,241
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		308,285	-	-	-	-	308,285	308,285
Conveyance and Distribution	C&D, Eastern & Western	28,946	-	-	-	-	28,946	28,946
Conveyance and Distribution	C&D General	10,760	-	-	-	-	10,760	10,760
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	19,799	-	-	-	-	19,799	19,799
Integrated Operations Planning	Operations Support Services	337,470	-	-	-	-	337,470	337,470
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	723,389	-	-	-	-	723,389	723,389
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	913,908	-	-	-	-	913,908	913,908
Conveyance and Distribution	C&D, Western Unit	259,126	-	-	-	-	259,126	259,126
Integrated Operations Planning	OSS, Manufacturing Services Unit	6,620	-	-	-	-	6,620	6,620
Office of Safety, Security and Pı	Safety, Regulatory, and Training Section	315,783	-	-	-	-	315,783	315,783
Integrated Operations Planning	OSS, Fleet Services Unit	71,059	-	-	-	-	71,059	71,059
Integrated Operations Planning	OSS, Power Support Unit	3,276,299	-	-	-	-	3,276,299	3,276,299
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	13,339	-	-	-	-	13,339	13,339
Office of Safety, Security and Pı	Security & Emergency Management Unit	361,464	-	-	-	-	361,464	361,464
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		71,075	-	-	-	-	71,075	71,075
Equal Employment Opportunity	-	49,405	-	-	-	-	49,405	49,405
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,043,363	-	-	-	-	1,043,363	1,043,363
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	840,116	-	-	-	-	840,116	840,116
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	50,348	-	-	-	-	50,348	50,348
Integrated Operations Planning	Integrated Operations Planning and Support Services	56,472	-	-	-	-	56,472	56,472
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,915,268**	**-**	**-**	**-**	**-**	**8,915,268**	**8,915,268**
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		5,537,044	-	-	-	-	5,537,044	5,537,044
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		59,755	-	-	-	-	59,755	59,755
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,596,799	-	-	-	-	5,596,799	5,596,799
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		**8,687,936**	**-**	**-**	**-**	**-**	**8,687,936**	**8,687,936**
Other Operating Costs								
Operating Equipment (cash)		200,937	-	-	-	-	200,937	200,937
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**200,937**	**-**	**-**	**-**	**-**	**200,937**	**200,937**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**8,888,873**	**-**	**-**	**-**	**-**	**8,888,873**	**8,888,873**
REQUIREMENTS BEFORE OFFSETS:		**17,804,140**	**-**	**-**	**-**	**-**	**17,804,140**	**17,804,140**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		2,290,336	-	-	-	-	2,290,336	2,290,336
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		288,182	-	-	-	-	288,182	288,182
Hydro-Power Revenue		3,220,687	-	-	-	-	3,220,687	3,220,687
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		**5,799,204**	**-**	**-**	**-**	**-**	**5,799,204**	**5,799,204**
NET REVENUE REQUIREMENTS:		**12,004,936**	**-**	**-**	**-**	**-**	**12,004,936**	**12,004,936**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Hydroelectric
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		144,137	-	-	-	-	-	144,137	144,137
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		241,099	-	-	-	-	-	241,099	241,099
Conveyance and Distribution	C&D, Eastern & Western	29,562	-	-	-	-	-	29,562	29,562
Conveyance and Distribution	C&D General	5,393	-	-	-	-	-	5,393	5,393
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	15,997	-	-	-	-	-	15,997	15,997
Integrated Operations Planning	Operations Support Services	278,072	-	-	-	-	-	278,072	278,072
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	620,878	-	-	-	-	-	620,878	620,878
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	572,633	-	-	-	-	-	572,633	572,633
Conveyance and Distribution	C&D, Western Unit	188,973	-	-	-	-	-	188,973	188,973
Integrated Operations Planning	OSS, Manufacturing Services Unit	5,550	-	-	-	-	-	5,550	5,550
Office of Safety, Security and P	Safety, Regulatory, and Training Section	245,009	-	-	-	-	-	245,009	245,009
Integrated Operations Planning	OSS, Fleet Services Unit	35,342	-	-	-	-	-	35,342	35,342
Integrated Operations Planning	OSS, Power Support Unit	2,765,991	-	-	-	-	-	2,765,991	2,765,991
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	12,276	-	-	-	-	-	12,276	12,276
Office of Safety, Security and P	Security & Emergency Management Unit	81,309	-	-	-	-	-	81,309	81,309
Sustainability, Resilience & Inno		-	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		59,257	-	-	-	-	-	59,257	59,257
Equal Employment Opportunity	-	42,200	-	-	-	-	-	42,200	42,200
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		832,828	-	-	-	-	-	832,828	832,828
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	490,211	-	-	-	-	-	490,211	490,211
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-	-
Ethics Office	-	42,890	-	-	-	-	-	42,890	42,890
Integrated Operations Planning	Integrated Operations Planning and Support Services	45,966	-	-	-	-	-	45,966	45,966
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**6,755,573**	**-**	**-**	**-**	**-**	**-**	**6,755,573**	**6,755,573**

Allocation Percentages: Demand Management
Fiscal Year Ending 2027

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		177,001	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	2,773,919	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		344,834	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 Sup	Office of the Manager, Operations Support Services	43	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	29	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	46,285	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		79,502	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		55,262	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		133,601	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	939,716	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	531,510	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	6,505,425	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	886,756	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		58,259	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	122	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		**12,532,265**						
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		24,223,161	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		**58,238,161**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	709,012	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*	83,998	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	5,986,041						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		7,316	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*	388,500	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		388,500	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**6,381,858**						
Other Operating Costs								
Operating Equipment (cash)		282,458	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		**282,458**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**64,902,477**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**77,434,742**	**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		1,253,375	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		**1,253,375**						
NET REVENUE REQUIREMENTS:		**76,181,367**						

Allocation of Revenue Requirements: Demand Management
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		177,001	-	177,001	-	-	-	-	177,001
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	2,773,919	-	2,773,919	-	-	-	-	2,773,919
Human Resources		344,834	-	344,834	-	-	-	-	344,834
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	43	-	43	-	-	-	-	43
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 Pr	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 Sectior	29	-	29	-	-	-	-	29
Office of Safety, Security and Pr	Security & Emergency Management Unit	46,285	-	46,285	-	-	-	-	46,285
Sustainability, Resilience & Inno		-	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		79,502	-	79,502	-	-	-	-	79,502
Equal Employment Opportunity	-	55,262	-	55,262	-	-	-	-	55,262
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		133,601	-	133,601	-	-	-	-	133,601
Office of Safety, Security and Pr	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	939,716	-	939,716	-	-	-	-	939,716
Water Resources Management	Resource Planning & Development	531,510	-	531,510	-	-	-	-	531,510
Water Resources Management	Resource Implementation	6,505,425	-	6,505,425	-	-	-	-	6,505,425
Water Resources Management	Office of the Group Manager	886,756	-	886,756	-	-	-	-	886,756
Ethics Office	-	58,259	-	58,259	-	-	-	-	58,259
Integrated Operations Planning	Integrated Operations Planning and Support Services	122	-	122	-	-	-	-	122
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**12,532,265**	**-**	**12,532,265**	**-**	**-**	**-**	**-**	**12,532,265**
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		24,223,161	-	24,223,161	-	-	-	-	24,223,161
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		**58,238,161**	**-**	**58,238,161**	**-**	**-**	**-**	**-**	**58,238,161**
Capital Financing									-
Revenue Bond Debt Service		709,012	-	709,012	-	-	-	-	709,012
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		83,998	-	83,998	-	-	-	-	83,998
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,986,041	-	5,986,041	-	-	-	-	5,986,041
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**7,316**	**-**	**7,316**	**-**	**-**	**-**	**-**	**7,316**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**388,500**	**-**	**388,500**	**-**	**-**	**-**	**-**	**388,500**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**388,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**6,381,858**	**-**	**5,993,358**	**-**	**-**	**-**	**-**	**5,993,358**
Other Operating Costs									
Operating Equipment (cash)		282,458	-	282,458	-	-	-	-	282,458
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**282,458**	**-**	**282,458**	**-**	**-**	**-**	**-**	**282,458**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-
Total General District Requirements		**64,902,477**	**-**	**64,513,977**	**-**	**-**	**-**	**-**	**64,513,977**
REQUIREMENTS BEFORE OFFSETS:		**77,434,742**	**-**	**77,046,242**	**-**	**-**	**-**	**-**	**77,046,242**
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		1,253,375	-	1,253,375	-	-	-	-	1,253,375
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		**1,253,375**	**-**	**1,253,375**	**-**	**-**	**-**	**-**	**1,253,375**
NET REVENUE REQUIREMENTS:		**76,181,367**	**-**	**75,792,867**	**-**	**-**	**-**	**-**	**75,792,867**

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		161,225	-	161,225	-	-	-	161,225
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	1,818,396	-	1,818,396	-	-	-	1,818,396
Human Resources		269,682	-	269,682	-	-	-	269,682
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	34	-	34	-	-	-	34
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	26	-	26	-	-	-	26
Office of Safety, Security and P	Security & Emergency Management Unit	10,411	-	10,411	-	-	-	10,411
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		66,282	-	66,282	-	-	-	66,282
Equal Employment Opportunity	-	47,203	-	47,203	-	-	-	47,203
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		106,643	-	106,643	-	-	-	106,643
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	548,328	-	548,328	-	-	-	548,328
Water Resources Management	Resource Planning & Development	437,815	-	437,815	-	-	-	437,815
Water Resources Management	Resource Implementation	4,042,359	-	4,042,359	-	-	-	4,042,359
Water Resources Management	Office of the Group Manager	875,284	-	875,284	-	-	-	875,284
Ethics Office	-	49,629	-	49,629	-	-	-	49,629
Integrated Operations Planning	Integrated Operations Planning and Support Services	99	-	99	-	-	-	99
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,433,419**	**-**	**8,433,419**	**-**	**-**	**-**	**8,433,419**

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		2,506,885	0.0%	2.1%	0.0%	0.0%	0.0%	0.0%	2.1%
Board of Directors		2,946,065	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	6,877,817	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Media Communications Services	7,405,757	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Manager, External Affairs/Special Projects	6,561,731	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Conservation & Community Services	2,773,919	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.4%
Human Resources		4,883,927	0.0%	3.5%	0.0%	0.0%	0.0%	0.1%	3.5%
Conveyance and Distribution	C&D, Eastern & Western	2,740	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%
Conveyance and Distribution	C&D General	1,019	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 Sup	Office of the Manager, Operations Support Services	3,208	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Integrated Operations Planning and Sup	Operations Support Services	80,350	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 Sup	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 Sup	Power Operations and Planning	6,475	0.0%	1.0%	0.0%	0.0%	0.0%	0.2%	1.1%
Integrated Operations Planning and Sup	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	115,068	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	2.3%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	326,597	0.0%	4.0%	0.0%	0.0%	0.0%	0.1%	4.1%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	71,059	0.0%	4.3%	0.0%	0.0%	0.0%	0.0%	4.3%
Integrated Operations Planning and Sup	OSS, Power Support Unit	3,504	0.0%	1.7%	0.0%	0.0%	0.0%	0.7%	2.4%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	2,162	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	1,527,404	0.0%	1.1%	0.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		20,592,956	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Diversity, Equity & Inclusion		1,125,993	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Equal Employment Opportunity		782,681	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		46,857,360	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	1,230,275	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Engineering Services		4,408,844	0.9%	9.1%	1.4%	0.0%	0.0%	0.2%	11.6%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	636,058	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Business Technology	Information Technology	13,309,306	0.0%	7.0%	0.0%	0.0%	0.0%	0.1%	100.0%
Water Resources Management	Resource Planning & Development	14,115	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%	1.3%
Water Resources Management	Resource Implementation	130,317	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%	2.8%
Water Resources Management	Office of the Group Manager	18,201	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		821,873	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	9,151	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		21,820,289	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		5,805,588	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**153,658,692**							
GENERAL DISTRICT REQUIREMENTS									
-									
State Water Project*									
Supply - O&M		-	0.0%	6.6%	0.0%	0.0%	0.0%	0.0%	6.6%
Supply - Capital		-	0.0%	5.2%	0.0%	0.0%	0.0%	0.0%	5.2%
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		-	0.8%	1.6%	3.0%	0.0%	0.0%	0.0%	5.4%
Transmission - O&M - Commodity only		-	0.0%	14.2%	0.0%	0.0%	0.0%	0.0%	14.2%
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		-	0.7%	1.4%	2.6%	0.0%	0.0%	0.0%	4.6%
Total State Water Project		**-**							
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**3.9%**	**0.0%**	**0.0%**	3.9%
Supply Programs (cash funded portion)		**-**	**0.0%**	**7.8%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	7.8%
Demand Management (cash funded portion)									
Local Resources Program		-	0.0%	1.5%	0.0%	0.0%	0.0%	0.0%	1.5%
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*	23,397,386	4.1%	6.7%	8.4%	0.0%	0.0%	0.3%	19.6%
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*	1,029,899	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	24,427,286							20.7%
G.O. Bond Debt Service		-	0.0%	0.0%	0.0%	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%	4.6%	0.0%	0.0%	0.2%	10.7%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.7%	1.4%	0.6%	0.0%	0.0%	0.0%	2.6%
PAYGO	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO		12,820,500	2.9%	5.0%	5.2%	0.0%	0.0%	0.2%	13.4%
Total Capital Financing Costs		**37,489,228**							
Other Operating Costs									
Operating Equipment (cash)		3,463,232	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.8%
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		**3,463,232**							
Increase/(Decrease) in Required Reserves		**48,600,000**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Total General District Requirements		**89,552,460**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
REQUIREMENTS BEFORE OFFSETS:		**243,211,152**	**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%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
Property Taxes - MWD GO Debt Service		-	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
SDCWA Baseline Exchange		31,286,834	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
Additional Exchange Payment		-	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
Interest on Investments		3,936,667	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
Hydro-Power Revenue		-	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
CRA Power Revenue		-	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		7,362,711	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
Misc. allocated to supply (PVID Lease)		-	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
Property Taxes - SWP		-	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
CVWD Revenues		51,158,400	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
SLR Revenues		2,250,880	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
DWCV Revenues		-	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
Grant Funds		-	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
IRA Bucket 1		-	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
Stored Water Sales		-	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
$80M Grant		-	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
Federal Reimbursement for PWSC		-	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
LSWRP Grant		-	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
Annexation		-	7.0%	62.7%	15.6%	13.8%	0.0%	0.8%	100.0%
Total Revenue Offsets		**95,995,492**							
NET REVENUE REQUIREMENTS:		**147,215,661**							

Allocation of Revenue Requirements: 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		2,506,885	-	51,939	-	-	-	886	52,825
Board of Directors		2,946,065	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	6,877,817	-	-	-	-	-	-	-
External Affairs	Media Communications Services	7,405,757	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	6,561,731	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	2,773,919	-	12,362	-	-	-	-	12,362
Human Resources		4,883,927	-	169,258	-	-	-	2,886	172,144
Conveyance and Distribution	C&D, Eastern & Western	2,740	-	18	-	-	-	0	19
Conveyance and Distribution	C&D General	1,019	-	1	-	-	-	0	1
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	3,208	-	7	-	-	-	0	7
Integrated Operations Planning	Operations Support Services	80,350	-	2,540	-	-	-	55	2,595
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	6,475	-	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	115,068	-	5,053	-	-	-	161	5,215
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and Pr	Safety, Regulatory, and Training Section	326,597	-	13,033	-	-	-	196	13,230
Integrated Operations Planning	OSS, Fleet Services Unit	71,059	-	3,065	-	-	-	6	3,071
Integrated Operations Planning	OSS, Power Support Unit	3,504	-	61	-	-	-	24	85
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	2,162	-	3	-	-	-	0	4
Office of Safety, Security and Pr	Security & Emergency Management Unit	1,527,404	-	16,969	-	-	-	304	17,273
Sustainability, Resilience & Inno		20,592,956	-	181,073	-	-	-	-	181,073
Diversity, Equity & Inclusion		1,125,993	-	9,591	-	-	-	164	9,754
Equal Employment Opportunity	-	782,681	-	4,748	-	-	-	81	4,829
Finance and Administration	-	46,857,360	-	-	-	-	-	-	-
Business Technology	Office of Manager	1,230,275	-	-	-	-	-	-	-
Engineering Services		4,408,844	41,042	399,758	60,891	-	-	8,999	510,690
Office of Safety, Security and Pr	Office of Safety, Security and Protection Officer	636,058	-	-	-	-	-	-	-
Business Technology	Information Technology	13,309,306	-	937,832	-	-	-	15,990	953,822
Water Resources Management	Resource Planning & Development	14,115	-	188	-	-	-	-	188
Water Resources Management	Resource Implementation	130,317	-	3,669	-	-	-	-	3,669
Water Resources Management	Office of the Group Manager	18,201	-	139	-	-	-	-	139
Ethics Office	-	821,873	-	5,075	-	-	-	86	5,162
Integrated Operations Planning	Integrated Operations Planning and Support Services	9,151	-	55	-	-	-	1	56
General Counsel	-	21,820,289	-	-	-	-	-	-	-
General Auditor	-	5,805,588	-	-	-	-	-	-	-
Total Departmental O&M		**153,658,692**	**41,042**	**1,816,500**	**60,891**	**-**	**-**	**29,849**	**1,948,282**
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		23,397,386	970,942	1,563,361	1,961,890	-	-	80,649	4,576,842
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		1,029,899	-	2,512	50	-	-	38	2,600
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		24,427,286	970,942	1,565,873	1,961,940	-	-	80,688	4,579,442
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**241,442**	**103**	**166**	**209**	**-**	**-**	**9**	**487**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**12,820,500**	**291,520**	**469,391**	**589,047**	**-**	**-**	**24,214**	**1,374,172**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**12,820,500**	**375,345**	**647,157**	**665,852**	**-**	**-**	**24,214**	**1,712,569**
Total Capital Financing Costs		**37,489,228**	**1,346,390**	**2,213,197**	**2,628,001**	**-**	**-**	**104,911**	**6,292,498**
Other Operating Costs									
Operating Equipment (cash)		3,463,232	-	28,404	563	-	-	433	29,400
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**3,463,232**	**-**	**28,404**	**563**	**-**	**-**	**433**	**29,400**
Increase/(Decrease) in Required Reserves		48,600,000	-	-	-	-	-	-	-
Total General District Requirements		**89,552,460**	**1,346,390**	**2,241,601**	**2,628,563**	**-**	**-**	**105,344**	**6,321,898**
REQUIREMENTS BEFORE OFFSETS:		**243,211,152**	**1,387,432**	**4,058,101**	**2,689,454**	**-**	**-**	**135,193**	**8,270,181**
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-
SDCWA Baseline Exchange		31,286,834	2,204,314	19,624,897	4,893,835	4,320,805	-	242,984	31,286,834
Additional Exchange Payment		-	-	-	-	-	-	-	-
Interest on Investments		3,936,667	277,358	2,469,303	615,767	543,665	-	30,573	3,936,667
Hydro-Power Revenue		-	-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		7,362,711	518,740	4,618,315	1,151,663	1,016,812	-	57,181	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	3,604,365	32,089,483	8,002,113	7,065,127	-	397,313	51,158,400
SLR Revenues		2,250,880	158,586	1,411,881	352,079	310,853	-	17,481	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		**95,995,492**	**6,763,362**	**60,213,880**	**15,015,457**	**13,257,262**	**-**	**745,532**	**95,995,492**
NET REVENUE REQUIREMENTS:		**147,215,661**	**(5,375,929)**	**(56,155,779)**	**(12,326,003)**	**(13,257,262)**	**-**	**(610,339)**	**(87,725,311)**

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 Commodity	Other	Hydroelectric	
					Demand	Commodity	Standby				
Departmental O&M											
Group	***Item***										
Office of General Manager		11,946,105	730,989	12,677,094	-	12,464,573	-	-	-	212,521	12,677,094
Board of Directors		2,946,065	(2,946,065)	-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	13,744,321	2,467,794	16,212,115	-	16,212,115	-	-	-	-	16,212,115
External Affairs	Legislative Services	6,877,817	(6,877,817)	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	7,405,757	(7,405,757)	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	6,561,731	(6,561,731)	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	5,547,838	(2,089,130)	3,458,708	-	3,458,708	-	-	-	-	3,458,708
Human Resources		23,273,465	532,099	23,805,563	-	23,406,483	-	-	-	399,081	23,805,563
Conveyance and Distribution	C&D, Eastern & Western	2,702,315	1,035,499	3,737,814	-	3,697,735	-	-	-	40,079	3,737,814
Conveyance and Distribution	C&D General	1,004,471	188,373	1,192,845	-	1,180,054	-	-	-	12,790	1,192,845
Treatment and Water Quality	Treatment Section	4,369,099	1,339,138	5,708,238	-	5,708,238	-	-	-	-	5,708,238
Integrated Operations Planning and Suppoi	Office of the Manager, Operations Support Services	1,077,405	323,648	1,401,053	-	1,375,229	-	-	-	25,823	1,401,053
Integrated Operations Planning and Suppoi	Operations Support Services	16,069,993	4,881,335	20,951,328	-	20,509,139	-	-	-	442,189	20,951,328
Conveyance and Distribution	C&D, Desert Region / CRA	49,610,948	13,854,612	63,465,559	-	63,465,559	-	-	-	-	63,465,559
Integrated Operations Planning and Suppoi	System Operations Unit	11,922,652	3,645,950	15,568,602	-	15,568,602	-	-	-	-	15,568,602
Treatment and Water Quality	Treatment and Water Quality Section	2,639,003	725,948	3,364,951	-	3,364,951	-	-	-	-	3,364,951
Integrated Operations Planning and Suppoi	Power Operations and Planning	5,307,330	1,706,884	7,014,214	-	6,057,009	-	-	-	957,205	7,014,214
Integrated Operations Planning and Suppoi	Operations Planning & Programs Unit	2,905,763	1,054,495	3,960,258	-	3,960,258	-	-	-	-	3,960,258
Treatment and Water Quality	Treatment Jensen	27,425,050	5,327,877	32,752,927	-	21,998,965	-	10,753,962	-	-	32,752,927
Treatment and Water Quality	Treatment Diemer	25,509,589	5,331,362	30,840,951	-	21,316,376	-	9,524,575	-	-	30,840,951
Treatment and Water Quality	Treatment Mills	17,550,701	4,645,319	22,196,020	-	18,263,488	-	3,932,532	-	-	22,196,020
Treatment and Water Quality	Treatment Skinner	20,247,492	4,410,899	24,658,391	-	17,592,920	-	7,065,471	-	-	24,658,391
Treatment and Water Quality	Treatment Weymouth	27,699,428	5,832,172	33,531,600	-	23,540,851	-	9,990,749	-	-	33,531,600
Treatment and Water Quality	Water Quality Section	35,248,921	10,622,083	45,871,004	-	45,871,004	-	-	-	-	45,871,004
Conveyance and Distribution	C&D, Eastern Unit	29,626,173	6,848,425	36,474,598	-	35,345,042	-	-	-	1,129,556	36,474,598
Conveyance and Distribution	C&D, Western Unit	21,593,807	5,930,428	27,524,235	-	27,193,945	-	-	-	330,291	27,524,235
Integrated Operations Planning and Suppoi	OSS, Manufacturing Services Unit	11,034,101	3,483,602	14,517,702	-	14,508,992	-	-	-	8,711	14,517,702
Office of Safety, Security and Protection	Safety, Regulatory, and Training Section	21,628,941	5,897,693	27,526,634	-	27,118,583	-	-	-	408,050	27,526,634
Integrated Operations Planning and Suppoi	OSS, Fleet Services Unit	35,529,445	6,570,365	42,099,809	-	42,015,441	-	-	-	84,368	42,099,809
Integrated Operations Planning and Suppoi	OSS, Power Support Unit	11,680,212	3,708,903	15,389,115	-	11,071,173	-	-	-	4,317,942	15,389,115
Integrated Operations Planning and Suppoi	Office of the Manager, Operations & Planning Sectior	725,897	248,662	974,559	-	956,596	-	-	-	17,962	974,559
Office of Safety, Security and Protection	Security & Emergency Management Unit	22,040,463	210,282	22,250,745	-	21,858,661	-	-	-	392,084	22,250,745
Sustainability, Resilience & Innovation		27,464,370	(19,241,843)	8,222,527	-	8,222,527	-	-	-	-	8,222,527
Diversity, Equity & Inclusion		5,365,714	205,151	5,570,865	-	5,477,474	-	-	-	93,391	5,570,865
Equal Employment Opportunity		3,729,723	165,303	3,895,026	-	3,829,729	-	-	-	65,297	3,895,026
Finance and Administration		46,857,360	(46,857,360)	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	1,230,275	(1,230,275)	-	-	-	-	-	-	-	-
Engineering Services		63,619,678	13,389,904	77,009,582	6,188,939	60,281,606	9,182,040	-	-	1,356,997	77,009,582
Office of Safety, Security and Protection	Office of Safety, Security and Protection Officer	636,058	(636,058)	-	-	-	-	-	-	-	-
Business Technology	Information Technology	63,423,077	(2,297,229)	61,125,847	-	60,101,123	-	-	-	1,024,724	61,125,847
Water Resources Management	Resource Planning & Development	6,600,166	2,028,904	8,629,070	-	8,629,070	-	-	-	-	8,629,070
Water Resources Management	Resource Implementation	18,616,716	4,195,614	22,812,330	-	22,812,330	-	-	-	-	22,812,330
Water Resources Management	Office of the Group Manager	3,177,695	1,156,238	4,333,932	-	4,333,932	-	-	-	-	4,333,932
Ethics Office		3,830,057	143,162	3,973,219	-	3,906,719	-	-	-	66,500	3,973,219
Integrated Operations Planning and Suppoi	Integrated Operations Planning and Support Services	3,073,058	930,032	4,003,090	-	3,929,307	-	-	-	73,783	4,003,090
General Counsel		21,820,289	(21,820,289)	-	-	-	-	-	-	-	-
General Auditor		5,805,588	(5,805,588)	-	-	-	-	-	-	-	-
Total Departmental O&M	**-**	**758,702,121**	**0**	**758,702,121**	**6,188,939**	**690,604,508**	**9,182,040**	**41,267,289**	**-**	**11,459,344**	**758,702,121**
GENERAL DISTRICT REQUIREMENTS											
State Water Project*											
Supply - O&M		105,902,747	5,903,907	111,806,654	-	111,806,654	-	-	-	-	111,806,654
Supply - Capital		82,968,115	4,625,339	87,593,453	-	87,593,453	-	-	-	-	87,593,453
Power - O&M & Off-Aq Capital		213,531,434	11,904,033	225,435,467	-	-	-	225,435,467	-	-	225,435,467
Power - Capital (less Off-Aq)		1,931,267	107,665	2,038,932	-	-	-	2,038,932	-	-	2,038,932
Transmission - Capital - Commodity, Demand, & Standby		86,184,245	4,804,633	90,988,878	13,021,301	27,704,896	50,262,680	-	-	-	90,988,878
Transmission - O&M - Commodity only		227,881,863	12,704,046	240,585,909	-	240,585,909	-	-	-	-	240,585,909
Delta Conveyance - Supply		-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power		-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		74,654,310	4,161,857	78,816,167	11,279,280	23,998,469	43,538,418	-	-	-	78,816,167
Total State Water Project		**793,053,980**	**44,211,480**	**837,265,460**	**24,300,582**	**491,689,382**	**93,801,098**	**227,474,399**	**-**	**-**	**837,265,460**
Colorado River Aqueduct Power Costs		**62,731,329**	**3,497,170**	**66,228,499**	**-**	**-**	**-**	**66,228,499**	**-**	**-**	**66,228,499**
Supply Programs (cash funded portion)		**125,605,002**	**7,002,276**	**132,607,278**	**-**	**132,607,278**	**-**	**-**	**-**	**-**	**132,607,278**
Demand Management (cash funded portion)											
Local Resources Program		24,223,161	1,350,402	25,573,563	-	25,573,563	-	-	-	-	25,573,563
Future Supply Actions & Stormwater Pilot		3,515,000	195,956	3,710,956	-	3,710,956	-	-	-	-	3,710,956
Conservation Program (cash funded portion)		30,500,000	1,700,326	32,200,326	-	32,200,326	-	-	-	-	32,200,326
Total Demand Management Costs		**58,238,161**	**3,246,684**	**61,484,844**	**-**	**61,484,844**	**-**	**-**	**-**	**-**	**61,484,844**
Capital Financing											
Revenue Bond Debt Service	*Base CIP + Existing Debt*	337,624,624	(5,879,725)	331,744,899	70,377,113	113,317,657	142,204,404	-	-	5,845,725	331,744,899
Revenue Bond Debt Service	*PWSC*	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	*Special Project*	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	9,843,500	548,759	10,392,259	-	10,392,259	-	-	-	-	10,392,259
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	5,193,032	289,503	5,482,535	-	5,482,535	-	-	-	-	5,482,535
Revenue Bond Debt Service	*Operating Equipment*	5,085,210	(803,822)	4,281,388	-	4,136,379	81,923	-	-	63,086	4,281,388
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		357,746,366	(5,845,285)	351,901,081	70,377,113	133,328,830	142,286,327	-	-	5,908,811	351,901,081
G.O. Bond Debt Service		1,962,250	109,392	2,071,642	770,851	506,588	794,204	-	-	-	2,071,642
Debt Administration		3,484,015	(60,674)	3,423,341	726,235	1,169,347	1,467,435	-	-	60,323	3,423,341
Bond Defeasance		-	-	-	-	-	-	-	-	-	-
PAYGO	Base CIP	185,000,000	(3,221,771)	181,778,229	38,562,845	62,091,936	77,920,308	-	-	3,203,141	181,778,229
PAYGO + Grant Funds (7101, 7102)	PWSC	42,400,000	2,363,732	44,763,732	11,088,578	23,515,300	10,159,853	-	-	-	44,763,732
PAYGO	Special Project	-	-	-	-	-	-	-	-	-	-
PAYGO		227,400,000	(858,039)	226,541,961	49,651,423	85,607,236	88,080,161	-	-	3,203,141	226,541,961
Total Capital Financing Costs		**590,592,631**	**(6,654,605)**	**583,938,026**	**121,525,623**	**220,612,001**	**232,628,128**	**-**	**-**	**9,172,275**	**583,938,026**
Other Operating Costs											
Operating Equipment (cash)		17,099,986	(2,703,005)	14,396,981	-	13,909,360	275,483	-	-	212,138	14,396,981
Future Staffing Needs Funding		-	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-	-	-
Total Other Operating Costs		**17,099,986**	**(2,703,005)**	**14,396,981**	**-**	**13,909,360**	**275,483**	**-**	**-**	**212,138**	**14,396,981**
Increase/(Decrease) in Required Reserves		**48,600,000**	**(48,600,000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total General District Requirements		**1,695,921,089**	**-**	**1,695,921,089**	**145,826,204**	**920,302,865**	**326,704,709**	**293,702,898**	**-**	**9,384,413**	**1,695,921,089**
REQUIREMENTS BEFORE OFFSETS:		**2,454,623,210**	**0**	**2,454,623,210**	**152,015,143**	**1,610,907,373**	**335,886,749**	**334,970,187**	**-**		**2,454,623,210**
Revenue Offsets											
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		1,962,250	-	1,962,250	583,377	367,923	1,010,950	-	-	-	1,962,250
SDCWA Baseline Exchange		152,317,000	(0)	152,317,000	2,204,314	138,364,727	4,893,835	4,320,805	-	2,533,319	152,317,000
Additional Exchange Payment		-	-	-	-	-	-	-	-	-	-
Interest on Investments		33,132,542	-	33,132,542	4,040,726	18,324,167	7,056,838	3,392,056	-	318,755	33,132,542
Hydro-Power Revenue		3,220,687	-	3,220,687	-	-	-	-	-	3,220,687	3,220,687
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	518,740	4,618,315	1,151,663	1,016,812	-	57,181	7,362,711
Misc. allocated to supply (PVID Lease)		4,979,188	-	4,979,188	-	4,979,188	-	-	-	-	4,979,188
Property Taxes - SWP		405,699,830	-	405,699,830	6,965,185	250,171,140	26,885,859	121,677,646	-	-	405,699,830
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-	-	-
CVWD Revenues		51,158,400	-	51,158,400	3,604,365	32,089,483	8,002,113	7,065,127	-	397,313	51,158,400
SLR Revenues		2,250,880	-	2,250,880	158,586	1,411,881	352,079	310,853	-	17,481	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		38,869,130	-	38,869,130	9,628,406	20,418,746	8,821,978	-	-	-	38,869,130
Federal Reimbursement for PWSC		8,300,870	-	8,300,870	2,056,237	4,360,616	1,884,017	-	-	-	8,300,870
LSWRP Grant		-	-	-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-	-	-
Total Revenue Offsets		**734,907,133**	**(0)**	**734,907,133**	**29,759,935**	**500,106,186**	**60,059,332**	**138,436,944**	**-**	**6,544,736**	**734,907,133**
NET REVENUE REQUIREMENTS:		**1,719,716,077**	**0**	**1,719,716,077**	**122,255,208**	**1,110,801,187**	**275,827,417**	**196,533,243**	**-**	**(6,544,736)**	**1,719,716,077**

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 Commodity	Hydro-Electric	
				Demand	Commodity	Standby			
Departmental O&M									
Group	***Item***								
Office of General Manager			8,597,891	-	8,453,754	-	-	144,137	8,597,891
Board of Directors			-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives		6,553,011	-	6,553,011	-	-	-	6,553,011
External Affairs	Legislative Services		-	-	-	-	-	-	-
External Affairs	Media Communications Services		-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Proje		-	-	-	-	-	-	-
External Affairs	Conservation & Community Services		1,818,396	-	1,818,396	-	-	-	1,818,396
Human Resources			14,381,780	-	14,140,681	-	-	241,099	14,381,780
Conveyance and Distribution	C&D, Eastern & Western		2,756,954	-	2,727,392	-	-	29,562	2,756,954
Conveyance and Distribution	C&D General		502,914	-	497,521	-	-	5,393	502,914
Treatment and Water Quality	Treatment Section		3,555,964	-	3,555,964	-	-	-	3,555,964
Integrated Operations Planning	Office of the Manager, Operations Sup		867,937	-	851,940	-	-	15,997	867,937
Integrated Operations Planning	Operations Support Services		13,175,319	-	12,897,247	-	-	278,072	13,175,319
Conveyance and Distribution	C&D, Desert Region / CRA		36,789,705	-	36,789,705	-	-	-	36,789,705
Integrated Operations Planning	System Operations Unit		9,681,501	-	9,681,501	-	-	-	9,681,501
Treatment and Water Quality	Treatment and Water Quality Section		1,927,692	-	1,927,692	-	-	-	1,927,692
Integrated Operations Planning	Power Operations and Planning		4,549,675	-	3,928,796	-	-	620,878	4,549,675
Integrated Operations Planning	Operations Planning & Programs Unit		2,800,119	-	2,800,119	-	-	-	2,800,119
Treatment and Water Quality	Treatment Jensen		14,147,711	-	14,147,711	-	-	-	14,147,711
Treatment and Water Quality	Treatment Diemer		14,156,963	-	14,156,963	-	-	-	14,156,963
Treatment and Water Quality	Treatment Mills		12,335,238	-	12,335,238	-	-	-	12,335,238
Treatment and Water Quality	Treatment Skinner		11,712,754	-	11,712,754	-	-	-	11,712,754
Treatment and Water Quality	Treatment Weymouth		15,486,820	-	15,486,820	-	-	-	15,486,820
Treatment and Water Quality	Water Quality Section		28,206,009	-	28,206,009	-	-	-	28,206,009
Conveyance and Distribution	C&D, Eastern Unit		18,490,944	-	17,918,311	-	-	572,633	18,490,944
Conveyance and Distribution	C&D, Western Unit		15,747,732	-	15,558,759	-	-	188,973	15,747,732
Integrated Operations Planning	OSS, Manufacturing Services Unit		9,250,398	-	9,244,848	-	-	5,550	9,250,398
Office of Safety, Security and F	Safety, Regulatory, and Training Sectio		16,528,056	-	16,283,047	-	-	245,009	16,528,056
Integrated Operations Planning	OSS, Fleet Services Unit		17,635,717	-	17,600,375	-	-	35,342	17,635,717
Integrated Operations Planning	OSS, Power Support Unit		9,857,971	-	7,091,980	-	-	2,765,991	9,857,971
Integrated Operations Planning	Office of the Manager, Operations & Pl		666,040	-	653,764	-	-	12,276	666,040
Office of Safety, Security and F	Security & Emergency Management Un		4,614,272	-	4,532,963	-	-	81,309	4,614,272
Sustainability, Resilience & Inn			3,587,761	-	3,587,761	-	-	-	3,587,761
Diversity, Equity & Inclusion			3,534,735	-	3,475,478	-	-	59,257	3,534,735
Equal Employment Opportunity			2,517,287	-	2,475,087	-	-	42,200	2,517,287
Finance and Administration			-	-	-	-	-	-	-
Business Technology	Office of Manager		-	-	-	-	-	-	-
Engineering Services			47,263,013	3,798,331	36,996,569	5,635,284	-	832,828	47,263,013
Office of Safety, Security and F	Office of Safety, Security and Protectio		-	-	-	-	-	-	-
Business Technology	Information Technology		29,241,603	-	28,751,391	-	-	490,211	29,241,603
Water Resources Managemen	Resource Planning & Development		5,425,057	-	5,425,057	-	-	-	5,425,057
Water Resources Managemen	Resource Implementation		11,487,130	-	11,487,130	-	-	-	11,487,130
Water Resources Managemen	Office of the Group Manager		3,118,618	-	3,118,618	-	-	-	3,118,618
Ethics Office			2,562,567	-	2,519,678	-	-	42,890	2,562,567
Integrated Operations Planning	Integrated Operations Planning and Su		2,493,918	-	2,447,952	-	-	45,966	2,493,918
General Counsel			-	-	-	-	-	-	-
General Auditor			-	-	-	-	-	-	-
Total Departmental O&M		-	**408,027,175**	**3,798,331**	**391,837,987**	**5,635,284**	**-**	**6,755,573**	**408,027,175**
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	12,333,717	26,241,950	47,608,579	-	-	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	10,683,682	22,731,239	41,239,389	-	-	74,654,310
Total State Water Project			**793,053,980**	**23,017,399**	**465,725,913**	**88,847,967**	**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)			**125,605,002**	**-**	**125,605,002**	**-**	**-**	**-**	**125,605,002**
Demand Management (cash funded portion)									
Local Resources Program			24,223,161	-	24,223,161	-	-	-	24,223,161
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			**58,238,161**	**-**	**58,238,161**	**-**	**-**	**-**	**58,238,161**
Capital Financing									
Revenue Bond Debt Service	*Base CIP + Existing Debt*		314,227,237	66,660,877	107,333,962	134,695,355	-	5,537,044	314,227,237
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 Conserva*		5,193,032	-	5,193,032	-	-	-	5,193,032
Revenue Bond Debt Service	*Operating Equipment*		4,055,311	-	3,917,959	77,597	-	59,755	4,055,311
Revenue Bond Debt Service net of BABs Interest Subsidy Payment			333,319,080	66,660,877	126,288,452	134,772,953	-	5,596,799	333,319,080
G.O. Bond Debt Service			1,962,250	730,146	479,837	752,266	-	-	1,962,250
Debt Administration			3,242,573	687,887	1,107,600	1,389,948	-	57,138	3,242,573
Bond Defeasance			-	-	-	-	-	-	-
PAYGO	*Base CIP*		172,179,500	36,526,549	58,813,195	73,805,756	-	3,034,000	172,179,500
PAYGO + Grant Funds (7101,	*PWSC*		42,400,000	10,503,050	22,273,584	9,623,366	-	-	42,400,000
PAYGO	*Special Project*		-	-	-	-	-	-	-
PAYGO			214,579,500	47,029,599	81,086,779	83,429,122	-	3,034,000	214,579,500
Total Capital Financing Costs			**553,103,403**	**115,108,509**	**208,962,669**	**220,344,289**	**-**	**8,687,936**	**553,103,403**
Other Operating Costs									
Operating Equipment (cash)			13,636,754	-	13,174,881	260,936	-	200,937	13,636,754
Future Staffing Needs Funding			-	-	-	-	-	-	-
OPEB\PERS Pre-Funding			-	-	-	-	-	-	-
Total Other Operating Costs			**13,636,754**	**-**	**13,174,881**	**260,936**	**-**	**200,937**	**13,636,754**
Increase/(Decrease) in Required Reserves			**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total General District Requirements			**1,606,368,629**	**138,125,908**	**871,706,627**	**309,453,193**	**278,194,029**	**8,888,873**	**1,606,368,629**
REQUIREMENTS BEFORE OFFSETS:			**2,014,395,804**	**141,924,239**	**1,263,544,613**	**315,088,477**	**278,194,029**	**15,644,446**	**2,014,395,804**
			-	-	-	-	-	-	-
Revenue Offsets			-	-	-	-	-	-	-
Property Taxes - MWD Portion of SWP GO Debt Service			-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service			1,962,250	583,377	367,923	1,010,950	-	-	1,962,250
SDCWA Baseline Exchange			121,030,166	-	118,739,830	-	-	2,290,336	121,030,166
Additional Exchange Payment			-	-	-	-	-	-	-
Interest on Investments			29,195,875	3,763,368	15,854,864	6,441,071	2,848,391	288,182	29,195,875
Hydro-Power Revenue			3,220,687	-	-	-	-	3,220,687	3,220,687
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			405,699,830	6,965,185	250,171,140	26,885,859	121,677,646	-	405,699,830
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
$80M Grant			38,869,130	9,628,406	20,418,746	8,821,978	-	-	38,869,130
Federal Reimbursement for PWSC			8,300,870	2,056,237	4,360,616	1,884,017	-	-	8,300,870
LSWRP Grant			-	-	-	-	-	-	-
Annexation			-	-	-	-	-	-	-
Total Revenue Offsets			**638,911,641**	**22,996,573**	**439,892,306**	**45,043,875**	**125,179,682**	**5,799,204**	**638,911,641**
NET REVENUE REQUIREMENTS:			**$ 1,375,484,163**	**$ 118,927,666**	**$ 823,652,307**	**$ 270,044,601**	**$ 153,014,347**	**$ 9,845,241**	**$ 1,375,484,163**

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 Commodity	Demand Management	Hydro-Electric	
		Demand	Commodity	Standby				
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 S	Office of the Manager, Operations Support S	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Integrated Operations Planning and S	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 S	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 S	Power Operations and Planning	0.0%	1.0%	0.0%	0.0%	0.0%	0.2%	1.1%
Integrated Operations Planning and S	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 S	OSS, Manufacturing Services Unit	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	2.3%
Office of Safety, Security and Protecti	Safety, Regulatory, and Training Section	0.0%	4.0%	0.0%	0.0%	0.0%	0.1%	4.1%
Integrated Operations Planning and S	OSS, Fleet Services Unit	0.0%	4.3%	0.0%	0.0%	0.0%	0.0%	4.3%
Integrated Operations Planning and S	OSS, Power Support Unit	0.0%	1.7%	0.0%	0.0%	0.0%	0.7%	2.4%
Integrated Operations Planning and S	Office of the Manager, Operations & Plannin	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Office of Safety, Security and Protecti	Security & Emergency Management Unit	0.0%	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%
Sustainability, Resilience & Innovatior		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 Protecti	Office of Safety, Security and Protection Offi	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 S	Integrated Operations Planning and Support	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%	6.6%	0.0%	0.0%	0.0%	0.0%	6.6%
Supply - Capital		0.0%	5.2%	0.0%	0.0%	0.0%	0.0%	5.2%
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		0.8%	1.6%	3.0%	0.0%	0.0%	0.0%	5.4%
Transmission - O&M - Commodity only		0.0%	14.2%	0.0%	0.0%	0.0%	0.0%	14.2%
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		0.7%	1.4%	2.6%	0.0%	0.0%	0.0%	4.6%
Total State Water Project		**1.4%**	**29.0%**	**5.5%**	**13.4%**	**0.0%**	**0.0%**	**49.4%**
Colorado River Aqueduct Power Costs		**0.0%**	**0.0%**	**0.0%**	**3.9%**	**0.0%**	**0.0%**	**3.9%**
Supply Programs (cash funded portion)		**0.0%**	**7.8%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**7.8%**
Demand Management (cash funded portion)		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Local Resources Program		0.0%	1.5%	0.0%	0.0%	0.0%	0.0%	1.5%
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*	4.1%	6.7%	8.4%	0.0%	0.0%	0.3%	19.6%
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*	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.3%
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		4.1%	7.9%	8.4%	0.0%	0.0%	0.3%	20.7%
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*	2.3%	3.7%	4.6%	0.0%	0.0%	0.2%	10.7%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	0.7%	1.4%	0.6%	0.0%	0.0%	0.0%	2.6%
PAYGO	*Special Project*	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO		2.9%	5.0%	5.2%	0.0%	0.0%	0.2%	13.4%
Total Capital Financing Costs		**7.2%**	**13.0%**	**13.7%**	**0.0%**	**0.0%**	**0.5%**	**34.4%**
Other Operating Costs								
Operating Equipment (cash)		2.3%	3.7%	4.6%	0.0%	0.0%	0.2%	10.7%
Future Staffing Needs Funding		0.7%	1.4%	0.6%	0.0%	0.0%	0.0%	2.6%
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		
		Demand	Commodity	Standby	Commodity	Hydro-Electric	
Source of Supply							
CRA	$ 83,825,334.84	$ -	$ 83,825,335	$ -	$ -	$ -	$ 83,825,335
SWP	119,671,456	-	119,671,456	-	-	-	119,671,456
Other Supply	43,252,625	-	43,252,625	-	-	-	43,252,625
Subtotal: Source of Supply	**246,749,416**	-	246,749,416	-	-	-	**246,749,416**
Conveyance & Aqueduct							
CRA							
CRA Power	70,287,815	-	8,886,852	-	61,400,962	-	70,287,815
CRA All Other	85,682,187	2,651,550	72,795,563	10,235,075	-	-	85,682,187
SWP*	-	-	-	-	-	-	-
SWP Power	80,202,462	-	(12,064,568)	-	92,267,030	-	80,202,462
SWP All Other	198,796,868	15,513,737	123,399,561	59,883,570	-	-	198,796,868
Other Conveyance & Aqueduct	72,650,266	8,789,168	24,626,742	39,234,357	-	-	72,650,266
Subtotal: Conveyance & Aqueduct	**507,619,599**	26,954,454	217,644,151	109,353,001	153,667,992	-	**507,619,599**
Storage							
Storage Costs Other Than Power							
Emergency	64,828,070	-	11,577,374	53,250,696	-	-	64,828,070
Drought	64,598,790	-	64,598,790	-	-	-	64,598,790
Regulatory	30,013,220	9,646,652	11,527,872	8,838,696	-	-	30,013,220
Storage Power	(653,645)	-	-	-	(653,645)	-	(653,645)
Subtotal: Storage	**158,786,435**	9,646,652	87,704,036	62,089,391	(653,645)	-	**158,786,435**
Treatment							
Jensen	66,184,100	8,158,573	35,258,777	12,012,788	10,753,962	-	66,184,100
Weymouth	70,267,972	9,140,387	37,678,200	13,458,636	9,990,749	-	70,267,972
Diemer	83,711,982	13,738,488	40,218,676	20,230,242	9,524,575	-	83,711,982
Mills	38,735,890	3,011,714	27,357,938	4,433,706	3,932,532	-	38,735,890
Skinner	60,283,227	8,589,485	31,980,489	12,647,782	7,065,471	-	60,283,227
Subtotal: Treatment	**319,183,170**	42,638,647	172,494,079	62,783,154	41,267,289	-	**319,183,170**
Distribution	**251,975,494**	40,648,109	174,083,763	37,243,622	-	-	**251,975,494**
Demand Management	**76,181,367**	-	76,181,367	-	-	-	**76,181,367**
Hydro-Electric	**12,004,936**	-	-	-	-	12,004,936	**12,004,936**
Total Costs Allocated	**$ 1,572,500,416**	**$ 119,887,862**	**$ 974,856,812**	**$ 271,469,169**	**$ 194,281,637**	**$ 12,004,936**	**$ 1,572,500,416**
A&G Costs to be Functionalized		$ 2,367,346	$ 135,944,375	$ 4,358,247.456	$ 2,251,607	$ 2,294,085	$ 147,215,661

Percentages Used for Functionalization of A&G Costs

Allocation Categories				
Fixed			Variable	
Demand	Commodity	Standby	Commodity	Hydro-Electric
0.0%	8.2%	0.0%	0.0%	0.0%
0.0%	16.1%	0.0%	0.0%	0.0%
0.0%	4.4%	0.0%	0.0%	0.0%
0.0%	28.7%	0.0%	0.0%	0.0%
0.0%	1.4%	0.0%	19.6%	0.0%
2.0%	6.1%	3.5%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	67.4%	0.0%
16.1%	21.1%	28.1%	0.0%	0.0%
7.1%	2.5%	12.4%	0.0%	0.0%
25.2%	31.0%	44.0%	87.1%	0.0%
0.0%	0.8%	17.2%	0.0%	0.0%
0.0%	4.6%	0.0%	0.0%	0.0%
6.8%	0.8%	2.8%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%
6.8%	6.3%	20.0%	0.0%	0.0%
5.9%	2.5%	4.0%	3.4%	0.0%
6.6%	2.7%	4.5%	3.1%	0.0%
9.9%	2.9%	6.6%	3.0%	0.0%
2.2%	1.9%	1.5%	1.2%	0.0%
6.2%	2.3%	4.2%	2.2%	0.0%
31.0%	12.3%	20.7%	12.9%	0.0%
37.0%	16.2%	15.3%	0.0%	0.0%
0.0%	5.5%	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	Functional Categories
Fixed			Variable			
Demand	Commodity	Standby	Commodity	Hydro-Electric		
						Source of Supply
$ -	$ 11,115,485	$ -	$ -	$ -	$ 11,115,485	CRA
-	21,937,613	-	-	-	21,937,613	SWP
-	5,925,036	-	-	-	5,925,036	Other Supply
-	38,978,134	-	-	-	38,978,134	Subtotal: Source of Supply
						Conveyance & Aqueduct
						CRA
-	1,869,927	-	442,139	-	2,312,065	
47,777	8,280,935	153,268	-	-	8,481,980	
-	-	-	-	-	-	SWP*
-	-	-	1,518,610	-	1,518,610	
381,358	28,631,232	1,223,398	-	-	30,235,989	
168,404	3,416,533	540,240	-	-	4,125,177	Other Conveyance & Aqueduct
597,539	42,198,627	1,916,906	1,960,749	-	46,673,821	Subtotal: Conveyance & Aqueduc
						Storage
						Storage Costs Other Than Power
-	1,112,479	747,925	-	-	1,860,405	
-	6,309,476	-	-	-	6,309,476	
159,828	1,155,171	121,705	-	-	1,436,705	
-	-	-	-	-	-	Storage Power
159,828	8,577,127	869,630	-	-	9,606,585	Subtotal: Storage
						Treatment
140,731	3,412,622	173,523	75,795	-	3,802,671	Jensen
157,341	3,646,623	194,003	70,416	-	4,068,383	Weymouth
234,652	3,895,732	289,329	67,130	-	4,486,844	Diemer
53,152	2,643,231	65,536	27,717	-	2,789,636	Mills
147,375	3,095,418	181,715	49,798	-	3,474,306	Skinner
733,251	16,693,627	904,105	290,857	-	18,621,841	Subtotal: Treatment
876,728	22,056,095	667,605	-	-	23,600,428	**Distribution**
-	7,440,766	-	-	-	7,440,766	**Demand Management**
-	-	-	-	2,294,085	2,294,085	**Hydro-Electric**
$ 2,367,346	**$ 135,944,375**	**$ 4,358,247**	**$ 2,251,607**	**$ 2,294,085**	**$ 147,215,661**	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)	83%	0%	17%	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	20%	46%	8%	0%	8%	8%	4%	1%	5%	100%
Revenue Offsets	22%	52%	0%	0%	1%	11%	0%	1%	13%	100%
Net Revenue Requirements	**14%**	**30%**	**9%**	**0%**	**19%**	**15%**	**4%**	**1%**	**9%**	**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	$ -	$ 12,464,573	$ -	$ -	$ -	$ 212,521	$ 12,677,094
Board of Directors	-	-	-	-	-	-	-
Bay Delta Initiatives	-	16,212,115	-	-	-	-	16,212,115
Human Resources	-	23,406,483	-	-	-	399,081	23,805,563
External Affairs	-	3,458,708	-	-	-	-	3,458,708
Conveyance and Distribution	-	130,882,336	-	-	-	1,512,716	132,395,052
Treatment and Water Quality	-	157,656,792	-	41,267,289	-	-	198,924,081
Integrated Operations Planning and Support Services	-	119,951,748	-	-	-	5,927,984	125,879,731
Office of Safety, Security and Protection	-	48,977,245	-	-	-	800,134	49,777,379
Finance and Administration	-	-	-	-	-	-	-
Engineering Services	6,188,939	60,281,606	9,182,040	-	-	1,356,997	77,009,582
Business Technology	-	60,101,123	-	-	-	1,024,724	61,125,847
Water Resources Management	-	35,775,332	-	-	-	-	35,775,332
General Counsel	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-
Ethics Office	-	3,906,719	-	-	-	66,500	3,973,219
Sustainability, Resilience & Innovation	-	8,222,527	-	-	-	-	8,222,527
Diversity, Equity & Inclusion	-	5,477,474	-	-	-	93,391	5,570,865
Equal Employment Opportunity	-	3,829,729	-	-	-	65,297	3,895,026
	6,188,939	**690,604,508**	**9,182,040**	**41,267,289**	**-**	**11,459,344**	**758,702,121**
General District Requirements							
State Water Project*	24,300,582	491,689,382	93,801,098	227,474,399	-	-	837,265,460
Colorado River Aqueduct Power Costs	-	-	-	66,228,499	-	-	66,228,499
Supply Programs (cash funded portion)	-	132,607,278	-	-	-	-	132,607,278
Demand Management (cash funded portion)	-	61,484,844	-	-	-	-	61,484,844
Capital Financing	121,525,623	220,612,001	232,628,128	-	-	9,172,275	583,938,026
Other Operating Costs	-	13,909,360	275,483	-	-	212,138	14,396,981
Increase/(Decrease) in Required Reserves	-	-	-	-	-	-	-
Total General District Requirements *(including Administrative and General)*	**145,826,204**	**920,302,865**	**326,704,709**	**293,702,898**	**-**	**9,384,413**	**1,695,921,089**
Revenue Offsets	(29,759,935)	(500,106,186)	(60,059,332)	(138,436,944)	-	(6,544,736)	(734,907,133)
Net Revenue Requirements	**$ 122,255,208**	**$ 1,110,801,187**	**$ 275,827,417**	**$ 196,533,243**	**$ -**	**$ 14,299,021**	**$ 1,719,716,077**

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	12,164,174	30,186,281	22,718,174	6,485,902	77,768,795	-	12,889,217	13,533,468	11,577,374	8,808,367	5,769,047	-	191,107,195	190,587,901	12,532,265	8,915,268	605,043,428
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)	95,660,257	7,753,419	249,600	-	-	-	-	-	-	21,941,726	-	-	-	-	-	-	125,605,002
Demand Management (cash funded portion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58,238,161	-	58,238,161
Capital Financing Program	7,578,300	809,949	38,180,994	12,827,912	20,671,207	-	7,925,409	71,115,375	54,056,344	34,712,983	24,607,941	-	129,496,510	136,050,686	6,381,858	8,687,936	553,103,403
Other Operating Costs	274,162	680,353	512,033	146,182	1,752,790	-	290,503	305,024	260,936	198,527	130,025	-	4,307,264	4,295,560	282,458	200,937	13,636,754
Revenue Offsets	(31,851,558)	(108,629,408)	(18,408,176)	(11,903,509)	(14,510,605)	(135,260,239)	(211,028,679)	(12,303,599)	(1,066,585)	(1,062,812)	(493,793)	(653,645)	(5,727,800)	(78,958,653)	(1,253,375)	(5,799,204)	(638,911,641)
Admin. & General	11,115,485	21,937,613	5,925,036	2,312,065	8,481,980	1,518,610	30,235,989	4,125,177	1,860,405	6,309,476	1,436,705	-	18,621,841	23,600,428	7,440,766	2,294,085	147,215,661
Net Revenue Requirement	94,940,820	141,609,068	49,177,661	72,599,880	94,164,167	81,721,072	229,032,857	76,775,444	66,688,475	70,908,266	31,449,924	(653,645)	337,805,010	275,575,922	83,622,133	14,299,021	1,719,716,077

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%	14.3%	0.0%	14.3%	14.3%	0.0%	0.0%	39.3%	0.0%	30.8%	39.3%	-	-	
SWP Capital	-	-	-	-	-	-	23,017,399	-	-	-	-	-	-	-	-	-	23,017,399
Capital Financing	-	-	-	-	2,958,230	-	1,134,195	10,177,230	-	-	9,661,834	-	39,892,435	53,417,683	-	-	117,241,606
A&G less Offsets	-	-	-	-	(258,903)	-	(8,256,498)	(1,219,658)	-	-	144,646	-	3,479,463	(11,892,846)	-	-	(18,003,797)
Total fixed demand	-	-	-	-	2,699,326	-	15,895,095	8,957,571	-	-	9,806,480	-	43,371,898	41,524,837	-	-	122,255,208
Fixed Commodity																	
engineering factors	100%	100%	100%	100%	30.4%	0%	30.4%	30.4%	0%	100%	24.8%	0%	23.5%	24.8%	1	-	
Capital Financing	7,578,300	809,949	38,180,994	12,827,912	6,294,106	-	2,413,181	21,653,680	-	34,712,983	6,093,500	-	30,418,824	33,689,324	6,381,858	-	201,054,613
SWP Capital*	-	82,968,115	-	-	-	-	48,973,189	-	-	-	-	-	-	-	-	-	131,941,303
SWP O&M	-	105,902,747	-	-	-	-	227,881,863	-	-	-	-	-	-	-	-	-	333,784,610
Dept. O&M	12,164,174	30,186,281	22,718,174	6,485,902	77,768,795	-	12,889,217	13,533,468	11,577,374	8,808,367	5,769,047	-	143,606,362	190,587,901	12,532,265	-	548,627,328
Supply Programs (cash funded portion)	95,660,257	7,753,419	249,600	-	-	-	-	-	-	21,941,726	-	-	-	-	-	-	125,605,002
Demand Management (cash funded portion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58,238,161	-	58,238,161
Other Operating Costs	274,162	680,353	512,033	146,182	1,752,790	-	290,503	305,024	260,936	198,527	130,025	-	4,307,264	4,295,560	282,458	-	13,435,817
A&G less Offsets	(20,736,073)	(86,691,795)	(12,483,140)	(8,703,217)	(4,739,194)	(12,064,568)	(140,417,160)	(7,448,896)	851,543	5,246,663	690,471	-	10,855,256	(32,432,928)	6,187,391	-	(301,885,647)
Total fixed commodity	94,940,820	141,609,068	49,177,661	10,756,779	81,076,497	(12,064,568)	152,030,793	28,043,276	12,689,854	70,908,266	12,683,043	-	189,187,706	196,139,858	83,622,133	-	1,110,801,187
Fixed Standby																	
engineering factors	-	-	-	0%	55%	0%	55.2%	55.2%	100%	0%	36.0%	0%	45.7%	36.0%	-	-	
SWP Capital	-	-	-	-	-	-	88,847,967	-	-	-	-	-	-	-	-	-	88,847,967
Capital Financing	-	-	-	-	11,418,871	-	4,378,033	39,284,464	54,056,344	-	8,852,606	-	59,185,251	48,943,679	-	-	226,119,248
A&G less Offsets	-	-	-	-	(1,030,528)	-	(32,119,032)	490,132	(57,723)	-	107,795	-	4,502,009	(11,032,451)	-	-	(39,139,799)
Total fixed standby	-	-	-	-	10,388,343	-	61,106,968	39,774,597	53,998,621	-	8,960,401	-	63,687,260	37,911,227	-	-	275,827,417
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	-	-	-	(888,227)	-	(121,677,061)	-	-	-	-	-	(653,645)	(5,942,686)	-	-	-	(129,161,619)
Total variable commodity	-	-	-	61,843,101	-	93,785,640	-	-	-	-	-	(653,645)	41,558,147	-	-	-	196,533,243
Hydroelectric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,804,140	17,804,140
A&G less Offsets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,505,119)	(3,505,119)
Total hydroelectric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,299,021	14,299,021
Total Costs	94,940,820	141,609,068	49,177,661	72,599,880	94,164,167	81,721,072	229,032,857	76,775,444	66,688,475	70,908,266	31,449,924	(653,645)	337,805,010	275,575,922	83,622,133	14,299,021	1,719,716,077

Revenue Requirements
Fiscal Year Ending 2028

		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		11,424,150	1,000,000	-	-	370,362	(315,292)	12,479,220
Office of General Manager	Board of Directors	2,606,481	116,000	-	-	585,000	(81,505)	3,225,976
Bay Delta Initiatives	Bay Delta Initiatives	6,828,706	3,700,800	-	-	4,212,411	(363,281)	14,378,636
External Affairs	Legislative Services	5,101,259	1,162,000	5,250	-	1,031,241	(179,886)	7,119,864
External Affairs	Media Communications Services	6,750,046	528,998	-	-	664,451	(195,749)	7,747,745
External Affairs	Manager, External Affairs/Special Projects	5,006,354	177,700	-	-	1,980,461	(176,553)	6,987,961
External Affairs	Conservation & Community Services	3,846,473	1,288,500	-	-	1,155,573	(155,016)	6,135,529
Human Resources		19,026,926	3,419,655	-	-	2,410,445	(612,545)	24,244,481
Conveyance and Distribution	C&D, Eastern & Western	3,215,596	-	-	-	11,367	(79,521)	3,147,443
Conveyance and Distribution	C&D General	524,314	-	500,000	-	27,400	(25,917)	1,025,797
Treatment and Water Quality	Treatment Section	4,876,922	145,000	-	-	781,200	(143,005)	5,660,117
Integrated Operations Planning and Support Ser	Office of the Manager, Operations Support Services	990,951	-	-	-	234,609	(30,201)	1,195,358
Integrated Operations Planning and Support Ser	Operations Support Services	14,564,265	1,881,400	104,600	-	1,399,427	(442,329)	17,507,363
Conveyance and Distribution	C&D, Desert Region / CRA	40,272,818	735,500	293,530	8,373	13,734,181	(1,356,444)	53,687,958
Integrated Operations Planning and Support Ser	System Operations Unit	10,388,224	154,000	90,000	-	2,365,862	(320,308)	12,677,778
Treatment and Water Quality	Treatment and Water Quality Section	2,027,688	163,998	500,000	-	114,420	(69,150)	2,736,956
Integrated Operations Planning and Support Ser	Power Operations and Planning	5,253,201	231,500	-	-	666,036	(151,571)	5,999,166
Integrated Operations Planning and Support Ser	Operations Planning & Programs Unit	3,042,776	-	-	-	211,867	(80,203)	3,174,440
Treatment and Water Quality	Treatment Jensen	15,011,488	365,500	2,803,519	10,412,013	1,241,700	(745,149)	29,089,071
Treatment and Water Quality	Treatment Diemer	14,900,600	212,700	1,920,260	9,784,468	835,250	(690,746)	26,962,532
Treatment and Water Quality	Treatment Mills	13,323,708	311,174	1,068,931	3,762,131	828,466	(476,128)	18,818,281
Treatment and Water Quality	Treatment Skinner	12,153,660	199,282	2,890,707	5,791,192	724,792	(543,175)	21,216,458
Treatment and Water Quality	Treatment Weymouth	16,226,795	209,000	2,295,349	9,966,456	1,197,520	(709,832)	29,185,289
Treatment and Water Quality	Water Quality Section	30,349,054	2,984,322	582,500	-	4,360,910	(943,245)	37,333,542
Conveyance and Distribution	C&D, Eastern Unit	19,663,887	4,755,605	3,063,644	-	4,354,377	(784,563)	31,052,950
Conveyance and Distribution	C&D, Western Unit	17,151,166	1,863,200	2,876,183	-	1,870,467	(585,536)	23,175,480
Integrated Operations Planning and Support Ser	OSS, Manufacturing Services Unit	10,114,308	848,698	417,000	-	899,320	(302,596)	11,976,730
Office of Safety, Security and Protection	Safety, Regulatory, and Training Section	17,970,463	2,057,500	2,095,000	-	1,381,620	(579,217)	22,925,366
Integrated Operations Planning and Support Ser	OSS, Fleet Services Unit	19,396,615	10,068,200	1,814,050	-	7,873,621	(964,824)	38,187,662
Integrated Operations Planning and Support Ser	OSS, Power Support Unit	10,436,938	1,043,000	75,000	-	1,053,122	(310,697)	12,297,363
Integrated Operations Planning and Support Ser	Office of the Manager, Operations & Planning Section	487,451	32,000	-	-	45,825	(13,930)	551,346
Office of Safety, Security and Protection	Security & Emergency Management Unit	5,543,636	17,210,000	-	-	1,569,825	(599,396)	23,724,064
Sustainability, Resilience & Innovation		15,029,280	6,520,318	63,500	-	7,070,862	(706,851)	27,977,109
Diversity, Equity & Inclusion		4,688,174	436,242	-	-	593,505	(140,905)	5,577,016
Equal Employment Opportunity		3,343,204	585,000	-	-	54,300	(98,140)	3,884,365
Finance and Administration		34,726,378	2,811,400	-	-	13,276,005	(1,252,190)	49,561,593
Business Technology	Office of Manager	1,129,639	75,000	-	-	101,200	(32,179)	1,273,660
Engineering Services		53,670,878	9,197,700	140,000	-	5,219,200	(1,681,319)	66,546,459
Office of Safety, Security and Protection	Office of Safety, Security and Protection Officer	786,424	-	-	-	37,700	(20,309)	803,815
Business Technology	Information Technology	39,066,615	11,883,500	15,000	-	18,441,500	(1,710,368)	67,696,246
Water Resources Management	Resource Planning & Development	5,915,783	900,000	-	-	314,780	(175,717)	6,954,846
Water Resources Management	Resource Implementation	12,213,925	2,020,879	-	-	5,669,273	(490,491)	19,413,586
Water Resources Management	Office of the Group Manager	3,281,839	-	-	-	122,400	(83,890)	3,320,349
Ethics Office		3,460,405	562,340	-	-	103,000	(101,670)	4,024,076
Integrated Operations Planning and Support Ser	Integrated Operations Planning and Support Services	2,953,214	22,000	500,000	-	133,660	(88,933)	3,519,941
General Counsel		16,684,563	4,567,500	-	-	645,000	(539,603)	21,357,459
General Auditor		5,345,267	738,900	-	-	165,045	(153,998)	6,095,214
Total Departmental O&M		**550,772,508**	**97,186,011**	**24,114,024**	**39,724,632**	**112,140,559**	**(20,304,075)**	**803,633,658**
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)								**127,794,275**
								-
Demand Management (cash funded portion)								-
Local Resources Program								31,644,923
Future Supply Actions & Stormwater Pilot								3,440,000
Conservation Program (cash funded portion)								30,500,000
Total Demand Management Costs								**65,584,923**
Capital Financing								-
Revenue Bond Debt Service	*Base CIP + Existing Debt*							354,782,543
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								375,546,525
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*							29,365,015
PAYGO	*Special Project*							**-**
PAYGO								229,365,015
Total Capital Financing Costs								**610,043,716**
								-
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								**46,800,000**
								-
Total General District Requirements								**1,741,511,122**
								-
REQUIREMENTS BEFORE OFFSETS:								**2,545,144,780**
								-
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								-
Interest on Investments								33,210,576
Hydro-Power Revenue								3,939,306
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								422,686,960
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								5,137,899
Federal Reimbursement for PWSC								19,127,690
LSWRP Grant								-
Annexation								-
Total Revenue Offsets								**711,643,719**
NET REVENUE REQUIREMENTS:								**1,833,501,061**

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 Management	Hydro-Electric	Administrative & General	Percentage Total
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					
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 an	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 an	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 an	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 an	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 an	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 an	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 Prot	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 an	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 an	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 an	Office of the Manager, Operations & Planning Section	**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 Prot	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 & Innova		**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 Prot	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 an	Integrated Operations Planning and 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%
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	73.0%	6.3%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	20.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
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	73.0%	6.3%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	20.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
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%	5.6%	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%	76.6%	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, 710	*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%	5.6%	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%	5.6%	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%	76.6%	0.0%	0.0%	0.0%	100.00%
SDCWA Baseline Exchange		**a**	Rev Req after tax w/o Supply, Storage, & Treatment	0.0%	0.0%	0.0%	6.1%	9.0%	8.1%	18.9%	7.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	28.5%	0.0%	1.5%	20.8%	100.00%
Additional Exchange Payment		**a**	Rev Req after tax w/o Supply, Storage, & Treatment	0.0%	0.0%	0.0%	6.1%	9.0%	8.1%	18.9%	7.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	28.5%	0.0%	1.5%	20.8%	100.00%
Interest on Investments		**c**	Proportionate to Rev Req	5.4%	6.4%	2.8%	3.5%	5.1%	4.6%	10.8%	4.1%	3.2%	3.5%	1.5%	0.0%	3.3%	3.5%	4.2%	2.0%	3.0%	16.3%	4.0%	0.9%	11.9%	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%

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		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		216,265	440,803	402,036	128,281	1,413,457	-	189,845	208,886	182,152	142,657	95,218	-	-	-	-	603,052	643,216	649,725	514,450	531,388	3,186,911	182,497	163,774	2,584,606	12,479,220	9,894,614
Office of General Manager	Board of Directors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,225,976	3,225,976	-
Bay Delta Initiatives	Bay Delta Initiatives	-	11,341,402	-	-	-	-	2,109,547	-	-	927,687	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,378,636	14,378,636
External Affairs	Legislative Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,119,864	7,119,864	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,747,745	7,747,745	-
External Affairs	Manager, External Affairs/Special Pro	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,987,961	6,987,961	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,067,765	-	3,067,765	6,135,529	3,067,765
Human Resources		420,158	856,387	781,071	249,223	2,746,047	-	368,828	405,821	353,883	277,153	184,988	-	-	-	-	1,171,603	1,249,633	1,262,279	999,468	1,032,373	6,191,493	354,553	318,179	5,021,342	24,244,481	19,223,140
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	1,686,055	-	149,477	-	-	-	-	-	-	-	-	-	-	-	-	-	1,275,622	-	33,170	3,118	3,147,443	3,144,324
Conveyance and Distribution	C&D General	-	-	-	-	549,510	-	48,717	-	-	-	-	-	-	-	-	-	-	-	-	-	415,744	-	10,811	1,016	1,025,797	1,024,781
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,057,098	1,142,679	1,049,290	938,246	855,852	616,953	-	-	-	5,660,117	5,660,117
Integrated Operations Planning	Office of the Manager, Operations Su	25,227	25,227	26,201	13,830	205,199	-	16,478	3,055	5,139	4,342	3,906	-	-	-	-	82,921	87,908	83,202	75,515	71,526	440,132	49	21,829	3,671	1,195,358	1,191,687
Integrated Operations Planning	Operations Support Services	-	-	-	-	1,243,023	-	-	-	-	-	-	-	-	-	-	437,684	437,684	437,684	437,684	437,684	13,620,729	-	367,655	87,537	17,507,363	17,419,826
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	53,687,958	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,687,958	53,687,958
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,677,778	-	-	-	12,677,778	12,677,778
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	487,725	487,725	487,725	487,725	487,725	298,328	-	-	-	2,736,956	2,736,956
Integrated Operations Planning	Power Operations and Planning	-	-	-	2,587,081	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,587,081	-	817,686	7,319	5,999,166	5,991,847
Integrated Operations Planning	Operations Planning & Programs Uni	1,058,147	1,058,147	1,058,147	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,174,440	3,174,440
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,918,362	-	-	-	-	3,170,709	-	-	-	29,089,071	29,089,071
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,023,616	-	-	2,938,916	-	-	-	26,962,532	26,962,532
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,767,089	-	2,051,193	-	-	-	18,818,281	18,818,281
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,903,864	2,312,594	-	-	-	21,216,458	21,216,458
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,004,092	-	-	-	3,181,196	-	-	-	29,185,289	29,185,289
Treatment and Water Quality	Water Quality Section	6,135,145	6,135,145	6,135,145	-	-	-	-	-	821,338	821,338	821,338	-	-	-	-	3,292,818	3,292,818	3,292,818	3,292,818	3,292,818	-	-	-	-	37,333,542	37,333,542
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	1,452,098	-	4,345,954	-	-	-	-	-	-	-	-	-	-	-	-	-	24,176,367	-	957,921	120,610	31,052,950	30,932,340
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	139,053	-	1,228,300	-	-	-	-	-	-	-	-	-	-	-	-	-	21,530,021	-	278,106	-	23,175,480	23,175,480
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	808,429	-	-	-	-	-	-	-	-	-	-	282,172	282,172	282,172	282,172	282,172	9,750,256	-	7,186	-	11,976,730	11,976,730
Office of Safety, Security and R	Safety, Regulatory, and Training Sec	-	-	-	-	3,803,318	-	-	-	-	-	-	-	-	-	-	1,993,131	1,993,131	1,993,131	1,993,131	1,993,131	8,475,508	-	334,710	346,173	22,925,366	22,579,193
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	1,183,818	-	-	-	-	-	-	-	-	-	-	160,388	160,388	160,388	160,388	160,388	36,049,153	-	76,375	76,375	38,187,662	38,111,286
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	1,032,979	-	-	-	-	-	-	-	-	-	-	-	317,272	317,272	317,272	317,272	317,272	6,224,925	-	3,449,410	3,689	12,297,363	12,293,674
Integrated Operations Planning	Office of the Manager, Operations &	11,636	11,636	12,085	6,379	94,646	-	7,600	1,409	2,370	2,003	1,802	-	-	-	-	38,246	40,547	38,376	34,830	32,991	203,006	23	10,069	1,693	551,346	549,653
Office of Safety, Security and R	Security & Emergency Management	-	-	991,666	633,433	939,473	-	348,744	3,110,225	2,374,779	1,563,416	1,119,776	-	-	-	-	1,065,210	1,193,320	1,803,029	398,564	1,103,169	4,951,212	49,821	362,978	1,715,250	23,724,064	22,008,814
Sustainability, Resilience & Inn		272,132	461,441	-	-	1,680,117	-	2,177,053	-	307,627	526,516	124,234	-	-	-	-	-	-	-	-	-	1,450,580	-	-	20,977,411	27,977,109	6,999,698
Diversity, Equity & Inclusion		96,650	196,997	179,672	57,329	631,680	-	84,842	93,352	81,405	63,754	42,553	-	-	-	-	269,507	287,456	290,365	229,910	237,479	1,424,244	81,559	73,192	1,155,071	5,577,016	4,421,945
Equal Employment Opportunit		67,316	137,207	125,140	39,930	439,962	-	59,092	65,019	56,698	44,404	29,638	-	-	-	-	187,710	200,212	202,238	160,131	165,403	991,979	56,805	50,978	804,501	3,884,365	3,079,863
Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,561,593	49,561,593	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,273,660	1,273,660	-
Engineering Services		-	-	2,781,642	1,776,790	2,635,240	-	978,233	8,724,241	6,661,301	4,385,412	3,140,993	-	-	-	-	2,987,936	3,347,287	5,057,531	1,117,981	3,094,410	13,888,246	139,748	1,018,161	4,811,309	66,546,459	61,735,150
Office of Safety, Security and R	Office of Safety, Security and Protect	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	803,815	803,815	-
Business Technology	Information Technology	1,173,178	2,391,233	2,180,932	695,890	7,667,605	-	1,029,855	1,133,147	988,123	773,875	516,529	-	-	-	-	3,271,388	3,489,266	3,524,576	2,790,747	2,882,628	17,288,093	989,994	888,430	14,020,757	67,696,246	53,675,489
Water Resources Management	Resource Planning & Development	-	-	5,999,725	-	-	-	45,392	-	-	-	-	-	-	-	-	-	-	-	-	-	334,783	560,073	-	14,873	6,954,846	6,939,973
Water Resources Management	Resource Implementation	2,873,211	7,433,268	2,043,668	-	-	-	135,895	-	-	-	-	-	-	-	-	-	-	-	-	-	7,765	6,783,883	-	135,895	19,413,586	19,277,691
Water Resources Management	Office of the Group Manager	361,799	936,007	1,012,835	-	-	-	22,828	-	-	-	-	-	-	-	-	-	-	-	-	-	43,134	924,761	-	18,985	3,320,349	3,301,364
Ethics Office		65,908	153,222	129,901	41,956	413,566	-	68,767	83,182	70,773	55,351	36,163	-	-	-	-	181,850	192,957	199,779	151,562	161,279	1,060,942	61,225	52,440	843,253	4,024,076	3,180,822
Integrated Operations Planning	Integrated Operations Planning and S	74,286	74,286	77,154	40,724	604,244	-	48,522	8,996	15,133	12,786	11,503	-	-	-	-	244,176	258,862	245,003	222,366	210,622	1,296,046	144	64,280	10,810	3,519,941	3,509,131
General Counsel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,357,459	21,357,459	-
General Auditor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,095,214	6,095,214	-
Total Departmental O&M		**12,851,056**	**31,652,408**	**23,937,021**	**7,303,823**	**84,024,496**	**-**	**13,463,968**	**13,837,333**	**11,920,720**	**9,600,692**	**6,128,640**	**-**	**-**	**-**	**-**	**44,050,251**	**45,108,626**	**45,400,200**	**31,372,049**	**36,254,176**	**204,111,640**	**13,252,899**	**9,357,341**	**160,006,318**	**803,633,658**	**643,627,340**
GENERAL DISTRICT REQUIREMENTS																											-
																											-
State Water Project*																											-
Supply - O&M		-	114,290,989	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114,290,989	114,290,990
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)		**93,244,168**	**8,063,556**	**249,600**	**-**	**-**	**-**	**-**	**-**	**-**	**26,236,951**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**127,794,275**	**127,794,275**
																											-
Demand Management (cash funded portion)																											
Local Resources Program		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,644,923	-	-	31,644,923	31,644,923
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		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**65,584,923**	**-**	**-**	**65,584,923**	**65,584,923**
Capital Financing																											-
Revenue Bond Debt Service	Base CIP + Existing Debt	-	-	14,829,910	9,472,694	14,049,389	-	5,215,303	46,511,991	35,513,733	23,380,170	16,745,736	-	-	-	-	15,929,736	17,845,562	26,963,473	5,960,347	16,497,388	74,043,117	745,043	5,428,173	25,650,778	354,782,543	329,131,766
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	7,182,603	621,136	19,227	-	-	-	-	-	-	2,021,034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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	82,090	202,190	152,905	46,655	536,732	-	86,005	88,390	76,147	61,327	39,149	-	-	-	-	281,385	288,145	290,008	200,399	231,585	1,303,826	84,657	59,773	1,022,090	5,133,457	4,111,368
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		7,264,693	823,326	15,221,191	9,519,349	14,586,121	-	5,301,309	46,600,382	35,589,880	25,462,531	16,784,885	-	-	-	-	16,211,121	18,133,707	27,253,481	6,160,745	16,728,973	75,721,544	6,022,474	5,487,946	26,672,868	375,546,525	348,873,657
G.O. Bond Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,195	98,802	149,283	32,999	91,338	1,503,633	-	-	-	1,964,250	1,964,250
Debt Administration		-	-	132,419	84,584	125,450	-	46,569	415,315	317,109	208,766	149,526	-	-	-	-	142,240	159,347	240,762	53,221	147,309	661,146	6,653	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	20,020,000	13,180,000	9,440,000	-	-	-	-	8,980,000	10,060,000	15,200,000	3,360,000	9,300,000	41,740,000	420,000	3,060,000	14,460,000	200,000,000	185,540,000
PAYGO + Grant Funds (7101,	PWSC	-	-	10,838,425	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,526,591	-	-	-	29,365,015	29,365,015
PAYGO	Special Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAYGO		-	-	19,198,425	5,340,000	7,920,000	-	2,940,000	26,220,000	20,020,000	13,180,000	9,440,000	-	-	-	-	8,980,000	10,060,000	15,200,000	3,360,000	9,300,000	60,266,591	420,000	3,060,000	14,460,000	229,365,015	214,905,015
Total Capital Financing Costs		**7,264,693**	**823,326**	**34,552,035**	**14,943,933**	**22,631,571**	**-**	**8,287,877**	**73,235,697**	**55,926,989**	**38,851,297**	**26,374,411**	**-**	**-**	**-**	**-**	**25,421,555**	**28,451,856**	**42,843,526**	**9,606,966**	**26,267,619**	**138,152,914**	**6,449,127**	**8,596,415**	**41,361,909**	**610,043,716**	**568,681,808**
Other Operating Costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Equipment		289,438	712,892	539,122	164,500	1,892,442	-	303,242	311,651	268,484	216,232	138,032	-	-	-	-	992,122	1,015,959	1,022,526	706,577	816,535	4,597,105	298,488	210,751	3,603,743	18,099,843	14,496,100
Succession Planning Labor Pool		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Operating Costs		**289,438**	**712,892**	**539,122**	**164,500**	**1,892,442**	**-**	**303,242**	**311,651**	**268,484**	**216,232**	**138,032**	**-**	**-**	**-**	**-**	**992,122**	**1,015,959**	**1,022,526**	**706,577**	**816,535**	**4,597,105**	**298,488**	**210,751**	**3,603,743**	**18,099,843**	**14,496,100**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,800,000	46,800,000	-
																											-
Total General District Requirements		**100,798,300**	**214,007,781**	**35,340,757**	**66,261,824**	**24,524,013**	**214,950,904**	**411,267,181**	**73,547,348**	**56,195,474**	**65,304,480**	**26,512,443**	**-**	**-**	**-**	**-**	**26,413,677**	**29,467,815**	**43,866,053**	**10,313,543**	**27,084,154**	**142,750,020**	**72,332,538**	**8,807,166**	**91,765,652**	**1,741,511,122**	**1,649,745,470**
																											-
REQUIREMENTS BEFORE OFFSETS:		**113,649,356**	**245,660,190**	**59,277,778**	**73,565,647**	**108,548,509**	**214,950,904**	**424,731,150**	**87,384,681**	**68,116,194**	**74,905,172**	**32,641,083**	**-**	**-**	**-**	**-**	**70,463,928**	**74,576,441**	**89,266,253**	**41,685,592**	**63,338,330**	**346,861,659**	**85,585,437**	**18,164,507**	**251,771,970**	**2,545,144,780**	**2,293,372,810**
																											-
Revenue Offsets																											-
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,195	98,802	149,283	32,999	91,338	1,503,633	-	-	-	1,964,250	1,964,250
SDCWA Baseline Exchange		-	-	-	9,388,782	13,853,453	12,581,477	29,235,517	11,152,429	-	-	-	-	-	-	-	-	-	-	-	-	44,076,158	-	-	2,318,237	32,132,281	154,738,333	122,606,052
Additional Exchange Payment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Investments		1,779,944	2,114,315	928,392	1,152,165	1,700,056	1,543,963	3,587,699	1,368,594	1,066,817	1,173,144	511,216	-	-	-	-	1,102,205	1,166,448	1,395,725	652,351	990,557	5,408,901	1,340,415	284,487	3,943,182	33,210,576	29,267,394
Hydro-Power Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,939,306	-	3,939,306	3,939,306
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		-	110,661,288	-	-	-	116,368,942	195,656,730	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	422,686,960	422,686,960
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		-	-	1,896,363	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,241,536	-	-	-	5,137,899	5,137,899
Federal Reimbursement for PWSC		-	-	7,059,898	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,067,791	-	-	-	19,127,690	19,127,690
LSWRP Grant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Offsets		**31,858,716**	**112,775,603**	**9,884,653**	**10,540,946**	**15,553,510**	**130,494,383**	**228,479,946**	**12,521,024**	**1,066,817**	**1,173,144**	**511,216**	**633,267**	**-**	**-**	**-**	**1,190,400**	**1,265,250**	**1,545,008**	**685,351**	**1,081,894**	**66,298,019**	**1,340,415**	**6,542,030**	**76,202,129**	**711,643,719**	**635,441,589**
NET REVENUE REQUIREMENTS:		**81,790,640**	**132,884,587**	**49,393,125**	**63,024,701**	**92,995,000**	**84,456,521**	**196,251,204**	**74,863,657**	**67,049,377**	**73,732,028**	**32,129,868**	**(633,267)**	**-**	**-**	**-**	**69,273,528**	**73,311,191**	**87,721,245**	**41,000,242**	**62,256,435**	**280,563,640**	**84,245,022**	**11,622,477**	**175,569,840**	**1,833,501,061**	**1,657,931,221**

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		197,981	403,535	368,046	117,436	1,293,955	-	173,794	191,225	166,752	130,596	87,167	-	-	-	552,066	588,835	594,793	470,955	486,461	2,917,470	167,068	149,928	2,366,087	11,424,150
Office of General Manager	Board of Directors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,606,481	2,606,481
Bay Delta Initiatives	Bay Delta Initiatives	-	5,386,262	-	-	-	-	1,001,867	-	-	440,577	-	-	-	-	-	-	-	-	-	-	-	-	-	6,828,706
External Affairs	Legislative Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,101,259	5,101,259
External Affairs	Media Communications Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,750,046	6,750,046
External Affairs	Manager, External Affairs/Special Pro	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,006,354	5,006,354
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,923,236	-	1,923,236	3,846,473
Human Resources		329,737	672,088	612,980	195,589	2,155,082	-	289,454	318,486	277,725	217,508	145,177	-	-	-	919,467	980,704	990,629	784,376	810,201	4,859,047	278,251	249,705	3,940,719	19,026,926
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	1,722,565	-	152,714	-	-	-	-	-	-	-	-	-	-	-	-	1,303,243	-	33,888	3,186	3,215,596
Conveyance and Distribution	C&D General	-	-	-	-	280,870	-	24,901	-	-	-	-	-	-	-	-	-	-	-	-	212,498	-	5,526	519	524,314
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-	-	-	-	-	-	-	910,827	984,566	904,098	808,420	737,427	531,585	-	-	-	4,876,922
Integrated Operations Planning and	Office of the Manager, Operations Su	20,913	20,913	21,721	11,465	170,110	-	13,660	2,533	4,260	3,600	3,238	-	-	-	68,741	72,876	68,975	62,602	59,295	364,869	41	18,097	3,043	990,951
Integrated Operations Planning and	Operations Support Services	-	-	-	-	1,034,063	-	-	-	-	-	-	-	-	-	364,107	364,107	364,107	364,107	364,107	11,330,998	-	305,850	72,821	14,564,265
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	40,272,818	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,272,818
Integrated Operations Planning and	System Operations Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,388,224	-	-	-	10,388,224
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	-	-	-	-	-	-	-	-	361,334	361,334	361,334	361,334	361,334	221,018	-	-	-	2,027,688
Integrated Operations Planning and	Power Operations and Planning	-	-	-	2,265,391	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,265,391	-	716,011	6,409	5,253,201
Integrated Operations Planning and	Operations Planning & Programs Uni	1,014,259	1,014,259	1,014,259	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,042,776
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,375,236	-	-	-	-	1,636,252	-	-	-	15,011,488
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,276,435	-	-	1,624,165	-	-	-	14,900,600
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,871,424	-	1,452,284	-	-	-	13,323,708
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,828,911	1,324,749	-	-	-	12,153,660
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,458,075	-	-	-	1,768,721	-	-	-	16,226,795
Treatment and Water Quality	Water Quality Section	4,987,361	4,987,361	4,987,361	-	-	-	-	-	667,679	667,679	667,679	-	-	-	2,676,787	2,676,787	2,676,787	2,676,787	2,676,787	-	-	-	-	30,349,054
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	919,523	-	2,752,020	-	-	-	-	-	-	-	-	-	-	-	-	15,309,378	-	606,592	76,375	19,663,887
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	102,907	-	909,012	-	-	-	-	-	-	-	-	-	-	-	-	15,933,433	-	205,814	-	17,151,166
Integrated Operations Planning and	OSS, Manufacturing Services Unit	-	-	-	-	682,716	-	-	-	-	-	-	-	-	-	238,293	238,293	238,293	238,293	238,293	8,234,058	-	6,069	-	10,114,308
Office of Safety, Security and Protec	Safety, Regulatory, and Training Sec	-	-	-	-	2,981,300	-	-	-	-	-	-	-	-	-	1,562,352	1,562,352	1,562,352	1,562,352	1,562,352	6,643,680	-	262,369	271,354	17,970,463
Integrated Operations Planning and	OSS, Fleet Services Unit	-	-	-	-	601,295	-	-	-	-	-	-	-	-	-	81,466	81,466	81,466	81,466	81,466	18,310,405	-	38,793	38,793	19,396,615
Integrated Operations Planning and	OSS, Power Support Unit	-	-	-	876,703	-	-	-	-	-	-	-	-	-	-	269,273	269,273	269,273	269,273	269,273	5,283,178	-	2,927,561	3,131	10,436,938
Integrated Operations Planning and	Office of the Manager, Operations &	10,287	10,287	10,684	5,640	83,677	-	6,719	1,246	2,096	1,771	1,593	-	-	-	33,814	35,848	33,929	30,794	29,167	179,480	20	8,902	1,497	487,451
Office of Safety, Security and Protec	Security & Emergency Management	-	-	231,724	148,015	219,528	-	81,491	726,771	554,918	365,326	261,660	-	-	-	248,909	278,845	421,316	93,133	257,779	1,156,957	11,642	84,818	400,805	5,543,636
Sustainability, Resilience & Innovati		146,189	247,885	-	-	902,557	-	1,169,511	-	165,257	282,844	66,738	-	-	-	-	-	-	-	-	779,250	-	-	11,269,048	15,029,280
Diversity, Equity & Inclusion		81,246	165,600	151,036	48,193	531,005	-	71,321	78,474	68,431	53,593	35,771	-	-	-	226,554	241,642	244,088	193,268	199,631	1,197,254	68,560	61,527	970,981	4,688,174
Equal Employment Opportunity		57,938	118,092	107,706	34,367	378,668	-	50,860	55,961	48,799	38,218	25,509	-	-	-	161,559	172,319	174,063	137,822	142,360	853,779	48,891	43,875	692,420	3,343,204
Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,726,378	34,726,378
Business Technology	Office of Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,129,639	1,129,639
Engineering Services		-	-	2,243,443	1,433,012	2,125,367	-	788,962	7,036,252	5,372,455	3,536,911	2,533,265	-	-	-	2,409,822	2,699,645	4,078,987	901,671	2,495,696	11,201,112	112,709	821,164	3,880,404	53,670,878
Office of Safety, Security and Protec	Office of Safety, Security and Protect	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	786,424	786,424
Business Technology	Information Technology	677,026	1,379,949	1,258,587	401,589	4,424,874	-	594,316	653,924	570,233	446,593	298,082	-	-	-	1,887,875	2,013,610	2,033,987	1,610,503	1,663,527	9,976,731	571,313	512,701	8,091,195	39,066,615
Water Resources Management	Resource Planning & Development	-	-	5,103,358	-	-	-	38,610	-	-	-	-	-	-	-	-	-	-	-	-	284,766	476,397	-	12,651	5,915,783
Water Resources Management	Resource Implementation	1,807,661	4,676,590	1,285,760	-	-	-	85,497	-	-	-	-	-	-	-	-	-	-	-	-	4,886	4,268,034	-	85,497	12,213,925
Water Resources Management	Office of the Group Manager	357,602	925,151	1,001,088	-	-	-	22,563	-	-	-	-	-	-	-	-	-	-	-	-	42,634	914,035	-	18,765	3,281,839
Ethics Office		56,676	131,759	111,706	36,079	355,636	-	59,134	71,530	60,860	47,598	31,098	-	-	-	156,377	165,929	171,795	130,332	138,688	912,331	52,649	45,094	725,135	3,460,405
Integrated Operations Planning and	Integrated Operations Planning and S	62,325	62,325	64,732	34,167	506,957	-	40,710	7,547	12,696	10,727	9,651	-	-	-	204,862	217,184	205,557	186,564	176,711	1,087,377	121	53,931	9,070	2,953,214
General Counsel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,684,563	16,684,563
General Auditor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,345,267	5,345,267
Total Departmental O&M		**9,807,202**	**20,202,058**	**18,574,190**	**5,607,643**	**61,745,472**	**-**	**8,327,116**	**9,143,949**	**7,972,160**	**6,243,540**	**4,166,629**	**-**	**-**	**-**	**26,709,721**	**28,463,687**	**28,752,262**	**22,835,475**	**23,579,464**	**139,591,206**	**8,892,966**	**7,158,214**	**112,999,553**	**550,772,508**

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
			Source of Supply			Conveyance & Aqueduct					Storage				Water Quality			Treatment		
		Labor & Outside Services	CRA	SWP	Other Supply	CRA		SWP		Other Conv. & Aqueduct	Storage Costs Other Than Power			Power	CRA	SWP	Other	Jensen	Weymouth	Diemer
						CRA Power	CRA All Other	SWP Power	SWP All Other		Emergency	Drought	Regulatory							
Departmental O&M																				
Group	***Item***																			
Office of General Manager		**12,424,150**	215,311	438,858	400,262	127,715	1,407,219	-	189,007	207,964	181,348	142,028	94,797	-	-	-	-	600,391	640,378	646,858
Office of General Manager	Board of Directors	**2,722,481**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	**10,529,506**	-	8,305,333	-	-	-	-	1,544,826	-	-	679,347	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	**6,263,259**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	**7,279,044**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	**5,184,054**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	**5,134,973**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources		**22,446,581**	389,000	792,880	723,149	230,742	2,542,408	-	341,477	375,727	327,640	256,600	171,270	-	-	-	-	1,084,720	1,156,964	1,168,672
Conveyance and Distribution	C&D, Eastern & Western	**3,215,596**	-	-	-	-	1,722,565	-	152,714	-	-	-	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	**524,314**	-	-	-	-	280,870	-	24,901	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	**5,021,922**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	937,907	1,013,839	930,979
Integrated Operations Planning and S	Office of the Manager, Operations Support Services	**990,951**	20,913	20,913	21,721	11,465	170,110	-	13,660	2,533	4,260	3,600	3,238	-	-	-	-	68,741	72,876	68,975
Integrated Operations Planning and S	Operations Support Services	**16,445,665**	-	-	-	-	1,167,642	-	-	-	-	-	-	-	-	-	-	411,142	411,142	411,142
Conveyance and Distribution	C&D, Desert Region / CRA	**41,008,318**	-	-	-	-	41,008,318	-	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	System Operations Unit	**10,542,224**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	**2,191,686**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	390,558	390,558	390,558
Integrated Operations Planning and S	Power Operations and Planning	**5,484,701**	-	-	-	2,365,223	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	Operations Planning & Programs Unit	**3,042,776**	1,014,259	1,014,259	1,014,259	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	**15,376,988**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,700,896	-	-
Treatment and Water Quality	Treatment Diemer	**15,113,300**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,465,950
Treatment and Water Quality	Treatment Mills	**13,634,882**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	**12,352,942**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	**16,435,795**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,644,294	-
Treatment and Water Quality	Water Quality Section	**33,333,376**	5,477,785	5,477,785	5,477,785	-	-	-	-	-	733,334	733,334	733,334	-	-	-	-	2,940,004	2,940,004	2,940,004
Conveyance and Distribution	C&D, Eastern Unit	**24,419,492**	-	-	-	-	1,141,904	-	3,417,581	-	-	-	-	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	**19,014,366**	-	-	-	-	114,086	-	1,007,761	-	-	-	-	-	-	-	-	-	-	-
Integrated Operations Planning and S	OSS, Manufacturing Services Unit	**10,963,006**	-	-	-	-	740,003	-	-	-	-	-	-	-	-	-	-	258,288	258,288	258,288
Office of Safety, Security and Protect	Safety, Regulatory, and Training Section	**20,027,963**	-	-	-	-	3,322,639	-	-	-	-	-	-	-	-	-	-	1,741,231	1,741,231	1,741,231
Integrated Operations Planning and S	OSS, Fleet Services Unit	**29,464,815**	-	-	-	-	913,409	-	-	-	-	-	-	-	-	-	-	123,752	123,752	123,752
Integrated Operations Planning and S	OSS, Power Support Unit	**11,479,938**	-	-	-	964,315	-	-	-	-	-	-	-	-	-	-	-	296,182	296,182	296,182
Integrated Operations Planning and S	Office of the Manager, Operations & Planning Section	**519,451**	10,963	10,963	11,386	6,010	89,170	-	7,161	1,328	2,233	1,887	1,698	-	-	-	-	36,034	38,201	36,156
Office of Safety, Security and Protect	Security & Emergency Management Unit	**22,753,636**	-	-	951,102	607,522	901,044	-	334,478	2,983,002	2,277,639	1,499,465	1,073,972	-	-	-	-	1,021,638	1,144,508	1,729,276
Sustainability, Resilience & Innovatio		**21,549,598**	209,612	355,428	-	-	1,294,124	-	1,676,893	-	236,952	405,553	95,692	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		**5,124,416**	88,806	181,010	165,090	52,677	580,416	-	77,957	85,776	74,798	58,580	39,100	-	-	-	-	247,635	264,128	266,801
Equal Employment Opportunity		**3,928,204**	68,076	138,756	126,553	40,380	444,927	-	59,759	65,753	57,338	44,906	29,973	-	-	-	-	189,829	202,471	204,520
Finance and Administration		**37,537,778**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	**1,204,639**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Services		**62,868,578**	-	-	2,627,907	1,678,591	2,489,596	-	924,168	8,242,071	6,293,145	4,143,039	2,967,397	-	-	-	-	2,822,799	3,162,289	4,778,012
Office of Safety, Security and Protect	Office of Safety, Security and Protection Officer	**786,424**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Technology	Information Technology	**50,950,115**	882,967	1,799,710	1,641,432	523,746	5,770,857	-	775,098	852,839	743,690	582,440	388,754	-	-	-	-	2,462,139	2,626,120	2,652,696
Water Resources Management	Resource Planning & Development	**6,815,783**	-	-	5,879,760	-	-	-	44,484	-	-	-	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	**14,234,804**	2,106,751	5,450,364	1,498,498	-	-	-	99,644	-	-	-	-	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	**3,281,839**	357,602	925,151	1,001,088	-	-	-	22,563	-	-	-	-	-	-	-	-	-	-	-
Ethics Office		**4,022,745**	65,886	153,171	129,859	41,942	413,429	-	68,744	83,154	70,750	55,333	36,151	-	-	-	-	181,790	192,893	199,713
Integrated Operations Planning and S	Integrated Operations Planning and Support Services	**2,975,214**	62,789	62,789	65,214	34,421	510,734	-	41,013	7,604	12,791	10,807	9,723	-	-	-	-	206,388	218,802	207,088
General Counsel		**21,252,063**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Auditor		**6,084,167**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**647,958,519**	**10,970,720**	**25,127,371**	**21,735,062**	**6,684,749**	**67,025,472**	**-**	**10,823,889**	**12,907,749**	**11,015,918**	**8,616,917**	**5,645,099**	**-**	**-**	**-**	**-**	**29,722,066**	**31,538,920**	**32,516,854**

Fn19	Fn20	Fn21	Fn23	Fn22	Fn24	
Mills	**Skinner**	**Distribution**	**Demand Management**	**Hydro-Electric**	**Administrative & General**	**Total $ Functionalized**
512,180	529,043	3,172,847	181,692	163,052	2,573,200	12,424,150
-	-	-	-	-	2,722,481	2,722,481
-	-	-	-	-	-	10,529,506
-	-	-	-	-	6,263,259	6,263,259
-	-	-	-	-	7,279,044	7,279,044
-	-	-	-	-	5,184,054	5,184,054
-	-	-	2,567,486	-	2,567,486	5,134,973
925,350	955,816	5,732,350	328,260	294,584	4,648,974	22,446,581
-	-	1,303,243	-	33,888	3,186	3,215,596
-	-	212,498	-	5,526	519	524,314
832,456	759,352	547,390	-	-	-	5,021,922
62,602	59,295	364,869	41	18,097	3,043	990,951
411,142	411,142	12,794,728	-	345,359	82,228	16,445,665
-	-	-	-	-	-	41,008,318
-	-	10,542,224	-	-	-	10,542,224
390,558	390,558	238,894	-	-	-	2,191,686
-	-	2,365,223	-	747,565	6,691	5,484,701
-	-	-	-	-	-	3,042,776
-	-	1,676,092	-	-	-	15,376,988
-	-	1,647,350	-	-	-	15,113,300
12,148,680	-	1,486,202	-	-	-	13,634,882
-	11,006,471	1,346,471	-	-	-	12,352,942
-	-	1,791,502	-	-	-	16,435,795
2,940,004	2,940,004	-	-	-	-	33,333,376
-	-	19,011,869	-	753,292	94,845	24,419,492
-	-	17,664,346	-	228,172	-	19,014,366
258,288	258,288	8,924,983	-	6,578	-	10,963,006
1,741,231	1,741,231	7,404,338	-	292,408	302,422	20,027,963
123,752	123,752	27,814,786	-	58,930	58,930	29,464,815
296,182	296,182	5,811,145	-	3,220,123	3,444	11,479,938
32,815	31,082	191,262	21	9,486	1,595	519,451
382,261	1,058,044	4,748,684	47,783	348,131	1,645,088	22,753,636
-	-	1,117,321	-	-	16,158,023	21,549,598
211,252	218,207	1,308,660	74,940	67,252	1,061,332	5,124,416
161,938	167,270	1,003,175	57,446	51,553	813,581	3,928,204
-	-	-	-	-	37,537,778	37,537,778
-	-	-	-	-	1,204,639	1,204,639
1,056,192	2,923,389	13,120,672	132,024	961,889	4,545,398	62,868,578
-	-	-	-	-	786,424	786,424
2,100,395	2,169,547	13,011,509	745,098	668,658	10,552,419	50,950,115
-	-	328,089	548,874	-	14,576	6,815,783
-	-	5,694	4,974,210	-	99,644	14,234,804
-	-	42,634	914,035	-	18,765	3,281,839
151,511	161,226	1,060,591	61,205	52,422	842,975	4,022,745
187,954	178,027	1,095,477	122	54,333	9,138	2,975,214
-	-	-	-	-	21,252,063	21,252,063
-	-	-	-	-	6,084,167	6,084,167
24,926,745	**26,377,927**	**168,887,118**	**10,633,237**	**8,381,296**	**134,421,411**	**647,958,519**

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		216,265	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		420,158	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 Supp	Office of the Manager, Operations Support Services	25,227	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Supp	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 Supp	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 Supp	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Supp	Operations Planning & Programs Unit	1,058,147	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	6,135,145	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 Supp	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 Supp	OSS, Fleet Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Supp	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Supp	Office of the Manager, Operations & Planning Section	11,636	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		272,132	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		96,650	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		67,316	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	1,173,178	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	2,873,211	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	361,799	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		65,908	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Supp	Integrated Operations Planning and Support Services	74,286	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		**12,851,056**							
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)		**93,244,168**	**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*	7,182,603	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*	82,090	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	7,264,693							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		**7,264,693**							
Other Operating Costs									
Operating Equipment (cash)		289,438	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		**289,438**							
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**100,798,300**							
REQUIREMENTS BEFORE OFFSETS:		**113,649,356**							
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		1,779,944	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		**31,858,716**							
NET REVENUE REQUIREMENTS:		**81,790,640**							

Allocation of Revenue Requirements: 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		216,265	-	216,265	-	-	-	-	216,265
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		420,158	-	420,158	-	-	-	-	420,158
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	25,227	-	25,227	-	-	-	-	25,227
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	1,058,147	-	1,058,147	-	-	-	-	1,058,147
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	6,135,145	-	6,135,145	-	-	-	-	6,135,145
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 Section	11,636	-	11,636	-	-	-	-	11,636
Office of Safety, Security and Prote	Security & Emergency Management Unit	-	-	-	-	-	-	-	-
Sustainability, Resilience & Innovati		272,132	-	272,132	-	-	-	-	272,132
Diversity, Equity & Inclusion		96,650	-	96,650	-	-	-	-	96,650
Equal Employment Opportunity	-	67,316	-	67,316	-	-	-	-	67,316
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	1,173,178	-	1,173,178	-	-	-	-	1,173,178
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	2,873,211	-	2,873,211	-	-	-	-	2,873,211
Water Resources Management	Office of the Group Manager	361,799	-	361,799	-	-	-	-	361,799
Ethics Office	-	65,908	-	65,908	-	-	-	-	65,908
Integrated Operations Planning and	Integrated Operations Planning and Support Services	74,286	-	74,286	-	-	-	-	74,286
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**12,851,056**	**-**	**12,851,056**	**-**	**-**	**-**	**-**	**12,851,056**
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)		**93,244,168**	**-**	**93,244,168**	**-**	**-**	**-**	**-**	**93,244,168**
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	7,182,603	-	7,182,603	-	-	-	-	7,182,603
Revenue Bond Debt Service	Existing Conservation + New Conservation	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	Operating Equipment	82,090	-	82,090	-	-	-	-	82,090
Revenue Bond Debt Service net of I	-	7,264,693	-	7,264,693	-	-	-	-	7,264,693
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	-	**7,264,693**	**-**	**7,264,693**	**-**	**-**	**-**	**-**	**7,264,693**
Other Operating Costs									
Operating Equipment (cash)		289,438	-	289,438	-	-	-	-	289,438
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**289,438**	**-**	**289,438**	**-**	**-**	**-**	**-**	**289,438**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-
Total General District Requirements		**100,798,300**	**-**	**100,798,300**	**-**	**-**	**-**	**-**	**100,798,300**
REQUIREMENTS BEFORE OFFSETS:		**113,649,356**	**-**	**113,649,356**	**-**	**-**	**-**	**-**	**113,649,356**
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		1,779,944	-	1,779,944	-	-	-	-	1,779,944
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		**31,858,716**	**-**	**31,858,716**	**-**	**-**	**-**	**-**	**31,858,716**
NET REVENUE REQUIREMENTS:		**81,790,640**	**-**	**81,790,640**	**-**	**-**	**-**	**-**	**81,790,640**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: 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		197,981	-	197,981	-	-	-	-	197,981
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		329,737	-	329,737	-	-	-	-	329,737
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	20,913	-	20,913	-	-	-	-	20,913
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	1,014,259	-	1,014,259	-	-	-	-	1,014,259
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	4,987,361	-	4,987,361	-	-	-	-	4,987,361
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	10,287	-	10,287	-	-	-	-	10,287
Office of Safety, Security and Protect	Security & Emergency Management Unit	-	-	-	-	-	-	-	-
Sustainability, Resilience & Innovatior		146,189	-	146,189	-	-	-	-	146,189
Diversity, Equity & Inclusion		81,246	-	81,246	-	-	-	-	81,246
Equal Employment Opportunity	-	57,938	-	57,938	-	-	-	-	57,938
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	677,026	-	677,026	-	-	-	-	677,026
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	1,807,661	-	1,807,661	-	-	-	-	1,807,661
Water Resources Management	Office of the Group Manager	357,602	-	357,602	-	-	-	-	357,602
Ethics Office	-	56,676	-	56,676	-	-	-	-	56,676
Integrated Operations Planning and S	Integrated Operations Planning and Support Services	62,325	-	62,325	-	-	-	-	62,325
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**9,807,202**	**-**	**9,807,202**	**-**	**-**	**-**	**-**	**9,807,202**

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		440,803	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	11,341,402	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		856,387	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 Sup	Office of the Manager, Operations Support Services	25,227	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	1,058,147	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	6,135,145	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	11,636	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		461,441	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		196,997	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		137,207	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 Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,391,233	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	7,433,268	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	936,007	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		153,222	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	74,286	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		**31,652,408**						
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*	621,136	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*	202,190	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	823,326						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		**823,326**						
Other Operating Costs								
Operating Equipment (cash)		712,892	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		**712,892**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**214,007,781**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
REQUIREMENTS BEFORE OFFSETS:		**245,660,190**	**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		2,114,315	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		110,661,288	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		**112,775,603**						
NET REVENUE REQUIREMENTS:		**132,884,587**						

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		440,803	-	440,803	-	-	-	440,803
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	11,341,402	-	11,341,402	-	-	-	11,341,402
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		856,387	-	856,387	-	-	-	856,387
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	25,227	-	25,227	-	-	-	25,227
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	1,058,147	-	1,058,147	-	-	-	1,058,147
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	6,135,145	-	6,135,145	-	-	-	6,135,145
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 Pı	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 Sectior	11,636	-	11,636	-	-	-	11,636
Office of Safety, Security and Pı	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Inno		461,441	-	461,441	-	-	-	461,441
Diversity, Equity & Inclusion		196,997	-	196,997	-	-	-	196,997
Equal Employment Opportunity	-	137,207	-	137,207	-	-	-	137,207
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,391,233	-	2,391,233	-	-	-	2,391,233
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	7,433,268	-	7,433,268	-	-	-	7,433,268
Water Resources Management	Office of the Group Manager	936,007	-	936,007	-	-	-	936,007
Ethics Office	-	153,222	-	153,222	-	-	-	153,222
Integrated Operations Planning	Integrated Operations Planning and Support Services	74,286	-	74,286	-	-	-	74,286
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**31,652,408**	**-**	**31,652,408**	**-**	**-**	**-**	**31,652,408**
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		621,136	-	621,136	-	-	-	621,136
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		202,190	-	202,190	-	-	-	202,190
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		823,326	-	823,326	-	-	-	823,326
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**823,326**	**-**	**823,326**	**-**	**-**	**-**	**823,326**
Other Operating Costs								
Operating Equipment (cash)		712,892	-	712,892	-	-	-	712,892
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**712,892**	**-**	**712,892**	**-**	**-**	**-**	**712,892**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**214,007,781**	**-**	**214,007,781**	**-**	**-**	**-**	**214,007,781**
REQUIREMENTS BEFORE OFFSETS:		**245,660,190**	**-**	**245,660,190**	**-**	**-**	**-**	**245,660,190**
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		2,114,315	-	2,114,315	-	-	-	2,114,315
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		110,661,288	-	110,661,288	-	-	-	110,661,288
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		**112,775,603**	**-**	**112,775,603**	**-**	**-**	**-**	**112,775,603**
NET REVENUE REQUIREMENTS:		**132,884,587**	**-**	**132,884,587**	**-**	**-**	**-**	**132,884,587**

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		403,535	-	403,535	-	-	-	403,535
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	5,386,262	-	5,386,262	-	-	-	5,386,262
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		672,088	-	672,088	-	-	-	672,088
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	20,913	-	20,913	-	-	-	20,913
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	1,014,259	-	1,014,259	-	-	-	1,014,259
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	4,987,361	-	4,987,361	-	-	-	4,987,361
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	10,287	-	10,287	-	-	-	10,287
Office of Safety, Security and P	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Inno		247,885	-	247,885	-	-	-	247,885
Diversity, Equity & Inclusion		165,600	-	165,600	-	-	-	165,600
Equal Employment Opportunity	-	118,092	-	118,092	-	-	-	118,092
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	1,379,949	-	1,379,949	-	-	-	1,379,949
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	4,676,590	-	4,676,590	-	-	-	4,676,590
Water Resources Management	Office of the Group Manager	925,151	-	925,151	-	-	-	925,151
Ethics Office	-	131,759	-	131,759	-	-	-	131,759
Integrated Operations Planning	Integrated Operations Planning and Support Services	62,325	-	62,325	-	-	-	62,325
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**20,202,058**	**-**	**20,202,058**	**-**	**-**	**-**	**20,202,058**

Allocation Percentages: Source Of Supply - Other Supply
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		402,036	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		781,071	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 Sup	Office of the Manager, Operations Support Services	26,201	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	1,058,147	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	6,135,145	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	12,085	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	991,666	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		179,672	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		125,140	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		2,781,642	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,180,932	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	5,999,725	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	2,043,668	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	1,012,835	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		129,901	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	77,154	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		**23,937,021**						
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*	14,829,910	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*	19,227	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*	152,905	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	15,221,191						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*	10,838,425	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		19,198,425	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**34,552,035**						
Other Operating Costs								
Operating Equipment (cash)		539,122	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		**539,122**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**35,340,757**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**59,277,778**	**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		928,392	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		1,896,363	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Federal Reimbursement for PWSC		7,059,898	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		**9,884,653**						
NET REVENUE REQUIREMENTS:		**49,393,125**						

Allocation of Revenue Requirements: 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		402,036	-	402,036	-	-	-	402,036
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		781,071	-	781,071	-	-	-	781,071
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	26,201	-	26,201	-	-	-	26,201
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	1,058,147	-	1,058,147	-	-	-	1,058,147
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	6,135,145	-	6,135,145	-	-	-	6,135,145
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 Pı	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 Sectior	12,085	-	12,085	-	-	-	12,085
Office of Safety, Security and Pı	Security & Emergency Management Unit	991,666	-	991,666	-	-	-	991,666
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		179,672	-	179,672	-	-	-	179,672
Equal Employment Opportunity	-	125,140	-	125,140	-	-	-	125,140
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,781,642	-	2,781,642	-	-	-	2,781,642
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,180,932	-	2,180,932	-	-	-	2,180,932
Water Resources Management	Resource Planning & Development	5,999,725	-	5,999,725	-	-	-	5,999,725
Water Resources Management	Resource Implementation	2,043,668	-	2,043,668	-	-	-	2,043,668
Water Resources Management	Office of the Group Manager	1,012,835	-	1,012,835	-	-	-	1,012,835
Ethics Office	-	129,901	-	129,901	-	-	-	129,901
Integrated Operations Planning	Integrated Operations Planning and Support Services	77,154	-	77,154	-	-	-	77,154
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**23,937,021**	**-**	**23,937,021**	**-**	**-**	**-**	**23,937,021**
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		14,829,910	-	14,829,910	-	-	-	14,829,910
Revenue Bond Debt Service		219,149	-	219,149	-	-	-	219,149
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		19,227	-	19,227	-	-	-	19,227
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		152,905	-	152,905	-	-	-	152,905
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		15,221,191	-	15,221,191	-	-	-	15,221,191
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)		**10,838,425**	**-**	**10,838,425**	**-**	**-**	**-**	**10,838,425**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**19,198,425**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**34,552,035**	**-**	**15,353,610**	**-**	**-**	**-**	**15,353,610**
Other Operating Costs								
Operating Equipment (cash)		539,122	-	539,122	-	-	-	539,122
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**539,122**	**-**	**539,122**	**-**	**-**	**-**	**539,122**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**35,340,757**	**-**	**16,142,332**	**-**	**-**	**-**	**16,142,332**
REQUIREMENTS BEFORE OFFSETS:		**59,277,778**	**-**	**40,079,353**	**-**	**-**	**-**	**40,079,353**
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		928,392	-	928,392	-	-	-	928,392
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		1,896,363	-	1,896,363	-	-	-	
Federal Reimbursement for PWSC		7,059,898	-	7,059,898	-	-	-	7,059,898
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**9,884,653**	**-**	**9,884,653**	**-**	**-**	**-**	**9,884,653**
NET REVENUE REQUIREMENTS:		**49,393,125**	**-**	**30,194,700**	**-**	**-**	**-**	**30,194,700**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Source Of Supply - Other Supply
Fiscal Year Ending 2028

			Allocation Percentages					
			Fixed			Variable		
		Functionalization	Demand	Commodity	Standby	Commodity	Hydroelectric	Total
Departmental O&M								
Group	***Item***							
Office of General Manager		368,046	-	368,046	-	-	-	368,046
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		612,980	-	612,980	-	-	-	612,980
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	21,721	-	21,721	-	-	-	21,721
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	1,014,259	-	1,014,259	-	-	-	1,014,259
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	4,987,361	-	4,987,361	-	-	-	4,987,361
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	10,684	-	10,684	-	-	-	10,684
Office of Safety, Security and P	Security & Emergency Management Unit	231,724	-	231,724	-	-	-	231,724
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		151,036	-	151,036	-	-	-	151,036
Equal Employment Opportunity	-	107,706	-	107,706	-	-	-	107,706
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,243,443	-	2,243,443	-	-	-	2,243,443
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,258,587	-	1,258,587	-	-	-	1,258,587
Water Resources Management	Resource Planning & Development	5,103,358	-	5,103,358	-	-	-	5,103,358
Water Resources Management	Resource Implementation	1,285,760	-	1,285,760	-	-	-	1,285,760
Water Resources Management	Office of the Group Manager	1,001,088	-	1,001,088	-	-	-	1,001,088
Ethics Office	-	111,706	-	111,706	-	-	-	111,706
Integrated Operations Planning	Integrated Operations Planning and Support Services	64,732	-	64,732	-	-	-	64,732
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**18,574,190**	**-**	**18,574,190**	**-**	**-**	**-**	**18,574,190**

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		128,281	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		249,223	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 Sup	Office of the Manager, Operations Support Services	13,830	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	2,587,081	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	1,032,979	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	6,379	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	633,433	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		57,329	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		39,930	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		1,776,790	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	695,890	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		41,956	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	40,724	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		**7,303,823**						
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*	9,472,694	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*	46,655	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	9,519,349						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		**14,943,933**						
Other Operating Costs								
Operating Equipment (cash)		164,500	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		**164,500**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**22.8%**	**0.0%**	**77.2%**	**0.0%**	**100.0%**
Total General District Requirements		**66,261,824**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**73,565,647**	**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		9,388,782	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		1,152,165	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		**10,540,946**						
NET REVENUE REQUIREMENTS:		**63,024,701**						

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		128,281	-	128,281	-	-	-	128,281
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		249,223	-	249,223	-	-	-	249,223
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	13,830	-	13,830	-	-	-	13,830
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	2,587,081	-	2,587,081	-	-	-	2,587,081
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 Pı	Safety, Regulatory, and Training Section	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	1,032,979	-	1,032,979	-	-	-	1,032,979
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	6,379	-	6,379	-	-	-	6,379
Office of Safety, Security and Pı	Security & Emergency Management Unit	633,433	-	633,433	-	-	-	633,433
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		57,329	-	57,329	-	-	-	57,329
Equal Employment Opportunity	-	39,930	-	39,930	-	-	-	39,930
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,776,790	-	1,776,790	-	-	-	1,776,790
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	695,890	-	695,890	-	-	-	695,890
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	41,956	-	41,956	-	-	-	41,956
Integrated Operations Planning	Integrated Operations Planning and Support Services	40,724	-	40,724	-	-	-	40,724
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**7,303,823**	**-**	**7,303,823**	**-**	**-**	**-**	**7,303,823**
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		9,472,694	-	9,472,694	-	-	-	9,472,694
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		46,655	-	46,655	-	-	-	46,655
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		9,519,349	-	9,519,349	-	-	-	9,519,349
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		**14,943,933**	**-**	**9,603,933**	**-**	**-**	**-**	**9,603,933**
Other Operating Costs								
Operating Equipment (cash)		164,500	-	164,500	-	-	-	164,500
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**164,500**	**-**	**164,500**	**-**	**-**	**-**	**164,500**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**66,261,824**	**-**	**9,768,433**	**-**	**51,153,391**	**-**	**60,921,824**
REQUIREMENTS BEFORE OFFSETS:		**73,565,647**	**-**	**17,072,256**	**-**	**51,153,391**	**-**	**68,225,647**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		9,388,782	-	9,388,782	-	-	-	9,388,782
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,152,165	-	-	-	1,152,165	-	1,152,165
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		**10,540,946**	**-**	**9,388,782**	**-**	**1,152,165**	**-**	**10,540,946**
NET REVENUE REQUIREMENTS:		**63,024,701**	**-**	**7,683,475**	**-**	**50,001,226**	**-**	**57,684,701**

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		117,436	-	117,436	-	-	-	117,436
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		195,589	-	195,589	-	-	-	195,589
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	11,465	-	11,465	-	-	-	11,465
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	2,265,391	-	2,265,391	-	-	-	2,265,391
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	876,703	-	876,703	-	-	-	876,703
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	5,640	-	5,640	-	-	-	5,640
Office of Safety, Security and P	Security & Emergency Management Unit	148,015	-	148,015	-	-	-	148,015
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		48,193	-	48,193	-	-	-	48,193
Equal Employment Opportunity	-	34,367	-	34,367	-	-	-	34,367
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,433,012	-	1,433,012	-	-	-	1,433,012
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	401,589	-	401,589	-	-	-	401,589
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	36,079	-	36,079	-	-	-	36,079
Integrated Operations Planning	Integrated Operations Planning and Support Services	34,167	-	34,167	-	-	-	34,167
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**5,607,643**	**-**	**5,607,643**	**-**	**-**	**-**	**5,607,643**

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		1,413,457	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		2,746,047	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	1,686,055	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	549,510	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 Sup	Office of the Manager, Operations Support Services	205,199	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	1,243,023	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	53,687,958	0.0%	100.0%	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%	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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	1,452,098	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	139,053	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Manufacturing Services Unit	808,429	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	3,803,318	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	1,183,818	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	94,646	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	939,473	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		1,680,117	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		631,680	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		439,962	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		2,635,240	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	7,667,605	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		413,566	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	604,244	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		**84,024,496**						
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*	14,049,389	15.4%	32.7%	51.9%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	15.4%	32.7%	51.9%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	15.4%	32.7%	51.9%	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*	536,732	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	14,586,121						0.0%
G.O. Bond Debt Service		-	15.4%	32.7%	51.9%	0.0%	0.0%	100.0%
Debt Administration		125,450	15.4%	32.7%	51.9%	0.0%	0.0%	100.0%
Bond Defeasance		-	15.4%	32.7%	51.9%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	7,920,000	15.4%	32.7%	51.9%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	15.4%	32.7%	51.9%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	15.4%	32.7%	51.9%	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		**22,631,571**						
Other Operating Costs								
Operating Equipment (cash)		1,892,442	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		**1,892,442**						
Increase/(Decrease) in Required Reserves		**-**	**13.9%**	**39.4%**	**46.7%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**24,524,013**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**108,548,509**	**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		13,853,453	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		1,700,056	15.4%	32.7%	51.9%	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		-	15.4%	32.7%	51.9%	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		-	15.4%	32.7%	51.9%	0.0%	0.0%	100.0%
Total Revenue Offsets		**15,553,510**						
NET REVENUE REQUIREMENTS:		**92,995,000**						

Allocation of Revenue Requirements: C&A, CRA 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		1,413,457	-	1,413,457	-	-	-	1,413,457
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		2,746,047	-	2,746,047	-	-	-	2,746,047
Conveyance and Distribution	C&D, Eastern & Western	1,686,055	-	1,686,055	-	-	-	1,686,055
Conveyance and Distribution	C&D General	549,510	-	549,510	-	-	-	549,510
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	205,199	-	205,199	-	-	-	205,199
Integrated Operations Planning	Operations Support Services	1,243,023	-	1,243,023	-	-	-	1,243,023
Conveyance and Distribution	C&D, Desert Region / CRA	53,687,958	-	53,687,958	-	-	-	53,687,958
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	1,452,098	-	1,452,098	-	-	-	1,452,098
Conveyance and Distribution	C&D, Western Unit	139,053	-	139,053	-	-	-	139,053
Integrated Operations Planning	OSS, Manufacturing Services Unit	808,429	-	808,429	-	-	-	808,429
Office of Safety, Security and Pı	Safety, Regulatory, and Training Section	3,803,318	-	3,803,318	-	-	-	3,803,318
Integrated Operations Planning	OSS, Fleet Services Unit	1,183,818	-	1,183,818	-	-	-	1,183,818
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	94,646	-	94,646	-	-	-	94,646
Office of Safety, Security and Pı	Security & Emergency Management Unit	939,473	-	939,473	-	-	-	939,473
Sustainability, Resilience & Inno		1,680,117	-	1,680,117	-	-	-	1,680,117
Diversity, Equity & Inclusion		631,680	-	631,680	-	-	-	631,680
Equal Employment Opportunity	-	439,962	-	439,962	-	-	-	439,962
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,635,240	-	2,635,240	-	-	-	2,635,240
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	7,667,605	-	7,667,605	-	-	-	7,667,605
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	413,566	-	413,566	-	-	-	413,566
Integrated Operations Planning	Integrated Operations Planning and Support Services	604,244	-	604,244	-	-	-	604,244
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**84,024,496**	**-**	**84,024,496**	**-**	**-**	**-**	**84,024,496**
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		14,049,389	2,162,023	4,600,048	7,287,318	-	-	14,049,389
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		536,732	-	536,732	-	-	-	536,732
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		14,586,121	2,162,023	5,136,781	7,287,318	-	-	14,586,121
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**125,450**	**19,305**	**41,075**	**65,070**	**-**	**-**	**125,450**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**7,920,000**	**1,218,788**	**2,593,165**	**4,108,047**	**-**	**-**	**7,920,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**7,920,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**22,631,571**	**2,181,328**	**5,177,856**	**7,352,387**	**-**	**-**	**14,711,571**
Other Operating Costs								
Operating Equipment (cash)		1,892,442	-	1,892,442	-	-	-	1,892,442
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**1,892,442**	**-**	**1,892,442**	**-**	**-**	**-**	**1,892,442**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**24,524,013**	**2,181,328**	**7,070,298**	**7,352,387**	**-**	**-**	**16,604,013**
REQUIREMENTS BEFORE OFFSETS:		**108,548,509**	**2,181,328**	**91,094,794**	**7,352,387**	**-**	**-**	**100,628,509**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		13,853,453	-	13,853,453	-	-	-	13,853,453
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,700,056	261,617	556,632	881,807	-	-	1,700,056
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		**15,553,510**	**261,617**	**14,410,085**	**881,807**	**-**	**-**	**15,553,510**
NET REVENUE REQUIREMENTS:		**92,995,000**	**1,919,711**	**76,684,709**	**6,470,580**	**-**	**-**	**85,075,000**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A, CRA 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		1,293,955	-	1,293,955	-	-	-	1,293,955
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		2,155,082	-	2,155,082	-	-	-	2,155,082
Conveyance and Distribution	C&D, Eastern & Western	1,722,565	-	1,722,565	-	-	-	1,722,565
Conveyance and Distribution	C&D General	280,870	-	280,870	-	-	-	280,870
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	170,110	-	170,110	-	-	-	170,110
Integrated Operations Planning	Operations Support Services	1,034,063	-	1,034,063	-	-	-	1,034,063
Conveyance and Distribution	C&D, Desert Region / CRA	40,272,818	-	40,272,818	-	-	-	40,272,818
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	919,523	-	919,523	-	-	-	919,523
Conveyance and Distribution	C&D, Western Unit	102,907	-	102,907	-	-	-	102,907
Integrated Operations Planning	OSS, Manufacturing Services Unit	682,716	-	682,716	-	-	-	682,716
Office of Safety, Security and P	Safety, Regulatory, and Training Section	2,981,300	-	2,981,300	-	-	-	2,981,300
Integrated Operations Planning	OSS, Fleet Services Unit	601,295	-	601,295	-	-	-	601,295
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	83,677	-	83,677	-	-	-	83,677
Office of Safety, Security and P	Security & Emergency Management Unit	219,528	-	219,528	-	-	-	219,528
Sustainability, Resilience & Inno		902,557	-	902,557	-	-	-	902,557
Diversity, Equity & Inclusion		531,005	-	531,005	-	-	-	531,005
Equal Employment Opportunity	-	378,668	-	378,668	-	-	-	378,668
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,125,367	-	2,125,367	-	-	-	2,125,367
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	4,424,874	-	4,424,874	-	-	-	4,424,874
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	355,636	-	355,636	-	-	-	355,636
Integrated Operations Planning	Integrated Operations Planning and Support Services	506,957	-	506,957	-	-	-	506,957
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**61,745,472**	**-**	**61,745,472**	**-**	**-**	**-**	**61,745,472**

Allocation Percentages: C&A, State Water Project 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		-	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 Sup	Office of the Manager, Operations Support Services	-	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	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 Protectior	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 Sup	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		12,581,477	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		1,543,963	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		116,368,942	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		**130,494,383**						
NET REVENUE REQUIREMENTS:		**84,456,521**						

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 Pr	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 Sectior	-	-	-	-	-	-	-
Office of Safety, Security and Pr	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and Pr	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		**-**	**-**	**-**	**-**	**-**	**-**	**-**
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		12,581,477	-	12,581,477	-	-	-	12,581,477
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,543,963	-	-	-	1,543,963	-	1,543,963
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		116,368,942	-	-	-	116,368,942	-	116,368,942
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		**130,494,383**	**-**	**12,581,477**	**-**	**117,912,905**	**-**	**130,494,383**
NET REVENUE REQUIREMENTS:		**84,456,521**	**-**	**(12,581,477)**	**-**	**97,037,998**	**-**	**84,456,521**

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 & Inno		-	-	-	-	-	-	-
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 Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		189,845	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	2,109,547	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		368,828	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	149,477	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	48,717	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 Sup	Office of the Manager, Operations Support Services	16,478	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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	4,345,954	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	1,228,300	0.0%	100.0%	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%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	7,600	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	348,744	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		2,177,053	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		84,842	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		59,092	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		978,233	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	1,029,855	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	45,392	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	135,895	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	22,828	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		68,767	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	48,522	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		**13,463,968**						
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	15.4%	32.7%	51.9%	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	15.4%	32.7%	51.9%	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*	5,215,303	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*	86,005	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	5,301,309						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		**8,287,877**						
Other Operating Costs								
Operating Equipment (cash)		303,242	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		**303,242**						
Increase/(Decrease) in Required Reserves		**-**	**5.7%**	**75.1%**	**19.2%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**411,267,181**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**424,731,150**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	15.4%	32.7%	51.9%	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		29,235,517	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		3,587,699	15.4%	32.7%	51.9%	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		195,656,730	4.7%	79.3%	16.0%	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		-	15.4%	32.7%	51.9%	0.0%	0.0%	100.0%
Total Revenue Offsets		**228,479,946**						
NET REVENUE REQUIREMENTS:		**196,251,204**						

Allocation of Revenue Requirements: 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		189,845	-	189,845	-	-	-	189,845
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	2,109,547	-	2,109,547	-	-	-	2,109,547
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		368,828	-	368,828	-	-	-	368,828
Conveyance and Distribution	C&D, Eastern & Western	149,477	-	149,477	-	-	-	149,477
Conveyance and Distribution	C&D General	48,717	-	48,717	-	-	-	48,717
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	16,478	-	16,478	-	-	-	16,478
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	4,345,954	-	4,345,954	-	-	-	4,345,954
Conveyance and Distribution	C&D, Western Unit	1,228,300	-	1,228,300	-	-	-	1,228,300
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-
Office of Safety, Security and Pı	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 Sectior	7,600	-	7,600	-	-	-	7,600
Office of Safety, Security and Pı	Security & Emergency Management Unit	348,744	-	348,744	-	-	-	348,744
Sustainability, Resilience & Inno		2,177,053	-	2,177,053	-	-	-	2,177,053
Diversity, Equity & Inclusion		84,842	-	84,842	-	-	-	84,842
Equal Employment Opportunity	-	59,092	-	59,092	-	-	-	59,092
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		978,233	-	978,233	-	-	-	978,233
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,029,855	-	1,029,855	-	-	-	1,029,855
Water Resources Management	Resource Planning & Development	45,392	-	45,392	-	-	-	45,392
Water Resources Management	Resource Implementation	135,895	-	135,895	-	-	-	135,895
Water Resources Management	Office of the Group Manager	22,828	-	22,828	-	-	-	22,828
Ethics Office	-	68,767	-	68,767	-	-	-	68,767
Integrated Operations Planning	Integrated Operations Planning and Support Services	48,522	-	48,522	-	-	-	48,522
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**13,463,968**	**-**	**13,463,968**	**-**	**-**	**-**	**13,463,968**
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	17,122,829	36,431,551	57,714,237	-	-	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	6,350,732	13,512,195	21,405,787	-	-	41,268,714
Total State Water Project		402,676,062	23,473,561	300,082,477	79,120,024	-	-	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		5,215,303	-	5,215,303	-	-	-	5,215,303
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		86,005	-	86,005	-	-	-	86,005
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,301,309	-	5,301,309	-	-	-	5,301,309
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		**8,287,877**	**-**	**5,347,877**	**-**	**-**	**-**	**5,347,877**
Other Operating Costs								
Operating Equipment (cash)		303,242	-	303,242	-	-	-	303,242
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**303,242**	**-**	**303,242**	**-**	**-**	**-**	**303,242**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**411,267,181**	**23,473,561**	**305,733,597**	**79,120,024**	**-**	**-**	**408,327,181**
REQUIREMENTS BEFORE OFFSETS:		**424,731,150**	**23,473,561**	**319,197,565**	**79,120,024**	**-**	**-**	**421,791,150**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		29,235,517	-	29,235,517	-	-	-	29,235,517
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		3,587,699	552,101	1,174,684	1,860,914	-	-	3,587,699
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		195,656,730	9,269,863	155,141,849	31,245,017	-	-	195,656,730
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		**228,479,946**	**9,821,965**	**185,552,050**	**33,105,931**	**-**	**-**	**228,479,946**
NET REVENUE REQUIREMENTS:		**196,251,204**	**13,651,596**	**133,645,516**	**46,014,093**	**-**	**-**	**193,311,204**

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		173,794	-	173,794	-	-	-	173,794
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	1,001,867	-	1,001,867	-	-	-	1,001,867
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		289,454	-	289,454	-	-	-	289,454
Conveyance and Distribution	C&D, Eastern & Western	152,714	-	152,714	-	-	-	152,714
Conveyance and Distribution	C&D General	24,901	-	24,901	-	-	-	24,901
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	13,660	-	13,660	-	-	-	13,660
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	2,752,020	-	2,752,020	-	-	-	2,752,020
Conveyance and Distribution	C&D, Western Unit	909,012	-	909,012	-	-	-	909,012
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	6,719	-	6,719	-	-	-	6,719
Office of Safety, Security and P	Security & Emergency Management Unit	81,491	-	81,491	-	-	-	81,491
Sustainability, Resilience & Inno		1,169,511	-	1,169,511	-	-	-	1,169,511
Diversity, Equity & Inclusion		71,321	-	71,321	-	-	-	71,321
Equal Employment Opportunity	-	50,860	-	50,860	-	-	-	50,860
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		788,962	-	788,962	-	-	-	788,962
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	594,316	-	594,316	-	-	-	594,316
Water Resources Management	Resource Planning & Development	38,610	-	38,610	-	-	-	38,610
Water Resources Management	Resource Implementation	85,497	-	85,497	-	-	-	85,497
Water Resources Management	Office of the Group Manager	22,563	-	22,563	-	-	-	22,563
Ethics Office	-	59,134	-	59,134	-	-	-	59,134
Integrated Operations Planning	Integrated Operations Planning and Support Services	40,710	-	40,710	-	-	-	40,710
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,327,116**	**-**	**8,327,116**	**-**	**-**	**-**	**8,327,116**

Allocation Percentages: C&A - Other C&A
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		208,886	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		405,821	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 Sup	Office of the Manager, Operations Support Services	3,055	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	1,409	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	3,110,225	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		93,352	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		65,019	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		8,724,241	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	1,133,147	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		83,182	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	8,996	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		**13,837,333**						
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*	46,511,991	15.4%	32.7%	51.9%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	15.4%	32.7%	51.9%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	15.4%	32.7%	51.9%	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*	88,390	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	46,600,382						0.0%
G.O. Bond Debt Service		-	15.4%	32.7%	51.9%	0.0%	0.0%	100.0%
Debt Administration		415,315	15.4%	32.7%	51.9%	0.0%	0.0%	100.0%
Bond Defeasance		-	15.4%	32.7%	51.9%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	26,220,000	15.4%	32.7%	51.9%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	15.4%	32.7%	51.9%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	15.4%	32.7%	51.9%	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		**73,235,697**						
Other Operating Costs								
Operating Equipment (cash)		311,651	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		**311,651**						
Increase/(Decrease) in Required Reserves		**-**	**15.3%**	**33.1%**	**51.6%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**73,547,348**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**87,384,681**	**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		11,152,429	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		1,368,594	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		-	15.4%	32.7%	51.9%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	15.4%	32.7%	51.9%	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		**12,521,024**						
NET REVENUE REQUIREMENTS:		**74,863,657**						

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		208,886	-	208,886	-	-	-	208,886
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		405,821	-	405,821	-	-	-	405,821
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	3,055	-	3,055	-	-	-	3,055
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 Sectior	1,409	-	1,409	-	-	-	1,409
Office of Safety, Security and P	Security & Emergency Management Unit	3,110,225	-	3,110,225	-	-	-	3,110,225
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		93,352	-	93,352	-	-	-	93,352
Equal Employment Opportunity	-	65,019	-	65,019	-	-	-	65,019
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		8,724,241	-	8,724,241	-	-	-	8,724,241
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,133,147	-	1,133,147	-	-	-	1,133,147
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	83,182	-	83,182	-	-	-	83,182
Integrated Operations Planning	Integrated Operations Planning and Support Services	8,996	-	8,996	-	-	-	8,996
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**13,837,333**	**-**	**13,837,333**	**-**	**-**	**-**	**13,837,333**
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		46,511,991	7,157,606	15,228,948	24,125,438	-	-	46,511,991
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		88,390	-	88,390	-	-	-	88,390
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		46,600,382	7,157,606	15,317,338	24,125,438	-	-	46,600,382
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**415,315**	**63,912**	**135,982**	**215,421**	**-**	**-**	**415,315**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**26,220,000**	**4,034,925**	**8,584,948**	**13,600,127**	**-**	**-**	**26,220,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**26,220,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**73,235,697**	**7,221,517**	**15,453,321**	**24,340,859**	**-**	**-**	**47,015,697**
Other Operating Costs								
Operating Equipment (cash)		311,651	-	311,651	-	-	-	311,651
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**311,651**	**-**	**311,651**	**-**	**-**	**-**	**311,651**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**73,547,348**	**7,221,517**	**15,764,972**	**24,340,859**	**-**	**-**	**47,327,348**
REQUIREMENTS BEFORE OFFSETS:		**87,384,681**	**7,221,517**	**29,602,305**	**24,340,859**	**-**	**-**	**61,164,681**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		11,152,429	-	11,152,429	-	-	-	11,152,429
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,368,594	1,368,594	-	-	-	-	1,368,594
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		**12,521,024**	**1,368,594**	**11,152,429**	**-**	**-**	**-**	**12,521,024**
NET REVENUE REQUIREMENTS:		**74,863,657**	**5,852,923**	**18,449,875**	**24,340,859**	**-**	**-**	**48,643,657**

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		191,225	-	191,225	-	-	-	191,225
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		318,486	-	318,486	-	-	-	318,486
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	2,533	-	2,533	-	-	-	2,533
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	1,246	-	1,246	-	-	-	1,246
Office of Safety, Security and P	Security & Emergency Management Unit	726,771	-	726,771	-	-	-	726,771
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		78,474	-	78,474	-	-	-	78,474
Equal Employment Opportunity	-	55,961	-	55,961	-	-	-	55,961
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		7,036,252	-	7,036,252	-	-	-	7,036,252
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	653,924	-	653,924	-	-	-	653,924
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	71,530	-	71,530	-	-	-	71,530
Integrated Operations Planning	Integrated Operations Planning and Support Services	7,547	-	7,547	-	-	-	7,547
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**9,143,949**	**-**	**9,143,949**	**-**	**-**	**-**	**9,143,949**

Allocation Percentages: Storage - Other Than Power, Emergency
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		182,152	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		353,883	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 Sup	Office of the Manager, Operations Support Services	5,139	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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	821,338	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	2,370	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	2,374,779	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		307,627	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		81,405	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		56,698	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		6,661,301	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	988,123	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		70,773	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	15,133	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		**11,920,720**						
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*	35,513,733	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*	76,147	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	35,589,880						0.0%
G.O. Bond Debt Service		-	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Debt Administration		317,109	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*	20,020,000	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		20,020,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**55,926,989**						
Other Operating Costs								
Operating Equipment (cash)		268,484	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		**268,484**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**56,195,474**	**0.0%**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**68,116,194**	**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		1,066,817	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		**1,066,817**						
NET REVENUE REQUIREMENTS:		**67,049,377**						

Allocation of Revenue Requirements: 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		182,152	-	182,152	-	-	-	182,152
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		353,883	-	353,883	-	-	-	353,883
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	5,139	-	5,139	-	-	-	5,139
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	821,338	-	821,338	-	-	-	821,338
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 Pr	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 Sectior	2,370	-	2,370	-	-	-	2,370
Office of Safety, Security and Pr	Security & Emergency Management Unit	2,374,779	-	2,374,779	-	-	-	2,374,779
Sustainability, Resilience & Inno		307,627	-	307,627	-	-	-	307,627
Diversity, Equity & Inclusion		81,405	-	81,405	-	-	-	81,405
Equal Employment Opportunity	-	56,698	-	56,698	-	-	-	56,698
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		6,661,301	-	6,661,301	-	-	-	6,661,301
Office of Safety, Security and Pr	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	988,123	-	988,123	-	-	-	988,123
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	70,773	-	70,773	-	-	-	70,773
Integrated Operations Planning	Integrated Operations Planning and Support Services	15,133	-	15,133	-	-	-	15,133
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**11,920,720**	**-**	**11,920,720**	**-**	**-**	**-**	**11,920,720**
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		35,513,733	-	-	35,513,733	-	-	35,513,733
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		76,147	-	-	76,147	-	-	76,147
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		35,589,880	-	-	35,589,880	-	-	35,589,880
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**317,109**	**-**	**-**	**317,109**	**-**	**-**	**317,109**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**20,020,000**	**-**	**-**	**20,020,000**	**-**	**-**	**20,020,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**20,020,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**55,926,989**	**-**	**-**	**35,906,989**	**-**	**-**	**35,906,989**
Other Operating Costs								
Operating Equipment (cash)		268,484	-	-	268,484	-	-	268,484
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**268,484**	**-**	**-**	**268,484**	**-**	**-**	**268,484**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**56,195,474**	**-**	**-**	**36,175,474**	**-**	**-**	**36,175,474**
REQUIREMENTS BEFORE OFFSETS:		**68,116,194**	**-**	**11,920,720**	**36,175,474**	**-**	**-**	**48,096,194**
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		1,066,817	-	-	1,066,817	-	-	1,066,817
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		**1,066,817**	**-**	**-**	**1,066,817**	**-**	**-**	**1,066,817**
NET REVENUE REQUIREMENTS:		**67,049,377**	**-**	**11,920,720**	**35,108,657**	**-**	**-**	**47,029,377**

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		166,752	-	166,752	-	-	-	166,752
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		277,725	-	277,725	-	-	-	277,725
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	4,260	-	4,260	-	-	-	4,260
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	667,679	-	667,679	-	-	-	667,679
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	2,096	-	2,096	-	-	-	2,096
Office of Safety, Security and P	Security & Emergency Management Unit	554,918	-	554,918	-	-	-	554,918
Sustainability, Resilience & Inno		165,257	-	165,257	-	-	-	165,257
Diversity, Equity & Inclusion		68,431	-	68,431	-	-	-	68,431
Equal Employment Opportunity	-	48,799	-	48,799	-	-	-	48,799
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		5,372,455	-	5,372,455	-	-	-	5,372,455
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	570,233	-	570,233	-	-	-	570,233
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	60,860	-	60,860	-	-	-	60,860
Integrated Operations Planning	Integrated Operations Planning and Support Services	12,696	-	12,696	-	-	-	12,696
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**7,972,160**	**-**	**7,972,160**	**-**	**-**	**-**	**7,972,160**

Allocation Percentages: Storage - Other Than Power, Drought
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		142,657	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	927,687	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		277,153	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 Sup	Office of the Manager, Operations Support Services	4,342	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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	821,338	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	2,003	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	1,563,416	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		526,516	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		63,754	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		44,404	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		4,385,412	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	773,875	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		55,351	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	12,786	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		**9,600,692**						
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*	23,380,170	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*	2,021,034	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*	61,327	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	25,462,531						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		**38,851,297**						
Other Operating Costs								
Operating Equipment (cash)		216,232	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		**216,232**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**65,304,480**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**74,905,172**	**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		1,173,144	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		**1,173,144**						
NET REVENUE REQUIREMENTS:		**73,732,028**						

Allocation of Revenue Requirements: Storage - Other Than Power, Drought
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		142,657	-	142,657	-	-	-	142,657
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	927,687	-	927,687	-	-	-	927,687
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		277,153	-	277,153	-	-	-	277,153
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	4,342	-	4,342	-	-	-	4,342
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	821,338	-	821,338	-	-	-	821,338
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 Pı	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 Sectior	2,003	-	2,003	-	-	-	2,003
Office of Safety, Security and Pı	Security & Emergency Management Unit	1,563,416	-	1,563,416	-	-	-	1,563,416
Sustainability, Resilience & Inno		526,516	-	526,516	-	-	-	526,516
Diversity, Equity & Inclusion		63,754	-	63,754	-	-	-	63,754
Equal Employment Opportunity	-	44,404	-	44,404	-	-	-	44,404
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		4,385,412	-	4,385,412	-	-	-	4,385,412
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	773,875	-	773,875	-	-	-	773,875
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	55,351	-	55,351	-	-	-	55,351
Integrated Operations Planning	Integrated Operations Planning and Support Services	12,786	-	12,786	-	-	-	12,786
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**9,600,692**	**-**	**9,600,692**	**-**	**-**	**-**	**9,600,692**
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		23,380,170	-	23,380,170	-	-	-	23,380,170
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		2,021,034	-	2,021,034	-	-	-	2,021,034
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		61,327	-	61,327	-	-	-	61,327
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		25,462,531	-	25,462,531	-	-	-	25,462,531
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		**38,851,297**	**-**	**25,671,297**	**-**	**-**	**-**	**25,671,297**
Other Operating Costs								
Operating Equipment (cash)		216,232	-	216,232	-	-	-	216,232
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**216,232**	**-**	**216,232**	**-**	**-**	**-**	**216,232**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**65,304,480**	**-**	**52,124,480**	**-**	**-**	**-**	**52,124,480**
REQUIREMENTS BEFORE OFFSETS:		**74,905,172**	**-**	**61,725,172**	**-**	**-**	**-**	**61,725,172**
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		1,173,144	-	1,173,144	-	-	-	1,173,144
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		**1,173,144**	**-**	**1,173,144**	**-**	**-**	**-**	**1,173,144**
NET REVENUE REQUIREMENTS:		**73,732,028**	**-**	**60,552,028**	**-**	**-**	**-**	**60,552,028**

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		130,596	-	130,596	-	-	-	130,596
Board of Directors		-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	440,577	-	440,577	-	-	-	440,577
External Affairs	Legislative Services	-	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-	-
Human Resources		217,508	-	217,508	-	-	-	217,508
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	3,600	-	3,600	-	-	-	3,600
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	667,679	-	667,679	-	-	-	667,679
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	1,771	-	1,771	-	-	-	1,771
Office of Safety, Security and P	Security & Emergency Management Unit	365,326	-	365,326	-	-	-	365,326
Sustainability, Resilience & Inno		282,844	-	282,844	-	-	-	282,844
Diversity, Equity & Inclusion		53,593	-	53,593	-	-	-	53,593
Equal Employment Opportunity	-	38,218	-	38,218	-	-	-	38,218
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,536,911	-	3,536,911	-	-	-	3,536,911
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	446,593	-	446,593	-	-	-	446,593
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	47,598	-	47,598	-	-	-	47,598
Integrated Operations Planning	Integrated Operations Planning and Support Services	10,727	-	10,727	-	-	-	10,727
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**6,243,540**	**-**	**6,243,540**	**-**	**-**	**-**	**6,243,540**

Allocation Percentages: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		95,218	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		184,988	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 Sup	Office of the Manager, Operations Support Services	3,906	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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	821,338	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	1,802	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	1,119,776	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		124,234	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		42,553	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		29,638	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		3,140,993	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	516,529	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		36,163	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	11,503	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		**6,128,640**						
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*	16,745,736	37.4%	26.6%	36.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	37.4%	26.6%	36.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	37.4%	26.6%	36.0%	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*	39,149	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	16,784,885						0.0%
G.O. Bond Debt Service		-	37.4%	26.6%	36.0%	0.0%	0.0%	100.0%
Debt Administration		149,526	37.4%	26.6%	36.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	37.4%	26.6%	36.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	9,440,000	37.4%	26.6%	36.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	37.4%	26.6%	36.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	37.4%	26.6%	36.0%	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		**26,374,411**						
Other Operating Costs								
Operating Equipment (cash)		138,032	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		**138,032**						
Increase/(Decrease) in Required Reserves		**-**	**37.1%**	**27.1%**	**35.7%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**26,512,443**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**32,641,083**	**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		511,216	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)		-	30.2%	40.8%	29.0%	0.0%	0.0%	100.0%
Property Taxes - SWP		-	37.4%	26.6%	36.0%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	37.4%	26.6%	36.0%	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%	0.0%	0.0%	0.0%	0.0%
Total Revenue Offsets		**511,216**						
NET REVENUE REQUIREMENTS:		**32,129,868**						

Allocation of Revenue Requirements: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		95,218	-	95,218	-	-	-	95,218
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		184,988	-	184,988	-	-	-	184,988
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	3,906	-	3,906	-	-	-	3,906
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	-	-	-	-	-	-	-
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	821,338	-	821,338	-	-	-	821,338
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 Pı	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 Sectior	1,802	-	1,802	-	-	-	1,802
Office of Safety, Security and Pı	Security & Emergency Management Unit	1,119,776	-	1,119,776	-	-	-	1,119,776
Sustainability, Resilience & Inno		124,234	-	124,234	-	-	-	124,234
Diversity, Equity & Inclusion		42,553	-	42,553	-	-	-	42,553
Equal Employment Opportunity	-	29,638	-	29,638	-	-	-	29,638
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,140,993	-	3,140,993	-	-	-	3,140,993
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	516,529	-	516,529	-	-	-	516,529
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	36,163	-	36,163	-	-	-	36,163
Integrated Operations Planning	Integrated Operations Planning and Support Services	11,503	-	11,503	-	-	-	11,503
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**6,128,640**	**-**	**6,128,640**	**-**	**-**	**-**	**6,128,640**
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		16,745,736	6,262,576	4,458,950	6,024,210	-	-	16,745,736
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		39,149	-	39,149	-	-	-	39,149
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		16,784,885	6,262,576	4,498,098	6,024,210	-	-	16,784,885
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**149,526**	**55,920**	**39,815**	**53,791**	**-**	**-**	**149,526**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,440,000**	**3,530,375**	**2,513,624**	**3,396,001**	**-**	**-**	**9,440,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,440,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**26,374,411**	**6,318,496**	**4,537,913**	**6,078,002**	**-**	**-**	**16,934,411**
Other Operating Costs								
Operating Equipment (cash)		138,032	-	138,032	-	-	-	138,032
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**138,032**	**-**	**138,032**	**-**	**-**	**-**	**138,032**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**26,512,443**	**6,318,496**	**4,675,945**	**6,078,002**	**-**	**-**	**17,072,443**
REQUIREMENTS BEFORE OFFSETS:		**32,641,083**	**6,318,496**	**10,804,586**	**6,078,002**	**-**	**-**	**23,201,083**
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		511,216	-	511,216	-	-	-	511,216
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		**511,216**	**-**	**511,216**	**-**	**-**	**-**	**511,216**
NET REVENUE REQUIREMENTS:		**32,129,868**	**6,318,496**	**10,293,370**	**6,078,002**	**-**	**-**	**22,689,868**

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		87,167	-	87,167	-	-	-	87,167
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		145,177	-	145,177	-	-	-	145,177
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	3,238	-	3,238	-	-	-	3,238
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	667,679	-	667,679	-	-	-	667,679
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	1,593	-	1,593	-	-	-	1,593
Office of Safety, Security and P	Security & Emergency Management Unit	261,660	-	261,660	-	-	-	261,660
Sustainability, Resilience & Inno		66,738	-	66,738	-	-	-	66,738
Diversity, Equity & Inclusion		35,771	-	35,771	-	-	-	35,771
Equal Employment Opportunity	-	25,509	-	25,509	-	-	-	25,509
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,533,265	-	2,533,265	-	-	-	2,533,265
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	298,082	-	298,082	-	-	-	298,082
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	31,098	-	31,098	-	-	-	31,098
Integrated Operations Planning	Integrated Operations Planning and Support Services	9,651	-	9,651	-	-	-	9,651
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**4,166,629**	**-**	**4,166,629**	**-**	**-**	**-**	**4,166,629**

Allocation Percentages: Storage - 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		-	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 Sup	Office of the Manager, Operations Support Services	-	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	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 Protectior	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 Sup	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 Pr	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 Sectior	-	-	-	-	-	-	-
Office of Safety, Security and Pr	Security & Emergency Management Unit	-	-	-	-	-	-	-
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-	-
Office of Safety, Security and Pr	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		**-**	**-**	**-**	**-**	**-**	**-**	**-**
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 & Inno		-	-	-	-	-	-	-
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 Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		603,052	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		1,171,603	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	1,057,098	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations Support Services	82,921	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	437,684	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 Sup	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	487,725	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	25,918,362	0.0%	55.7%	0.0%	44.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	57.7%	0.0%	42.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	75.0%	0.0%	25.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	60.1%	0.0%	39.9%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	59.0%	0.0%	41.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,292,818	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 Sup	OSS, Manufacturing Services Unit	282,172	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	1,993,131	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	160,388	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	317,272	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	38,246	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	1,065,210	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		269,507	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		187,710	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		2,987,936	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,271,388	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		181,850	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	244,176	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		**44,050,251**						
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*	15,929,736	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	34.2%	26.1%	39.6%	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*	281,385	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	16,211,121						0.0%
G.O. Bond Debt Service		88,195	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Debt Administration		142,240	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Bond Defeasance		-	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	8,980,000	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	34.2%	26.1%	39.6%	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		**25,421,555**						
Other Operating Costs								
Operating Equipment (cash)		992,122	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		**992,122**						
Increase/(Decrease) in Required Reserves		**-**	**32.6%**	**29.7%**	**37.7%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**26,413,677**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**70,463,928**	**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		1,102,205	34.2%	26.1%	39.6%	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%	39.6%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	34.2%	26.1%	39.6%	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%	39.6%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,190,400**						
NET REVENUE REQUIREMENTS:		**69,273,528**						

Allocation of Revenue Requirements: 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		603,052	-	603,052	-	-	-	603,052
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		1,171,603	-	1,171,603	-	-	-	1,171,603
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	1,057,098	-	1,057,098	-	-	-	1,057,098
Integrated Operations Planning	Office of the Manager, Operations Support Services	82,921	-	82,921	-	-	-	82,921
Integrated Operations Planning	Operations Support Services	437,684	-	437,684	-	-	-	437,684
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	487,725	-	487,725	-	-	-	487,725
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	25,918,362	-	14,437,420	-	11,480,942	-	25,918,362
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	3,292,818	-	3,292,818	-	-	-	3,292,818
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	282,172	-	282,172	-	-	-	282,172
Office of Safety, Security and Pı	Safety, Regulatory, and Training Section	1,993,131	-	1,993,131	-	-	-	1,993,131
Integrated Operations Planning	OSS, Fleet Services Unit	160,388	-	160,388	-	-	-	160,388
Integrated Operations Planning	OSS, Power Support Unit	317,272	-	317,272	-	-	-	317,272
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	38,246	-	38,246	-	-	-	38,246
Office of Safety, Security and Pı	Security & Emergency Management Unit	1,065,210	-	1,065,210	-	-	-	1,065,210
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		269,507	-	269,507	-	-	-	269,507
Equal Employment Opportunity	-	187,710	-	187,710	-	-	-	187,710
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,987,936	1,023,250	780,250	1,184,436	-	-	2,987,936
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,271,388	-	3,271,388	-	-	-	3,271,388
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	181,850	-	181,850	-	-	-	181,850
Integrated Operations Planning	Integrated Operations Planning and Support Services	244,176	-	244,176	-	-	-	244,176
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**44,050,251**	**1,023,250**	**30,361,622**	**1,184,436**	**11,480,942**	**-**	**44,050,251**
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		15,929,736	5,455,307	4,159,787	6,314,642	-	-	15,929,736
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		281,385	-	281,385	-	-	-	281,385
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		16,211,121	5,455,307	4,441,172	6,314,642	-	-	16,211,121
G.O. Bond Debt Service		**88,195**	**30,203**	**23,031**	**34,961**	**-**	**-**	**88,195**
Debt Administration		**142,240**	**48,712**	**37,144**	**56,385**	**-**	**-**	**142,240**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**8,980,000**	**3,075,296**	**2,344,978**	**3,559,725**	**-**	**-**	**8,980,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**8,980,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**25,421,555**	**5,534,222**	**4,501,346**	**6,405,988**	**-**	**-**	**16,441,555**
Other Operating Costs								
Operating Equipment (cash)		992,122	-	992,122	-	-	-	992,122
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**992,122**	**-**	**992,122**	**-**	**-**	**-**	**992,122**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**26,413,677**	**5,534,222**	**5,493,468**	**6,405,988**	**-**	**-**	**17,433,677**
REQUIREMENTS BEFORE OFFSETS:		**70,463,928**	**6,557,472**	**35,855,090**	**7,590,423**	**11,480,942**	**-**	**61,483,928**
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		1,102,205	377,462	287,823	436,921	-	-	1,102,205
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		**1,190,400**	**377,462**	**287,823**	**525,115**	**-**	**-**	**1,190,400**
NET REVENUE REQUIREMENTS:		**69,273,528**	**6,180,011**	**35,567,268**	**7,065,308**	**11,480,942**	**-**	**60,293,528**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: 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		552,066	-	552,066	-	-	-	552,066
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		919,467	-	919,467	-	-	-	919,467
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	910,827	-	910,827	-	-	-	910,827
Integrated Operations Planning	Office of the Manager, Operations Support Services	68,741	-	68,741	-	-	-	68,741
Integrated Operations Planning	Operations Support Services	364,107	-	364,107	-	-	-	364,107
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	361,334	-	361,334	-	-	-	361,334
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	13,375,236	-	13,375,236	-	-	-	13,375,236
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	2,676,787	-	2,676,787	-	-	-	2,676,787
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	238,293	-	238,293	-	-	-	238,293
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,562,352	-	1,562,352	-	-	-	1,562,352
Integrated Operations Planning	OSS, Fleet Services Unit	81,466	-	81,466	-	-	-	81,466
Integrated Operations Planning	OSS, Power Support Unit	269,273	-	269,273	-	-	-	269,273
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	33,814	-	33,814	-	-	-	33,814
Office of Safety, Security and P	Security & Emergency Management Unit	248,909	-	248,909	-	-	-	248,909
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		226,554	-	226,554	-	-	-	226,554
Equal Employment Opportunity	-	161,559	-	161,559	-	-	-	161,559
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,409,822	825,269	629,285	955,268	-	-	2,409,822
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,887,875	-	1,887,875	-	-	-	1,887,875
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	156,377	-	156,377	-	-	-	156,377
Integrated Operations Planning	Integrated Operations Planning and Support Services	204,862	-	204,862	-	-	-	204,862
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**26,709,721**	**825,269**	**24,929,183**	**955,268**	**-**	**-**	**26,709,721**

Allocation Percentages: Treatment - Weymouth
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		643,216	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		1,249,633	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	1,142,679	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations Support Services	87,908	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	437,684	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 Sup	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	487,725	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.7%	0.0%	44.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	57.7%	0.0%	42.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	75.0%	0.0%	25.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	60.1%	0.0%	39.9%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	26,004,092	0.0%	59.0%	0.0%	41.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,292,818	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 Sup	OSS, Manufacturing Services Unit	282,172	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	1,993,131	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	160,388	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	317,272	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	40,547	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	1,193,320	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		287,456	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		200,212	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		3,347,287	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,489,266	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		192,957	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	258,862	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		**45,108,626**						
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*	17,845,562	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	34.2%	26.1%	39.6%	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*	288,145	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	18,133,707						0.0%
G.O. Bond Debt Service		98,802	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Debt Administration		159,347	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Bond Defeasance		-	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	10,060,000	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	34.2%	26.1%	39.6%	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		**28,451,856**						
Other Operating Costs								
Operating Equipment (cash)		1,015,959	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		**1,015,959**						
Increase/(Decrease) in Required Reserves		**-**	**32.7%**	**29.4%**	**37.9%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**29,467,815**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**74,576,441**	**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		1,166,448	34.2%	26.1%	39.6%	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%	39.6%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	34.2%	26.1%	39.6%	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%	39.6%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,265,250**						
NET REVENUE REQUIREMENTS:		**73,311,191**						

Allocation of Revenue Requirements: Treatment - Weymouth
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		643,216	-	643,216	-	-	-	643,216
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		1,249,633	-	1,249,633	-	-	-	1,249,633
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	1,142,679	-	1,142,679	-	-	-	1,142,679
Integrated Operations Planning	Office of the Manager, Operations Support Services	87,908	-	87,908	-	-	-	87,908
Integrated Operations Planning	Operations Support Services	437,684	-	437,684	-	-	-	437,684
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	487,725	-	487,725	-	-	-	487,725
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	26,004,092	-	15,338,234	-	10,665,858	-	26,004,092
Treatment and Water Quality	Water Quality Section	3,292,818	-	3,292,818	-	-	-	3,292,818
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	282,172	-	282,172	-	-	-	282,172
Office of Safety, Security and Pr	Safety, Regulatory, and Training Section	1,993,131	-	1,993,131	-	-	-	1,993,131
Integrated Operations Planning	OSS, Fleet Services Unit	160,388	-	160,388	-	-	-	160,388
Integrated Operations Planning	OSS, Power Support Unit	317,272	-	317,272	-	-	-	317,272
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	40,547	-	40,547	-	-	-	40,547
Office of Safety, Security and Pr	Security & Emergency Management Unit	1,193,320	-	1,193,320	-	-	-	1,193,320
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		287,456	-	287,456	-	-	-	287,456
Equal Employment Opportunity	-	200,212	-	200,212	-	-	-	200,212
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,347,287	1,146,314	874,089	1,326,884	-	-	3,347,287
Office of Safety, Security and Pr	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,489,266	-	3,489,266	-	-	-	3,489,266
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	192,957	-	192,957	-	-	-	192,957
Integrated Operations Planning	Integrated Operations Planning and Support Services	258,862	-	258,862	-	-	-	258,862
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**45,108,626**	**1,146,314**	**31,969,570**	**1,326,884**	**10,665,858**	**-**	**45,108,626**
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		17,845,562	6,111,402	4,660,073	7,074,087	-	-	17,845,562
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		288,145	-	288,145	-	-	-	288,145
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		18,133,707	6,111,402	4,948,218	7,074,087	-	-	18,133,707
G.O. Bond Debt Service		**98,802**	**33,836**	**25,800**	**39,166**	**-**	**-**	**98,802**
Debt Administration		**159,347**	**54,570**	**41,611**	**63,166**	**-**	**-**	**159,347**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**10,060,000**	**3,445,154**	**2,627,003**	**3,987,844**	**-**	**-**	**10,060,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**10,060,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**28,451,856**	**6,199,808**	**5,015,630**	**7,176,418**	**-**	**-**	**18,391,856**
Other Operating Costs								
Operating Equipment (cash)		1,015,959	-	1,015,959	-	-	-	1,015,959
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**1,015,959**	**-**	**1,015,959**	**-**	**-**	**-**	**1,015,959**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**29,467,815**	**6,199,808**	**6,031,589**	**7,176,418**	**-**	**-**	**19,407,815**
REQUIREMENTS BEFORE OFFSETS:		**74,576,441**	**7,346,122**	**38,001,159**	**8,503,303**	**10,665,858**	**-**	**64,516,441**
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		1,166,448	399,462	304,599	462,387	-	-	1,166,448
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		**1,265,250**	**399,462**	**304,599**	**561,189**	**-**	**-**	**1,265,250**
NET REVENUE REQUIREMENTS:		**73,311,191**	**6,946,659**	**37,696,560**	**7,942,114**	**10,665,858**	**-**	**63,251,191**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Weymouth
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		588,835	-	588,835	-	-	-	588,835
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		980,704	-	980,704	-	-	-	980,704
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	984,566	-	984,566	-	-	-	984,566
Integrated Operations Planning	Office of the Manager, Operations Support Services	72,876	-	72,876	-	-	-	72,876
Integrated Operations Planning	Operations Support Services	364,107	-	364,107	-	-	-	364,107
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	361,334	-	361,334	-	-	-	361,334
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	14,458,075	-	14,458,075	-	-	-	14,458,075
Treatment and Water Quality	Water Quality Section	2,676,787	-	2,676,787	-	-	-	2,676,787
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	238,293	-	238,293	-	-	-	238,293
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,562,352	-	1,562,352	-	-	-	1,562,352
Integrated Operations Planning	OSS, Fleet Services Unit	81,466	-	81,466	-	-	-	81,466
Integrated Operations Planning	OSS, Power Support Unit	269,273	-	269,273	-	-	-	269,273
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	35,848	-	35,848	-	-	-	35,848
Office of Safety, Security and P	Security & Emergency Management Unit	278,845	-	278,845	-	-	-	278,845
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		241,642	-	241,642	-	-	-	241,642
Equal Employment Opportunity	-	172,319	-	172,319	-	-	-	172,319
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,699,645	924,522	704,968	1,070,155	-	-	2,699,645
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,013,610	-	2,013,610	-	-	-	2,013,610
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	165,929	-	165,929	-	-	-	165,929
Integrated Operations Planning	Integrated Operations Planning and Support Services	217,184	-	217,184	-	-	-	217,184
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**28,463,687**	**924,522**	**26,469,010**	**1,070,155**	**-**	**-**	**28,463,687**

Allocation Percentages: Treatment - Diemer
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		649,725	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		1,262,279	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	1,049,290	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations Support Services	83,202	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	437,684	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 Sup	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	487,725	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.7%	0.0%	44.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	24,023,616	0.0%	57.7%	0.0%	42.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	75.0%	0.0%	25.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	60.1%	0.0%	39.9%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	59.0%	0.0%	41.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,292,818	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 Sup	OSS, Manufacturing Services Unit	282,172	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	1,993,131	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	160,388	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	317,272	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	38,376	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	1,803,029	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		290,365	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		202,238	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		5,057,531	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	3,524,576	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		199,779	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	245,003	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		**45,400,200**						
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*	26,963,473	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	34.2%	26.1%	39.6%	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*	290,008	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	27,253,481						0.0%
G.O. Bond Debt Service		149,283	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Debt Administration		240,762	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Bond Defeasance		-	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	15,200,000	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
PAYGO		15,200,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**42,843,526**						
Other Operating Costs								
Operating Equipment (cash)		1,022,526	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		**1,022,526**						
Increase/(Decrease) in Required Reserves		**-**	**33.2%**	**28.3%**	**38.5%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**43,866,053**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**89,266,253**	**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		149,283	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		1,395,725	34.2%	26.1%	39.6%	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%	39.6%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	34.2%	26.1%	39.6%	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%	39.6%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,545,008**						
NET REVENUE REQUIREMENTS:		**87,721,245**						

Allocation of Revenue Requirements: Treatment - Diemer
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		649,725	-	649,725	-	-	-	649,725
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		1,262,279	-	1,262,279	-	-	-	1,262,279
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	1,049,290	-	1,049,290	-	-	-	1,049,290
Integrated Operations Planning	Office of the Manager, Operations Support Services	83,202	-	83,202	-	-	-	83,202
Integrated Operations Planning	Operations Support Services	437,684	-	437,684	-	-	-	437,684
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	487,725	-	487,725	-	-	-	487,725
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	24,023,616	-	13,855,205	-	10,168,410	-	24,023,616
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	3,292,818	-	3,292,818	-	-	-	3,292,818
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	282,172	-	282,172	-	-	-	282,172
Office of Safety, Security and Pı	Safety, Regulatory, and Training Section	1,993,131	-	1,993,131	-	-	-	1,993,131
Integrated Operations Planning	OSS, Fleet Services Unit	160,388	-	160,388	-	-	-	160,388
Integrated Operations Planning	OSS, Power Support Unit	317,272	-	317,272	-	-	-	317,272
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	38,376	-	38,376	-	-	-	38,376
Office of Safety, Security and Pı	Security & Emergency Management Unit	1,803,029	-	1,803,029	-	-	-	1,803,029
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		290,365	-	290,365	-	-	-	290,365
Equal Employment Opportunity	-	202,238	-	202,238	-	-	-	202,238
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		5,057,531	1,732,005	1,320,690	2,004,835	-	-	5,057,531
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	3,524,576	-	3,524,576	-	-	-	3,524,576
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	199,779	-	199,779	-	-	-	199,779
Integrated Operations Planning	Integrated Operations Planning and Support Services	245,003	-	245,003	-	-	-	245,003
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**45,400,200**	**1,732,005**	**31,494,949**	**2,004,835**	**10,168,410**	**-**	**45,400,200**
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		26,963,473	9,233,928	7,041,065	10,688,481	-	-	26,963,473
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		290,008	-	290,008	-	-	-	290,008
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		27,253,481	9,233,928	7,331,073	10,688,481	-	-	27,253,481
G.O. Bond Debt Service		**149,283**	**51,124**	**38,983**	**59,177**	**-**	**-**	**149,283**
Debt Administration		**240,762**	**82,452**	**62,871**	**95,440**	**-**	**-**	**240,762**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**15,200,000**	**5,205,401**	**3,969,228**	**6,025,370**	**-**	**-**	**15,200,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**15,200,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**42,843,526**	**9,367,503**	**7,432,926**	**10,843,097**	**-**	**-**	**27,643,526**
Other Operating Costs								
Operating Equipment (cash)		1,022,526	-	1,022,526	-	-	-	1,022,526
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**1,022,526**	**-**	**1,022,526**	**-**	**-**	**-**	**1,022,526**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**43,866,053**	**9,367,503**	**8,455,453**	**10,843,097**	**-**	**-**	**28,666,053**
REQUIREMENTS BEFORE OFFSETS:		**89,266,253**	**11,099,508**	**39,950,402**	**12,847,933**	**10,168,410**	**-**	**74,066,253**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		149,283	-	-	149,283	-	-	149,283
SDCWA Baseline Exchange		-	-	-	-	-	-	-
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		1,395,725	477,981	364,470	553,274	-	-	1,395,725
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		**1,545,008**	**477,981**	**364,470**	**702,557**	**-**	**-**	**1,545,008**
NET REVENUE REQUIREMENTS:		**87,721,245**	**10,621,527**	**39,585,931**	**12,145,376**	**10,168,410**	**-**	**72,521,245**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Diemer
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		594,793	-	594,793	-	-	-	594,793
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		990,629	-	990,629	-	-	-	990,629
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	904,098	-	904,098	-	-	-	904,098
Integrated Operations Planning	Office of the Manager, Operations Support Services	68,975	-	68,975	-	-	-	68,975
Integrated Operations Planning	Operations Support Services	364,107	-	364,107	-	-	-	364,107
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	361,334	-	361,334	-	-	-	361,334
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	13,276,435	-	13,276,435	-	-	-	13,276,435
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	2,676,787	-	2,676,787	-	-	-	2,676,787
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	238,293	-	238,293	-	-	-	238,293
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,562,352	-	1,562,352	-	-	-	1,562,352
Integrated Operations Planning	OSS, Fleet Services Unit	81,466	-	81,466	-	-	-	81,466
Integrated Operations Planning	OSS, Power Support Unit	269,273	-	269,273	-	-	-	269,273
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	33,929	-	33,929	-	-	-	33,929
Office of Safety, Security and P	Security & Emergency Management Unit	421,316	-	421,316	-	-	-	421,316
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		244,088	-	244,088	-	-	-	244,088
Equal Employment Opportunity	-	174,063	-	174,063	-	-	-	174,063
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		4,078,987	1,396,892	1,065,160	1,616,935	-	-	4,078,987
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,033,987	-	2,033,987	-	-	-	2,033,987
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	171,795	-	171,795	-	-	-	171,795
Integrated Operations Planning	Integrated Operations Planning and Support Services	205,557	-	205,557	-	-	-	205,557
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**28,752,262**	**1,396,892**	**25,738,435**	**1,616,935**	**-**	**-**	**28,752,262**

Allocation Percentages: Treatment - Mills
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		514,450	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		999,468	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	938,246	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations Support Services	75,515	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	437,684	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 Sup	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	487,725	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.7%	0.0%	44.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	57.7%	0.0%	42.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	16,767,089	0.0%	75.0%	0.0%	25.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0.0%	60.1%	0.0%	39.9%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	59.0%	0.0%	41.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,292,818	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 Sup	OSS, Manufacturing Services Unit	282,172	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	1,993,131	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	160,388	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	317,272	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	34,830	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	398,564	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		229,910	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		160,131	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		1,117,981	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,790,747	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		151,562	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	222,366	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		**31,372,049**						
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*	5,960,347	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	34.2%	26.1%	39.6%	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*	200,399	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	6,160,745						0.0%
G.O. Bond Debt Service		32,999	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Debt Administration		53,221	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Bond Defeasance		-	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	3,360,000	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	34.2%	26.1%	39.6%	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		**9,606,966**						
Other Operating Costs								
Operating Equipment (cash)		706,577	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		**706,577**						
Increase/(Decrease) in Required Reserves		**-**	**31.2%**	**32.6%**	**36.2%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**10,313,543**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**41,685,592**	**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		652,351	34.2%	26.1%	39.6%	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%	39.6%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	34.2%	26.1%	39.6%	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%	39.6%	0.0%	0.0%	100.0%
Total Revenue Offsets		**685,351**						
NET REVENUE REQUIREMENTS:		**41,000,242**						

Allocation of Revenue Requirements: Treatment - Mills
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		514,450	-	514,450	-	-	-	514,450
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		999,468	-	999,468	-	-	-	999,468
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	938,246	-	938,246	-	-	-	938,246
Integrated Operations Planning	Office of the Manager, Operations Support Services	75,515	-	75,515	-	-	-	75,515
Integrated Operations Planning	Operations Support Services	437,684	-	437,684	-	-	-	437,684
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	487,725	-	487,725	-	-	-	487,725
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	16,767,089	-	12,568,834	-	4,198,255	-	16,767,089
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,292,818	-	3,292,818	-	-	-	3,292,818
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	282,172	-	282,172	-	-	-	282,172
Office of Safety, Security and Pı	Safety, Regulatory, and Training Section	1,993,131	-	1,993,131	-	-	-	1,993,131
Integrated Operations Planning	OSS, Fleet Services Unit	160,388	-	160,388	-	-	-	160,388
Integrated Operations Planning	OSS, Power Support Unit	317,272	-	317,272	-	-	-	317,272
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	34,830	-	34,830	-	-	-	34,830
Office of Safety, Security and Pı	Security & Emergency Management Unit	398,564	-	398,564	-	-	-	398,564
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		229,910	-	229,910	-	-	-	229,910
Equal Employment Opportunity	-	160,131	-	160,131	-	-	-	160,131
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,117,981	382,864	291,942	443,174	-	-	1,117,981
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,790,747	-	2,790,747	-	-	-	2,790,747
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	151,562	-	151,562	-	-	-	151,562
Integrated Operations Planning	Integrated Operations Planning and Support Services	222,366	-	222,366	-	-	-	222,366
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**31,372,049**	**382,864**	**26,347,756**	**443,174**	**4,198,255**	**-**	**31,372,049**
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		5,960,347	2,041,184	1,556,446	2,362,717	-	-	5,960,347
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		200,399	-	200,399	-	-	-	200,399
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		6,160,745	2,041,184	1,756,845	2,362,717	-	-	6,160,745
G.O. Bond Debt Service		**32,999**	**11,301**	**8,617**	**13,081**	**-**	**-**	**32,999**
Debt Administration		**53,221**	**18,226**	**13,898**	**21,097**	**-**	**-**	**53,221**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**3,360,000**	**1,150,668**	**877,408**	**1,331,924**	**-**	**-**	**3,360,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**3,360,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**9,606,966**	**2,070,711**	**1,779,360**	**2,396,895**	**-**	**-**	**6,246,966**
Other Operating Costs								
Operating Equipment (cash)		706,577	-	706,577	-	-	-	706,577
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**706,577**	**-**	**706,577**	**-**	**-**	**-**	**706,577**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**10,313,543**	**2,070,711**	**2,485,937**	**2,396,895**	**-**	**-**	**6,953,543**
REQUIREMENTS BEFORE OFFSETS:		**41,685,592**	**2,453,575**	**28,833,693**	**2,840,069**	**4,198,255**	**-**	**38,325,592**
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		652,351	223,405	170,351	258,596	-	-	652,351
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		**685,351**	**223,405**	**170,351**	**291,595**	**-**	**-**	**685,351**
NET REVENUE REQUIREMENTS:		**41,000,242**	**2,230,171**	**28,663,342**	**2,548,474**	**4,198,255**	**-**	**37,640,242**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Mills
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		470,955	-	470,955	-	-	-	470,955
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		784,376	-	784,376	-	-	-	784,376
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	808,420	-	808,420	-	-	-	808,420
Integrated Operations Planning	Office of the Manager, Operations Support Services	62,602	-	62,602	-	-	-	62,602
Integrated Operations Planning	Operations Support Services	364,107	-	364,107	-	-	-	364,107
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	361,334	-	361,334	-	-	-	361,334
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	11,871,424	-	11,871,424	-	-	-	11,871,424
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,676,787	-	2,676,787	-	-	-	2,676,787
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	238,293	-	238,293	-	-	-	238,293
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,562,352	-	1,562,352	-	-	-	1,562,352
Integrated Operations Planning	OSS, Fleet Services Unit	81,466	-	81,466	-	-	-	81,466
Integrated Operations Planning	OSS, Power Support Unit	269,273	-	269,273	-	-	-	269,273
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	30,794	-	30,794	-	-	-	30,794
Office of Safety, Security and P	Security & Emergency Management Unit	93,133	-	93,133	-	-	-	93,133
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		193,268	-	193,268	-	-	-	193,268
Equal Employment Opportunity	-	137,822	-	137,822	-	-	-	137,822
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		901,671	308,787	235,456	357,428	-	-	901,671
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,610,503	-	1,610,503	-	-	-	1,610,503
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	130,332	-	130,332	-	-	-	130,332
Integrated Operations Planning	Integrated Operations Planning and Support Services	186,564	-	186,564	-	-	-	186,564
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**22,835,475**	**308,787**	**22,169,261**	**357,428**	**-**	**-**	**22,835,475**

Allocation Percentages: Treatment - Skinner
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		531,388	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		1,032,373	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	855,852	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations Support Services	71,526	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	437,684	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 Sup	System Operations Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	487,725	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0.0%	55.7%	0.0%	44.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0.0%	57.7%	0.0%	42.3%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0.0%	75.0%	0.0%	25.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	18,903,864	0.0%	60.1%	0.0%	39.9%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0.0%	59.0%	0.0%	41.0%	0.0%	100.0%
Treatment and Water Quality	Water Quality Section	3,292,818	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 Sup	OSS, Manufacturing Services Unit	282,172	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	1,993,131	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	160,388	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	317,272	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	32,991	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	1,103,169	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		237,479	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		165,403	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		3,094,410	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	2,882,628	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		161,279	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	210,622	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		**36,254,176**						
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*	16,497,388	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	-	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	34.2%	26.1%	39.6%	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*	231,585	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	16,728,973						0.0%
G.O. Bond Debt Service		91,338	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Debt Administration		147,309	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
Bond Defeasance		-	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	9,300,000	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	34.2%	26.1%	39.6%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	34.2%	26.1%	39.6%	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		**26,267,619**						
Other Operating Costs								
Operating Equipment (cash)		816,535	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		**816,535**						
Increase/(Decrease) in Required Reserves		**-**	**32.9%**	**29.0%**	**38.1%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**27,084,154**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**63,338,330**	**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		990,557	34.2%	26.1%	39.6%	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%	39.6%	0.0%	0.0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	34.2%	26.1%	39.6%	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%	39.6%	0.0%	0.0%	100.0%
Total Revenue Offsets		**1,081,894**						
NET REVENUE REQUIREMENTS:		**62,256,435**						

Allocation of Revenue Requirements: Treatment - Skinner
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		531,388	-	531,388	-	-	-	531,388
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		1,032,373	-	1,032,373	-	-	-	1,032,373
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	855,852	-	855,852	-	-	-	855,852
Integrated Operations Planning	Office of the Manager, Operations Support Services	71,526	-	71,526	-	-	-	71,526
Integrated Operations Planning	Operations Support Services	437,684	-	437,684	-	-	-	437,684
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	487,725	-	487,725	-	-	-	487,725
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	18,903,864	-	11,361,391	-	7,542,473	-	18,903,864
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,292,818	-	3,292,818	-	-	-	3,292,818
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	282,172	-	282,172	-	-	-	282,172
Office of Safety, Security and Pr	Safety, Regulatory, and Training Section	1,993,131	-	1,993,131	-	-	-	1,993,131
Integrated Operations Planning	OSS, Fleet Services Unit	160,388	-	160,388	-	-	-	160,388
Integrated Operations Planning	OSS, Power Support Unit	317,272	-	317,272	-	-	-	317,272
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	32,991	-	32,991	-	-	-	32,991
Office of Safety, Security and Pr	Security & Emergency Management Unit	1,103,169	-	1,103,169	-	-	-	1,103,169
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		237,479	-	237,479	-	-	-	237,479
Equal Employment Opportunity	-	165,403	-	165,403	-	-	-	165,403
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		3,094,410	1,059,714	808,054	1,226,643	-	-	3,094,410
Office of Safety, Security and Pr	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	2,882,628	-	2,882,628	-	-	-	2,882,628
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	161,279	-	161,279	-	-	-	161,279
Integrated Operations Planning	Integrated Operations Planning and Support Services	210,622	-	210,622	-	-	-	210,622
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**36,254,176**	**1,059,714**	**26,425,346**	**1,226,643**	**7,542,473**	**-**	**36,254,176**
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		16,497,388	5,649,706	4,308,020	6,539,663	-	-	16,497,388
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		231,585	-	231,585	-	-	-	231,585
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		16,728,973	5,649,706	4,539,605	6,539,663	-	-	16,728,973
G.O. Bond Debt Service		**91,338**	**31,280**	**23,851**	**36,207**	**-**	**-**	**91,338**
Debt Administration		**147,309**	**50,447**	**38,467**	**58,394**	**-**	**-**	**147,309**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,300,000**	**3,184,884**	**2,428,541**	**3,686,575**	**-**	**-**	**9,300,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**9,300,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**26,267,619**	**5,731,433**	**4,601,923**	**6,634,263**	**-**	**-**	**16,967,619**
Other Operating Costs								
Operating Equipment (cash)		816,535	-	816,535	-	-	-	816,535
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**816,535**	**-**	**816,535**	**-**	**-**	**-**	**816,535**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**27,084,154**	**5,731,433**	**5,418,458**	**6,634,263**	**-**	**-**	**17,784,154**
REQUIREMENTS BEFORE OFFSETS:		**63,338,330**	**6,791,146**	**31,843,804**	**7,860,906**	**7,542,473**	**-**	**54,038,330**
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		990,557	339,227	258,667	392,663	-	-	990,557
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		**1,081,894**	**339,227**	**258,667**	**484,000**	**-**	**-**	**1,081,894**
NET REVENUE REQUIREMENTS:		**62,256,435**	**6,451,920**	**31,585,137**	**7,376,906**	**7,542,473**	**-**	**52,956,435**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Skinner
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		486,461	-	486,461	-	-	-	486,461
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		810,201	-	810,201	-	-	-	810,201
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	737,427	-	737,427	-	-	-	737,427
Integrated Operations Planning	Office of the Manager, Operations Support Services	59,295	-	59,295	-	-	-	59,295
Integrated Operations Planning	Operations Support Services	364,107	-	364,107	-	-	-	364,107
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	361,334	-	361,334	-	-	-	361,334
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	10,828,911	-	10,828,911	-	-	-	10,828,911
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,676,787	-	2,676,787	-	-	-	2,676,787
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	238,293	-	238,293	-	-	-	238,293
Office of Safety, Security and P	Safety, Regulatory, and Training Section	1,562,352	-	1,562,352	-	-	-	1,562,352
Integrated Operations Planning	OSS, Fleet Services Unit	81,466	-	81,466	-	-	-	81,466
Integrated Operations Planning	OSS, Power Support Unit	269,273	-	269,273	-	-	-	269,273
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	29,167	-	29,167	-	-	-	29,167
Office of Safety, Security and P	Security & Emergency Management Unit	257,779	-	257,779	-	-	-	257,779
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		199,631	-	199,631	-	-	-	199,631
Equal Employment Opportunity	-	142,360	-	142,360	-	-	-	142,360
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		2,495,696	854,678	651,710	989,309	-	-	2,495,696
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	1,663,527	-	1,663,527	-	-	-	1,663,527
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	138,688	-	138,688	-	-	-	138,688
Integrated Operations Planning	Integrated Operations Planning and Support Services	176,711	-	176,711	-	-	-	176,711
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**23,579,464**	**854,678**	**21,735,477**	**989,309**	**-**	**-**	**23,579,464**

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		3,186,911	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		6,191,493	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	1,275,622	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D General	415,744	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Section	616,953	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	440,132	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	13,620,729	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	12,677,778	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	298,328	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Power Operations and Planning	2,587,081	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Operations Planning & Programs Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Jensen	3,170,709	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Diemer	2,938,916	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Mills	2,051,193	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Skinner	2,312,594	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Treatment and Water Quality	Treatment Weymouth	3,181,196	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	24,176,367	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	21,530,021	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Manufacturing Services Unit	9,750,256	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	8,475,508	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	36,049,153	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	6,224,925	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	203,006	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	4,951,212	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		1,450,580	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Diversity, Equity & Inclusion		1,424,244	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		991,979	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		13,888,246	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	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	17,288,093	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	334,783	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	7,765	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	43,134	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		1,060,942	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	1,296,046	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		**204,111,640**							
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*	74,043,117	37.4%	26.6%	36.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*PWSC*	374,601	37.4%	26.6%	36.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service	*Special Project*	-	37.4%	26.6%	36.0%	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%	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*	1,303,826	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	75,721,544							0.0%
G.O. Bond Debt Service		1,503,633	37.4%	26.6%	36.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		661,146	37.4%	26.6%	36.0%	0.0%	0.0%	0.0%	100.0%
Bond Defeasance		-	37.4%	26.6%	36.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Base CIP*	41,740,000	37.4%	26.6%	36.0%	0.0%	0.0%	0.0%	100.0%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	18,526,591	37.4%	26.6%	36.0%	0.0%	0.0%	0.0%	100.0%
PAYGO	*Special Project*	-	37.4%	26.6%	36.0%	0.0%	0.0%	0.0%	100.0%
PAYGO		60,266,591	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**138,152,914**							
Other Operating Costs									
Operating Equipment (cash)		4,597,105	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		**4,597,105**							
Increase/(Decrease) in Required Reserves		**-**	**35.9%**	**29.7%**	**34.5%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**142,750,020**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**346,861,659**	**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		1,503,633	37.4%	26.6%	36.0%	0.0%	0.0%	0.0%	100.0%
SDCWA Baseline Exchange		44,076,158	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		5,408,901	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		-	37.4%	26.6%	36.0%	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%	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		3,241,536	37.4%	26.6%	36.0%	0.0%	0.0%	0.0%	100.0%
Federal Reimbursement for PWSC		12,067,791	37.4%	26.6%	36.0%	0.0%	0.0%	0.0%	100.0%
LSWRP Grant		-	37.4%	26.6%	36.0%	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		**66,298,019**							
NET REVENUE REQUIREMENTS:		**280,563,640**							

Allocation of Revenue Requirements: Distribution
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					Total
			Fixed			Variable		
			Demand	Commodity	Standby	Commodity	Hydroelectric	
Departmental O&M								
Group	***Item***							
Office of General Manager		3,186,911	-	3,186,911	-	-	-	3,186,911
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		6,191,493	-	6,191,493	-	-	-	6,191,493
Conveyance and Distribution	C&D, Eastern & Western	1,275,622	-	1,275,622	-	-	-	1,275,622
Conveyance and Distribution	C&D General	415,744	-	415,744	-	-	-	415,744
Treatment and Water Quality	Treatment Section	616,953	-	616,953	-	-	-	616,953
Integrated Operations Planning	Office of the Manager, Operations Support Services	440,132	-	440,132	-	-	-	440,132
Integrated Operations Planning	Operations Support Services	13,620,729	-	13,620,729	-	-	-	13,620,729
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	12,677,778	-	12,677,778	-	-	-	12,677,778
Treatment and Water Quality	Treatment and Water Quality Section	298,328	-	298,328	-	-	-	298,328
Integrated Operations Planning	Power Operations and Planning	2,587,081	-	2,587,081	-	-	-	2,587,081
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	3,170,709	-	3,170,709	-	-	-	3,170,709
Treatment and Water Quality	Treatment Diemer	2,938,916	-	2,938,916	-	-	-	2,938,916
Treatment and Water Quality	Treatment Mills	2,051,193	-	2,051,193	-	-	-	2,051,193
Treatment and Water Quality	Treatment Skinner	2,312,594	-	2,312,594	-	-	-	2,312,594
Treatment and Water Quality	Treatment Weymouth	3,181,196	-	3,181,196	-	-	-	3,181,196
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	24,176,367	-	24,176,367	-	-	-	24,176,367
Conveyance and Distribution	C&D, Western Unit	21,530,021	-	21,530,021	-	-	-	21,530,021
Integrated Operations Planning	OSS, Manufacturing Services Unit	9,750,256	-	9,750,256	-	-	-	9,750,256
Office of Safety, Security and Pı	Safety, Regulatory, and Training Section	8,475,508	-	8,475,508	-	-	-	8,475,508
Integrated Operations Planning	OSS, Fleet Services Unit	36,049,153	-	36,049,153	-	-	-	36,049,153
Integrated Operations Planning	OSS, Power Support Unit	6,224,925	-	6,224,925	-	-	-	6,224,925
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	203,006	-	203,006	-	-	-	203,006
Office of Safety, Security and Pı	Security & Emergency Management Unit	4,951,212	-	4,951,212	-	-	-	4,951,212
Sustainability, Resilience & Inno		1,450,580	-	1,450,580	-	-	-	1,450,580
Diversity, Equity & Inclusion		1,424,244	-	1,424,244	-	-	-	1,424,244
Equal Employment Opportunity	-	991,979	-	991,979	-	-	-	991,979
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		13,888,246	-	13,888,246	-	-	-	13,888,246
Office of Safety, Security and Pı	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	17,288,093	-	17,288,093	-	-	-	17,288,093
Water Resources Management	Resource Planning & Development	334,783	-	334,783	-	-	-	334,783
Water Resources Management	Resource Implementation	7,765	-	7,765	-	-	-	7,765
Water Resources Management	Office of the Group Manager	43,134	-	43,134	-	-	-	43,134
Ethics Office	-	1,060,942	-	1,060,942	-	-	-	1,060,942
Integrated Operations Planning	Integrated Operations Planning and Support Services	1,296,046	-	1,296,046	-	-	-	1,296,046
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**204,111,640**	**-**	**204,111,640**	**-**	**-**	**-**	**204,111,640**
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		74,043,117	27,690,671	19,715,737	26,636,709	-	-	74,043,117
Revenue Bond Debt Service		374,601	140,093	99,746	134,761	-	-	374,601
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		1,303,826	-	1,303,826	-	-	-	1,303,826
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		75,721,544	27,830,765	21,119,309	26,771,470	-	-	75,721,544
G.O. Bond Debt Service		**1,503,633**	**562,329**	**400,378**	**540,926**	**-**	**-**	**1,503,633**
Debt Administration		**661,146**	**247,256**	**176,046**	**237,845**	**-**	**-**	**661,146**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**41,740,000**	**15,609,940**	**11,114,265**	**15,015,795**	**-**	**-**	**41,740,000**
PAYGO + Grant Funds (7101, 7102)		**18,526,591**	**6,928,581**	**4,933,144**	**6,664,865**	**-**	**-**	**18,526,591**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**60,266,591**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**138,152,914**	**28,640,350**	**21,695,733**	**27,550,241**	**-**	**-**	**77,886,323**
Other Operating Costs								
Operating Equipment (cash)		4,597,105	-	4,597,105	-	-	-	4,597,105
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**4,597,105**	**-**	**4,597,105**	**-**	**-**	**-**	**4,597,105**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**142,750,020**	**28,640,350**	**26,292,838**	**27,550,241**	**-**	**-**	**82,483,429**
REQUIREMENTS BEFORE OFFSETS:		**346,861,659**	**28,640,350**	**230,404,478**	**27,550,241**	**-**	**-**	**286,595,068**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		1,503,633	562,329	400,378	540,926	-	-	1,503,633
SDCWA Baseline Exchange		44,076,158	-	44,076,158	-	-	-	44,076,158
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		5,408,901	-	5,408,901	-	-	-	5,408,901
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		3,241,536	1,212,271	863,136	1,166,129	-	-	
Federal Reimbursement for PWSC		12,067,791	4,513,117	3,213,336	4,341,339	-	-	12,067,791
LSWRP Grant		-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-
Total Revenue Offsets		**66,298,019**	**6,287,717**	**53,961,908**	**6,048,394**	**-**	**-**	**66,298,019**
NET REVENUE REQUIREMENTS:		**280,563,640**	**22,352,633**	**176,442,570**	**21,501,847**	**-**	**-**	**220,297,049**

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		2,917,470	-	2,917,470	-	-	-	2,917,470
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		4,859,047	-	4,859,047	-	-	-	4,859,047
Conveyance and Distribution	C&D, Eastern & Western	1,303,243	-	1,303,243	-	-	-	1,303,243
Conveyance and Distribution	C&D General	212,498	-	212,498	-	-	-	212,498
Treatment and Water Quality	Treatment Section	531,585	-	531,585	-	-	-	531,585
Integrated Operations Planning	Office of the Manager, Operations Support Services	364,869	-	364,869	-	-	-	364,869
Integrated Operations Planning	Operations Support Services	11,330,998	-	11,330,998	-	-	-	11,330,998
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	10,388,224	-	10,388,224	-	-	-	10,388,224
Treatment and Water Quality	Treatment and Water Quality Section	221,018	-	221,018	-	-	-	221,018
Integrated Operations Planning	Power Operations and Planning	2,265,391	-	2,265,391	-	-	-	2,265,391
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	1,636,252	-	1,636,252	-	-	-	1,636,252
Treatment and Water Quality	Treatment Diemer	1,624,165	-	1,624,165	-	-	-	1,624,165
Treatment and Water Quality	Treatment Mills	1,452,284	-	1,452,284	-	-	-	1,452,284
Treatment and Water Quality	Treatment Skinner	1,324,749	-	1,324,749	-	-	-	1,324,749
Treatment and Water Quality	Treatment Weymouth	1,768,721	-	1,768,721	-	-	-	1,768,721
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	15,309,378	-	15,309,378	-	-	-	15,309,378
Conveyance and Distribution	C&D, Western Unit	15,933,433	-	15,933,433	-	-	-	15,933,433
Integrated Operations Planning	OSS, Manufacturing Services Unit	8,234,058	-	8,234,058	-	-	-	8,234,058
Office of Safety, Security and P	Safety, Regulatory, and Training Section	6,643,680	-	6,643,680	-	-	-	6,643,680
Integrated Operations Planning	OSS, Fleet Services Unit	18,310,405	-	18,310,405	-	-	-	18,310,405
Integrated Operations Planning	OSS, Power Support Unit	5,283,178	-	5,283,178	-	-	-	5,283,178
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	179,480	-	179,480	-	-	-	179,480
Office of Safety, Security and P	Security & Emergency Management Unit	1,156,957	-	1,156,957	-	-	-	1,156,957
Sustainability, Resilience & Inno		779,250	-	779,250	-	-	-	779,250
Diversity, Equity & Inclusion		1,197,254	-	1,197,254	-	-	-	1,197,254
Equal Employment Opportunity	-	853,779	-	853,779	-	-	-	853,779
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		11,201,112	-	11,201,112	-	-	-	11,201,112
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	9,976,731	-	9,976,731	-	-	-	9,976,731
Water Resources Management	Resource Planning & Development	284,766	-	284,766	-	-	-	284,766
Water Resources Management	Resource Implementation	4,886	-	4,886	-	-	-	4,886
Water Resources Management	Office of the Group Manager	42,634	-	42,634	-	-	-	42,634
Ethics Office	-	912,331	-	912,331	-	-	-	912,331
Integrated Operations Planning	Integrated Operations Planning and Support Services	1,087,377	-	1,087,377	-	-	-	1,087,377
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**139,591,206**	**-**	**139,591,206**	**-**	**-**	**-**	**139,591,206**

Allocation Percentages: Hydroelectric
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		163,774	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		318,179	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	33,170	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D General	10,811	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 Sup	Office of the Manager, Operations Support Services	21,829	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Sup	Operations Support Services	367,655	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 Sup	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 Sup	Power Operations and Planning	817,686	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Sup	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	957,921	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Conveyance and Distribution	C&D, Western Unit	278,106	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Sup	OSS, Manufacturing Services Unit	7,186	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	334,710	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	76,375	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	3,449,410	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	10,069	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	362,978	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		73,192	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Equal Employment Opportunity		50,978	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		1,018,161	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Business Technology	Information Technology	888,430	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		52,440	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	64,280	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		**9,357,341**						
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*	5,428,173	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*	59,773	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	5,487,946						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		**8,596,415**						
Other Operating Costs								
Operating Equipment (cash)		210,751	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		**210,751**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	**100.0%**
Total General District Requirements		**8,807,166**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**18,164,507**	**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		2,318,237	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Additional Exchange Payment		-	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Interest on Investments		284,487	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Hydro-Power Revenue		3,939,306	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		**6,542,030**						
NET REVENUE REQUIREMENTS:		**11,622,477**						

Allocation of Revenue Requirements: 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		163,774	-	-	-	-	163,774	163,774
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		318,179	-	-	-	-	318,179	318,179
Conveyance and Distribution	C&D, Eastern & Western	33,170	-	-	-	-	33,170	33,170
Conveyance and Distribution	C&D General	10,811	-	-	-	-	10,811	10,811
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	21,829	-	-	-	-	21,829	21,829
Integrated Operations Planning	Operations Support Services	367,655	-	-	-	-	367,655	367,655
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	817,686	-	-	-	-	817,686	817,686
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	957,921	-	-	-	-	957,921	957,921
Conveyance and Distribution	C&D, Western Unit	278,106	-	-	-	-	278,106	278,106
Integrated Operations Planning	OSS, Manufacturing Services Unit	7,186	-	-	-	-	7,186	7,186
Office of Safety, Security and P	Safety, Regulatory, and Training Section	334,710	-	-	-	-	334,710	334,710
Integrated Operations Planning	OSS, Fleet Services Unit	76,375	-	-	-	-	76,375	76,375
Integrated Operations Planning	OSS, Power Support Unit	3,449,410	-	-	-	-	3,449,410	3,449,410
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	10,069	-	-	-	-	10,069	10,069
Office of Safety, Security and P	Security & Emergency Management Unit	362,978	-	-	-	-	362,978	362,978
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		73,192	-	-	-	-	73,192	73,192
Equal Employment Opportunity	-	50,978	-	-	-	-	50,978	50,978
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		1,018,161	-	-	-	-	1,018,161	1,018,161
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	888,430	-	-	-	-	888,430	888,430
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-
Ethics Office	-	52,440	-	-	-	-	52,440	52,440
Integrated Operations Planning	Integrated Operations Planning and Support Services	64,280	-	-	-	-	64,280	64,280
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**9,357,341**	**-**	**-**	**-**	**-**	**9,357,341**	**9,357,341**
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		5,428,173	-	-	-	-	5,428,173	5,428,173
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-
Revenue Bond Debt Service		59,773	-	-	-	-	59,773	59,773
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,487,946	-	-	-	-	5,487,946	5,487,946
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		**8,596,415**	**-**	**-**	**-**	**-**	**8,596,415**	**8,596,415**
Other Operating Costs								
Operating Equipment (cash)		210,751	-	-	-	-	210,751	210,751
Future Staffing Needs Funding	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-
Total Other Operating Costs		**210,751**	**-**	**-**	**-**	**-**	**210,751**	**210,751**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-
Total General District Requirements		**8,807,166**	**-**	**-**	**-**	**-**	**8,807,166**	**8,807,166**
REQUIREMENTS BEFORE OFFSETS:		**18,164,507**	**-**	**-**	**-**	**-**	**18,164,507**	**18,164,507**
Revenue Offsets								
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-
SDCWA Baseline Exchange		2,318,237	-	-	-	-	2,318,237	2,318,237
Additional Exchange Payment		-	-	-	-	-	-	-
Interest on Investments		284,487	-	-	-	-	284,487	284,487
Hydro-Power Revenue		3,939,306	-	-	-	-	3,939,306	3,939,306
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		**6,542,030**	**-**	**-**	**-**	**-**	**6,542,030**	**6,542,030**
NET REVENUE REQUIREMENTS:		**11,622,477**	**-**	**-**	**-**	**-**	**11,622,477**	**11,622,477**

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Hydroelectric
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		149,928	-	-	-	-	-	149,928	149,928
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		249,705	-	-	-	-	-	249,705	249,705
Conveyance and Distribution	C&D, Eastern & Western	33,888	-	-	-	-	-	33,888	33,888
Conveyance and Distribution	C&D General	5,526	-	-	-	-	-	5,526	5,526
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	18,097	-	-	-	-	-	18,097	18,097
Integrated Operations Planning	Operations Support Services	305,850	-	-	-	-	-	305,850	305,850
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	716,011	-	-	-	-	-	716,011	716,011
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	606,592	-	-	-	-	-	606,592	606,592
Conveyance and Distribution	C&D, Western Unit	205,814	-	-	-	-	-	205,814	205,814
Integrated Operations Planning	OSS, Manufacturing Services Unit	6,069	-	-	-	-	-	6,069	6,069
Office of Safety, Security and P	Safety, Regulatory, and Training Section	262,369	-	-	-	-	-	262,369	262,369
Integrated Operations Planning	OSS, Fleet Services Unit	38,793	-	-	-	-	-	38,793	38,793
Integrated Operations Planning	OSS, Power Support Unit	2,927,561	-	-	-	-	-	2,927,561	2,927,561
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	8,902	-	-	-	-	-	8,902	8,902
Office of Safety, Security and P	Security & Emergency Management Unit	84,818	-	-	-	-	-	84,818	84,818
Sustainability, Resilience & Inno		-	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		61,527	-	-	-	-	-	61,527	61,527
Equal Employment Opportunity	-	43,875	-	-	-	-	-	43,875	43,875
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		821,164	-	-	-	-	-	821,164	821,164
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	512,701	-	-	-	-	-	512,701	512,701
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-	-	-
Ethics Office	-	45,094	-	-	-	-	-	45,094	45,094
Integrated Operations Planning	Integrated Operations Planning and Support Services	53,931	-	-	-	-	-	53,931	53,931
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**7,158,214**	**-**	**-**	**-**	**-**	**-**	**7,158,214**	**7,158,214**

Allocation Percentages: Demand Management
Fiscal Year Ending 2028

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	***Item***							
Office of General Manager		182,497	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	3,067,765	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Human Resources		354,553	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 Sup	Office of the Manager, Operations Support Services	49	0.0%	100.0%	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%	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 Sup	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 Sup	Power Operations and Planning	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	-	0.0%	100.0%	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%	100.0%
Integrated Operations Planning and Sup	OSS, Power Support Unit	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	23	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	49,821	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		81,559	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Equal Employment Opportunity		56,805	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		139,748	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Information Technology	989,994	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Planning & Development	560,073	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Resource Implementation	6,783,883	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources Management	Office of the Group Manager	924,761	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		61,225	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	144	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		**13,252,899**						
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		31,644,923	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		**65,584,923**						
Capital Financing								
Revenue Bond Debt Service	*Base CIP + Existing Debt*	745,043	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*	84,657	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	6,022,474						0.0%
G.O. Bond Debt Service		-	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Debt Administration		6,653	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*	420,000	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		420,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Capital Financing Costs		**6,449,127**						
Other Operating Costs								
Operating Equipment (cash)		298,488	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		**298,488**						
Increase/(Decrease) in Required Reserves		**-**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**100.0%**
Total General District Requirements		**72,332,538**	**0.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	100.0%
REQUIREMENTS BEFORE OFFSETS:		**85,585,437**	**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		1,340,415	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		**1,340,415**						
NET REVENUE REQUIREMENTS:		**84,245,022**						

Allocation of Revenue Requirements: Demand Management
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		182,497	-	182,497	-	-	-	-	182,497
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	3,067,765	-	3,067,765	-	-	-	-	3,067,765
Human Resources		354,553	-	354,553	-	-	-	-	354,553
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	49	-	49	-	-	-	-	49
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 Pr	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 Sectior	23	-	23	-	-	-	-	23
Office of Safety, Security and Pr	Security & Emergency Management Unit	49,821	-	49,821	-	-	-	-	49,821
Sustainability, Resilience & Inno		-	-	-	-	-	-	-	-
Diversity, Equity & Inclusion		81,559	-	81,559	-	-	-	-	81,559
Equal Employment Opportunity	-	56,805	-	56,805	-	-	-	-	56,805
Finance and Administration	-	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-	-
Engineering Services		139,748	-	139,748	-	-	-	-	139,748
Office of Safety, Security and Pr	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	-
Business Technology	Information Technology	989,994	-	989,994	-	-	-	-	989,994
Water Resources Management	Resource Planning & Development	560,073	-	560,073	-	-	-	-	560,073
Water Resources Management	Resource Implementation	6,783,883	-	6,783,883	-	-	-	-	6,783,883
Water Resources Management	Office of the Group Manager	924,761	-	924,761	-	-	-	-	924,761
Ethics Office	-	61,225	-	61,225	-	-	-	-	61,225
Integrated Operations Planning	Integrated Operations Planning and Support Services	144	-	144	-	-	-	-	144
General Counsel	-	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-	-
Total Departmental O&M		**13,252,899**	**-**	**13,252,899**	**-**	**-**	**-**	**-**	**13,252,899**
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		31,644,923	-	31,644,923	-	-	-	-	31,644,923
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		**65,584,923**	**-**	**65,584,923**	**-**	**-**	**-**	**-**	**65,584,923**
Capital Financing									-
Revenue Bond Debt Service		745,043	-	745,043	-	-	-	-	745,043
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		84,657	-	84,657	-	-	-	-	84,657
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		6,022,474	-	6,022,474	-	-	-	-	6,022,474
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**6,653**	**-**	**6,653**	**-**	**-**	**-**	**-**	**6,653**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**420,000**	**-**	**420,000**	**-**	**-**	**-**	**-**	**420,000**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**420,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Financing Costs		**6,449,127**	**-**	**6,029,127**	**-**	**-**	**-**	**-**	**6,029,127**
Other Operating Costs									
Operating Equipment (cash)		298,488	-	298,488	-	-	-	-	298,488
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**298,488**	**-**	**298,488**	**-**	**-**	**-**	**-**	**298,488**
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	-	-
Total General District Requirements		**72,332,538**	**-**	**71,912,538**	**-**	**-**	**-**	**-**	**71,912,538**
REQUIREMENTS BEFORE OFFSETS:		**85,585,437**	**-**	**85,165,437**	**-**	**-**	**-**	**-**	**85,165,437**
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		1,340,415	-	1,340,415	-	-	-	-	1,340,415
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		**1,340,415**	**-**	**1,340,415**	**-**	**-**	**-**	**-**	**1,340,415**
NET REVENUE REQUIREMENTS:		**84,245,022**	**-**	**83,825,022**	**-**	**-**	**-**	**-**	**83,825,022**

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		167,068	-	167,068	-	-	-	167,068
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	1,923,236	-	1,923,236	-	-	-	1,923,236
Human Resources		278,251	-	278,251	-	-	-	278,251
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 Section	20	-	20	-	-	-	20
Office of Safety, Security and P	Security & Emergency Management Unit	11,642	-	11,642	-	-	-	11,642
Sustainability, Resilience & Inno		-	-	-	-	-	-	-
Diversity, Equity & Inclusion		68,560	-	68,560	-	-	-	68,560
Equal Employment Opportunity	-	48,891	-	48,891	-	-	-	48,891
Finance and Administration	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-	-
Engineering Services		112,709	-	112,709	-	-	-	112,709
Office of Safety, Security and P	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-
Business Technology	Information Technology	571,313	-	571,313	-	-	-	571,313
Water Resources Management	Resource Planning & Development	476,397	-	476,397	-	-	-	476,397
Water Resources Management	Resource Implementation	4,268,034	-	4,268,034	-	-	-	4,268,034
Water Resources Management	Office of the Group Manager	914,035	-	914,035	-	-	-	914,035
Ethics Office	-	52,649	-	52,649	-	-	-	52,649
Integrated Operations Planning	Integrated Operations Planning and Support Services	121	-	121	-	-	-	121
General Counsel	-	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-	-
Total Departmental O&M		**8,892,966**	**-**	**8,892,966**	**-**	**-**	**-**	**8,892,966**

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		2,584,606	0.0%	2.0%	0.0%	0.0%	0.0%	0.0%	2.1%
Board of Directors		3,225,976	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	7,119,864	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Media Communications Services	7,747,745	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Manager, External Affairs/Special Projects	6,987,961	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
External Affairs	Conservation & Community Services	3,067,765	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.4%
Human Resources		5,021,342	0.0%	3.4%	0.0%	0.0%	0.0%	0.1%	3.4%
Conveyance and Distribution	C&D, Eastern & Western	3,118	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%	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%
Integrated Operations Planning and Sup	Office of the Manager, Operations Support Services	3,671	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Integrated Operations Planning and Sup	Operations Support Services	87,537	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 Sup	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 Sup	Power Operations and Planning	7,319	0.0%	1.0%	0.0%	0.0%	0.0%	0.2%	1.2%
Integrated Operations Planning and Sup	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	120,610	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 Sup	OSS, Manufacturing Services Unit	-	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	2.3%
Office of Safety, Security and Protectior	Safety, Regulatory, and Training Section	346,173	0.0%	4.0%	0.0%	0.0%	0.0%	0.1%	4.0%
Integrated Operations Planning and Sup	OSS, Fleet Services Unit	76,375	0.0%	4.4%	0.0%	0.0%	0.0%	0.0%	4.4%
Integrated Operations Planning and Sup	OSS, Power Support Unit	3,689	0.0%	1.7%	0.0%	0.0%	0.0%	0.7%	2.4%
Integrated Operations Planning and Sup	Office of the Manager, Operations & Planning Section	1,693	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%
Office of Safety, Security and Protectior	Security & Emergency Management Unit	1,715,250	0.0%	1.2%	0.0%	0.0%	0.0%	0.0%	100.0%
Sustainability, Resilience & Innovation		20,977,411	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%
Diversity, Equity & Inclusion		1,155,071	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.8%
Equal Employment Opportunity		804,501	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	100.0%
Finance and Administration		49,561,593	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business Technology	Office of Manager	1,273,660	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Engineering Services		4,811,309	1.0%	9.1%	1.1%	0.0%	0.0%	0.2%	11.4%
Office of Safety, Security and Protectior	Office of Safety, Security and Protection Officer	803,815	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Business Technology	Information Technology	14,020,757	0.0%	7.0%	0.0%	0.0%	0.0%	0.1%	100.0%
Water Resources Management	Resource Planning & Development	14,873	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%	1.3%
Water Resources Management	Resource Implementation	135,895	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%	2.8%
Water Resources Management	Office of the Group Manager	18,985	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	100.0%
Ethics Office		843,253	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	100.0%
Integrated Operations Planning and Sup	Integrated Operations Planning and Support Services	10,810	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	100.0%
General Counsel		21,357,459	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
General Auditor		6,095,214	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Departmental O&M		**160,006,318**							
GENERAL DISTRICT REQUIREMENTS									
-									
State Water Project*									
Supply - O&M		-	0.0%	6.9%	0.0%	0.0%	0.0%	0.0%	6.9%
Supply - Capital		-	0.0%	5.5%	0.0%	0.0%	0.0%	0.0%	5.5%
Power - O&M & Off-Aq Capital		-	0.0%	0.0%	0.0%	12.9%	0.0%	0.0%	12.9%
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%	3.5%	0.0%	0.0%	0.0%	6.7%
Transmission - O&M - Commodity only		-	0.0%	15.2%	0.0%	0.0%	0.0%	0.0%	15.2%
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%	1.3%	0.0%	0.0%	0.0%	2.5%
Total State Water Project		**-**							
Colorado River Aqueduct Power Costs		**-**	**0.0%**	**0.0%**	**0.0%**	**3.1%**	**0.0%**	**0.0%**	3.1%
Supply Programs (cash funded portion)		**-**	**0.0%**	**7.7%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	7.7%
Demand Management (cash funded portion)									
Local Resources Program		-	0.0%	1.9%	0.0%	0.0%	0.0%	0.0%	1.9%
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%	1.8%	0.0%	0.0%	0.0%	0.0%	1.8%
Total Demand Management Costs		**-**							
Capital Financing									
Revenue Bond Debt Service	*Base CIP + Existing Debt*	25,650,778	4.4%	7.2%	8.0%	0.0%	0.0%	0.3%	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*	1,022,090	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Revenue Bond Debt Service net of BABs	Interest Subsidy Payment	26,672,868							21.1%
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%	4.5%	0.0%	0.0%	0.2%	11.2%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	-	0.4%	1.0%	0.4%	0.0%	0.0%	0.0%	1.8%
PAYGO	*Special Project*	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO		14,460,000	2.9%	5.0%	4.9%	0.0%	0.0%	0.2%	13.0%
Total Capital Financing Costs		**41,361,909**							
Other Operating Costs									
Operating Equipment (cash)		3,603,743	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		**3,603,743**							
Increase/(Decrease) in Required Reserves		**46,800,000**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Total General District Requirements		**91,765,652**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	0.0%
REQUIREMENTS BEFORE OFFSETS:		**251,771,970**	**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%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
Property Taxes - MWD GO Debt Service		-	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
SDCWA Baseline Exchange		32,132,281	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
Additional Exchange Payment		-	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
Interest on Investments		3,943,182	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
Hydro-Power Revenue		-	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
CRA Power Revenue		-	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		7,555,706	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
Misc. allocated to supply (PVID Lease)		-	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
Property Taxes - SWP		-	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
CVWD Revenues		30,285,200	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
SLR Revenues		2,285,760	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
DWCV Revenues		-	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
Grant Funds		-	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
IRA Bucket 1		-	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
Stored Water Sales		-	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
$80M Grant		-	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
Federal Reimbursement for PWSC		-	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
LSWRP Grant		-	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
Annexation		-	7.1%	65.0%	14.4%	12.7%	0.0%	0.8%	100.0%
Total Revenue Offsets		**76,202,129**							
NET REVENUE REQUIREMENTS:		**175,569,840**							

Allocation of Revenue Requirements: 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		2,584,606	-	52,594	-	-	-	885	53,479
Board of Directors		3,225,976	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	-	-	-	-	-	-	-	-
External Affairs	Legislative Services	7,119,864	-	-	-	-	-	-	-
External Affairs	Media Communications Services	7,747,745	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	6,987,961	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	3,067,765	-	13,477	-	-	-	-	13,477
Human Resources		5,021,342	-	170,178	-	-	-	2,864	173,042
Conveyance and Distribution	C&D, Eastern & Western	3,118	-	23	-	-	-	0	23
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	3,671	-	8	-	-	-	0	8
Integrated Operations Planning	Operations Support Services	87,537	-	2,837	-	-	-	61	2,898
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	7,319	-	76	-	-	-	12	88
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	120,610	-	5,229	-	-	-	167	5,397
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-	-	-
Office of Safety, Security and Pr	Safety, Regulatory, and Training Section	346,173	-	13,788	-	-	-	207	13,996
Integrated Operations Planning	OSS, Fleet Services Unit	76,375	-	3,370	-	-	-	7	3,377
Integrated Operations Planning	OSS, Power Support Unit	3,689	-	63	-	-	-	25	88
Integrated Operations Planning	Office of the Manager, Operations & Planning Sectior	1,693	-	2	-	-	-	0	2
Office of Safety, Security and Pr	Security & Emergency Management Unit	1,715,250	-	19,818	-	-	-	332	20,150
Sustainability, Resilience & Inno		20,977,411	-	180,185	-	-	-	-	180,185
Diversity, Equity & Inclusion		1,155,071	-	9,646	-	-	-	162	9,808
Equal Employment Opportunity	-	804,501	-	4,791	-	-	-	81	4,871
Finance and Administration	-	49,561,593	-	-	-	-	-	-	-
Business Technology	Office of Manager	1,273,660	-	-	-	-	-	-	-
Engineering Services		4,811,309	47,370	435,991	54,832	-	-	9,025	547,218
Office of Safety, Security and Pr	Office of Safety, Security and Protection Officer	803,815	-	-	-	-	-	-	-
Business Technology	Information Technology	14,020,757	-	975,644	-	-	-	16,421	992,064
Water Resources Management	Resource Planning & Development	14,873	-	201	-	-	-	-	201
Water Resources Management	Resource Implementation	135,895	-	3,765	-	-	-	-	3,765
Water Resources Management	Office of the Group Manager	18,985	-	142	-	-	-	-	142
Ethics Office	-	843,253	-	5,182	-	-	-	87	5,269
Integrated Operations Planning	Integrated Operations Planning and Support Services	10,810	-	71	-	-	-	1	73
General Counsel	-	21,357,459	-	-	-	-	-	-	-
General Auditor	-	6,095,214	-	-	-	-	-	-	-
Total Departmental O&M		**160,006,318**	**47,370**	**1,897,079**	**54,832**	**-**	**-**	**30,338**	**2,029,620**
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		25,650,778	1,115,816	1,856,038	2,061,195	-	-	84,399	5,117,447
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		-	-	-	-	-	-	-	-
Revenue Bond Debt Service		1,022,090	-	2,463	47	-	-	37	2,547
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		26,672,868	1,115,816	1,858,501	2,061,242	-	-	84,436	5,119,995
G.O. Bond Debt Service		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Administration		**229,041**	**89**	**148**	**164**	**-**	**-**	**7**	**408**
Bond Defeasance		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**14,460,000**	**354,591**	**589,824**	**655,020**	**-**	**-**	**26,821**	**1,626,256**
PAYGO + Grant Funds (7101, 7102)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PAYGO		**14,460,000**	**415,320**	**728,061**	**713,437**	**-**	**-**	**26,821**	**1,883,640**
Total Capital Financing Costs		**41,361,909**	**1,531,225**	**2,586,710**	**2,774,844**	**-**	**-**	**111,264**	**7,004,043**
Other Operating Costs									
Operating Equipment (cash)		3,603,743	-	30,619	586	-	-	460	31,666
Future Staffing Needs Funding	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-
Total Other Operating Costs		**3,603,743**	**-**	**30,619**	**586**	**-**	**-**	**460**	**31,666**
Increase/(Decrease) in Required Reserves		46,800,000	-	-	-	-	-	-	-
Total General District Requirements		**91,765,652**	**1,531,225**	**2,617,329**	**2,775,430**	**-**	**-**	**111,724**	**7,035,708**
REQUIREMENTS BEFORE OFFSETS:		**251,771,970**	**1,578,596**	**4,514,408**	**2,830,262**	**-**	**-**	**142,062**	**9,065,328**
Revenue Offsets									
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	-	-
SDCWA Baseline Exchange		32,132,281	2,284,767	20,880,898	4,624,838	4,096,030	-	245,748	32,132,281
Additional Exchange Payment		-	-	-	-	-	-	-	-
Interest on Investments		3,943,182	280,380	2,562,444	567,547	502,653	-	30,158	3,943,182
Hydro-Power Revenue		-	-	-	-	-	-	-	-
CRA Power Revenue		-	-	-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		7,555,706	537,249	4,910,014	1,087,502	963,156	-	57,786	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	2,153,430	19,680,588	4,358,985	3,860,575	-	231,622	30,285,200
SLR Revenues		2,285,760	162,529	1,485,382	328,992	291,375	-	17,482	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		**76,202,129**	**5,418,356**	**49,519,326**	**10,967,863**	**9,713,789**	**-**	**582,795**	**76,202,129**
NET REVENUE REQUIREMENTS:		**175,569,840**	**(3,839,760)**	**(45,004,918)**	**(8,137,601)**	**(9,713,789)**	**-**	**(440,733)**	**(67,136,801)**

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 Commodity	Other	Hydroelectric	
					Demand	Commodity	Standby				
Departmental O&M											
Group	***Item***										
Office of General Manager		12,479,220	726,122	13,205,343	-	12,986,769	-	-	-	218,573	13,205,343
Board of Directors		3,225,976	(3,225,976)	-	-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	14,378,636	2,495,897	16,874,532	-	16,874,532	-	-	-	-	16,874,532
External Affairs	Legislative Services	7,119,864	(7,119,864)	-	-	-	-	-	-	-	-
External Affairs	Media Communications Services	7,747,745	(7,747,745)	-	-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	6,987,961	(6,987,961)	-	-	-	-	-	-	-	-
External Affairs	Conservation & Community Services	6,135,529	(2,364,821)	3,770,709	-	3,770,709	-	-	-	-	3,770,709
Human Resources		24,244,481	492,677	24,737,159	-	24,327,712	-	-	-	409,447	24,737,159
Conveyance and Distribution	C&D, Eastern & Western	3,147,443	1,171,020	4,318,462	-	4,272,906	-	-	-	45,556	4,318,462
Conveyance and Distribution	C&D General	1,025,797	190,431	1,216,228	-	1,203,398	-	-	-	12,830	1,216,228
Treatment and Water Quality	Treatment Section	5,660,117	1,782,518	7,442,636	-	7,442,636	-	-	-	-	7,442,636
Integrated Operations Planning and Suppoi	Office of the Manager, Operations Support Services	1,195,358	357,410	1,552,768	-	1,524,324	-	-	-	28,444	1,552,768
Integrated Operations Planning and Suppoi	Operations Support Services	17,507,363	5,209,096	22,716,459	-	22,237,016	-	-	-	479,443	22,716,459
Conveyance and Distribution	C&D, Desert Region / CRA	53,687,958	14,719,743	68,407,701	-	68,407,701	-	-	-	-	68,407,701
Integrated Operations Planning and Suppoi	System Operations Unit	12,677,778	3,796,903	16,474,681	-	16,474,681	-	-	-	-	16,474,681
Treatment and Water Quality	Treatment and Water Quality Section	2,736,956	741,121	3,478,077	-	3,478,077	-	-	-	-	3,478,077
Integrated Operations Planning and Suppoi	Power Operations and Planning	5,999,166	1,910,387	7,909,554	-	6,830,165	-	-	-	1,079,389	7,909,554
Integrated Operations Planning and Suppoi	Operations Planning & Programs Unit	3,174,440	1,112,137	4,286,577	-	4,286,577	-	-	-	-	4,286,577
Treatment and Water Quality	Treatment Jensen	29,089,071	5,486,709	34,575,780	-	23,094,838	-	11,480,942	-	-	34,575,780
Treatment and Water Quality	Treatment Diemer	26,962,532	5,446,180	32,408,711	-	22,240,301	-	10,168,410	-	-	32,408,711
Treatment and Water Quality	Treatment Mills	18,818,281	4,869,824	23,688,106	-	19,489,851	-	4,198,255	-	-	23,688,106
Treatment and Water Quality	Treatment Skinner	21,216,458	4,442,171	25,658,629	-	18,116,156	-	7,542,473	-	-	25,658,629
Treatment and Water Quality	Treatment Weymouth	29,185,289	5,930,905	35,116,194	-	24,450,335	-	10,665,858	-	-	35,116,194
Treatment and Water Quality	Water Quality Section	37,333,542	11,092,600	48,426,142	-	48,426,142	-	-	-	-	48,426,142
Conveyance and Distribution	C&D, Eastern Unit	31,052,950	7,038,640	38,091,590	-	36,911,959	-	-	-	1,179,631	38,091,590
Conveyance and Distribution	C&D, Western Unit	23,175,480	6,268,763	29,444,243	-	29,090,912	-	-	-	353,331	29,444,243
Integrated Operations Planning and Suppoi	OSS, Manufacturing Services Unit	11,976,730	3,696,787	15,673,517	-	15,664,113	-	-	-	9,404	15,673,517
Office of Safety, Security and Protection	Safety, Regulatory, and Training Section	22,925,366	6,122,864	29,048,230	-	28,617,624	-	-	-	430,606	29,048,230
Integrated Operations Planning and Suppoi	OSS, Fleet Services Unit	38,187,662	6,998,922	45,186,584	-	45,096,030	-	-	-	90,554	45,186,584
Integrated Operations Planning and Suppoi	OSS, Power Support Unit	12,297,363	3,809,875	16,107,238	-	11,587,802	-	-	-	4,519,436	16,107,238
Integrated Operations Planning and Suppoi	Office of the Manager, Operations & Planning Sectior	551,346	175,923	727,269	-	713,947	-	-	-	13,322	727,269
Office of Safety, Security and Protection	Security & Emergency Management Unit	23,724,064	164,458	23,888,523	-	23,494,544	-	-	-	393,979	23,888,523
Sustainability, Resilience & Innovation		27,977,109	(19,603,043)	8,374,066	-	8,374,066	-	-	-	-	8,374,066
Diversity, Equity & Inclusion		5,577,016	203,566	5,780,582	-	5,684,902	-	-	-	95,680	5,780,582
Equal Employment Opportunity		3,884,365	164,362	4,048,726	-	3,981,712	-	-	-	67,014	4,048,726
Finance and Administration		49,561,593	(49,561,593)	-	-	-	-	-	-	-	-
Business Technology	Office of Manager	1,273,660	(1,273,660)	-	-	-	-	-	-	-	-
Engineering Services		66,546,459	13,387,144	79,933,603	6,919,509	63,686,307	8,009,489	-	-	1,318,297	79,933,603
Office of Safety, Security and Protection	Office of Safety, Security and Protection Officer	803,815	(803,815)	-	-	-	-	-	-	-	-
Business Technology	Information Technology	67,696,246	(2,699,219)	64,997,027	-	63,921,204	-	-	-	1,075,823	64,997,027
Water Resources Management	Resource Planning & Development	6,954,846	2,142,725	9,097,572	-	9,097,572	-	-	-	-	9,097,572
Water Resources Management	Resource Implementation	19,413,586	4,297,053	23,710,639	-	23,710,639	-	-	-	-	23,710,639
Water Resources Management	Office of the Group Manager	3,320,349	1,173,671	4,494,020	-	4,494,020	-	-	-	-	4,494,020
Ethics Office		4,024,076	156,490	4,180,565	-	4,111,643	-	-	-	68,922	4,180,565
Integrated Operations Planning and Suppoi	Integrated Operations Planning and Support Services	3,519,941	1,065,276	4,585,217	-	4,501,225	-	-	-	83,992	4,585,217
General Counsel		21,357,459	(21,357,459)	-	-	-	-	-	-	-	-
General Auditor		6,095,214	(6,095,214)	-	-	-	-	-	-	-	-
Total Departmental O&M	**-**	**803,633,658**	**(0)**	**803,633,658**	**6,919,509**	**732,675,048**	**8,009,489**	**44,055,938**	**-**	**11,973,673**	**803,633,658**
GENERAL DISTRICT REQUIREMENTS											
State Water Project*											
Supply - O&M		114,290,989	6,357,336	120,648,325	-	120,648,325	-	-	-	-	120,648,325
Supply - Capital		90,117,020	5,012,681	95,129,700	-	95,129,700	-	-	-	-	95,129,700
Power - O&M & Off-Aq Capital		213,006,579	11,848,305	224,854,884	-	-	-	224,854,884	-	-	224,854,884
Power - Capital (less Off-Aq)		1,944,325	108,151	2,052,476	-	-	-	2,052,476	-	-	2,052,476
Transmission - Capital - Commodity, Demand, & Standby		111,268,617	6,189,220	117,457,837	18,075,272	38,458,025	60,924,541	-	-	-	117,457,837
Transmission - O&M - Commodity only		250,138,731	13,913,749	264,052,479	-	264,052,479	-	-	-	-	264,052,479
Delta Conveyance - Supply		-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Power		-	-	-	-	-	-	-	-	-	-
Delta Conveyance - Other		41,268,714	2,295,536	43,564,250	6,703,986	14,263,799	22,596,465	-	-	-	43,564,250
Total State Water Project		**822,034,974**	**45,724,978**	**867,759,952**	**24,779,257**	**532,552,329**	**83,521,006**	**226,907,360**	**-**	**-**	**867,759,952**
Colorado River Aqueduct Power Costs		**51,153,391**	**2,845,363**	**53,998,753**	**-**	**-**	**-**	**53,998,753**	**-**	**-**	**53,998,753**
Supply Programs (cash funded portion)		**127,794,275**	**7,108,445**	**134,902,720**	**-**	**134,902,720**	**-**	**-**	**-**	**-**	**134,902,720**
Demand Management (cash funded portion)											
Local Resources Program		31,644,923	1,760,221	33,405,144	-	33,405,144	-	-	-	-	33,405,144
Future Supply Actions & Stormwater Pilot		3,440,000	191,347	3,631,347	-	3,631,347	-	-	-	-	3,631,347
Conservation Program (cash funded portion)		30,500,000	1,696,536	32,196,536	-	32,196,536	-	-	-	-	32,196,536
Total Demand Management Costs		**65,584,923**	**3,648,104**	**69,233,027**	**-**	**69,233,027**	**-**	**-**	**-**	**-**	**69,233,027**
Capital Financing											
Revenue Bond Debt Service	*Base CIP + Existing Debt*	354,782,543	(7,343,111)	347,439,433	75,756,235	126,012,168	139,940,919	-	-	5,730,110	347,439,433
Revenue Bond Debt Service	*PWSC*	593,750	33,027	626,777	147,886	336,634	142,257	-	-	-	626,777
Revenue Bond Debt Service	*Special Project*	-	-	-	-	-	-	-	-	-	-
Revenue Bond Debt Service	*Existing AVEK + Supply Programs*	9,844,000	547,564	10,391,564	-	10,391,564	-	-	-	-	10,391,564
Revenue Bond Debt Service	*Existing Conservation + New Conservation*	5,192,774	288,844	5,481,617	-	5,481,617	-	-	-	-	5,481,617
Revenue Bond Debt Service	*Operating Equipment*	5,133,457	(793,398)	4,340,059	-	4,196,578	80,383	-	-	63,098	4,340,059
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		375,546,525	(7,267,075)	368,279,450	75,904,121	146,418,562	140,163,560	-	-	5,793,208	368,279,450
G.O. Bond Debt Service		1,964,250	109,260	2,073,510	760,126	549,622	763,762	-	-	-	2,073,510
Debt Administration		3,167,926	(65,568)	3,102,358	676,443	1,125,188	1,249,561	-	-	51,165	3,102,358
Bond Defeasance		-	-	-	-	-	-	-	-	-	-
PAYGO	Base CIP	200,000,000	(4,139,499)	195,860,501	42,705,728	71,036,284	78,888,278	-	-	3,230,210	195,860,501
PAYGO + Grant Funds (7101, 7102)	PWSC	29,365,015	1,633,403	30,998,419	7,313,977	16,648,849	7,035,593	-	-	-	30,998,419
PAYGO	Special Project	-	-	-	-	-	-	-	-	-	-
PAYGO		229,365,015	(2,506,096)	226,858,919	50,019,706	87,685,133	85,923,871	-	-	3,230,210	226,858,919
Total Capital Financing Costs		**610,043,716**	**(9,729,479)**	**600,314,237**	**127,360,395**	**235,778,505**	**228,100,753**	**-**	**-**	**9,074,583**	**600,314,237**
Other Operating Costs											
Operating Equipment (cash)		18,099,843	(2,797,410)	15,302,433	-	14,796,541	283,419	-	-	222,474	15,302,433
Future Staffing Needs Funding		-	-	-	-	-	-	-	-	-	-
OPEB\PERS Pre-Funding		-	-	-	-	-	-	-	-	-	-
Total Other Operating Costs		**18,099,843**	**(2,797,410)**	**15,302,433**	**-**	**14,796,541**	**283,419**	**-**	**-**	**222,474**	**15,302,433**
Increase/(Decrease) in Required Reserves		**46,800,000**	**(46,800,000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total General District Requirements		**1,741,511,122**	**-**	**1,741,511,122**	**152,139,652**	**987,263,122**	**311,905,178**	**280,906,113**	**-**	**9,297,057**	**1,741,511,122**
REQUIREMENTS BEFORE OFFSETS:		**2,545,144,780**	**(0)**	**2,545,144,780**	**159,059,162**	**1,719,938,170**	**319,914,668**	**324,962,051**	**-**		**2,545,144,780**
Revenue Offsets											
Property Taxes - MWD Portion of SWP GO Debt Service		-	-	-	-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		1,964,250	-	1,964,250	562,329	400,378	1,001,543	-	-	-	1,964,250
SDCWA Baseline Exchange		154,738,333	-	154,738,333	2,284,767	141,168,714	4,624,838	4,096,030	-	2,563,985	154,738,333
Additional Exchange Payment		-	-	-	-	-	-	-	-	-	-
Interest on Investments		33,210,576	0	33,210,576	4,280,229	18,935,997	6,480,924	3,198,781	-	314,645	33,210,576
Hydro-Power Revenue		3,939,306	-	3,939,306	-	-	-	-	-	3,939,306	3,939,306
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	-	7,555,706	537,249	4,910,014	1,087,502	963,156	-	57,786	7,555,706
Misc. allocated to supply (PVID Lease)		5,078,772	-	5,078,772	-	5,078,772	-	-	-	-	5,078,772
Property Taxes - SWP		422,686,960	0	422,686,960	9,269,863	265,803,137	31,245,017	116,368,942	-	-	422,686,960
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	-	-	-	-
CVWD Revenues		30,285,200	0	30,285,200	2,153,430	19,680,588	4,358,985	3,860,575	-	231,622	30,285,200
SLR Revenues		2,285,760	0	2,285,760	162,529	1,485,382	328,992	291,375	-	17,482	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		5,137,899	-	5,137,899	1,212,271	2,759,499	1,166,129	-	-	-	5,137,899
Federal Reimbursement for PWSC		19,127,690	-	19,127,690	4,513,117	10,273,234	4,341,339	-	-	-	19,127,690
LSWRP Grant		-	-	-	-	-	-	-	-	-	-
Annexation		-	-	-	-	-	-	-	-	-	-
Total Revenue Offsets		**711,643,719**	**0**	**711,643,719**	**24,975,785**	**495,495,713**	**54,635,269**	**129,412,127**	**-**	**7,124,825**	**711,643,719**
NET REVENUE REQUIREMENTS:		**1,833,501,061**	**(0)**	**1,833,501,061**	**134,083,376**	**1,224,442,457**	**265,279,399**	**195,549,925**	**-**	**(7,124,825)**	**1,833,501,061**

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 Commodity	Hydro-Electric	
				Demand	Commodity	Standby			
Departmental O&M									
Group	***Item***								
Office of General Manager			9,058,063	-	8,908,135	-	-	149,928	9,058,063
Board of Directors			-	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives		6,828,706	-	6,828,706	-	-	-	6,828,706
External Affairs	Legislative Services		-	-	-	-	-	-	-
External Affairs	Media Communications Services		-	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Proje		-	-	-	-	-	-	-
External Affairs	Conservation & Community Services		1,923,236	-	1,923,236	-	-	-	1,923,236
Human Resources			15,086,207	-	14,836,502	-	-	249,705	15,086,207
Conveyance and Distribution	C&D, Eastern & Western		3,212,410	-	3,178,522	-	-	33,888	3,212,410
Conveyance and Distribution	C&D General		523,795	-	518,269	-	-	5,526	523,795
Treatment and Water Quality	Treatment Section		4,876,922	-	4,876,922	-	-	-	4,876,922
Integrated Operations Planning	Office of the Manager, Operations Sup		987,907	-	969,811	-	-	18,097	987,907
Integrated Operations Planning	Operations Support Services		14,491,444	-	14,185,594	-	-	305,850	14,491,444
Conveyance and Distribution	C&D, Desert Region / CRA		40,272,818	-	40,272,818	-	-	-	40,272,818
Integrated Operations Planning	System Operations Unit		10,388,224	-	10,388,224	-	-	-	10,388,224
Treatment and Water Quality	Treatment and Water Quality Section		2,027,688	-	2,027,688	-	-	-	2,027,688
Integrated Operations Planning	Power Operations and Planning		5,246,792	-	4,530,781	-	-	716,011	5,246,792
Integrated Operations Planning	Operations Planning & Programs Unit		3,042,776	-	3,042,776	-	-	-	3,042,776
Treatment and Water Quality	Treatment Jensen		15,011,488	-	15,011,488	-	-	-	15,011,488
Treatment and Water Quality	Treatment Diemer		14,900,600	-	14,900,600	-	-	-	14,900,600
Treatment and Water Quality	Treatment Mills		13,323,708	-	13,323,708	-	-	-	13,323,708
Treatment and Water Quality	Treatment Skinner		12,153,660	-	12,153,660	-	-	-	12,153,660
Treatment and Water Quality	Treatment Weymouth		16,226,795	-	16,226,795	-	-	-	16,226,795
Treatment and Water Quality	Water Quality Section		30,349,054	-	30,349,054	-	-	-	30,349,054
Conveyance and Distribution	C&D, Eastern Unit		19,587,513	-	18,980,921	-	-	606,592	19,587,513
Conveyance and Distribution	C&D, Western Unit		17,151,166	-	16,945,352	-	-	205,814	17,151,166
Integrated Operations Planning	OSS, Manufacturing Services Unit		10,114,308	-	10,108,240	-	-	6,069	10,114,308
Office of Safety, Security and F	Safety, Regulatory, and Training Sectio		17,699,109	-	17,436,741	-	-	262,369	17,699,109
Integrated Operations Planning	OSS, Fleet Services Unit		19,357,822	-	19,319,029	-	-	38,793	19,357,822
Integrated Operations Planning	OSS, Power Support Unit		10,433,807	-	7,506,246	-	-	2,927,561	10,433,807
Integrated Operations Planning	Office of the Manager, Operations & Pl		485,954	-	477,052	-	-	8,902	485,954
Office of Safety, Security and F	Security & Emergency Management Un		5,142,831	-	5,058,013	-	-	84,818	5,142,831
Sustainability, Resilience & Inn			3,760,232	-	3,760,232	-	-	-	3,760,232
Diversity, Equity & Inclusion			3,717,194	-	3,655,667	-	-	61,527	3,717,194
Equal Employment Opportunity			2,650,784	-	2,606,909	-	-	43,875	2,650,784
Finance and Administration			-	-	-	-	-	-	-
Business Technology	Office of Manager		-	-	-	-	-	-	-
Engineering Services			49,790,474	4,310,148	39,670,067	4,989,094	-	821,164	49,790,474
Office of Safety, Security and F	Office of Safety, Security and Protectio		-	-	-	-	-	-	-
Business Technology	Information Technology		30,975,420	-	30,462,718	-	-	512,701	30,975,420
Water Resources Managemen	Resource Planning & Development		5,903,132	-	5,903,132	-	-	-	5,903,132
Water Resources Managemen	Resource Implementation		12,128,427	-	12,128,427	-	-	-	12,128,427
Water Resources Managemen	Office of the Group Manager		3,263,074	-	3,263,074	-	-	-	3,263,074
Ethics Office			2,735,270	-	2,690,176	-	-	45,094	2,735,270
Integrated Operations Planning	Integrated Operations Planning and Su		2,944,144	-	2,890,213	-	-	53,931	2,944,144
General Counsel			-	-	-	-	-	-	-
General Auditor			-	-	-	-	-	-	-
Total Departmental O&M		-	**437,772,954**	**4,310,148**	**421,315,498**	**4,989,094**	**-**	**7,158,214**	**437,772,954**
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	17,122,829	36,431,551	57,714,237	-	-	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	6,350,732	13,512,195	21,405,787	-	-	41,268,714
Total State Water Project			**822,034,974**	**23,473,561**	**504,490,486**	**79,120,024**	**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)			**127,794,275**	**-**	**127,794,275**	**-**	**-**	**-**	**127,794,275**
Demand Management (cash funded portion)									
Local Resources Program			31,644,923	-	31,644,923	-	-	-	31,644,923
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			**65,584,923**	**-**	**65,584,923**	**-**	**-**	**-**	**65,584,923**
Capital Financing									
Revenue Bond Debt Service	*Base CIP + Existing Debt*		329,131,766	71,764,402	119,372,194	132,566,996	-	5,428,173	329,131,766
Revenue Bond Debt Service	*PWSC*		593,750	140,093	318,895	134,761	-	-	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 Conserva*		5,192,774	-	5,192,774	-	-	-	5,192,774
Revenue Bond Debt Service	*Operating Equipment*		4,111,368	-	3,975,448	76,147	-	59,773	4,111,368
Revenue Bond Debt Service net of BABs Interest Subsidy Payment			348,873,657	71,904,496	138,703,311	132,777,904	-	5,487,946	348,873,657
G.O. Bond Debt Service			1,964,250	720,072	520,660	723,517	-	-	1,964,250
Debt Administration			2,938,885	640,799	1,065,899	1,183,718	-	48,469	2,938,885
Bond Defeasance			-	-	-	-	-	-	-
PAYGO	*Base CIP*		185,540,000	40,455,430	67,293,161	74,731,409	-	3,060,000	185,540,000
PAYGO + Grant Funds (7101,	*PWSC*		29,365,015	6,928,581	15,771,569	6,664,865	-	-	29,365,015
PAYGO	*Special Project*		-	-	-	-	-	-	-
PAYGO			214,905,015	47,384,011	83,064,730	81,396,274	-	3,060,000	214,905,015
Total Capital Financing Costs			**568,681,808**	**120,649,379**	**223,354,600**	**216,081,413**	**-**	**8,596,415**	**568,681,808**
Other Operating Costs									
Operating Equipment (cash)			14,496,100	-	14,016,865	268,484	-	210,751	14,496,100
Future Staffing Needs Funding			-	-	-	-	-	-	-
OPEB\PERS Pre-Funding			-	-	-	-	-	-	-
Total Other Operating Costs			**14,496,100**	**-**	**14,016,865**	**268,484**	**-**	**210,751**	**14,496,100**
Increase/(Decrease) in Required Reserves			**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total General District Requirements			**1,649,745,470**	**144,122,939**	**935,241,149**	**295,469,922**	**266,104,294**	**8,807,166**	**1,649,745,470**
REQUIREMENTS BEFORE OFFSETS:			**2,087,518,425**	**148,433,087**	**1,356,556,647**	**300,459,016**	**266,104,294**	**15,965,380**	**2,087,518,425**
			-	-	-	-	-	-	-
Revenue Offsets			-	-	-	-	-	-	-
Property Taxes - MWD Portion of SWP GO Debt Service			-	-	-	-	-	-	-
Property Taxes - MWD GO Debt Service			1,964,250	562,329	400,378	1,001,543	-	-	1,964,250
SDCWA Baseline Exchange			122,606,052	-	120,287,816	-	-	2,318,237	122,606,052
Additional Exchange Payment			-	-	-	-	-	-	-
Interest on Investments			29,267,394	3,999,849	16,373,552	5,913,377	2,696,128	284,487	29,267,394
Hydro-Power Revenue			3,939,306	-	-	-	-	3,939,306	3,939,306
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			422,686,960	9,269,863	265,803,137	31,245,017	116,368,942	-	422,686,960
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
$80M Grant			5,137,899	1,212,271	2,759,499	1,166,129	-	-	5,137,899
Federal Reimbursement for PWSC			19,127,690	4,513,117	10,273,234	4,341,339	-	-	19,127,690
LSWRP Grant			-	-	-	-	-	-	-
Annexation			-	-	-	-	-	-	-
Total Revenue Offsets			**635,441,589**	**19,557,430**	**445,976,387**	**43,667,405**	**119,698,337**	**6,542,030**	**635,441,589**
NET REVENUE REQUIREMENTS:			**$ 1,452,076,835**	**$ 128,875,658**	**$ 910,580,260**	**$ 256,791,611**	**$ 146,405,957**	**$ 9,423,350**	**$ 1,452,076,835**

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 Commodity	Demand Management	Hydro-Electric	
		Demand	Commodity	Standby				
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 S	Office of the Manager, Operations Support S	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Integrated Operations Planning and S	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 S	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 S	Power Operations and Planning	0.0%	1.0%	0.0%	0.0%	0.0%	0.2%	1.2%
Integrated Operations Planning and S	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 S	OSS, Manufacturing Services Unit	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	2.3%
Office of Safety, Security and Protecti	Safety, Regulatory, and Training Section	0.0%	4.0%	0.0%	0.0%	0.0%	0.1%	4.0%
Integrated Operations Planning and S	OSS, Fleet Services Unit	0.0%	4.4%	0.0%	0.0%	0.0%	0.0%	4.4%
Integrated Operations Planning and S	OSS, Power Support Unit	0.0%	1.7%	0.0%	0.0%	0.0%	0.7%	2.4%
Integrated Operations Planning and S	Office of the Manager, Operations & Plannin	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%
Office of Safety, Security and Protecti	Security & Emergency Management Unit	0.0%	1.2%	0.0%	0.0%	0.0%	0.0%	1.2%
Sustainability, Resilience & Innovatior		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 Protecti	Office of Safety, Security and Protection Offi	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 S	Integrated Operations Planning and Support	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%	6.9%	0.0%	0.0%	0.0%	0.0%	6.9%
Supply - Capital		0.0%	5.5%	0.0%	0.0%	0.0%	0.0%	5.5%
Power - O&M & Off-Aq Capital		0.0%	0.0%	0.0%	12.9%	0.0%	0.0%	12.9%
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%	3.5%	0.0%	0.0%	0.0%	6.7%
Transmission - O&M - Commodity only		0.0%	15.2%	0.0%	0.0%	0.0%	0.0%	15.2%
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%	1.3%	0.0%	0.0%	0.0%	2.5%
Total State Water Project		**1.4%**	**30.6%**	**4.8%**	**13.0%**	**0.0%**	**0.0%**	**49.8%**
Colorado River Aqueduct Power Costs		**0.0%**	**0.0%**	**0.0%**	**3.1%**	**0.0%**	**0.0%**	**3.1%**
Supply Programs (cash funded portion)		**0.0%**	**7.7%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**7.7%**
Demand Management (cash funded portion)		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Local Resources Program		0.0%	1.9%	0.0%	0.0%	0.0%	0.0%	1.9%
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%	1.8%	0.0%	0.0%	0.0%	0.0%	1.8%
Total Demand Management Costs		**0.0%**	**4.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**4.0%**
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%	7.2%	8.0%	0.0%	0.0%	0.3%	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*	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		4.4%	8.4%	8.0%	0.0%	0.0%	0.3%	21.1%
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%	4.5%	0.0%	0.0%	0.2%	11.2%
PAYGO + Grant Funds (7101, 7102)	*PWSC*	0.4%	1.0%	0.4%	0.0%	0.0%	0.0%	1.8%
PAYGO	*Special Project*	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PAYGO		2.9%	5.0%	4.9%	0.0%	0.0%	0.2%	13.0%
Total Capital Financing Costs		**7.3%**	**13.5%**	**13.1%**	**0.0%**	**0.0%**	**0.5%**	**34.5%**
Other Operating Costs								
Operating Equipment (cash)		2.5%	4.1%	4.5%	0.0%	0.0%	0.2%	11.2%
Future Staffing Needs Funding		0.4%	1.0%	0.4%	0.0%	0.0%	0.0%	1.8%
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		
		Demand	Commodity	Standby	Commodity	Hydro-Electric	
Source of Supply							
CRA	$ 81,790,639.99	$ -	$ 81,790,640	$ -	$ -	$ -	$ 81,790,640
SWP	132,884,587	-	132,884,587	-	-	-	132,884,587
Other Supply	49,393,125	-	49,393,125	-	-	-	49,393,125
Subtotal: Source of Supply	**264,068,352**	-	264,068,352	-	-	-	**264,068,352**
Conveyance & Aqueduct							
CRA							
CRA Power	63,024,701	-	13,023,475	-	50,001,226	-	63,024,701
CRA All Other	92,995,000	3,138,498	79,277,874	10,578,628	-	-	92,995,000
SWP*	-	-	-	-	-	-	-
SWP Power	84,456,521	-	(12,581,477)	-	97,037,998	-	84,456,521
SWP All Other	196,251,204	13,651,596	136,585,516	46,014,093	-	-	196,251,204
Other Conveyance & Aqueduct	74,863,657	9,887,848	27,034,823	37,940,985	-	-	74,863,657
Subtotal: Conveyance & Aqueduct	**511,591,083**	26,677,943	243,340,210	94,533,706	147,039,224	-	**511,591,083**
Storage							
Storage Costs Other Than Power							
Emergency	67,049,377	-	11,920,720	55,128,657	-	-	67,049,377
Drought	73,732,028	-	73,732,028	-	-	-	73,732,028
Regulatory	32,129,868	9,848,871	12,806,994	9,474,003	-	-	32,129,868
Storage Power	(633,267)	-	-	-	(633,267)	-	(633,267)
Subtotal: Storage	**172,278,006**	9,848,871	98,459,743	64,602,660	(633,267)	-	**172,278,006**
Treatment							
Jensen	69,273,528	9,255,307	37,912,246	10,625,033	11,480,942	-	69,273,528
Weymouth	73,311,191	10,391,813	40,323,562	11,929,958	10,665,858	-	73,311,191
Diemer	87,721,245	15,826,928	43,555,160	18,170,746	10,168,410	-	87,721,245
Mills	41,000,242	3,380,838	29,540,751	3,880,398	4,198,255	-	41,000,242
Skinner	62,256,435	9,636,803	34,013,678	11,063,481	7,542,473	-	62,256,435
Subtotal: Treatment	**333,562,641**	48,491,690	185,345,397	55,669,616	44,055,938	-	**333,562,641**
Distribution	**280,563,640**	44,891,154	192,489,980	43,182,507	-	-	**280,563,640**
Demand Management	**84,245,022**	-	84,245,022	-	-	-	**84,245,022**
Hydro-Electric	**11,622,477**	-	-	-	-	11,622,477	**11,622,477**
Total Costs Allocated	**$ 1,657,931,221**	**$ 129,909,657**	**$ 1,067,948,703**	**$ 257,988,489**	**$ 190,461,895**	**$ 11,622,477**	**$ 1,657,931,221**
A&G Costs to be Functionalized		$ 4,173,719	$ 156,493,753	$ 7,290,910.488	$ 5,088,030	$ 2,523,428	$ 175,569,840

Percentages Used for Functionalization of A&G Costs

Allocation Categories				
Fixed			Variable	
Demand	Commodity	Standby	Commodity	Hydro-Electric
0.0%	7.5%	0.0%	0.0%	0.0%
0.0%	16.2%	0.0%	0.0%	0.0%
0.0%	3.9%	0.0%	0.0%	0.0%
0.0%	27.6%	0.0%	0.0%	0.0%
0.0%	1.5%	0.0%	16.5%	0.0%
2.3%	6.2%	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%
15.7%	21.3%	26.2%	0.0%	0.0%
7.5%	2.5%	12.6%	0.0%	0.0%
25.5%	31.5%	42.6%	85.8%	0.0%
0.0%	0.8%	18.6%	0.0%	0.0%
0.0%	4.9%	0.0%	0.0%	0.0%
6.6%	0.9%	3.1%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%
6.6%	6.6%	21.8%	0.0%	0.0%
6.4%	2.5%	3.7%	3.7%	0.0%
7.2%	2.7%	4.1%	3.4%	0.0%
10.9%	2.9%	6.3%	3.3%	0.0%
2.4%	2.0%	1.4%	1.4%	0.0%
6.7%	2.3%	3.8%	2.4%	0.0%
33.7%	12.3%	19.3%	14.2%	0.0%
34.2%	16.3%	16.3%	0.0%	0.0%
0.0%	5.7%	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	Functional Categories
Fixed			Variable			
Demand	Commodity	Standby	Commodity	Hydro-Electric		
						Source of Supply
$ -	$ 11,747,883	$ -	$ -	$ -	$ 11,747,883	CRA
-	25,393,783	-	-	-	25,393,783	SWP
-	6,127,517	-	-	-	6,127,517	Other Supply
-	43,269,183	-	-	-	43,269,183	Subtotal: Source of Supply
						Conveyance & Aqueduct
						CRA
-	2,316,745	-	839,147	-	3,155,892	
94,945	9,684,482	276,994	-	-	10,056,421	
-	-	-	-	-	-	SWP*
-	-	-	3,526,167	-	3,526,167	
655,476	33,299,215	1,912,301	-	-	35,866,992	
314,325	3,947,399	917,019	-	-	5,178,743	Other Conveyance & Aqueduct
1,064,745	49,247,841	3,106,315	4,365,313	-	57,784,215	Subtotal: Conveyance & Aqueduc
						Storage
						Storage Costs Other Than Power
-	1,232,239	1,358,224	-	-	2,590,463	
-	7,742,914	-	-	-	7,742,914	
275,020	1,376,697	228,983	-	-	1,880,700	
-	-	-	-	-	-	Storage Power
275,020	10,351,851	1,587,207	-	-	12,214,077	Subtotal: Storage
						Treatment
268,985	3,948,724	269,495	188,339	-	4,675,544	Jensen
301,336	4,199,715	301,906	174,968	-	4,977,925	Weymouth
455,298	4,539,952	456,161	166,808	-	5,618,219	Diemer
100,645	3,071,223	100,836	68,870	-	3,341,574	Mills
278,571	3,542,717	279,098	123,731	-	4,224,117	Skinner
1,404,835	19,302,331	1,407,496	722,717	-	22,837,378	Subtotal: Treatment
1,429,119	25,475,620	1,189,893	-	-	28,094,632	**Distribution**
-	8,846,928	-	-	-	8,846,928	**Demand Management**
-	-	-	-	2,523,428	2,523,428	**Hydro-Electric**
$ 4,173,719	**$ 156,493,753**	**$ 7,290,910**	**$ 5,088,030**	**$ 2,523,428**	**$ 175,569,840**	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)	79%	0%	21%	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%	20%	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	20%	45%	8%	0%	8%	8%	4%	1%	5%	100%
Revenue Offsets	22%	56%	0%	0%	1%	9%	0%	1%	11%	100%
Net Revenue Requirements	**14%**	**28%**	**9%**	**0%**	**18%**	**15%**	**5%**	**1%**	**10%**	**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	$ -	$ 12,986,769	$ -	$ -	$ -	$ 218,573	$ 13,205,343
Board of Directors	-	-	-	-	-	-	-
Bay Delta Initiatives	-	16,874,532	-	-	-	-	16,874,532
Human Resources	-	24,327,712	-	-	-	409,447	24,737,159
External Affairs	-	3,770,709	-	-	-	-	3,770,709
Conveyance and Distribution	-	139,886,876	-	-	-	1,591,348	141,478,224
Treatment and Water Quality	-	166,738,336	-	44,055,938	-	-	210,794,274
Integrated Operations Planning and Support Services	-	128,915,880	-	-	-	6,303,984	135,219,864
Office of Safety, Security and Protection	-	52,112,167	-	-	-	824,585	52,936,753
Finance and Administration	-	-	-	-	-	-	-
Engineering Services	6,919,509	63,686,307	8,009,489	-	-	1,318,297	79,933,603
Business Technology	-	63,921,204	-	-	-	1,075,823	64,997,027
Water Resources Management	-	37,302,231	-	-	-	-	37,302,231
General Counsel	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-
Ethics Office	-	4,111,643	-	-	-	68,922	4,180,565
Sustainability, Resilience & Innovation	-	8,374,066	-	-	-	-	8,374,066
Diversity, Equity & Inclusion	-	5,684,902	-	-	-	95,680	5,780,582
Equal Employment Opportunity	-	3,981,712	-	-	-	67,014	4,048,726
	6,919,509	**732,675,048**	**8,009,489**	**44,055,938**	**-**	**11,973,673**	**803,633,658**
General District Requirements							
State Water Project*	24,779,257	532,552,329	83,521,006	226,907,360	-	-	867,759,952
Colorado River Aqueduct Power Costs	-	-	-	53,998,753	-	-	53,998,753
Supply Programs (cash funded portion)	-	134,902,720	-	-	-	-	134,902,720
Demand Management (cash funded portion)	-	69,233,027	-	-	-	-	69,233,027
Capital Financing	127,360,395	235,778,505	228,100,753	-	-	9,074,583	600,314,237
Other Operating Costs	-	14,796,541	283,419	-	-	222,474	15,302,433
Increase/(Decrease) in Required Reserves	-	-	-	-	-	-	-
Total General District Requirements *(including Administrative and General)*	**152,139,652**	**987,263,122**	**311,905,178**	**280,906,113**	**-**	**9,297,057**	**1,741,511,122**
Revenue Offsets	(24,975,785)	(495,495,713)	(54,635,269)	(129,412,127)	-	(7,124,825)	(711,643,719)
Net Revenue Requirements	**$ 134,083,376**	**$ 1,224,442,457**	**$ 265,279,399**	**$ 195,549,925**	**$ -**	**$ 14,145,905**	**$ 1,833,501,061**

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	12,851,056	31,652,408	23,937,021	7,303,823	84,024,496	-	13,463,968	13,837,333	11,920,720	9,600,692	6,128,640	-	202,185,302	204,111,640	13,252,899	9,357,341	643,627,340
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)	93,244,168	8,063,556	249,600	-	-	-	-	-	-	26,236,951	-	-	-	-	-	-	127,794,275
Demand Management (cash funded portion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65,584,923	-	65,584,923
Capital Financing Program	7,264,693	823,326	34,552,035	14,943,933	22,631,571	-	8,287,877	73,235,697	55,926,989	38,851,297	26,374,411	-	132,591,523	138,152,914	6,449,127	8,596,415	568,681,808
Other Operating Costs	289,438	712,892	539,122	164,500	1,892,442	-	303,242	311,651	268,484	216,232	138,032	-	4,553,719	4,597,105	298,488	210,751	14,496,100
Revenue Offsets	(31,858,716)	(112,775,603)	(9,884,653)	(10,540,946)	(15,553,510)	(130,494,383)	(228,479,946)	(12,521,024)	(1,066,817)	(1,173,144)	(511,216)	(633,267)	(5,767,902)	(66,298,019)	(1,340,415)	(6,542,030)	(635,441,589)
Admin. & General	11,747,883	25,393,783	6,127,517	3,155,892	10,056,421	3,526,167	35,866,992	5,178,743	2,590,463	7,742,914	1,880,700	-	22,837,378	28,094,632	8,846,928	2,523,428	175,569,840
Net Revenue Requirement	93,538,523	158,278,370	55,520,642	66,180,592	103,051,421	87,982,688	232,118,196	80,042,400	69,639,840	81,474,942	34,010,568	(633,267)	356,400,019	308,658,272	93,091,950	14,145,905	1,833,501,061

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%	15.4%	0.0%	15.4%	15.4%	0.0%	0.0%	37.4%	0.0%	34.2%	37.4%	-	-	
SWP Capital	-	-	-	-	-	-	23,473,561	-	-	-	-	-	-	-	-	-	23,473,561
Capital Financing	-	-	-	-	3,482,712	-	1,275,399	11,270,045	-	-	9,863,511	-	45,407,374	51,666,476	-	-	122,965,517
A&G less Offsets	-	-	-	-	(249,269)	-	(10,441,888)	(1,067,872)	-	-	260,379	-	4,489,151	(5,346,203)	-	-	(12,355,702)
Total fixed demand	-	-	-	-	3,233,443	-	14,307,072	10,202,173	-	-	10,123,891	-	49,896,525	46,320,272	-	-	134,083,376
Fixed Commodity																	
engineering factors	100%	100%	100%	100%	32.7%	0%	32.7%	32.7%	0%	100%	26.6%	0%	26.1%	26.6%	1	-	
Capital Financing	7,264,693	823,326	34,552,035	14,943,933	7,410,025	-	2,713,615	23,978,819	-	38,851,297	7,022,813	-	34,624,082	36,786,492	6,449,127	-	215,420,256
SWP Capital*	-	90,117,020	-	-	-	-	49,943,747	-	-	-	-	-	-	-	-	-	140,060,766
SWP O&M	-	114,290,989	-	-	-	-	250,138,731	-	-	-	-	-	-	-	-	-	364,429,720
Dept. O&M	12,851,056	31,652,408	23,937,021	7,303,823	84,024,496	-	13,463,968	13,837,333	11,920,720	9,600,692	6,128,640	-	151,490,276	204,111,640	13,252,899	-	583,574,973
Supply Programs (cash funded portion)	93,244,168	8,063,556	249,600	-	-	-	-	-	-	26,236,951	-	-	-	-	-	-	127,794,275
Demand Management (cash funded portion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65,584,923	-	65,584,923
Other Operating Costs	289,438	712,892	539,122	164,500	1,892,442	-	303,242	311,651	268,484	216,232	138,032	-	4,553,719	4,597,105	298,488	-	14,285,349
A&G less Offsets	(20,110,833)	(87,381,820)	(3,757,136)	(7,072,037)	(4,364,608)	(12,581,477)	(146,678,573)	(7,145,581)	963,755	6,569,770	894,206	-	13,979,651	(27,529,636)	7,506,513	-	(286,707,806)
Total fixed commodity	93,538,523	158,278,370	55,520,642	15,340,220	88,962,356	(12,581,477)	169,884,730	30,982,222	13,152,960	81,474,942	14,183,691	-	204,647,728	217,965,600	93,091,950	-	1,224,442,457
Fixed Standby																	
engineering factors	-	-	-	0%	52%	0%	51.9%	51.9%	100%	0%	36.0%	0%	39.6%	36.0%	-	-	
SWP Capital	-	-	-	-	-	-	79,120,024	-	-	-	-	-	-	-	-	-	79,120,024
Capital Financing	-	-	-	-	11,738,834	-	4,298,863	37,986,833	55,926,989	-	9,488,087	-	52,560,067	49,699,947	-	-	221,699,619
A&G less Offsets	-	-	-	-	(883,212)	-	(35,492,492)	871,172	559,891	-	214,900	-	4,517,045	(5,327,547)	-	-	(35,540,244)
Total fixed standby	-	-	-	-	10,855,622	-	47,926,394	38,858,005	56,486,881	-	9,702,986	-	57,077,112	44,372,399	-	-	265,279,399
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	-	-	-	(313,018)	-	(114,386,739)	-	-	-	-	-	(633,267)	(5,916,371)	-	-	-	(121,249,395)
Total variable commodity	-	-	-	50,840,373	-	100,564,165	-	-	-	-	-	(633,267)	44,778,655	-	-	-	195,549,925
Hydroelectric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,164,507	18,164,507
A&G less Offsets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,018,602)	(4,018,602)
Total hydroelectric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,145,905	14,145,905
Total Costs	93,538,523	158,278,370	55,520,642	66,180,592	103,051,421	87,982,688	232,118,196	80,042,400	69,639,840	81,474,942	34,010,568	(633,267)	356,400,019	308,658,272	93,091,950	14,145,905	1,833,501,061









Capital Investment Plan Appendix

Fiscal Years 2026/27 and 2027/28

Uniquely Metropolitan:
Maintaining Regional Reliability

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

CAPITAL INVESTMENT PLAN
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CAPITAL INVESTMENT PLAN

Summary

The primary focus of the Capital Investment Plan (CIP) Appendix is to provide 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 fiscal year (FY) 2026/27 and FY 2027/28. Projects included in this document are referred to as "planned" and upon appropriation of the CIP budget for FY 2026/27 and FY 2027/28 are authorized to proceed by the Chief Engineer's approval under the authority of the General Manager.

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. However, projects in the post-construction phase or the post-deployment phase are not included but will proceed to completion and closeout under the authorization carried over from previous biennia.

The total planned capital spending for FY 2026/27 and FY 2027/28 of approximately $1.1 billion, which now includes Pure Water Southern California (PWSC). The planned spending consists of all anticipated costs for labor including administrative overhead, construction, and professional services, right of way, materials, operating equipment, and incidental expenses. It is planned to be funded by a combination of grants, current operating revenues (i.e., PAYGO), and debt. Engineering Services tracks actual spending against the plan and adjusts priorities and staff assignments to manage spending consistent with the overall CIP budget.

CIP Program	Total
Climate Adaptation	$ 43,900,000
Colorado River Aqueduct	$ 190,790,000
Dams & Reservoirs	$ 148,120,000
Distribution System	$ 34,900,000
Districtwide and Other Facilities and Systems	$ 17,470,000
Drought Mitigation – SWP Dependent Areas	$ 264,480,000
Information Technology & Control Systems	$ 49,510,000
Minor Capital Projects	$ 15,920,000
Prestressed Concrete Cylinder Pipe	$ 80,120,000
Water Treatment Plants	$ 104,790,000
Subtotal (without PWSC)	$ 950,000,000
Pure Water Southern California	$ 150,000,000
Total (with PWSC)	$ 1,100,000,000

Capital Investment Plan Organization

CIP 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 described in Table 1.

Table 1 - CIP Programs

Program	Definition
Climate Adaptation	Projects under this program will replace, refurbish, upgrade, or construct new facilities to prepare Metropolitan to adjust to current and projected climate change impacts on its operation and its mission to provide its service area with adequate and reliable supplies of high-quality water in an environmentally and economically responsible way.
Colorado River Aqueduct (CRA)	Projects under this program will replace, refurbish, or upgrade facilities and components on the CRA system to reliably convey water from the Colorado River to Southern California.
Dams & Reservoirs	Projects under this program will upgrade or refurbish Metropolitan's dams, reservoirs, and appurtenant facilities to reliably meet water storage needs and regulatory compliance.
Distribution System	Projects under this program will replace, upgrade, or refurbish existing facilities within Metropolitan's distribution system including pressure control structures, hydroelectric power plants, and pipelines to reliably meet water demands.
Districtwide and Other Facilities and Systems	Projects under this program will refurbish, replace, upgrade, or provide new facilities and systems that support Metropolitan's business and operations.
Drought Mitigation – SWP Dependent Areas	Projects under this program will replace, refurbish, upgrade, or construct new facilities, which are identified to mitigate the vulnerability experienced by specific member agencies that are impacted during shortages on the State Water Project supplies.
Information Technology & Control Systems	Projects under this program will replace, upgrade, or provide new facilities, software applications, or technology that will enhance cyber security, reliability, flexibility, and capability of information, communication, and control systems.
Minor Capital Projects	This program is comprised of projects, with an estimated cost of less than $400,000, that often require rapid response to address unanticipated failures, safety or regulatory compliance concerns, or to take advantage of shutdown opportunities. The projects will be identified after adoption of the budget throughout the biennium.
Prestressed Concrete Cylinder Pipe (PCCP)	Projects under this program will refurbish or upgrade Metropolitan's PCCP feeders to maintain reliable water deliveries without unplanned shutdowns.
Pure Water Southern California (PWSC)	Projects under this program will construct a large regional recycled water system that will provide a new local source of safe and reliable drinking water for Southern California. At full build-out, PWSC will produce up to 150 million gallons per day (mgd) of purified water for indirect and direct potable reuse applications. For FYs 2026/27 and 2027/28, the work included in the CIP budget is for the first 45-mgd stage.
Water Treatment Plants	Projects under this program will replace, refurbish, or upgrade facilities and components at Metropolitan's five water treatment plants and chemical unloading facility (CUF) to continue to reliably meet treated water demands.

Capital Investment Plan Development

Background

The projects that comprise the proposed 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 Development Process

The CIP is structured to reflect Metropolitan's strategic goals of providing a reliable supply of high-quality water at the lowest cost possible. As part of the CIP development process, all new and existing projects are evaluated against an objective set of criteria to ensure existing and future capital investments are aligned with Metropolitan's priorities for water supply reliability, water quality, and public safety.

This rigorous evaluation process has resulted in a thorough review and assessment of all proposed CIP projects by staff and managers prior to inclusion in the CIP budget. Staff continues to conduct comprehensive field investigations that identify critical replacement and refurbishment (R&R) projects, as well as a variety of necessary facility upgrades related to infrastructure reliability, drought resiliency, and regulatory compliance. Project schedules are evaluated regularly to plan for necessary capital investments in infrastructure reliability and to accommodate the urgency of each project. Additionally, current demand projections that account for ongoing conservation, planned increased local supply production, and the economy, have been evaluated to ensure that demand and drought-related projects are appropriately scheduled.

Project Proposals

Project sponsors are required to submit proposals for newly proposed projects and all existing projects that have not yet been authorized through the completion of the project to be considered for inclusion into the CIP. The proposals must include scope, justification, risks, alternatives, impacts of re-scheduling work for a later time, impact on operations and maintenance costs, and an estimate of total project cost. For existing projects, staff must also provide justification for continuing the project, explain any changes since the proposal was last evaluated, and describe critical phases for the upcoming years.

The projects are evaluated, scored, and prioritized based on the contents of the proposals. The key guidelines provided to the project sponsors are summarized in Table 2.

Table 2 - Project Proposal Guidelines

Section	Guideline
Appropriation No., CIP Index No., Project No., (if existing) and Project Title	If a proposed project has been previously included in the CIP and has been assigned a CIP index number, provide the appropriation and CIP index number along with the project title and project number if one has been assigned. If not previously included in the CIP, provide a project title only.
Sponsoring Group	Indicate the group sponsoring the project, as follows: 1) Bay Delta Resources 2) Conveyance and Distribution 3) Engineering Services 4) External Affairs 5) Finance and Administration 6) Human Resources 7) Information Technology 8) Integrated Operations, Planning, and Support Services 9) Office of Sustainability, Resiliency, and Innovation 10) Safety, Security, and Protection 11) Treatment and Water Quality 12) Water Resource Management
Project Manager and Proposal Preparer	Enter the name of the project manager if one was assigned and enter the name of proposal preparer.
GM Business Plan	Indicate the strategic priorities under GM's Business Plan the project best supports.
Current Project Phase	Indicate the phase (Study, Preliminary Design, etc.) as of the date proposal submitted.
Current Phase % Complete	Current phase percent complete as of the date proposal submitted.
Project Description	Describe the project scope of work.
Changes to Existing Project	For an existing project, describe any changes to the project scope, budget, or schedule over the past two years.
Justification	Describe the nature of the issue to be addressed by the project. What is the problem? What is the function of the facility/component being addressed by the project? Why is the project needed? Why can't the project be postponed? Consider issues such as: • Operational flexibility • New facility expansion • New water supply • Aging infrastructure deterioration/failure • Process improvement/failure • Maintenance capability • Seismic vulnerability • Obsolescence (vendor support, parts, technology, etc.) • Security • Regulatory Compliance (water quality, environmental, health and safety, etc.) • Cost savings • Revenue generation • Energy savings • Productivity/Innovation/Sustainability/Resource Opportunity Include an explanation of how the project addresses any of the above issues and provide documentation, when applicable, to substantiate the need for the project.

Section	Guideline
Directive	**Regulatory/Legal Settlement:** Indicate if this is related to a written citation, verbal/written directive (including environmental mitigation mandated by a Mitigated Negative Declaration or Environmental Impact Report), or in-house identification (including enforceable code requirement or Metropolitan standard). **Special Initiative/Directive:** Indicate if the project is specifically identified in one of the core or strategic initiatives; identified via Area Study, System Overview Study, etc.
Service Disruption	Describe how Metropolitan's day-to-day operations could be impacted if the project is not approved. Consider business, as well as water system operations, including maintenance activities.
Cost/Sustainability/ Customer Service	Describe potential cost, water, and/or energy savings, waste reduction (including reduction of greenhouse gas emission), energy generation (renewable or non-renewable), better customer service (internal or external), etc., that justify the project. Include a pay-back period.
Risks	Define specific hazards that could prevent Metropolitan from achieving its mission, the associated likelihood of the hazard occurring, and the consequences if the hazard occurs. Here is the list of consequence categories to choose from. • Safety (public and/or personnel) • Compliance & Legal (regulatory & environmental compliance, administrative code & board action, and/or legal action) • Reputation (board/media response & public confidence, and/or environmental stewardship & sustainability) • Financial (financial impact) • Reliable Service (member agency impact, operations, water quality, power transmission, power generation, recreation, and/or non-water delivery business continuity) For example, if a project's main objective is to seismically retrofit an existing building, the main hazard should be a seismic event, the likelihood of the hazard occurring should likely be the approximate earthquake return period that can result in significant damage to the building, and the consequences if the hazard occurs may include safety, reputation, financial, and reliable service.
Alternatives	Provide a brief description of any potential project scope alternatives, including any opportunities to "stage" the work. Include if it is possible to only perform a portion of a project to meet foreseeable customer needs. Consider the possibility of new technology, changing demands, as well as environmental impacts and economies of scale. Describe any reasonable projects, processes, or other initiatives available as alternatives to the project. Discuss both positive and negative aspects of each alternative. If possible, explain what other similar agencies are doing about this or a similar issue.
Additional Background Information	Provide any other supplemental information (e.g., detailed history of a problem, supporting technical information, shutdown constraints, etc.) that will help in evaluating the project. This can also be attached to the proposal.

Section	Guideline
Project Schedule and Estimated Cost	Provide a detailed resource-loaded project schedule by project phase (e.g., study, preliminary design, final design, advertise thru award, procurement, construction, test & start-up, and project closeout). The total project estimate and the total remaining costs are calculated based on the total project cost to date and the resource-loaded project schedule provided.
Post-Implementation O&M Impacts	To the extent available/known, provide a description of the impacts, costs, and/or benefits this CIP project is anticipated to have on Metropolitan's current and future O&M expenses and services upon completion (e.g., labor, maintenance, and equipment costs; enhanced reliability; improved water quality, etc. For example, "Ozone generators will substantially increase electrical consumption by approximately $1 million annually and the number of new pieces of equipment will require periodic maintenance per the manufacturer's recommendations beginning in FY 2027/28. PDR and future studies will provide additional detail on the overall lifecycle costs"). This is required for projects greater than $2 million and whose planned implementation date is within the next five fiscal years.

Evaluation Criteria

The evaluation criteria cover four characteristics or objectives for CIP projects: Project Justification, Directive, Service Disruption, and Cost/Sustainability/Customer Service. In addition, a multiplier is applied to a project rating to factor in a risk assessment. Table 3 provides a description of the criteria and multiplier.

Table 3 - Evaluation Criteria and Multiplier

Criteria	Description
Justification	Assessment of the overall importance of a project. Criterion looks at whether or not a project supports the following: – Supply reliability – Infrastructure reliability – Regulatory compliance – Other goals (e.g., cost savings, revenue generation, energy savings, increased productivity, innovation, sustainability, and shutdown/ resource opportunity)
Directive	Assessment of whether or not a project is specifically identified in one of the core or strategic initiatives, if any permitting agency such as the California State Department of Safety of Dams has issued a directive or citation to take corrective actions, the current authorized scope of work, and/or support the GM Business Plan: – Regulatory/Legal Settlement/Commitment – Special Initiative/Directive – GM Business Plan
Service Disruption	Assessment of not doing a project. Criterion evaluates the following: – Impact to Metropolitan's business operations – Impact to water system operations (e.g., system delivery and/or reliability, cascading impact on system due to failure, etc.)
Cost/Sustainability/Customer Service	Assessment of whether or not a project improves the following: – Cost efficiency – Sustainability – Customer service

Multiplier	Description
Risk Multiplier	The risk multiplier number (0 to 8) is assigned based on the likelihood of hazards occurring and the potential consequences of those hazards. This number is used to multiply the project rating to account for the risks to Metropolitan if the project is not completed.

Project Evaluation

A CIP Evaluation Committee comprised of staff from Operations, Water Resource Management, Real Property, Engineering Services, Finance, Information Technology, Environmental Planning, Safety & Regulation, and External Affairs evaluate and score all project proposals. The evaluation criterion is designed to prioritize projects that directly support reliability, quality, and safety for inclusion in Metropolitan's proposed CIP.

An iterative process is employed to first score and rank every new and existing project, and then solicit feedback from project sponsors, resource providers, and management to establish schedules and cash flow requirements. The final schedule and implementation plan for FY 2026/27 and FY 2027/28 are reflected in the budget and objectives summarized under each of the Individual Program Summaries that appear later in this document.

Capital Investment Plan for Fiscal Years 2026/27 and FY 2027/28

In October 2018, Metropolitan's Board amended the Administrative Code to allow for an appropriation of the total amount of planned biennial CIP spending following the approval of the biennial budget and authorize work on all CIP projects identified in the CIP subject to the requirements of CEQA and limits on the General Manager's authority; and delegate responsibility to the General Manager to determine whether a project is exempt from CEQA. In order to be considered a planned project, the project must be included and described in this Capital Investment Plan Appendix for the two-year budget cycle. Consistent with this action, all requests to allocate appropriated CIP funds and proceed with planned CIP projects are reviewed and approved by the Chief Engineer acting under the General Manager's authority. Upon approval, such requested funds are then transferred to the pertinent CIP project. These transfers are based on management decisions to initiate CIP projects and/or proceed to the next phase of planned work.

To arrive at the spending plan for individual programs, the budget and schedule for each individual project is paired with project metadata (CIP scores, management and sponsor priorities, project status, etc.). The projects are then organized (or leveled) using an algorithm that combines anticipated capital spending with project prioritization. The resulting plan represents a spending model snapshot in time and is adjusted during the biennium as priorities and conditions change.

Additions

Projects not described in this CIP Appendix are considered unplanned and are not included in the planned biennial spending. Unplanned projects require specific board authorization to amend the CIP Appendix to add unplanned projects before work can be initiated. Three unplanned projects were added to the FY 2024/25 and FY 2025/26 budget as authorized by the Board through the first quarter of FY 2025/26. These projects were identified after adoption of the budget and included projects are Palos Verdes Reservoir Helicopter Dip Tank Facility, Weymouth Ozone Contactor Expansion Joint Improvements, and the SWP Invasive Mussel Mitigation and Control. These projects are now included in this document and are considered planned projects for FY 2026/27 and FY 2027/28.

New Projects

Since the start of the current biennium, a total of approximately 100 new project proposals, including unplanned but excluding Minor Capital projects have been submitted and reviewed by the CIP Evaluation Committee to either proceed as proposed, or be staged to perform only a portion of the work in the biennial budget period, and have been incorporated into the current or this new CIP Appendix. In addition, portions of existing projects have been staged and split into separate projects to expedite the most urgent R&R work. Nearly 80 split projects have been recorded for the current biennium through the first quarter of FY 2025/26.

Major Objectives

Below, grouped by CIP Program, are descriptions of some of the CIP project major activities anticipated to be underway or completed over the next two fiscal years.

Climate Adaptation

Complete construction of Stage 1 and Stage 2-Phase 1 of the Zero Emission Fleet Pilot Infrastructure. Complete design and construction of the Demonstration Plant Direct Potable Reuse Modifications project.

Colorado River Aqueduct

Complete construction of Copper Basin Reservoir Discharge Valve Rehabilitation, CRA Pumping Plants Sump System Rehabilitation, and Hinds & Eagle Mountain Pumping Plants Utilities and Paving. Continue design and procurement for the CRA Main Transformer Rehabilitation project.

Dams & Reservoirs

Complete construction of Garvey Reservoir Rehabilitation – Stage 1. Complete design of the Jensen and Mills finished water reservoir rehabilitation projects. Start design of the Lake Mathews Pressure Control Structure and Electrical System Upgrades project, utilizing progressive design-build project delivery.

Distribution System

Complete construction of Auld Valley and Red Mountain Control Structures Upgrades, Hollywood Tunnel North Portal Equipment Upgrades, LA-17A and LA-17C Venturi Flow Meters Replacement, Rio Hondo Pressure Control Structure Valve Replacement – Stage 1, and San Diego Canal Radial Gates Rehabilitation.

Drought Mitigation – SWP Dependent Areas

Complete construction of Inland Feeder-Rialto Pipeline Intertie, Inland Feeder–Foothill Pump Station Intertie, and Sepulveda Feeder Pump Stations- Stage 1, Venice Pumping Station. Complete design and commence construction on the Sepulveda Feeder Pump Stations Stage 1, Sepulveda Canyon Pumping Station and Slope Remediation.

Information Technology & Control Systems

Complete construction of Mills Plant Fiber Conduit Installation, Desert Microwave Tower Site Upgrades, and WiFi Upgrade for Riverside Sites.

Districtwide and Other Facilities and Systems

Complete construction of Diamond Valley Lake Floating Restroom & Docks Replacement and Lake Mathews Aboveground Storage Tank Replacement. Complete final design of the Michael J. McGuire Water Quality Laboratory Upgrades project. Complete planning and preliminary design of the District Housing Improvements and Employee Village Enhancement at Hinds, Eagle Mountain, Iron Mountain, and Gene Pumping Plants project.

Prestressed Concrete Cylinder Pipe

Complete construction of Sepulveda Feeder PCCP Rehabilitation – Reach 2. Continue final design to rehabilitate the remaining PCCP portions of the Sepulveda Feeder. Continue preliminary design to rehabilitate PCCP portions of Calabasas Feeder and Rialto Pipeline. Continue annual electromagnetic inspections of all PCCP pipelines.

Pure Water Southern California

Procure a progressive design builder and initiate design of the Advanced Water Purification Facility in the city of Carson, procure a construction manager / general contractor for pre-construction services and initial final design of the first two pipeline reaches, and acquire property for pump station facilities.

Water Treatment Plants

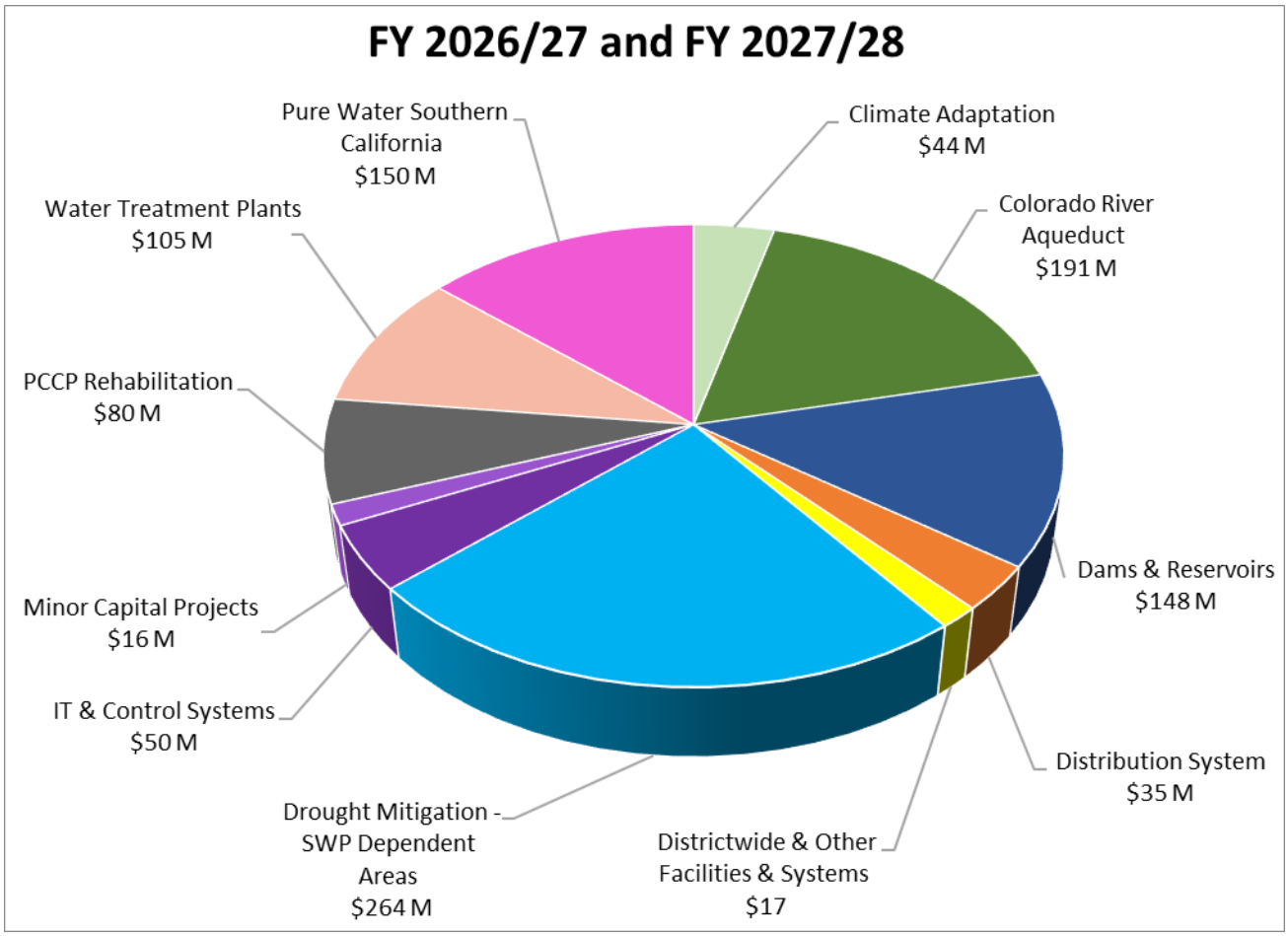
Complete construction of Weymouth Administration and Control Buildings Seismic Upgrades, Mills Fluorosilicic Acid Tank Replacement, Jensen Plant Site Security Upgrade, and Diemer and Skinner Turbidity Meter Replacement.

Financial Projections

Planned capital spending for FY 2026/27 and FY 2027/28 is estimated to be $450.0 million and $500.0million, respectively, and is planned to be funded by a combination of grants, current operating revenues (i.e., PAYGO), and debt. Considerations for timing of nearby projects and facility shutdowns, urgency, aging infrastructure, updated service demand projections, and regulatory requirements are taken into account. Estimated capital spending is updated on a regular basis as new projects are added, other projects are completed, construction cost estimates are refined, or contracts awarded. From time to time, projects that have been undertaken are delayed, redesigned or deferred for various reasons and no assurance can be given that a project in the CIP will be completed in accordance with its original schedule.

The total planned spending for the FY 2026/27 and FY 2027/28 biennium is approximately $1.1 billion as shown in Figure 1 by Program. Planned spending has been estimated based on anticipated project progress and estimated costs for all ongoing and planned work for the new biennium budget period.

Figure 1 - Capital Investment Plan for FY 2026/27 and FY 2027/28 by Program



Figures 2 and 3 depict the 10-year CIP projected cash flow from FY 2026/27 through FY 2035/36 with or without the projected cash flow for Pure Water Southern California (PWSC) and Table 4 provides a more detailed two-year outlook. Currently, activities associated with PWSC are limited to operations and testing at the Advanced Water Treatment Demonstration Plant (demo plant), as well as program activities including environmental permitting, conceptual design of the treatment and conveyance system facilities, preliminary design of the initial two pipeline reaches, and various program management tasks such as the preparation of various plans for program staging and implementation. Ongoing modifications to the demo plant are included in the CIP, while preparation of an Environmental Impact Report, design activities, and program management tasks are currently funded under the O&M budget, $80 million in state funding, and $125 million USBR grant. The capital work on PWSC in the upcoming FY 2026/27 and FY 2027/28 includes planning and design activities to advance the initial 45-mgd stage of the program. This includes procuring a progressive design builder and initiate design of the Advanced Water Purification Facility in the city of Carson, procuring a construction manager/general contractor for pre-construction services and initiate final design of the first two pipeline reaches, acquire property for pump station facilities, and other necessary work to advance the program.

Figure 2 - CIP 10-year Window by Program without Pure Water Southern California

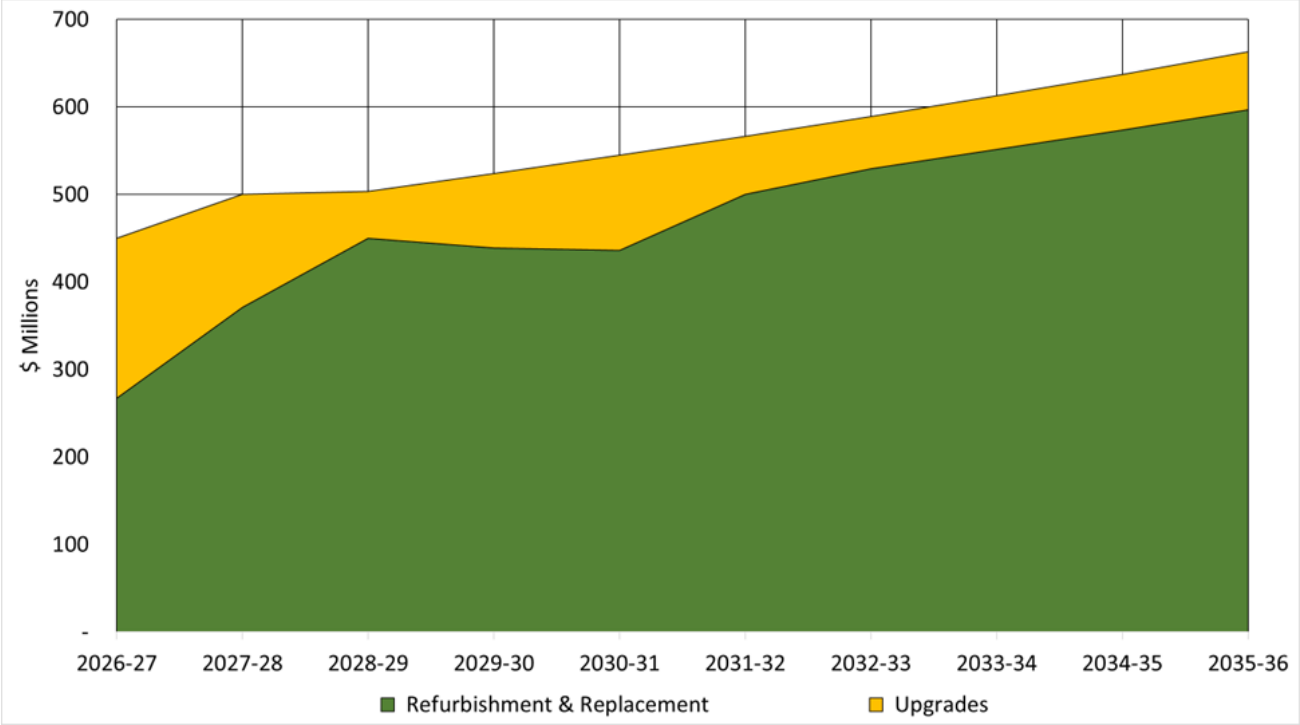


Figure 3 - CIP 10-year Window by Program with Pure Water Southern California

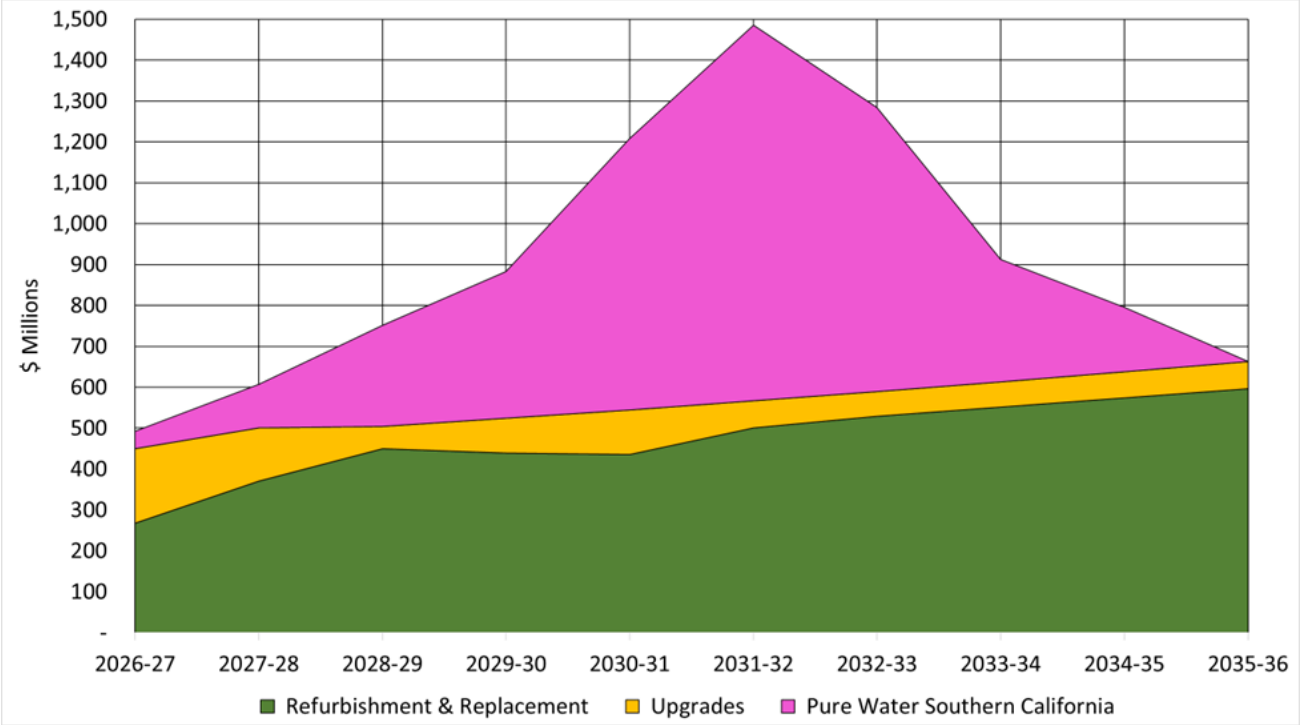


Table 4 - Two-Year Outlook

Capital Program and Project Groups	FYs 2026/27 & 2027/28
Climate Adaptation	**$ 43,900,000**
Climate Adaptation - All	$ 43,900,000
Colorado River Aqueduct	**$ 190,790,000**
CRA - Conveyance	$ 2,320,000
CRA - Electrical Systems	$ 56,450,000
CRA - Pumping Plants	$ 128,520,000
CRA - Other	$ 3,500,000
Dams & Reservoirs	**$ 148,120,000**
Dams & Reservoirs - All	$ 148,120,000
Distribution System	**$ 34,900,000**
Pipelines, Tunnels, Canals	$ 4,250,000
Pump Stations/Pressure Control Structures/Hydroelectric Plants/ Service Connections/Flow Meters/Valves & Gates Structures	$ 20,160,000
Right-of-Way & Infrastructure Protection	$ 3,550,000
Distribution System - Other	$ 6,940,000
Districtwide and Other Facilities and Systems	**$ 17,470,000**
Employee Housing	$ 80,000
Recreation	$ 5,230,000
Districtwide & Additional Facilities & Systems	$ 12,160,000
Drought Mitigation – SWP Dependent Areas	**$ 264,480,000**
Drought Mitigation – SWP Dependent Areas - All	$ 264,480,000
Information Technology & Control Systems	**$ 49,510,000**
IT Applications	$ 17,530,000
IT Infrastructure	$ 11,060,000
IT Security	$ 2,330,000
Control Systems/SCADA	$ 18,590,000
Minor Capital Projects	**$ 15,920,000**
Minor Capital Projects - All	$ 15,920,000
Prestressed Concrete Cylinder Pipe	**$ 80,120,000**
Allen-McColloch Pipeline	$ 270,000
Calabasas Feeder	$ 350,000
Rialto Pipeline	$ 250,000
Second Lower Feeder	$ 390,000
Sepulveda Feeder	$ 78,140,000
PCCP - Other	$ 720,000
Pure Water Southern California	**$ 150,000,000**
Pure Water Southern California - All	$ 150,000,000

Capital Program and Project Groups		FYs 2026/27 & 2027/28
Water Treatment Plants	**$**	**104,790,000**
Diemer	$	11,110,000
Jensen	$	40,910,000
Mills	$	4,240,000
Skinner	$	3,460,000
Weymouth	$	44,370,000
Water Treatment - General	$	700,000

CIP Funding

Funding for CIP is becoming more diverse than it has ever been as Metropolitan continues to seek outside sources of funds to support infrastructure projects. Listed below are funding sources other than the funds Metropolitan's Board will approve and appropriate for the next biennium.

Pure Water Southern California

In December 2022, Metropolitan's Board authorized the General Manager to use $80 million in project funding from the State Water Resources Control Board (SWRCB) to commence activities related to the initiation of the Pure Water Southern California program. Metropolitan received the $80 million funding in one lump sum payment on May 24, 2023, to support the design activities for the program. Approximately $15 million of these funds is planned to be used to fund part of Metropolitan's CIP expenditures for FYs 2026-28. Through the reporting quarter, approximately $43.4 million has been used to support program management tasks, including the preparation of various plans for program implementation and preliminary design of the initial two pipeline reaches.

Metropolitan is currently discussing with the program partners, Southern Nevada Water Authority (SNWA) and Arizona Department of Water Resources, to determine their potential contributions to the program. Los Angeles County Sanitation Districts (LACSD) has agreed to be responsible for implementation of the pretreatment and nitrogen management facilities, which includes the membrane bioreactor (MBR). The amended and restated agreement with LACSD was authorized on September 9, 2024. Metropolitan is currently discussing with other program partners to determine their potential contributions to the program.

The U.S. Bureau of Reclamation (USBR) awarded a $5 million WaterSMART grant to Metropolitan in 2023. The grant agreement was finalized in May 2024. A three-time matching fund is required for this grant. Metropolitan also received a notice of intent to award a Large-Scale Water Recycling Project (LSWRP) grant in May 2024, which will reimburse 25 percent of the planning and design costs up to $99,199,096 through the grant term. In November 2024, Metropolitan again received a notice of intent to award an LSWRP grant in the amount of $26,273,759, for a total LSWRP grant amount of $125,472,855. Metropolitan will share the LSWRP grant with LACSD, who will provide their share of the matching funds. The Board authorized the acceptance of the grant award on December 10, 2024, and USBR executed the grant agreement on January 10, 2025. The agreement allows Metropolitan to include program-related expenditures for reimbursement from April 2020, when the feasibility study was submitted. Metropolitan has submitted invoices for both grants and has received $4.2 million from the WaterSMART grant and $21.3 million from the LSWRP grant through the 2nd quarter of FY 2025/26.

Drought Mitigation Projects

December 2022, Metropolitan's Board adopted a resolution to accept $50 million in state funding from the California Department of Water Resources to support Metropolitan's drought mitigation projects. The California Department of Water Resources (DWR) administers the funds and releases the reimbursement after Metropolitan invoices expenses. The $50 million fund is available for reimbursement through June 30, 2026, and five percent of this amount may be used for administrative costs by DWR. From the state-allocated amount, it allocated to Metropolitan $47.5 million to improve and expand its infrastructure to be more resilient and flexible to respond to fluctuating water supplies. The improved system will enhance the ability to convey water throughout all its service area. To date, three projects on the east side of Metropolitan's system are covered under this grant. These three projects are part of an overall plan to provide direct delivery of Diamond Valley Lake (DVL) supplies to the Rialto Pipeline. As of the 1st quarter of FY 2025/26, a total of $42.2 million in reimbursement has been received from the State for the three projects. This funding allows additional rehabilitation projects to proceed as a result of applying state grant funds towards the applicable CIP projects.

In November 2023, Metropolitan submitted a grant application to USBR requesting $5 million to support Inland Feeder/SBVMWD Foothill Pump Station project as part of water supply reliability improvements in the Rialto Pipeline service area. USBR offers funding through its WaterSMART Drought Response Program: Drought Resiliency Projects for Fiscal Year 2024 to water districts in the Western United States to increase water supply reliability through investments in existing infrastructure and increased water management flexibility. The USBR program funds up to $5 million per project for projects that can be completed within three years. This funding allows additional rehabilitation projects to proceed as a result of applying the grant funds towards the applicable CIP projects. The grant requires a 50 percent cost-sharing, therefore Metropolitan would pay for at least the same amount ($5 million) towards cost of the project. The source of the cost-share funds is budgeted CIP funds planned to be spent on the project and will fulfill Metropolitan's grant matching funds requirement. The total cost of this project is estimated to be $40 million. The grant agreement was finalized in May 2025. In addition to grant funding, USBR acts as federal lead to project's National Environmental Policy Act (NEPA) process and United States Fish and Wildlife Service (USFWS) permit consultation. During the 1st quarter of FY 2025/26, USBR continued consultation with USFWS to secure permit required for construction of the project.

Battery Energy Storage System

In October 2020, Metropolitan's Board authorized adding battery energy storage system (BESS) projects to the CIP to enhance the efficiency of Metropolitan's long-term power use, provide a hedge against projected electricity price increases, and improve the resiliency of the electric power supply at the Jensen, Skinner, and Weymouth water treatment plants. This decision was aided by the California Public Utilities Commission's enhanced incentives for microgrid-capable BESS at critical facilities, which are expected to reimburse Metropolitan for $8.147 million of project costs. Weymouth BESS construction was completed in January 2025 and commissioning & startup are expected to be completed in the second quarter of FY 2025/26. Jensen and Skinner BESS constructions are currently underway. The Skinner is expected to be completed in the third quarter of FY 2025/26, and the Jensen is expected to be completed in the fourth quarter of FY 2025/26. Unlike the funds received for Pure Water discussed above, the incentive will be paid to Metropolitan in phases: 50 percent at project completion, with the remaining 50 percent paid equally over five years upon annual proof of a 5 kg CO2/ kWh reduction in greenhouse gas emissions.

Webb Tract Delta Island Wetland Restoration and Rice Field Development

In May 2023, Metropolitan's Board adopted a resolution to support a grant application for a $20.9 million grant from the Sacramento-San Joaquin Delta Conservancy (Delta Conservancy), and staff signed a grant agreement with the Delta Conservancy in March 2024 that funds two projects on Webb Tract, a Metropolitan-owned island located in Contra Costa County. The two projects include construction of approximately 1,400 acres of rice fields and design, permitting, and construction of approximately 2,400 acres of wetland on the Webb Tract island. Under this grant, staff submits invoices to Delta Conservancy quarterly to receive reimbursement of expenditures that comply with the grant requirements. As of the first quarter of FY 2025/26, a total reimbursement of $1,555,758 has been received from the Delta Conservancy. On July 22, 2025, Metropolitan received concurrence from the California Department of Fish and Wildlife on its determination that the Webb Tract Wetland Restoration Project qualifies for a Statutory Exemption for Restoration Projects, thus completing the California Environmental Quality Act review process. In August 2025, Metropolitan's Board awarded an agreement to lease 2,159 gross acres to a farming partner to grow rice on Webb Tract. Wetland final design is ongoing with 90% design package completed and reviewed. Permitting is anticipated to be completed by the end of 2025 and construction is estimated to begin in spring of 2026.

Diamond Valley Lake Recreation

The Diamond Valley Lake (DVL) Recreation Program is a unique appropriation. The program was fully funded with $92.8M in 2004 with the intent of constructing recreational facilities at the East and West Dams. One condition placed on the appropriation was that proceeds from the sale of any surplus DVL properties would be used as additional funds to the program. In 2021, Metropolitan sold DVL land valued at $4.5M and this amount was added to the DVL Recreation appropriation. Future sales will be addressed similarly. The proposed projects under this program are described in the Districtwide and Other Facilities and Systems Program section.

Capital Investment Plan Detail

The core of this section is the Individual Program Summaries, which provide information for each CIP project that has been proposed, evaluated, and included in the budget forecast to begin or continue during and after FY 2026/27 and FY 2027/28. 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 appropriate Program Summary by Project Group. The information provided reflects project details current as of the time of publication and is subject to change. The Individual Program Summaries are ordered alphabetically by program title. The information contained in the Individual Program Summaries is described in further detail below.

Key Information

For each program, key information is highlighted at the top of the Individual Program Summary page and includes the FY 2026/27 and FY 2027/28 biennial estimate. Table 5 provides an explanation of each item.

Table 5 - Key Program Information

Item	Description
Program Description	A brief explanation of the types of projects included in the Program
Fiscal Years 2026/27 and 2027/28 Estimate	Estimate of planned spending from July 2026 through June 2028. It does not include a contingency amount.
Accomplishments for FY 2024/25 and FY 2025/26	Listing of new projects initiated and major milestones achieved during the last biennium
Objectives for FY 2026/27 and FY 2027/28	Listing of key projects with major milestones planned during the budget biennium with the total project estimate, estimated construction completion, and the planned milestone for FY 2026/27 and FY 2027/28

Narratives

Each Individual Program Summary also contains a narrative portion that includes a description of each project planned to be underway during the two-year budget period and beyond.

Table 6 - Program Summary Index

Program Title	Page No.
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Prestressed Concrete Cylinder Pipe	111
Pure Water Southern California	115
Water Treatment Plants	120

Individual Program Summaries

Climate Adaptation Program

Fiscal Years 2026/27 and 2027/28 Estimate: $43.9 million

Program Information: *The Climate Adaptation Program is composed of projects to replace, refurbish, upgrade, or construct new facilities to prepare Metropolitan to adjust to current and projected climate change impacts on its operation and its mission and to comply with related regulatory requirements.*

Accomplishments for FY 2024/25 and FY 2025/26

- New projects initiated thru September 2025:
  - Headquarters Building Zero Emission Vehicle Infrastructure Upgrades – Stage 1
  - Inglewood Lateral Improvement
  - Zero Emissions Fleet Pilot Infrastructure – Stage 2, Phase 1
- Major milestones achieved r forecasted to be achieved:
  - Advanced Water Treatment Demonstration Plant
    - Technical memoranda for phased DPR implementation and tertiary membrane bioreactor (tMBR) modification plan - completed
    - Direct potable reuse (DPR) bench scale testing - completed
  - Delta Properties Infrastructure Improvements Phase 5 – construction completed
  - Jensen and Skinner Battery Energy Storage System – construction to be completed
  - PWSC DPR Demonstration Facility – procurement contracts to be awarded
  - Webb Tract Delta Island Wetland Restoration – construction contract to be awarded
  - Weymouth Battery Energy Storage System – construction completed
  - Zero Emission Fleet Pilot Infrastructure Projects
    - Stage 1 - final design of pilot charges at Metropolitan Headquarters and coordination with LADWP to be completed
    - Stage 2, Phase 1 - final design of pilot charges for four locations including Diemer, Mills, and Weymouth plants and the Gene Pumping plant, to be completed

Objectives for FYs 2026/27 and 2027/28

Project	Total Project Estimate	Estimated Construction Completion	Major Milestones
Delta Islands Pump Station Rehabilitation	$ 15,000,000	2029	Complete design
Delta Smelt and Native Species Preservation Wetlands	$ 12,500,000	2029	Complete design and construction
PWSC Direct Potable Reuse Demonstration Facility	$ 74,000,000	2028	Complete testing, design, and construction
Webb Tract Wetland Restoration and Rice Field Development	$ 18,600,000	2027	Complete construction
Zero Emission Fleet Pilot Infrastructure Projects	$ 6,000,000	2027	Complete construction of pilot chargers at five locations

Climate Adaptation - All

Delta Islands Pump Station Rehabilitation

In 2016, Metropolitan purchased five islands/tracts (about 20,400 acres) in the central Delta: Bacon, Bouldin, Holland Tract (portion), Webb Tract, and West Chipps Islands (sold in 2021 to DWR). Collectively, these lands represent a crucial part of the Delta for multiple potential values that are consistent with the State's co-equal goals of ecosystem restoration and water supply reliability for California. As part of this purchase, each property has existing infrastructure that contains a system of individual siphons that bring diverted river water onto the property, through irrigation canals for agricultural purposes, and eventual conveyance of net water by gravity to pump stations, which pump remaining water off the property through discharge pipes to prevent flooding. This project will construct new pump stations on all the Metropolitan-owned islands to replace aging pump stations, to increase system reliability and minimize the service disruption, which could result in loss of revenue if tenant operations are impacted by flooding due to pump station issues. The condition of the discharge pipelines will also be assessed and replaced, if necessary, as part of this project.

Delta Properties Infrastructure Improvements Phase 5 - Regulatory Compliance (Senate Bill 88)

California State Senate Bill (SB 88) is the water measurement law that requires water right holders in the Delta and diverters who divert 10 acre-feet of water per year or more under a permit or license to install and maintain a device or employ a method capable of measuring the rate of direct diversion, rate of collection to storage, and rate of withdrawal or release from storage. Metropolitan's Delta properties are required to comply with this law. Approximately 88 meters with telemetry and support equipment are necessary to comply with the regulation. A total of approximately 60 flow meters have been installed to date, and this project will install the remaining flow meters and associated support equipment.

Delta Smelt and Native Species Preservation Wetlands

The Delta Smelt is a small, euryhaline fish species endemic to the San Francisco Estuary. Since the 1980s, the Delta Smelt population has exhibited significant declines in abundance leading to it being listed as endangered under the California Endangered Species Act, which may potentially create additional regulatory operational constraints on Delta water exports for state and federal water contractors. Metropolitan is working with multiple state and federal government agencies and researchers from UC Davis to advance research objectives through multiple collaborative study efforts. This project will utilize natural pond habitats located on Metropolitan's Delta island(s) to construct tule marsh wetlands, supplementation ponds, and associated hydraulic water conveyance systems including irrigation ditches and potential groundwater wells to address issues and questions including methods for potential successful reintroduction of Delta smelt in the Delta. An evaluation determined that Bouldin Island is the most suitable location for this project. Other goals related to this project could involve use of floating peat wetlands, setting back the existing levee, and reintroduction of tidal energy gradients.

Districtwide Zero and Near Zero Emissions Fleet Infrastructure

Identifying new ways to reduce greenhouse gas (GHG) emissions and reduce Metropolitan's carbon footprint is essential to the implantation of Metropolitan's Climate Action Plan (CAP). This project will design and construct infrastructure to meet mandated Zero Emission (ZE) and Near-Zero Emission (NZE) state and local regulations and comply with California Environmental Quality Act (CEQA) GHG reductions identified in the CAP. This project would be implemented in phases, starting with development of a comprehensive transition plan to a ZE and NZE fleet, implementation of transition plan that includes interim and long-term infrastructure design, installation of recommended infrastructure (e.g., charging and/or dispensing stations), and installation of infrastructure related to solar and/or battery energy storage and other sustainability opportunities. The fleet includes passenger vehicles; light-, medium-, and heavy-duty on-road vehicles, off-road construction vehicles/equipment; and forklifts. The initial step to implement the transition includes developing a comprehensive plan for Metropolitan's future fleet infrastructure to comply with state and local regulations. The second step includes pilot testing of up to 100 charging stations and charge management systems at 20 field sites to bridge the gap until the districtwide transportation hubs full build-out are complete and to validate the operability and functionality (including lessons learned) of the new system. The final step includes installation of charging infrastructure at the districtwide transportation hubs to allow full fleet transition to zero emission vehicles.

Consistent with these steps, the project has been staged as follows:

- **Zero Emission Fleet Pilot Infrastructure - Stage 1:** This project will install pilot electric vehicle chargers at Metropolitan's Headquarters and the Weymouth plant.
- **Zero Emission Fleet Pilot Infrastructure - Stage 2:** This project will install the remaining electric vehicle charging stations needed to bridge the gap until the districtwide Zero Emission Vehicle Infrastructure full build-out is complete.
- **Zero Emission Fleet Pilot Infrastructure - Stage 2, Phase 1:** This project will install 30 Level 2 Ford Pros and Level 2+ In-charge vehicle charging stations and three Level 3 electric fast-charging stations at 14 field sites, including associated step-down transformers, breakers, cables, and conduits to the charging stations. The fourteen locations include Metropolitan's five water treatment plants, Headquarters Building, Soto Street, Garvey Reservoir, Lake Matthews, Chlorine Unloading Facility, Diamond Valley Lake, Gene, Iron Mountain, and Hinds Pumping Plants.
- **Headquarters Building Zero Emission Vehicle Infrastructure Upgrades:** This project will install the remaining electric vehicle charging infrastructure at Metropolitan's Headquarters Building.
- **Headquarters Building Zero Emission Vehicle Initial Infrastructure Upgrades:** This project will install the initial approximately 70 electric vehicle chargers at Metropolitan's Headquarters Building.

Hayfield Groundwater Storage and Extraction

This project will improve the spreading basin and construct a well field extraction and conveyance system to withdraw stored CRA water in the groundwater basin and discharge it back into the CRA at the Hinds Pumping Plant. The initial phase will focus on installing a limited conveyance system to extract the 100,000 acre-feet of water currently stored in the Hayfield Groundwater Basin. The Hayfield basin is located south of the Hinds Pumping Plant and adjacent to the CRA. This project will improve drought resilience and enhance the reliability of CRA operations.

Inglewood Lateral Improvement

The project will increase the capacity of the existing Inglewood Lateral via an upsized or parallel pipeline. The project aims to remove an existing constraint in the distribution system that would enable increased deliveries from the Joseph Jensen Water Treatment Plant during high State Water Project allocations and maximize deliveries of reverse flow during low State Water Project allocations using two expanded Sepulveda Feeder pump stations.

PWSC Direct Potable Reuse Demonstration Facility

Metropolitan's Grace F. Napolitano Innovation Center (Demonstration Plant) at the Los Angeles County Sanitation Districts' A. K. Warren Water Resource Facility (Warren Facility) in Carson was originally designed to demonstrate testing of Indirect Potable Reuse (IPR) processes as part of Pure Water Southern California. This project will add new facilities; modify existing facilities; and expand the existing infrastructure, utilities, and process train to facilitate Direct Potable Reuse (DPR) treatment testing and data collection for process optimization for regulatory acceptance and full-scale implementation. This project will also include physical plant security improvements; new operational field offices; improvements to support public outreach functions; and new electrical power service improvements to support long-term efforts at the Demonstration Plant.

Webb Tract Rice Field Development

Located in the Sacramento-San Joaquin Delta region, Webb Tract Island was purchased by Metropolitan in 2016. The island is deeply subsided due to current agricultural practices. Metropolitan plans to develop a portion of the island for rice cultivation as part of a multi-benefit program to reverse subsidence, reduce greenhouse gas emissions, increase revenue, and protect the State Water Project's freshwater pathway. This project will convert up to 1,500 acres of existing agricultural land for rice farming. The project will include precision land leveling to support the planting and harvesting of rice as well as the installation of water control structures such as check gates and irrigation equipment to ensure uniform flow of water across the rice fields.

Webb Tract Wetland Restoration

Located in the Sacramento-San Joaquin Delta region, Webb Tract Island was purchased by Metropolitan in 2016. The island is deeply subsided due to current agricultural practices. Metropolitan plans to restore wetlands on a portion of the island as part of a multi-benefit program to reverse subsidence, reduce greenhouse gas emissions, increase revenue, and protect the State Water Project's freshwater pathway. This project will restore approximately 2,400 acres of wetland on the island. The work will include earth moving, berm construction, installation of water control structures, tule planting, environmental monitoring, and other work associated with the wetland restoration.

Yorba Linda HEP Power Supply to Diemer Water Treatment Plant

This project will modify the existing Yorba Linda Hydroelectric Power Plant (HEP) to directly supply electrical power to the Diemer Water Treatment Plant (WTP), thereby reducing the plant's dependence on the Southern California Edison (SCE) grid. The work includes installing new 4.16 kV feeders, modifying existing switchgear at both sites, integrating metering upgrades, and updating programmable logic controllers (PLC). The system will allow seamless transition of power delivery, while surplus energy will continue to be sold to the wholesale market.

Colorado River Aqueduct (CRA) Program

Fiscal Years 2026/27 and 2027/28 Estimate: $190.8 million

Program Information: *The CRA Program is composed of projects to replace, refurbish, or upgrade facilities and components of the CRA system to reliably convey water from the Colorado River to Southern California.*

Accomplishments for FY 2024/25 and FY 2025/26

- New projects initiated thru September 2025:
  - CRA 230 kV Transmission Line and Fiber Optic Improvements
  - CRA 230 kV Transmission Tower Barrier Improvements
  - CRA Main Motor Units Protection Relay Replacement – Stage 1
  - Desert HVAC Replacement – Gene Pumping Plant Administrative Building
  - Hinds Pumping Plant Fuel Dispenser System Improvement
  - Intake and Gene Pumping Plant Transformer Bushings and Pressure Device Replacements
  - Intake Transformer Bank Protection Relays Replacement
  - Iron Mountain Fuel Dispenser System Improvement
  - Iron Mountain Pumping Plant Hazardous Waste Containment Upgrade
- Major milestones achieved or forecasted to be achieved:
  - Construction:
    - CRA Conduit Structural Protection - completed
    - CRA Conveyance System Flow Monitoring Stations –completed
    - CRA Freda Siphon Barrel No. 1 Restoration – completed
    - CRA Pumping Plant Storage Buildings at Hinds, Eagle Mountain, and Iron Mountain – to be completed
    - CRA Pumping Plant Urgent 15 kV Power Cable Replacement – completed
    - Gene Pilot Security Improvements – completed
    - Gene Pumping Plant Urgent Security Improvements - completed
  - Construction and procurement contracts awarded:
    - CRA 69 kV and 240 kV Transformers Replacement – procurement contract awarded
    - CRA Pumping Plants Sump System Rehabilitation – construction contract to be awarded
    - Hinds & Eagle Mountain Pumping Plants Utilities and Paving– construction contract awarded
    - Hinds Pumping Plant Fuel Dispenser System Improvement – construction contract to be awarded
  - Final Design Completed
    - Cabazon Radial Gate Facilities Improvement

Objectives for FYs 2026/27 and 2027/28

Project	Total Project Estimate	Estimated Construction Completion	Major Milestones
CRA 69 kV and 240 kV Transformer Replacement	$ 252,500,000	2035	Continue equipment procurement
CRA Pumping Plant Sump System Rehabilitation	$ 38,100,000	2029	Begin construction
Gene and Iron Mountain Pumping Plants Utilities and Paving	$ 57,700,000	2029	Begin construction
Hinds and Eagle Mountain Pumping Plants Utilities and Paving	$ 40,700,000	2027	Begin construction
Hinds Pumping Plant Discharge Valve Pit Platform Replacement	$ 8,400,000	2027	Begin construction

CRA - Conveyance Project Group

Cabazon Radial Gate Facilities Improvement

The Cabazon Radial Gate facility is located on the CRA in the city of Cabazon within Riverside County, approximately one mile upstream of the San Jacinto Tunnel. The Cabazon Radial Gate facility was constructed in 1936 and consists of a large radial gate controlled by an electric motor actuator. The facility was designed to protect the downstream conduits and tunnels from becoming over-pressurized in the event of a blockage by diverting water into an 800-foot-long concrete-lined channel, which flows into the San Gorgonio Wash. The existing radial gate, motor, and controls have reached the end of their service life and are no longer reliable. This project will replace the radial gates, motors, gate actuator controls, and make safety, security, and fire systems improvements.

CRA Canal Rehabilitation

The CRA is a 242-mile-long conveyance system comprising five pumping plants, 124 miles of tunnels, 63 miles of canals, and 55 miles of conduits, siphons, and reservoirs. The aqueduct is routinely shut down and inspected for signs of deterioration and to perform needed repairs. This project will conduct a comprehensive investigation of the approximate 63 miles of open CRA canal section, looking into the need for any possible upgrades or replacements to address deficiencies in the existing canal system, which may include the replacement of portions of concrete, improvements to instrumentation and controls, communication, and electrical systems that serve the canal, replacement or improvements of the security fencing spanning 125 miles around the perimeter of canals, and road and drainage improvements.

CRA Chemical Addition Improvements

Sodium hypochlorite is added along the CRA to control algal growth, which could damage downstream process equipment and reduce flow through the aqueduct. The existing process of providing weekly chemical addition into the canal produces spikes in disinfectant concentrations, which causes the Colorado River water to be more corrosive to conveyance systems and plant equipment and produces higher concentrations of trihalomethanes (THMs). This project will construct new chemical storage and injection facilities to provide a steady rate of addition at five locations along the CRA. Each new chemical injection facility will be upgraded to include a sodium hypochlorite tank and pump skid, chemical storage building with climate control and spill containment, delivery driveway with spill containment area, piping, injection system, security cameras, fencing, electrical and Supervisory Control and Data Acquisition (SCADA) upgrades, and other appurtenances.

CRA Conveyance System Flow Sensor Installation

CRA pumping system upgrades performed in the early 1990s increased pumping capacity above the original design flow of the CRA. Close monitoring of the CRA system is needed to reliably maintain 8-pump flow. This project will add new gauging stations along the conveyance system that will be tied into Metropolitan's Supervisory Control and Data Acquisition (SCADA) system to provide flow data and information that will assist with maintaining uniform and steady-state flow conditions through the CRA system.

CRA Conveyance System High Flow Reliability Upgrades

The CRA was originally designed for flows of 1,600 CFS. In the 1990s, the pumps were upgraded, which increased the pumping capacity to 1,800 CFS, but no modifications were made to the conveyance portions of the CRA system. Operating at 8-pump flows results in operational issues such as pressurization of unreinforced structures, over-topping of canals, and heightened equipment vibration. This project will enhance the conveyance portion of the CRA system and implement other improvements at the five pumping plants to ensure reliable flows during 8-pump flow operations.

CRA Erosion Protection

The CRA is comprised of 55 miles of cut-and-cover conduits. The cut-and-cover conduits are arch or horseshoe shape, unreinforced, cast-in-place concrete. In most locations along the CRA, the overlying soil protects the cut-and-cover conduits from rock and debris flows. However, at narrow ravine crossings, heavy storm events often erode the soil and expose the conduits, making them vulnerable to structural damage from the rock and debris flows. This project will provide erosion protection features such as gabion structures or concrete slabs, including grading of the eroded areas to protect the conduit. In addition, diversion berms or concrete swales will be constructed to divert storm flows over the concrete slabs.

CRA Flow Measuring Stations Security Upgrades

Metropolitan has several remote sites along the CRA that are used to monitor and control the aqueduct. Due to the remote location, these sites have solar panels, electrical panels, and solar batteries to power the control systems. These systems have been the target of vandalism and theft. This project will furnish and install concrete buildings at remote locations along the Colorado River Aqueduct and move pole-mounted electrical panels and battery cabinets inside the buildings.

CRA Freda Siphon Barrel No. 1

Siphons constructed along the CRA allow controlled stormwater flows and vehicles to cross over the CRA. Like many of the CRA's 146 siphons, the Freda Siphon was constructed of cast-in-place reinforced concrete in the 1930s. Freda Siphon has developed minor surface leaks. This project will investigate methods to permanently address recurring leaks and will perform improvements that are cost-effective, long-term, and require minimal shutdown time and maintenance.

CRA Freda Siphon Barrel No. 1 Internal Seal Installation - Stage 2

The CRA Freda Siphon Barrel No. 1 was constructed without control joints and has a history of cracking and leakage. Surface investigations of the CRA Freda Siphon Barrel No. 1 conducted over the past two years revealed potential leakage locations. This project will install internal seals along the siphon during the annual CRA shutdown, reducing the risk of future unplanned outages and costly emergency repairs.

CRA Tunnels - Seismic Resilience Upgrades

The CRA is a 242-mile-long conveyance system that transports water from the Colorado River to Lake Mathews in Riverside County, including 124 miles of tunnels, which were constructed in the late 1930s and were placed into service in 1941. While the CRA was constructed in accordance with current seismic codes of that time, recent seismic risk assessments of the CRA identified that some tunnels are vulnerable to damage from a strong earthquake on the southern San Andreas Fault. This project will strengthen tunnel sections on the Colorado River Aqueduct to improve their performance against seismic hazards, including ground shaking and landslides.

Desert Pumping Plants Delivery Line Flow Meter Replacement

The CRA pumping plants utilize flow meters to accurately measure the output from each plant. This system is crucial for regulating the water in the CRA and is relied upon by the Desert operational control center. However, it suffers from chronic failures and downtime associated with all parts of the system. Electronics, cables, and transducers have had failures in recent years. This project will replace the delivery line flow meters at all five Desert pump plants, including the flow meter electronic unit, transducers, conduits, and cables.

Eagle Lift & Eagle West Siphons Seismic Improvements

The CRA was placed into service in 1941. As the aqueduct traverses the desert, it must cross numerous drainage channels, ravines, and other natural depressions. At each crossing, the aqueduct's open channel transitions into a buried conduit (an inverted siphon), which drops below ground and passes beneath the natural surface feature. At the downstream end of the siphon, water re-emerges into the open aqueduct. Typically, siphons are cast-in-place reinforced concrete conduits, which vary in length from 150 feet to 5 miles. An initial assessment of the Eagle Lift and Eagle West Siphons identified potential slope failure of the soil covering the siphons and possible rock fall from the surrounding terrain as a result of a strong seismic event. This project will perform a detailed slope stability analysis and evaluate and implement mitigation options.

Iron Mountain and Eagle Mountain Pumping Plants Reservoir Floor Relining

The Iron Mountain and Eagle Mountain pumping plants each have approximately 9.3-acre forebay reservoirs, constructed in the 1930s. Recent geotechnical investigations of the asphalt reservoir floor liners found them to be in poor condition. This project will replace the existing asphalt liners at each plant with a material that precludes seepage water loss and extends the life of the facility.

Iron Mountain Tunnel Rehabilitation

The Iron Mountain Tunnel was constructed in the 1930s as part of the CRA system. The tunnel is located downstream of the Iron Mountain pumping plant and is eight miles long. The tunnel's cross-section is horseshoe-shaped, with overall dimensions of 16 feet high by 16 feet wide. Longitudinal and transverse cracks up to one inch wide have developed along a 2,500-foot-long stretch of the tunnel. This project will mitigate the cracks with a focus on tunnel strengthening and corrosion protection.

West Portal Perimeter Security Upgrade

The West Portal site of the San Jacinto Tunnel does not have a continuous perimeter fence. The location is susceptible to intruders. This project enhances site security at the West Portal of the San Jacinto Tunnel by installing a continuous high-security perimeter fence and advanced networked intrusion detection systems to prevent unauthorized access and improve overall facility protection.

Whitewater Tunnel No. 2 Seismic Upgrade

CRA Whitewater Tunnel No. 2 closely parallels the southern San Andreas Fault and crosses a splay of the fault approximately one-third mile from its west portal. A recent seismic risk assessment of the CRA identified that this tunnel is vulnerable to major damage from a strong earthquake on the southern San Andreas Fault. This project will improve sections of the tunnel to mitigate damage from large earthquakes and improve access to quickly make repairs if necessary.

CRA - Electrical Systems Project Group

Black Metal Mountain 2.4 kV Electrical Power Upgrade

The Black Metal Mountain site houses communications facilities essential to operation of Metropolitan's desert facilities. The existing power line to the site is undersized and inadequate to meet the facility's power needs. This project will replace the existing single-phase 2.4 kV overhead power line serving the Black Metal Mountain communication facilities with a three-phase 4.16 kV system to improve reliability and meet future load demands. The scope includes installing metal poles, upgrading low-voltage distribution to underground where feasible, adding individual building meters, and improving the access road with surfacing, drainage, and safety features.

Camino, Gene, and Iron Mountain 230 kV Disconnect Switches Replacement

Metropolitan's CRA facilities include high-voltage transmission lines from Lake Mead to supply power to each of the five pumping plants. The 230 kV transfer bus disconnect switches at Gene, Iron Mountain, and Camino Switching Station are original 1930s equipment that has exceeded its useful life. These switches are critical for isolating and bypassing transmission buses during maintenance or fault conditions to ensure uninterrupted power to CRA pumping plants. Spare parts are no longer available, and ongoing maintenance poses increasing reliability and safety risks. This project will upgrade disconnect switches at Gene, Iron Mountain, and Camino Switching Station. The project will modernize critical transmission infrastructure, minimize outage risk, and support continuous water delivery while aligning with current utility standards.

CRA 230 kV Transmission Line and Fiber Optic Improvements

The CRA has an extensive 230 kV transmission system that originates from Hoover Dam and supplies power to all five pumping plants. This 305-mile-long transmission system was installed in the 1930s. This project will perform a comprehensive assessment of the nearly 90-year-old 230 kV transmission line serving the Colorado River Aqueduct. The evaluation will address the structural integrity, electrical performance, and long-term reliability of all major components, including towers, conductors, insulators, and hardware. Key activities include visual inspection, structural and electrical analysis, LiDAR clearance survey, and risk assessment. The project will also integrate modern fiber optic communications by replacing a static wire with optical ground wire to enhance system monitoring and future CRA connectivity. Based on findings, a mitigation plan will be developed to address any identified deficiencies, ensuring the continued safe and reliable operation of the transmission line.

CRA 230 kV Transmission Tower Barrier Improvements

The Desert Region's 230 kV transmission line is critical infrastructure, which provides power to the CRA facilities and pump stations. The project will design and build new protective barriers for two 230 kV transmission towers on the transmission line, which are located adjacent to highways CA 62 and CA 177. The protective barriers will help to ensure that the towers are protected from unintended damage from traffic accidents.

CRA 2.4 kV Village Electrical Power Distribution Upgrades

This project will replace the existing 2.4 kV village, O&M power distribution systems, and other facilities connected to this distribution circuit at Gene, Iron Mountain, Eagle Mountain, and Hinds pumping plants with a new 4.16 kV system. The scope includes replacing cables, conduits, feeders, risers, approximately 700 poles, 130 transformers, and associated equipment such as switchgear and protective devices. Where feasible, underground installation will be implemented. The project also includes fiber optic cable installation to each residence to enhance communication capabilities. All work will comply with current NEC and applicable standards to improve system reliability, safety, and operational flexibility.

CRA 6.9 kV Power Cables Replacement

There are a total of 45 primary pumps and motors at the five CRA pumping plants. Power is transmitted to the motors via 3-inch-diameter cables, which run through a tunnel that connects each switch house to each pump house. The quantity of cables varies from nine to 27 per plant. These cables were installed in four phases from 1939 through 1959. After 59 to 79 years of continuous service, the power cables have deteriorated and need to be replaced. Oil has begun to leak through cracks in the lead jacket, at the cable connection joints, and at the cable termination points. Frequent repairs are required to address the leaks and maintain the cables' insulating capacity. This project includes the replacement of the deteriorated main power cables for pump units 1 to 5 at each of the five CRA pumping plants. The cables for units 1 to 5 have been replaced; however, the new cable terminations leak oil and must be replaced.

CRA 6.9 kV Power Cables Replacement Units 6 to 9

There are a total of 45 primary pumps and motors at the five CRA pumping plants. Power is transmitted to the motors via 3-inch diameter cables, which run through a tunnel that connects each switch house to each pump house. The quantity of cables varies from nine to 27 per plant. These cables were installed in four phases from 1939 through 1959. After 66 to 86 years of continuous service, the power cables have deteriorated and need to be replaced. Oil has begun to leak through cracks in the lead jacket, at the cable connection joints, and at the cable termination points. Frequent repairs are required to address the leaks and maintain the cable's insulating capacity. The cables for pump units 1 to 5 have been replaced. This project includes the replacement of the deteriorated main power cables for pump units 6 to 9 at each of the five CRA pumping plants.

CRA 6.9 kV Power Cables Termination Refurbishment Units 1 to 5

There are a total of 45 primary pumps and motors at the five CRA pumping plants. Power is transmitted to the motors via 3-inch diameter cables, which run through a tunnel that connects each switch house to each pump house. Oil has begun to leak through the cable termination points of several units from 1 to 5 at all five CRA pump plants. This project will replace the leaking terminations with new terminations.

CRA 69 kV and 240 kV Transformers Replacement

Transformers are needed at the CRA pumping plants to adjust the incoming voltage from the transmission system to the various voltages needed to run the plants. All existing transformer units are original equipment, with many dating from the 1940s. Recent inspections revealed oil leakage and other signs of aging for some of the transformers. Failure of an existing transformer would disrupt power supply to a pumping plant and interrupt water delivery. The scope of the project includes replacement of the transformers along with spill containment structures. This work also includes rehabilitation of transformer cranes, upgrade of transformer monitoring and protection equipment, and secondary spill containment for the transformer banks. Additional work may include refurbishing existing transformers and related equipment to maintain reliable and safe operation while new units are being procured and installed.

CRA Auxiliary Power System Rehabilitation and Upgrade for Four Pumping Plants

The CRA pumping plants have medium and low voltage systems that were constructed to the design standards of the 1930s-1950s. They provide power for general lighting, cranes, computers, shop equipment, and critical equipment such as the pumping plant sump pumps and lubrication oil pumps. This project upgrades the Auxiliary Power Systems at Intake, Gene, Eagle Mountain, and Hinds pumping plants to enhance reliability and operational efficiency. The work includes replacing inverters, battery racks, electrical panels, circuit breakers, conduits, cable trays, and extensive wiring that support critical systems such as cooling water pumps, lubrication oil pumps, control systems, and fire water systems. Transformer replacements include a 480 V to 120/208 V unit at Intake and 2.4 kV to 480 V and 2.4 kV to 120/208V units at Gene, Eagle Mountain, and Hinds, including associated potheads, cables, and related ancillary equipment.

CRA Pumping Plants 2.3 kV and 480 V Switch Rack Rehabilitation

The electrical power system at the Desert pumping plant facilities conveys power to all areas within the property confines, including the operations and maintenance areas and the villages. This project involves replacing the Station Light and Power systems at selected CRA pumping plants. Work may include upgrades to medium- and low-voltage electrical equipment, installation of metal-clad indoor switchgear, new transformers, circuit breakers, switchgear buildings, and supporting systems such as HVAC, SCADA, fire protection, and plant DC power. Electrical upgrades will be performed in accordance with Metropolitan standards, and all work will comply with applicable safety codes. The project may include related appurtenances and modifications as needed, with scope subject to adjustment based on field conditions and operational requirements.

CRA Pumping Plants 6.9 kV Circuit Breaker Replacements

The existing high-voltage circuit breakers that power the main pumps at the CRA pumping plants are obsolete, and replacement parts are no longer available. This project will replace and upgrade the existing 6.9 kV circuit breakers at the Intake, Gene, Iron Mountain, Eagle Mountain, and Hinds pumping plants to meet current operational requirements and Metropolitan standards. The work may include relocating breakers indoors, installing tie breakers, and upgrading associated electrical equipment. Improvements will also address system protection, SCADA integration, and coordination with existing infrastructure. Additional work may be performed to comply with safety codes and include related appurtenances as required.

Eagle Mountain Redundant DC Supply

The Eagle Mountain 230 kV substation currently relies on a single DC power supply to operate its protection and control systems, creating a critical single point of failure. In the 2024 Transmission Reliability Planning Assessment, CAISO identified this as a NERC TPL-001-5.1 Category P5 compliance issue requiring corrective action. This project involves installing a second, redundant DC power supply at the Eagle Mountain 230 kV substation to improve system reliability and comply with NERC TPL-001-5.1 requirements. Upgrades may also be made to security and electrical systems to meet Metropolitan standards. Work will include modifications necessary to comply with applicable safety codes and related appurtenances as required.

Hinds Transformer Power Cable Replacement

The power cables that feed the Hinds sand trap and wasteway radial gate are installed in a shallow ductbank that is deteriorating due to heat. This project will construct a new ductbank with power conductors designed to address these deficiencies.

Intake and Gene Pumping Plants 480 V and 2.4 kV Standby Diesel Engine Generator Replacement

Back-up power for critical auxiliary systems at the Iron Mountain, Gene, and Intake pumping plants is provided by stand-by diesel generators. The standby generators are over 50 years old, require frequent repairs, and have reached the end of their service lives. Additionally, upgrades to the generators' ancillary equipment are necessary to comply with current fire codes and environmental regulations. This project involves replacing the standby generator systems at the Gene and Intake pumping plants to improve emergency power reliability and support critical operations. One Tier 4-rated indoor standby generator will be installed at each site, along with associated load banks, double-walled fuel tanks, and related components housed in new generator buildings. Electrical and control systems will be upgraded to integrate with existing switchgear, SCADA, and distribution infrastructure in accordance with Metropolitan standards. Additional work will be completed as needed to comply with safety codes, environmental regulations, and operational requirements. The final scope and system configurations will be confirmed during the design phase to accommodate site-specific conditions and evolving project needs.

Intake and Gene Pumping Plants Transformer Bushings and Pressure Device Replacements

Seven transformers provide electrical power to each CRA pumping plant to maintain continuous operation. All existing transformer units are original equipment, with many dating from the 1940s. This project provides for the procurement and installation of new bushings, pressure-reducing devices, and other components as needed for the transformers located at the Intake and Gene pumping plants. This work is being implemented in phases due to installation constraints and manufacturer storage recommendations. This project is a subcomponent of the larger CRA main transformer rehabilitation effort and will ensure continued operational reliability of the CRA until existing transformers are replaced.

Intake Transformer Bank Protection Relays Replacement

This project entails upgrading the outdated electromechanical protection relays and associated components for the 69 kV to 6.9 kV Bank One and Bank Two main transformers at the Intake Pumping Plant. The existing relays are obsolete, no longer supported by the manufacturer, and lack modern diagnostic and communication capabilities. Replacing them with advanced microprocessor-based relays and updating associated components will enhance system reliability, improve operational efficiency, and ensure compliance with current industry standards. The new relays will deliver critical protection functions to support the continued reliable operation of the transformers and protect both equipment and personnel in the event of a fault.

Iron Mountain Station Light & Power Electrical Improvements

The five CRA pumping plants have aging electrical systems. Many of the components are obsolete and no longer available. This project will upgrade critical electrical systems at the Iron Mountain Pumping Plant through the consolidated implementation of three components: replacement of the existing 2.4 kV station light and power switchrack with a 4.16 kV system and construction of a new switchgear building; installation of a new indoor EPA Tier 4-certified standby diesel generator with associated support systems; and rehabilitation of the auxiliary power system serving essential plant loads. Work includes new transformers, switchgear, inverters, battery systems, distribution panels, HVAC, and SCADA integration. Construction will be completed during a single planned shutdown to minimize operational disruptions, improve system reliability, and maintainability.

New Iron Mountain 230 kV Circuit Breaker 309

This project will enhance the reliability and operational flexibility of the CRA Iron-Eagle 230 kV transmission line by upgrading electrical infrastructure at the Iron Mountain Pumping Plant. The scope includes the procurement of new 230 kV circuit breakers and replacement of the existing CB 309 breaker and its integration with protective relays and the existing switchyard. CB 309 will be coordinated with Southern California Edison's CB 407 at the Eagle Mountain Pumping Plant to improve system protection and fault isolation capabilities. These improvements will reduce the risk of prolonged power outages, protect water delivery operations, and support Metropolitan's long-term system reliability goals.

CRA - Pumping Plants Project Group

CRA Asphalt Replacement

The existing asphalt pavement at the desert facilities has deteriorated from the many years of exposure to the harsh desert environment. The project will remove and replace existing deteriorated roadways and paved working areas surrounding the pump plant, as well as maintenance/storage yards, at all five CRA pumping plant locations. The proposed rehabilitation will include a survey of existing conditions and replacement of existing asphalt concrete with new engineered asphalt pavement mix, roadway striping, grading, and potential stormwater drainage system improvements.

CRA Automated Trash Rack Cleaning System at Three Pumping Plants

The Iron Mountain, Eagle Mountain, and Hinds pumping plants have trash racks protecting the plant intake siphons. These trash racks are critical for CRA reliability by preventing stringy weeds, vegetation, sticks, and other larger debris from entering the plants. If these weeds and debris pass through the trash rack, it can result in emergency failures to equipment like circulation water pumps and sand strainers, increased labor for maintenance, and decreased equipment service life. This project will install automated trash rack cleaning systems, which will resolve these issues.

CRA Desert Region Communications Building

The existing desert region communications infrastructure and facilities were part of the plant's original construction in the 1930s and have gradually been extended across multiple facilities over the years. Therefore, there is no centralized location capable of housing all server equipment, batteries, and an emergency generator. While there is an existing communication building at the Gene Pumping Plant, it is undersized to accommodate all the various server racks necessary for IT, SCADA, security, and NERC, and it does not have space for a backup generator or an adjacent battery room. The backup batteries and generators are critical to ensure redundancies during a power failure. This project will assess the Desert Region's communication infrastructure needs and will construct a new communications building at the Gene Pumping Plant that includes a generator room, a battery room, and a large room for communications and electrical equipment. The communications room will be sized to accommodate multiple rows of racks for IT, SCADA, security, and telecommunication equipment and wiring, and possibly NERC-compliant electrical equipment.

CRA Fall Prevention Swing Gate Installations

The project will furnish and install over 300 Cal-OSHA compliant, self-closing swing gates to replace existing chains located on fixed-ladder ways and elevated work platforms at the five CRA pumping plant facilities. The scope will include removing and disposing of the existing chains and clamping on the new swing gates. The new swing gates will be installed at every fixed ladder way, including at each unit's discharge sump, suction valve sump, heat exchange catwalks, distribution pipes, headgate catwalks, and other miscellaneous locations.

CRA Headgate Surge Chamber Rehabilitation

Each of the five CRA pumping plants has nine main pumps that lift water from the pump house through a series of converging delivery lines that convey water from the pump house to a headgate structure located at the top of a hill. These structures then convey water to the downstream portion of the aqueduct. Flow from each headgate structure is regulated by three large steel gates. Recent inspections at the Intake and Gene pump plants have revealed that the protective coatings on various components of the gates have begun to crack and peel. This project will recoat the headgate structure outlet gates at all pumping plants to prevent metal loss due to corrosion. Additional scope may be added as a result of the preliminary assessment to ensure proper operation and maintenance of the outlet gates.

CRA Hinds Pumping Plant Sand Trap Slide Gate Installation

The Hinds Pumping Plant has a sand trap facility located upstream to remove sand before it enters the plant and damages the pumps. The current configuration of the Hinds sand trap creates a plant vulnerability because it cannot be opened to drain during an emergency, such as a severe leak in the plant or a plant outage. Consequently, the water volume stored in the sand trap's outlet channel and the additional plant inlet conduit and canal would be gravity-fed into the plant continuously. This can potentially overwhelm the circulating water sump pumps and flood the plant, resulting in catastrophic damage to the plant facility. This project will replace a fixed steel plate that covers an existing 3-foot square opening with a sluice gate, allowing staff to open it and drain the water in case of an issue that could flood the plant, such as a power outage.

CRA Intake Pumping Plant Shore Protection

The existing shore protection, consisting of rocks and concrete, was installed around the time of the Intake Pumping Plant construction in the 1930s and has exceeded its service life. This project will improve the shore adjacent to the Intake Pumping Plant to protect the access road and facilities and mitigate against both short-term and long-term coastal erosion due to waves, flooding, and water surface level changes in Lake Havasu.

CRA Intake Pumping Plant Substructure Improvements

An inaccessible sub-structure cavity containing utility piping is located beneath the HVAC equipment room located on the north end of the Intake Pumping Plant Control House. This project will install a new concrete accessway and wall at this location along the exterior of the Intake Control House to provide maintenance access and prevent lake water intrusion. The project will also evaluate options for creating a base surface for maintenance by installing a platform for filling the cavity void above Intake Delivery Line No. 3 and determine the extent of required plumbing replacements. Intruding soil and water in the substructure will be removed before the upgrades, paving will be replaced, and existing surface structures, such as HVAC condenser units, will be relocated as needed to accommodate the work.

CRA Main Motor Units Protection Relay Replacement – Stage 1

Each of the five CRA pumping plants has nine main pumps that lift the water to the required elevation necessary to continue flow down the aqueduct. This project will upgrade the outdated electromechanical motor protection relays and associated protection components for the five (5) main 6.9 kV pumps across the CRA pumping plants with modern microprocessor-based relays to enhance system reliability and operational efficiency. The new relays will provide critical protection functions, such as thermal overload, voltage and frequency monitoring, and SCADA integration, ensuring accurate fault detection, faster issue resolution, and reduced risk of motor damage or unplanned downtime.

CRA Main Motor Units Protection Relays Replacement

This project will upgrade the outdated electromechanical motor protection relays and associated protection components for the forty (40) main 6.9 kV pumps across the five CRA pumping plants with modern microprocessor-based relays to enhance system reliability and operational efficiency. The existing relays are obsolete, no longer supported by manufacturers, and lack advanced diagnostic and communication capabilities. The new relays will provide critical protection functions, such as thermal overload, voltage and frequency monitoring, and SCADA integration, ensuring accurate fault detection, faster issue resolution, and reduced risk of motor damage or unplanned downtime.

CRA Main Pump and Motor Refurbishment

Each of the five CRA pumping plants has nine main pumps that lift the water to the required elevation necessary to continue flow down the aqueduct. In the mid-1980s, a major rehabilitation project was undertaken on the 45 main pumps. As a result, the 45 main pumps have performed well over the nearly 40 years since the rehabilitation work was completed. However, the pumps are now showing signs of deterioration caused by continuous operation over that length of time. This project will refurbish the 45 main pumps and their auxiliary systems, including lubricating oil systems, circulating water systems, controls and instrumentation systems, discharge valves, electrical and control panels, and individual equipment components as needed.

CRA Main Pump Controls and Instrumentation

Each of the five CRA pumping plants has nine main pumps that lift the water to the required elevations necessary to continue flow down the aqueduct. The 45 main pumps rely on multiple auxiliary systems including the controls and instrumentation systems. While the main pumps have undergone previous rehabilitation the controls and instrumentation system has not. Most of the current instrumentation is over 60 years old, obsolete, and no longer manufactured. This project will replace the main pump controls and instrumentation and add increased monitoring to the CRA main pumps.

CRA Main Pump Discharge Valve Refurbishment

Each of the five CRA pumping plants has nine main pumps that lift the water to the required elevations necessary to continue flow down the aqueduct. The 45 main pumps rely on multiple auxiliary systems including the discharge valves. While the main pumps have undergone previous rehabilitation the discharge valves have not. The discharge valves are from the original CRA construction and now need to be replaced. This project will refurbish or replace the existing discharges valves using a phased approach to maintain full pump availability. Work will be completed during annual shutdowns or during scheduled low-flow periods. This project will also evaluate the addition of an automatic valve lubricator system.

CRA Main Pump Rehabilitation - Stage 1

Each of the five CRA pumping plants has nine main pumps that lift the water to the required elevation necessary to continue flow down the aqueduct. The 45 main pumps rely on multiple auxiliary systems including lubricating oil systems, circulating water systems, controls and instrumentation systems, discharge valves, electrical and control panels, and individual equipment components. In the mid-1980s, a major rehabilitation project was undertaken on the 45 main pumps. As a result, the 45 main pumps have performed well over the nearly 30 years since the rehabilitation work was completed. However, the pumps are now showing signs of deterioration and need to be replaced. This project will perform a comprehensive condition assessment and refurbishment of the remaining 44 main pumps and their auxiliary systems, including lubricating oil systems, circulating water systems, controls and instrumentation systems, including lubricating oil systems, circulating water systems, controls and instrumentation systems, discharge valves, electrical and control panels, and individual equipment components as needed.

CRA Main Pump Rehabilitation - Stage 1 - Pilot

Each of the five CRA pumping plants has nine main pumps that lift water to the required elevation necessary to continue flow down the aqueduct. The 45 main pumps rely on multiple auxiliary systems including lubricating oil systems, circulating water systems, controls and instrumentation systems, discharge valves, electrical and control panels, and individual equipment components. In the mid- 1980s, a major rehabilitation project was undertaken on the 45 main pumps. As a result, the 45 main pumps have performed well over the nearly 40 years since the rehabilitation work was completed. However, the pumps are now showing signs of deterioration caused by continuous operation over that length of time. While that project successfully extended the service life of the pumps and increased their hydraulic capacity, the pump auxiliary systems were not addressed at that time. The pump auxiliary systems are from the original CRA construction and are now deteriorating and need to be replaced. This project will refurbish one main pump at Gene Pumping Plant and its auxiliary systems, including lubricating oil systems, circulating water systems, controls and instrumentation systems, discharge valves, electrical and control panels, and individual equipment components, as needed.

CRA Main Pumping Plants Sand Removal System

At each of the five CRA pumping plats, water is withdrawn from the CRA, filtered to remove large debris and sand, and then pumped through a circulating water system. The circulating water system feeds the pumphouse, service water system, the cooling system at each pump unit, the fire water system, the irrigation water system, and the domestic water treatment system. The existing filtration system is not designed to strain out fine silts. Consequently, the fine silt has built up as sediment in the circulating water system, leading to excessive wear and failure of equipment such as pump packing, cooling water piping, and heat exchangers. This project will upgrade the filtration system to remove fine silt and eliminate sediment build up and refurbish or replace any identified damaged components.

CRA Main Pumping Plants Unit Coolers and Heat Exchangers

Each of the five CRA pumping plants has nine main pumps. Each main pump has a cooling system to cool various components of the pump system. At each pump house, water is pumped through a circulating water system, which feeds multiple unit coolers and heat exchangers for each individual main pump unit. Over the years, the cooling system has developed many leaks. Lack of sufficient cooling water could cause equipment overheating, and the leaks could damage nearby electrical equipment. This project will replace, refurbish, or upgrade the cooling and heat exchange system at each pump unit.

CRA Pumping Plant Access Improvements

The Colorado River Aqueduct (CRA) pumping plant access roads must accommodate heavy traffic loads for deliveries of chemicals, materials, equipment, and staff. The existing asphalt roads are distressed and show numerous areas of longitudinal and alligator cracking. The harsh desert climate conditions have caused the pavement to age and become distressed more quickly. These roads are the sole means of access to the pumping plants, making reliable use of the roads critical to allow equipment, chemical, and material deliveries, ingress for first responders, and general access. This project will rehabilitate approximately 11 miles of the existing access roads leading to the Intake, Iron Mountain, Eagle Mountain, and Hinds Pumping Plants using a combination of pavement overlay and pavement replacement with new aggregate base subgrade. This project will also include pavement markings.

CRA Pumping Plant Lower Guide Access Improvements

At each CRA pumping plant, maintenance staff perform monthly inspections of the lower guide areas located beneath each main pump. The access hatches used for these inspections are positioned approximately 20 feet above the deck in hard-to-reach areas, creating safety and accessibility challenges. This project will design, fabricate, and install new work platforms to enhance safety and facilitate routine inspection activities.

CRA Pumping Plant Public Address and Alarm Communication System Upgrades

The existing communication signals at each of the five CRA pumping plants are currently separated into different systems, including: the public address system, plant alarms, evacuation, fire, and carbon dioxide fire suppression system alarms, and phones. The signals in these systems were originally installed to utilize the existing 1930's era phone line systems and are becoming increasingly difficult to maintain as replacement parts are becoming harder to find and troubleshooting is difficult. This project will replace the existing communication systems with a new integrated and modernized auditory communication system with alarms that are able to be identified based on different distinct alarm tones. Signal wires will be routed to a network-enabled public address and general alarm system, and new speakers will be added at each plant to improve the ability to hear audible alarms throughout the plants, even when loud pumps are operating.

CRA Pumping Plants Circulation Water Systems

Each of the five CRA pumping plants has nine main pumps. Each of these pump units uses cooling equipment to cool various components of the pump system that feeds from the plant's circulating water system. This system has a loop with branch connections and an isolation valve at each unit. The piping and the valves that supply the circulating water systems run through the entire length of the plants and are all from the original CRA construction. The piping and the valves are now showing signs of deterioration. They are clogged, corroded, and leaking. This project will replace and upgrade the circulation water systems for each pumping unit. Additional related scope may be added as a result of preliminary assessment of the circulating water system to ensure reliable operation of the CRA pumping plants.

CRA Pumping Plants Delivery Line Rehabilitation

Each of the nine main pumps at the five CRA pumping plants discharges the water into individual six-foot-diameter discharge lines. The nine discharge lines then merge and transition into three 10-foot-diameter delivery lines. Delivery Line Nos. 1, 2, and 3 convey flow to the top of the lift and then discharge into a headgate structure. These delivery lines vary in length from 500 feet to 1,400 feet up steep and rocky slopes. The five Delivery Line No. 1s were constructed in the 1930s and were lined with coal tar enamel to protect the interior of the pipe from corrosion. After 84 years of service, the existing coal tar enamel lining on Delivery Line No. 1 at each plant is cracking, flaking, and the steel is starting to corrode. The mortar linings for Delivery Line Nos. 2 and 3, constructed in the 1950s, require rehabilitation at selected locations. Expansion joints are also deteriorated and showing signs of corrosion. This project provides a comprehensive rehabilitation of the delivery lines at each of the five CRA pumping plants, including replacement of the coal tar enamel with a cement mortar lining, expansion joints, and minor coating refurbishment.

CRA Pumping Plants Rollup Door and Window Replacements

Over the past 80 years, the desert has taken its toll on the windows and rollup doors at all five CRA pumping plants. Many windows can no longer be opened, making it difficult to keep the main pump motors cool on 120-degree summer days. And the rollup doors in the pump houses and head gate structures require continual maintenance to keep them operable. This project will replace these building features while remaining consistent with architectural standards.

CRA Pumping Plants Sand Trap Traveling Bridge Cranes Control Upgrades

Three of the CRA pumping plants (Iron Mountain, Eagle Mountain, and Hinds) have a sand trap facility located upstream of the plants. These sand trap facilities are critical in minimizing the amount of sand entering the pump plant facility. The desert's sandy terrain, combined with high-velocity wind gusts, results in large quantities of sand blown into the CRA canal system. If this sand is not removed, the sand containing water can enter the plant intakes, damaging pipe walls and turbines, and ultimately result in premature equipment failures. This project will provide upgrades to the existing three sand trap facilities to convert the traveling bridge pump system to an automated system that can be controlled by staff remotely or scheduled to run autonomously, equipped with safeguard protections to self-disable, alarm systems to alert plant staff of failures, SCADA and camera system upgrades, and programmable logic controller (PLC) programming to allow plant monitoring and control. The project will also address the issues with the lateral movement of the crane and trolley rails that have been occurring at all sand traps. Best design practices and standards will be implemented to properly restrain the crane and trolley rails.

CRA Pumping Plants Station Air Compressors

The station air systems supply the CRA pump plants with operational and maintenance air supply. Compressed air is used for the operation of cooling water valves for the main pump units, as well as for maintenance air in the machine shop, synchronous motor exciter maintenance, and other similar maintenance activities within the facility. The existing air system packages were installed in the early 2000's and are at the end of life. Maintenance of the compressed air systems has increased dramatically within the last several years, including costly repairs such as a full rebuild of the compressor and air-drying apparatus. This project will replace the compressed air system within all five CRA pumping plants. In-kind replacement of CRA pumping plant station air systems will include compressors, air dryers, and associated equipment.

CRA Pumping Plants Sump System Rehabilitation

Each of the five CRA pumping plants has two sumps that collect water leakage from the main pumps and discharge valves. Each sump is approximately 9 feet wide, 20 feet long, and 35 feet deep, and can hold up to 48,000 gallons, or approximately one day's worth of leakage water. The sump system pumps this water back to the pumping plant's main intake manifold or to its forebay, depending on the plant. The 74-year-old sump piping systems and support structures are deteriorating and have exceeded their service lives. Failure of the sump piping systems has the potential to cause extensive flooding and damage to equipment within the pumping plants. This project will rehabilitate the pumping plant sump systems, including replacement of corroded sump mechanical equipment, piping, and access structures at all five CRA pumping plants. Access features will be upgraded by replacing corroded catwalks, ladders, and handrails within the sumps. This project will also rehabilitate the circulating water equipment and piping systems located in the sump area.

CRA Pumping Plants Water Tanks Rehabilitation

Each of the five CRA pumping plants has three concrete water storage tanks for pump cooling/circulating water, irrigation/fire water, and domestic water. These tanks were constructed in 1930s and are critical to the plant operation. This project will upgrade all 15 tanks to address seismic deficiencies, leakage, and water temperature issues. Work will also include improvements to linings, coatings, and appurtenances such as ladders, vents, drains, piping, and wall penetrations.

CRA Switchracks and Ancillary Structures Erosion and Drainage Control Protection

The five CRA pumping plants are located in remote areas of the California desert, which are periodically subjected to flash floods that carry high volumes of water, silt, and debris. During major storm events, the pumping plants' pump houses and support facilities are susceptible to flooding and deposition of silt and debris. In recent years, at several of the plants, debris flows have affected various critical electrical facilities. This project will include site grading, addition of perimeter drainage channels to intercept offsite flows, upsizing of storm drain culverts, and extension of patrol roads to access the new storm drain facilities for maintenance.

Critical Desert Region Facilities Physical Security Improvements

CRA facilities are critical components of Metropolitan's water delivery system. These facilities include the CRA pumping plants, Camino Electrical Substation, Gene Wash, Gene Airstrip, Copper Basin, and Black Metal Mountain. These facilities have inadequate perimeter fencing. This project will install physical security improvements, including fencing, signage, road and access control improvements at main entrances, and permanent guardhouses at the critical CRA facilities except for Iron Mountain Pumping Plant, which will be completed as part of another project.

Desert Pump Plant Reservoir Spillway Auto Rejection - Iron Mountain and Eagle Mountain

The Iron Mountain and Eagle Mountain Reservoirs are located on the upstream side of the Iron Mountain and Eagle Mountain pumping plants, respectively. The reservoirs dampen fluctuations in flow entering the plants. Each reservoir contains a spillway that allows water to be discharged to the desert in the event of a power outage to the main pumps. The two spillways were designed in the 1930s to safely reject up to approximately 1,200 cubic feet per second (cfs). The pumping plants were expanded in the 1950s, and the aqueduct can now operate up to approximately 1,750 cfs. This project will modify the reservoir spillways to allow safe rejection of up to 1,750 cfs of water in the event of a power outage of the main pumps.

Eagle Mountain and Hinds Pumping Plants Hazardous Waste Containment Upgrade

Hazardous wastes such as chemicals, oil, paint, paint thinners, and antifreeze are generated through routine operations at the Eagle Mountain and Hinds pumping plants. Hazardous wastes are collected and placed into either metal or plastic drums ranging in size from five to 55 gallons. The existing hazardous wastes are then stored in a fenced storage area. This project will replace the existing hazardous waste storage facilities with a code-compliant hazardous waste storage facilities at Eagle Mountain and Hinds pumping plants.

Gene and Iron Mountain Pumping Plants Utilities and Paving

Gene and Iron Mountain pumping plants are located in remote areas of San Bernardino County where municipal domestic water distribution systems are not available. Each plant is instead served by a community on-site water treatment system. Water from the CRA is treated and conveyed to each village house and to the industrial portions of the pumping plants through a gravity-fed water distribution system, which consists of distribution piping, isolation valves, blow-offs, air relief valves, and other associated appurtenances. Inspections of the distribution systems have found blockages, leaks, taste and odor problems, and root intrusion. The system has been experiencing frequent leaks and breaks. This project will replace the domestic water distribution systems, which include the main line pipes, service laterals, new backflow prevention devices, valves, meters, remote water quality analyzers, and other appurtenances to deliver quality water reliably.

Municipal wastewater collection and treatment facilities are not available where the pumping plants are located. The pumping plants are served by community on-site wastewater systems. These on-site systems collect, treat, and dispose of domestic wastewater generated from bathrooms, kitchen facilities, maintenance buildings, guest lodges, and staff residences at the plants. The on-site systems consist of three primary components: community septic tanks and leach fields; collector lines located throughout the pumping plants that convey wastewater to the septic tanks; and sewer laterals that convey wastewater from individual buildings to the collector lines. The existing wastewater systems at the plants have deteriorated through continual use and need to be replaced. This project will replace the wastewater systems at the pumping plants. The systems will include new main-line pipes, building laterals, septic tanks and leach fields, and other appurtenances to reliably collect and treat wastewater.

On-site non-potable irrigation water systems serve the irrigation needs of pumping plants and fire sprinklers inside a few manufacturer houses at both pumping plants. The system consists of distribution piping, isolation valves, blow-offs, air relief valves, and other associated appurtenances. Similar to domestic water and wastewater systems, irrigation water systems have deteriorated and need to be replaced. The systems will include new main-line pipes, service laterals, valves, blow-offs and air relief valves, and other appurtenances to deliver irrigation water reliably.

The asphalt roadways at the pumping plants provide access between buildings and the villages for Metropolitan staff, residents, and visitors. These asphalt surfaces are over 30 years old. Due to the harsh desert conditions and deterioration of the subgrade over time, potholes and cracks have developed throughout the villages. The planned upgrades to the roadway pavement include removal and replacement of existing pavement, as well as grading and installation of culverts to improve drainage.

Gene Pumping Plant Unit No. 1 Brushless Motor Exciter System

Each of the 45 main pumps at the CRA pumping plants requires an exciter to operate. The existing system is obsolete, and replacement parts are no longer available. This project will replace the existing exciter on Gene Pumping Plant Unit No. 1 with a modern brushless exciter. Work includes design, procurement, demolition, installation, and integration with existing electrical and control systems. Electrical upgrades will be made to meet Metropolitan standards, and all work will comply with applicable safety codes. The project may include related appurtenances and modifications as needed. This pilot project will help assess the use of brushless technology for the remaining motor units across all five CRA pumping plants. The scope may be adjusted based on field conditions and operational requirements.

Gene Pumping Plant Warehouses Storage Rack Rehabilitation

Existing materials storage racks located within the Gene Pumping Plant Warehouse and Spare Parts Warehouse buildings need additional anchorage and are susceptible to toppling or movements that cause heavy items to fall in the event of an earthquake. Retrofits of these racks are needed primarily to ensure worker safety in the two warehouses at the Gene Pumping Plant and to minimize the potential of damage to materials/equipment during a failure by ensuring secure racks. This project will evaluate structural and seismic deficiencies in existing storage racks, including anchorage and structural members, and provide retrofits as needed to bring the storage racks to meet the latest code. There are approximately 42 storage racks in and around the Spare Parts Warehouse and approximately 10 storage racks inside the Main Warehouse at the Gene Pumping plant.

Hinds and Eagle Mountain Pumping Plants Utilities and Paving

Hinds and Eagle Mountain pumping plants are located in remote areas of Riverside County where municipal water distribution systems are not available. Each plant is instead served by a community on-site water treatment system. Water from the CRA is treated and conveyed to each village house and to the industrial portions of the pumping plants through a gravity-fed water distribution system, which consists of distribution piping, isolation valves, and valve boxes. Recent inspections of the distribution systems have found blockages, leaks, taste and odor problems, and root intrusion. This project will replace the domestic water distribution systems, which include the main line pipes, building laterals, new backflow prevention devices, valves, meters, remote water quality analyzers, and other appurtenances to deliver quality water reliably.

Municipal wastewater collection and treatment facilities are not available where the pumping plants are located. The pumping plants are served by community on-site wastewater systems. These on-site systems collect, treat, and dispose of domestic wastewater generated from bathrooms, kitchen facilities, maintenance buildings, guest lodges, and staff residences at the plants. The on-site systems consist of three primary components: community septic tanks and leach fields; collector lines located throughout the pumping plants that convey wastewater to the septic tanks; and sewer laterals that convey wastewater from individual buildings to the collector lines. The existing wastewater systems at the plants have deteriorated through continual use and need to be replaced. This project will replace the wastewater systems at the pumping plants. The systems will include new main-line pipes, building laterals, septic tanks and leach fields, and other appurtenances to reliably collect and treat wastewater.

On-site non-potable irrigation water systems serve the irrigation needs of pumping plants and fire sprinklers inside a few manufacturer houses at both pumping plants. The system consists of distribution piping, isolation valves, blow-offs, air relief valves, and other associated appurtenances. Similar to domestic water and wastewater systems, irrigation water systems have deteriorated and need to be replaced. The systems will include new main-line pipes, service laterals, valves, blow-offs and air relief valves, and other appurtenances to deliver irrigation water reliably.

The asphalt roadways at the pumping plants provide access between buildings and the villages for Metropolitan staff, residents, and visitors. These asphalt surfaces are over 30 years old. Due to the harsh desert conditions and deterioration of the subgrade over time, potholes and cracks have developed throughout the villages. The planned upgrades to the roadway pavement include the removal and replacement of existing pavement, as well as grading and the installation of culverts to improve drainage within the disturbed areas of the pumping plants, including the villages.

Hinds Discharge Valve Platform Units 7, 8, and 9 Urgent Rehabilitation

At each of the CRA pumping plants, water is pumped from the plants' intake manifold through the main pumps and out of the discharge valves. From the discharge valves, water travels through the delivery lines and into the aqueduct. The discharge valves are located in small concrete pits below the pumping plant floor room. At the Hinds Pumping Plant, the concrete pits are equipped with a raised platform due to their depth. The platform is necessary to maintain the discharge valve's ancillary equipment. After nearly 80 years of service in a humid environment created primarily by the pump's cooling water discharge, the metal platform has corroded significantly and needs to be replaced. This project will replace the discharge valve platform and relocate cooling water discharge piping for discharge pits at the Hinds Pumping Plant Units 7, 8, and 9. Additional scope may be added as a result of the preliminary assessment to replace the platform that will ensure the safety of the workers, as well as improve access to maintain the discharge valves.

Hinds Pumping Plant Discharge Valve Pit Platform Replacement

At each of the CRA pumping plants, water is pumped from the plants' intake manifold through the main pumps and out of the discharge valves. From the discharge valves, water travels through the delivery lines and into the aqueduct. The discharge valves are located in small concrete pits below the pumping plant floor room. At the Hinds Pumping Plant, the concrete pits are equipped with a raised platform due to their depth. The platform is necessary to maintain the discharge valve's ancillary equipment. After nearly 80 years of service in a humid environment, the metal platform has corroded significantly and needs to be rehabilitated. This project will rehabilitate the discharge valve platform at the Hinds Pumping Plant and ensure the safety of the workers, as well as improve access to maintain the discharge valves. Replacement of the platforms for Units 7, 8 and 9 are being expedited under a separate project.

Intake Utilities and Paving

The Intake Pumping Plant is located in remote areas of San Bernardino County where municipal domestic water distribution systems are not available. The plant is instead served by a community on-site water treatment system. Water from the CRA is treated and conveyed to the village house and to the industrial portions of the pumping plant through a gravity-fed water distribution system, which consists of distribution piping, isolation valves, blow-offs, air relief valves, and other associated appurtenances. Inspections of the distribution system have found blockages, leaks, taste and odor problems, and root intrusion. The system has been experiencing frequent leaks and breaks. This project will replace the domestic water distribution systems, which include the main line pipes, service laterals, new backflow prevention devices, valves, meters, remote water quality analyzers, and other appurtenances to deliver quality water reliably.

Municipal wastewater collection and treatment facilities are not available where the pumping plant is located. The pumping plant is served by community on-site wastewater systems. These on-site systems collect, treat, and dispose of domestic wastewater generated from bathrooms, kitchen facilities, maintenance buildings, guest lodges, and staff residences at the plant. The on-site systems consist of three primary components: community septic tanks and leach fields; collector lines located throughout the pumping plants that convey wastewater to the septic tanks; and sewer laterals that convey wastewater from individual buildings to the collector lines. The existing wastewater systems at the plant have deteriorated through continual use and need to be replaced. This project will replace the wastewater systems at Intake. The systems will include new main-line pipes, building laterals, septic tanks and leach fields, and other appurtenances to reliably collect and treat wastewater.

On-site non-potable irrigation water systems serve the irrigation needs of the pumping plant and fire sprinklers inside a few manufacturer houses at both pumping plants. The system consists of distribution piping, isolation valves, blow-offs, air relief valves, and other associated appurtenances. Similar to domestic water and wastewater systems, irrigation water systems have deteriorated and need to be replaced. The systems will include new main-line pipes, service laterals, valves, blow-offs and air relief valves, and other appurtenances to deliver irrigation water reliably.

The asphalt roadways at the pumping plant provide access between buildings and the villages for Metropolitan staff, residents, and visitors. The asphalt surfaces are over 30 years old. Due to the harsh desert conditions and deterioration of the subgrade over time, potholes and cracks have developed throughout the villages. The planned upgrades to the roadway pavement include removal and replacement of existing pavements, as well as grading and installation of culverts to improve drainage.

Iron Mountain Physical Security and CRA Desert Region Technology Improvement

CRA facilities are critical components of Metropolitan's water delivery system. These facilities include five pumping plants, Camino Electrical Substation, Gene Wash, Gene Airstrip, Copper Basin, and Black Metal Mountain. This project will install physical security improvements, including fencing, signage, cameras, motion detectors, remote speakers, card readers, and lighting at the Iron Mountain Pumping Plant. This project will also include security technology improvements at the CRA facilities listed above, including surveillance cameras, access control devices, and integration of security devices with Metropolitan's security system.

Iron Mountain Pumping Plant Hazardous Waste Containment Upgrade

Hazardous wastes such as chemicals, oil, paint, paint thinners, and antifreeze are generated through routine operations at the Iron Mountain Pumping Plant. Hazardous wastes are collected and placed into either metal or plastic drums ranging in size from five to 55 gallons. The existing hazardous wastes are then stored in a fenced temporary storage area. This project will replace the existing hazardous waste storage facility with a code-compliant hazardous waste storage facility.

CRA - Other Project Group

CRA Pump Houses Plumbing Rehabilitation

Each of the CRA pump houses has restrooms, a kitchen, and utility sinks for use by operators on-site. These facilities were part of the original CRA construction. They have deteriorated over time and require frequent repairs. This project will address the aging infrastructure and provide reliable facilities for plant staff.

CRA Pumping Plant Switch House Roof Rehabilitation

At the CRA pumping plant facilities, high-voltage lines from the main transformers enter the switch house, where the power is distributed for the main pumps. The switch house roof is exposed to the extreme desert environment, and the existing elastomeric coating is in disrepair. Leaks can potentially reach the high-voltage equipment inside, which can cause operational failures and interrupt CRA operation. Efforts to spot patch/repair have been ineffective. The roof of the switch house building needs complete removal of the existing sealing materials and new roofing to be installed. This project will rehabilitate the switch house roofs at the Intake, Gene, Iron Mountain, Eagle Mountain, and Hinds pumping plants.

CRA Support Facilities Seismic Retrofit and CRA Building ADA Improvements

An initial seismic risk assessment has revealed that several CRA support structures may be vulnerable to a major seismic event. These support structures include office and maintenance buildings, guest lodges, and dining and recreation halls located at Hinds, Eagle Mountain, Iron Mountain, and Gene pumping plants. This project will perform detailed seismic assessments and retrofit the support structures if necessary. All buildings, essential and non-essential, at all five CRA pumping plants will also be evaluated for ADA access and improvements.

CRA Transition Structures Rehabilitation and Fall Protection System Installation

Working at elevated areas requires fall protection per California Occupational Safety and Health Administration (Cal-OSHA) regulations. The project will furnish and install new handrails, self-closing swing gates, and other applicable safety measures at 60 transition structures along the CRA conveyance system. The scope also includes evaluating the condition of the concrete structures and performing rehabilitation, as necessary.

Desert HVAC Replacement

This project will replace heating, ventilation, and air conditioning (HVAC) systems throughout the desert region for CRA support facilities, which are less energy efficient and past their useful life, with newer, more energy-efficient units. The new systems will consist of certified energy-efficient equipment with modernized HVAC systems. This project will also include the addition of any appurtenances and construction of support facilities for more reliable and efficient HVAC operation.

Desert HVAC Replacement – Gene Pumping Plant Administrative Building

This project will replace the heating, ventilation, and air conditioning (HVAC) system at the Gene Pumping Plant administrative building, which is less energy-efficient and past its useful life, with a newer, more energy-efficient unit. The new system will provide a climate-controlled environment for office staff working in the desert and ensure optimal performance of the HVAC systems while reducing O&M efforts.

Eagle Mountain and Gene Pumping Plants Fuel Dispenser System Improvements

Metropolitan has fuel stations at Eagle Mountain and Gene pumping plants supplying gasoline and diesel for equipment and operations and maintenance vehicles. Due to the extended high-heat season in the desert, elevated temperatures cause gasoline to vaporize, resulting in the pumps' inability to function properly to dispense fuel. This project will convert the existing gasoline fuel system from a suction system to a pressurized system, eliminating the issue and providing fuel reliably for CRA operations and maintenance.

Hinds Pumping Plant Elevator Rehabilitation

The Hinds Pumping Plant is the only CRA pumping plant facility that has an elevator within the pump house structure due to the unique configuration of the facility. This elevator is required at Hinds because of an intermediate floor between the motor room floor and the pump room floor. This elevator is critical for allowing plant staff to move equipment to the intermediate floor area. The elevator system was installed in 1957 and needs to be rehabilitated due to its age and years of operation. This project will rehabilitate the elevator system at the Hinds Pumping Plant. The scope of work includes assessing the condition of the existing equipment to identify components that require replacement and rehabilitation. Hazardous abatement will be required during rehabilitation work.

Hinds Pumping Plant Fuel Dispenser System Improvement

Metropolitan has a fueling station at Hinds Pumping Plant that supplies gasoline and diesel for equipment and operations and maintenance vehicles. Due to extended high heat season in the desert, elevated temperatures cause gasoline to vaporize, resulting in the pumps' inability to function properly to dispense fuel. This project will convert the existing gasoline fuel system from a suction system to a pressurized system to eliminate the issue and provide fuel reliably for CRA operations and maintenance.

Iron Mountain Fuel Dispenser System Improvement

Metropolitan has fuel stations at Iron Mountain Pumping Plant, supplying gasoline and diesel for equipment and operations and maintenance vehicles. Due to the extended high-heat season in the desert, elevated temperatures cause gasoline to vaporize, resulting in the pumps' inability to function properly to dispense fuel. This project will convert the existing gasoline fuel system from a suction system to a pressurized system, eliminating the issue and providing fuel reliably for CRA operations and maintenance.

Dams and Reservoirs Program

Fiscal Years 2026/27 and 2028/28 Estimate: $148.1 million

Program Information: *The Dams & Reservoirs Program is comprised of projects to upgrade or refurbish Metropolitan's dams, reservoirs, and appurtenant facilities to reliably meet water storage needs and regulatory compliance.*

Accomplishments for FY 2024/25 and FY 2025/26

- New projects initiated thru September 2025:
  - Copper Basin Sodium Hypochlorite Tank Rehabilitation
  - Diamond Valley Lake Forebay Concrete Joint Seal Replacement
  - Lake Mathews Pressure Control Structure and Electrical System Upgrades
  - Palos Verdes Reservoir Second Outlet Structure Fall Protection
  - Skinner Finished Water Reservoir Effluent Slide Gate Rehabilitation & Dry Start-Up System
- Major milestones achieved or forecasted to be achieved:
  - Copper Basin and Gene Wash Reservoirs Discharge Structure Rehabilitation – Stage 2 – construction contract to be awarded
  - Garvey Reservoir Rehabilitation – Stage 1 – construction contract awarded
  - Jensen Finished Water Reservoirs Rehabilitation – preliminary design completed
  - Lake Mathews Pressure Control Structure and Electrical System Upgrades – received Statements of Qualifications (SOQ) for Progressive Design-Build (PDB) contract
  - Lake Skinner Dam V-Ditch Replacement – construction completed
  - Mills Finished Water Reservoirs Rehabilitation – preliminary design completed

Objectives for FYs 2026/27 and 2027/28

Project	Total Project Estimate	Estimated Construction Completion	Major Milestones
Copper Basin and Gene Wash Reservoirs Discharge Structure Rehabilitation – Stage 2	$ 29,700,000	2027	Begin construction
Diamond Valley Lake Dam Monitoring System Upgrades – Stage 3	$ 2,100,000	2026	Complete construction
Garvey Reservoir Rehabilitation – Stage 1	$ 138,300,000	2028	Complete construction
Jensen Finished Water Reservoirs Rehabilitation	$ 34,900,000	2030	Complete design
Lake Mathews Pressure Control Structure and Electrical System Upgrades	$ 333,700,000	2032	Award Stage 1 PDB Contract
Mills Finished Water Reservoirs Rehabilitation	$ 47,700,000	2030	Complete design

Dams & Reservoirs - All Project Group

Copper Basin and Gene Wash Reservoirs Discharge Structure Rehabilitation - Stage 2

The Copper Basin and Gene Wash Reservoirs provide critical storage that stabilizes and regulates flows along the CRA. In an emergency, discharge valves at the dam's base allow for rapid, controlled drainage. After 87 years of continuous service, these valves are leaking and require replacement. The dams are under the jurisdiction of the California Division of Safety of Dams (DSOD), which requires that the discharge valves must remain fully operational at all times. The project includes replacing the fixed cone valves, refurbishing a hydraulically operated gate valve and associated piping, upgrading electrical and control systems, installing a cathodic protection system, and improving the access road to safely accommodate construction personnel, materials, and equipment at the Copper Basin Reservoir. This project will also replace dam ladders at both Gene Wash and Copper Basin Reservoirs.

Copper Basin Generator Replacement

Emergency power is needed to control flows at the Copper Basin outlet structure in the event of a power outage. This project will replace the aging Copper Basin outlet structure generator and associated transfer switch system, which are difficult to maintain due to their age and the difficulty in finding parts.

Copper Basin Road Improvements for Sodium Hypochlorite Deliveries

The Copper Basin road provides operational access to the facility and enables critical sodium hypochlorite deliveries. This chemical is used to disinfect the downstream CRA facilities, preventing the growth of quagga and zebra mussels. The existing access road is often closed after a storm event, so sodium hypochlorite tankers are unable to make deliveries. Among other improvements, this project will improve the 4.2-mile dirt road by providing an enhanced driving surface, erosion protection, and adding turn-out areas.

Copper Basin Sodium Hypochlorite Tank Expansion

Quagga mussels are an invasive species in the Colorado River that breed and grow in layers on CRA System surfaces. This has a detrimental effect on CRA conveyance structures (canals, conduits, siphons, tunnels, reservoirs) and pump plant facilities and equipment (pump impellers, valves, circulation water systems, motors, headgates, etc.). The best defense to prevent the growth of quagga mussels is dosing with sodium hypochlorite at Copper Basin. Copper Basin has a facility with two 15,000-gallon tanks to store sodium hypochlorite. However, this volume can only accommodate two days of CRA operations during 8-pump flow and high temperatures. This limited volume can require three deliveries of 5,000 gallons of sodium hypochlorite tankers per day, which is an operational vulnerability if the chemical cannot be delivered for some reason. This project will expand the existing Copper Basin Sodium Hypochlorite tank farm by doubling its storage capacity with the addition of new storage tanks.

Copper Basin Sodium Hypochlorite Tank Rehabilitation

Quagga mussels are an invasive species in the Colorado River that breed and grow in layers on CRA System surfaces. This has a detrimental effect on CRA conveyance structures (canals, conduits, siphons, tunnels, reservoirs) and pump plant facilities and equipment (pump impellers, valves, circulation water systems, motors, headgates, etc.). The best defense to prevent the growth of Quagga Mussels is dosing with sodium hypochlorite at Copper Basin. Copper Basin has a facility with two 15,000-gallon tanks to store sodium hypochlorite. Based on a 2023 tank inspection performed during the CRA shutdown, the tanks are in poor condition and in need of rehabilitation or replacement. This project will procure and replace the existing sodium hypochlorite tanks at Copper Basin.

Diamond Valley Lake Crane Rehabilitation

The scope of the project is to rehabilitate the 25-ton gantry crane at the Diamond Valley Lake Inlet/Outlet Tower. The project will also include a study to evaluate the possibility of increasing the crane capacity to enable it to be used as an alternative lifting device for the emergency drop gate in the event of a failure of the drop gate's normal hydraulic lifting system. This project will enhance infrastructure resiliency and will enhance the reliability of water deliveries. The electronic drive components of the rehabilitated crane will be housed in weatherproof enclosures.

Diamond Valley Lake Forebay Concrete Joint Seal Replacement

The Diamond Valley Lake Forebay is used to move water in and out of DVL from the San Diego Canal. The concrete joint sealant in the DVL forebay has been in service for over 20 years and is showing signs of deterioration. This project will remove and replace approximately 150,000 linear feet with high-performance Metropolitan-approved sealant.

Diamond Valley Lake Network Security Detection Systems

Diamond Valley Lake is a critical water storage facility vital to Metropolitan's ability to provide reliable water deliveries to the region. The large geographical footprint of this facility requires advanced and more powerful electronic security surveillance systems that can immediately detect unauthorized drone intrusions, human physical malfeasance, criminal threats, and natural threats (wildfire) reliably, accurately, and in real-time to enable a quicker response to better protect life, property, and critical infrastructure.

Diamond Valley Lake Oxygenation System

This project will construct a liquid oxygen storage and feed system at Diamond Valley Lake to improve water quality, reduce impacts of cyanobacteria blooms, and maintain operational flexibility to ensure reliable and high-quality water in Diamond Valley Lake.

Diemer Finished Water Reservoir Slope Protection Improvements

The California Division of Safety of Dams' annual inspection of the Diemer Finished Water Reservoir (FWR) noted that the existing dense vegetation on the abutting slope was obscuring dam safety inspections and providing shelter for burrowing rodents. This project will remove the existing 2.5-acre dense vegetative ground cover on the embankment slopes of the Diemer FWR and rehabilitate the embankment surface with a new slope protection system that minimizes surface erosion, prevents rodent burrowing, and maintains the stability and integrity of the reservoir embankment slopes.

Eastern Region Security Camera System Upgrade - Area 3

The existing security system that serves the Eastern Region of Metropolitan's distribution system requires frequent maintenance, is obsolete, and is not integrated with the current enterprise system, and its coverage is incomplete. This project will replace the existing security system with a new enhanced camera system and install other security-related equipment in this region to enhance theft and trespassing detection and deterrence, lower maintenance costs, and better leverage available bandwidth and data storage capabilities to provide better video feeds and recordings. This project will replace all existing cameras and related security equipment in the East Region Area 3, including: CUF, Lake Mathews, Temescal HEP, Cactus Comm, and Pleasant Peak

Eastern Region Security Camera System Upgrade - Area 4

The existing security system that serves the Eastern Region of Metropolitan's distribution system requires frequent maintenance, is obsolete, and is not integrated with the current enterprise system, and its coverage is incomplete. This project will replace the existing security system with a new enhanced camera system and install other security-related equipment in this region to enhance theft and trespassing detection and deterrence, lower maintenance costs, and better leverage available bandwidth and data storage capabilities to provide better video feeds and recordings. This project will replace all existing cameras and related security equipment in the East Region Area 4: Detention Peak Comm, Diamond Valley Lake, San Diego Canal, West Portal, PC-1 PCS, Perris HEP-PCS, Red Mountain, and Badlands Tunnel.

Etiwanda Reservoir Rehabilitation

The Etiwanda Reservoir has been in operation for nearly 35 years. The liner and appurtenances are in need of refurbishing to maintain their integrity and prevent excessive seepage as noted during periodic inspections. This project will rehabilitate the reservoir by replacing the reservoir liner with a geomembrane liner, replacing the sub-drain sump pump system, and installing new electronic monitoring instrumentation and equipment to better monitor the operational status of the sump pump system. The project scope will also include inspection, evaluation, and rehabilitation or replacement of: (1) the asphalt pavement for the reservoir perimeter roads and parking lot; and (2) various valves and gates.

Etiwanda Reservoir Security Upgrades

The Etiwanda Reservoir facility has been experiencing increasing number of incidents of trespassing and vandalism. This project will replace the gate near residences with a high security gate that is cut and climb resistant and install multiple network security systems to detect and deter unauthorized individuals from accessing the site.

Garvey Reservoir Rehabilitation

The Garvey Reservoir Rehabilitation Project involves refurbishment, replacement, and upgrades of several reservoir components, including the reservoir cover and liner, outlet tower, valves in the junction structure, facility electrical system, standby generator, surge tank telemetry equipment, and administration building and water quality laboratory, as well as construction of a new pump station. The proposed project is intended to accomplish necessary improvements and enhancements at Garvey Reservoir to ensure operational reliability, improve seismic safety, provide for compliance with the Americans with Disabilities Act, and facilitate efficient operations and maintenance activities.

Gene Wash and Copper Basin Dams Safety Monitoring Improvements

The Gene Wash and Copper Basin dams both fall under the jurisdiction of the Division of Safety of Dams (DSOD). This project will add automated dam safety monitoring capability to Copper Basin and Gene Wash Reservoirs to enhance the safety and reliability of these critical CRA dams, and to ensure long-term compliance with the DSOD regulatory requirements.

Jensen Finished Water Reservoirs Rehabilitation

The Jensen plant has two 50-million-gallon (MG) finished water reservoirs. Reservoir No. 1 is a concrete structure with a concrete roof that was completed in 1972. Reservoir No. 2 has a polypropylene floating cover, which was installed in 1997. The concrete roof of Reservoir No. 1 has a bituminous built-up roofing system and a lightweight concrete cap made of perlite. The floating cover at Reservoir No. 2 is showing significant signs of wear and needs to be replaced. Additionally, turbulent flow at the inlet has torn holes in the floating cover on several occasions near the corners of the fixed metal air vents. This project will refurbish areas of the perlite cover at the Reservoir No. 1 and provide a comprehensive rehabilitation of Reservoir No. 2, which will include installation of a new floating cover and liner and a rainwater removal system, modification of the plant domestic water system connection, and refurbishment of the effluent gate and dewatering system. The work will also include modifications to the existing inlet configuration to enhance mixing and reduce the occurrence of nitrification, replacement of instruments and flow meters, and installation of an inlet diffuser pipe system. In addition, within both reservoirs, this project will replace perimeter fence, install bollards and posts, rehabilitate asphalt concrete and access road, and provide other improvements necessary to enhance security and reliability.

Lake Mathews Area Paving

The Lake Mathews facility serves as the central location for Metropolitan Force construction staff, equipment, and supplies. These resources provide construction and maintenance capabilities for projects requiring rapid response or specialized expertise throughout Metropolitan's service area. After 50 years of service, the paving throughout the Lake Mathews facility now shows extensive signs of deterioration, including alligator cracking, upheaval, swell, settlement, grade depressions, rutting, and potholes. This project will remove, haul away, repave, re-stripe, and improve drainage within multiple severely deteriorating pavement areas at the Lake Mathews facility.

Lake Mathews Dam Erosion Control

Lake Mathews is impounded by three embankment dams: Main Dam, Dike No. 1, and Dike No. 2. The Main Dam and Dike No. 1 were originally constructed in 1938, and raised to their current height in 1961, when Dike No. 2 was constructed. Over the years, erosion issues were encountered on the crest, downstream faces of the dam and dikes, and surrounding areas. The erosion in these areas has impacted the effective drainage of surface water runoff away from the dam and dike structures and has caused the loss of dam materials from the crest and downstream face. This project will install erosion control features at the Lake Mathews dam and dikes to address the drainage issues, to minimize further erosion of the dam materials, and to minimize maintenance efforts after storm events.

Lake Mathews Dam Monitoring System Upgrades

Metropolitan relies on extensive instrumentation systems and regular inspections as a cornerstone of its dam monitoring and surveillance program. The instrumentation allows for detection of any early warning signs of dam distress and provides near real-time monitoring of the dams and their foundations. Extensive monitoring equipment has been installed at Lake Mathews over the last 87 years. Recent inspections have noted that several of the piezometers and weirs at these facilities no longer function reliably and require rehabilitation or replacement. A field survey and condition assessment will be conducted to develop a staged replacement schedule, and based on the results of the assessment, installation of new instrumentation with an automated data acquisition system will be installed in and around the three embankment dams at Lake Mathews.

Lake Mathews Forebay Seismic Upgrades

Lake Mathews is the terminus of Metropolitan's CRA and was constructed in the 1930's. Untreated water stored in the reservoir is withdrawn through the lake's forebay and hydroelectric plant and is then conveyed through the Upper Feeder and Lower Feeder to the Weymouth and Diemer plants. The Lake Mathews forebay discharge valves and outlet tower have gradually deteriorated over almost 90 years of operation. This project will focus on the seismic upgrade of the existing forebay, forebay tower, dike, outlet tower gates, overflow spillway structure, and potential replacement of mechanical equipment, including slide gates, as these facilities are used with the existing turbine operation.

Lake Mathews Hydraulic Power Unit Rehabilitation

The Lake Mathews Junction Shaft connects Outlet Towers Nos. 1 & 2. The roller gates at the junction shaft used to control flows and isolate between the towers do not operate consistently and reliably. The large isolation gates utilize hydraulic power units (HPUs) to operate under normal conditions and store energy for use in emergency conditions when electric power is not available. Although maintained in accordance with the manufacturer's recommendations, the gates no longer function as designed. This project will replace the two roller gate operators at the Lake Mathews junction structure, which provide isolation for Outlet Tower No. 2, and replace the HPUs and support systems. This project also includes upgrades to the instrumentation and control system at Outlet Tower No. 2 to obtain accurate readings of valve positions.

Lake Mathews Junction Shaft Gate Refurbishment

Lake Mathews is the terminus for the CRA. The existing isolation gate for Outlet Tower No. 1 was recently stuck in the 70% open position. Therefore, the tower cannot be reliably isolated. Isolation of the tower is needed during times of poor water quality at low lake elevations to prevent adverse water quality impacts to downstream member agencies. This project will rehabilitate the existing isolation gates and guides at the Lake Mathews Outlet Tower Junction Shaft. This project also includes improvements to the existing isolation flanges at Lake Mathews Outlet Tower No.1 to facilitate isolation if the junction shaft gates are not operational.

Lake Mathews Network Security Detection Systems

Lake Mathews is a critical facility that is the terminus of the CRA, a protected wildlife reserve, and a reservoir. The very large geographical footprint of this facility requires advanced and more powerful electronic security surveillance systems that can immediately detect and mitigate unauthorized drone intrusions, human physical malfeasance, criminal threats, and natural threats (wildfire) reliably, accurately, and in real-time to enable a quicker response to better protect life, property, and critical infrastructure.

Lake Mathews Outlet Tower No. 2 Valve Rehabilitation

The outlet tower valves operate intermittently and do not open and close completely. Without proper operation of the valves, tier selection and flow rates are impacted, which may adversely affect system operations, including raw water quality, water treatment processes at the downstream Weymouth and Diemer plants, and secure isolation of the tower from the lake needed for maintenance and inspection work. The valves are also required for dewatering the reservoir in an emergency, and maintaining full operability of the valves is required by the California Division of Safety of Dams (DSOD). This project will complete a comprehensive study and implement recommendations on the replacement or refurbishment of the butterfly valves on the Lake Mathews Outlet Tower No. 2, which may include the replacement or refurbishment of 30 butterfly valves.

Lake Mathews Perimeter Fencing Upgrade

Lake Mathews is the terminus of the CRA and is located in Riverside County. The existing chain-link fence along the approximately 15-mile perimeter of the Lake Mathews facility has deteriorated and is ineffective at preventing intrusions. The fence can be easily cut, resulting in an increase in break-ins and illegal dumping through the fence. This project will: 1) replace the existing five-foot tall chain-link fence with taller, anti-cut, anti-climb security fence, constructed of steel or wrought iron or as recommended by the security team; 2) relocate the guard shack at El Sobrante Road to secure future development and install crash-rated gate; 3) provide a new road to the new location of the guard shack with rejection traffic lanes; 4) provide a new gate and fencing at Lake Mathews Road; 5) upgrade the existing guard shack and the security gate off of La Sierra Avenue. This project will enhance infrastructure safety, security, and resiliency.

Lake Mathews Pressure Control Structure and Electrical System Upgrades

Lake Mathews is the terminus of Metropolitan's CRA and was constructed in the 1930's. Untreated water stored in the reservoir is withdrawn through the lake's forebay and hydroelectric plant and is then conveyed through the Upper Feeder and Lower Feeder to the Weymouth and Diemer plants, respectively. The Lake Mathews forebay discharge valves and outlet tower have gradually deteriorated over 77 years of operation. Portions of the facilities need to be replaced to maintain reliable deliveries from Lake Mathews into the Central Pool. This project will construct a new pressure control structure with a bypass pipeline alongside the existing forebay, a new sodium hypochlorite injection system, and facility-wide electrical system upgrades, which include replacing the underground and overhead distribution lines; replacing the existing unit power centers and adding additional unit power centers where needed; and integrating the new electrical system with Metropolitan's supervisory control and data acquisition system.

Lake Mathews Reservoir Dredging and Emergency Dewatering Facilities

Sediment has accumulated in the reservoir since it was first built and filled in 1938. Sediment is a result of continual erosion within the Lake Mathews watershed and has led to increased turbidity at water treatment plants, reservoir storage loss, and plugged the main dam diversion tunnel into Cajalco Creek. In addition, the California Department of Water Resources, Division of Safety of Dams (DSOD), has specific outlet dewatering requirements for large dams/reservoirs that impound over 5,000 acre-feet of water. Although the current dewatering method at the forebay meets DSOD's requirement, there is a possibility that the Upper Feeder and Lower Feeder that take water from the forebay may be damaged and become unusable during a seismic event. It is now recommended to reestablish access to the diversion tunnel at the bottom of the main dam by dredging. This project will evaluate dredging options for Lake Mathews Reservoir. Dredging will remove decades of accumulated sediment that reduces reservoir storage capacity, contributes to decreased water quality, and blocks access to dewatering infrastructure at the main dam diversion tunnel. The evaluation will identify and prioritize dredging locations through bathymetric surveys and other remote methods, as well as identify mitigation options for the environmental hazards of dredging. The project will also determine the condition of the main dam diversion tunnel and all its mechanical equipment and perform a comprehensive refurbishment to restore its full function.

Lake Mathews Spillway Upgrades

Following the 2017 Oroville Dam spillway failure, the California Division of Safety of Dams (DSOD) required dam owners in California to assess the condition of their spillways to confirm they meet minimum safety standards. Of Metropolitan's 20 facilities permitted by DSOD, two were directed to undergo comprehensive assessments: Lake Mathews and Lake Skinner. This project's objectives are to perform comprehensive spillway assessments of this facility to evaluate hydraulic capacity, geotechnical stability, structural integrity, and potential erosion from dam releases, and to make improvements necessary to comply with safety standards. To date, Metropolitan has submitted the required work plan for re-evaluation of the spillway at Lake Mathews, received approval of that plan in September 2017, and submitted a comprehensive spillway assessment report, which is currently under review by the DSOD.

Lake Skinner Dam Embankment Stability Evaluation and Mitigation

Lake Skinner Dam is a zoned earthfill embankment constructed in 1973 with a maximum height of 103 feet. Previous seismic assessments indicated that a large seismic event has the potential to cause damage to the dam's internal drainage and would adversely impact the dam's ability to store water. This project will update the site-specific seismic parameters and will include a detailed seismic analysis of the embankment and foundation using more sophisticated numerical methods in accordance with the current industry standards. Based on the findings of the detailed seismic analysis, alternatives for rehabilitation will be developed, and the selected option will be implemented as necessary.

Lakes Skinner Dam Monitoring System Upgrades

Metropolitan relies on extensive instrumentation systems and regular inspections as a cornerstone of its dam monitoring and surveillance program. The instrumentation allows for detection of any early warning signs of dam distress and provides near real-time monitoring of the dams and their foundations. Extensive monitoring equipment has been installed at Lake Skinner over the last 52 years. Recent inspections have noted that several of the piezometers and weirs at these facilities no longer function reliably and require rehabilitation or replacement. A field survey and condition assessment will be conducted to develop a staged replacement schedule, and based on the results of the assessment, installation of new instrumentation with an automated data acquisition system will be installed in and around the three embankment dams at Lake Skinner.

Lake Skinner Outlet Tower Butterfly Valve Replacement

The Lake Skinner Outlet Tower is a critical component of the Skinner plant and distribution system operations and is equipped with five tiers of submerged butterfly valves. The valves have been in operation for 45 years and are approaching the end of their service lives. Replacement parts are not available and must be custom fabricated. This project will replace or rehabilitate all the butterfly valves at the Lake Skinner Outlet Tower. While long-term plans could include the addition of a new outlet tower, improving the condition of the existing outlet tower valves will enable operational flexibility and maintain operational reliability.

Lake Skinner Outlet Tower Seismic Upgrade

Lake Skinner was constructed in the 1970s and is located in the city of Temecula in Riverside County. Water is delivered from the lake through its outlet tower to the Skinner Water Treatment Plant. If the lake needed to be drained rapidly in the event of an emergency, the outlet tower would be used to safely release the water. The outlet tower is under the jurisdiction of the California Division of Safety of Dams (DSOD), which requires that the tower meet current seismic codes. Under Metropolitan’s seismic assessment program, staff conducted an initial assessment of the Lake Skinner Outlet Tower. Seismic analyses have identified that the tower may be damaged during a major earthquake. This project will develop an emergency dewatering plan for DSOD’s review and approval; conduct a detailed seismic evaluation of the tower, develop options to mitigate impacts to the tower if necessary; and refurbish the valves and modify the tower for seismic resiliency as necessary to mitigate any impact to operations.

Lake Skinner Oxygenation System

Lake Skinner is subject to seasonal thermal stratification when the lake water temperature prevents mixing of vertical layers, resulting in anaerobic conditions and cyanobacteria blooms. These conditions in the lake can ultimately affect water treatment operations and the quality of the finished drinking water due to taste and odor compounds and sometimes cyanotoxins produced by the cyanobacteria. Lake Skinner currently has a compressor-based aeration system that pumps air to the bottom of the lake in an attempt to mix the water and prevent thermal stratification, but the system is undersized and has been at times ineffective. The existing compressor system is reaching the end of its service life and requires replacement. This project will study existing conditions and implement an option such as the following: 1) replace the existing aging aeration system in kind, 2) design and construct a new more efficient and effective compressor based-aeration system or 3) design and construct a hypolimnetic oxygenation system at Lake Skinner including an oxygen supply or liquid oxygen facilities, an anchored diffuser piping assembly in the lake, and associated electrical modifications to improve water quality conditions in Lake Skinner and ensure water supply reliability.

Live Oak Reservoir Liner Replacement

The Live Oak Reservoir has a 2,500-acre-foot capacity and is located in the city of La Verne. The main purpose of the reservoir is to allow peaking of the Devil Canyon Power Plant and to provide for outages. The reservoir water surface controls the upstream hydraulic gradient for the San Dimas Hydroelectric Power Plant. An inspection identified that the reservoir liner is damaged in several areas. This project will replace the existing asphalt concrete liner of the entire reservoir.

Live Oak Reservoir Rehabilitation

This project will rehabilitate the entire Live Oak Reservoir facility to restore aged systems and components after over 50 years of service. The project includes replacement of valves, HVAC, electrical components, panels, grounding, sump pumps and associated instrumentation, restoration of the influent manifold liner, rehabilitation of the fire main loop, replacement of piezometer instrumentation, replacement of fencing, repaving/restoration of the access roads, installation of an enhanced security monitoring system, and evaluation and improvement of the surface drainage of the dam's downstream face to improve erosion protection.

Mills Finished Water Reservoirs Rehabilitation

The Mills plant relies on two finished water reservoirs with floating covers and geomembrane liners to provide storage for the downstream distribution system, each with a storage capacity of 25 million gallons. The Hypalon cover on Reservoir No. 1 was installed in 1997, while the polypropylene cover on Reservoir No. 2 was installed in 1996. Over the past several years, an increasing number of rips and pinhole leaks in the covers were discovered and repaired. Due to their deterioration, the floating covers and geomembrane liners at both reservoirs need to be replaced. The rehabilitation work will include installation of new finished water reservoir liners and floating covers with a rain removal system, refurbishment or replacement of existing reservoir gates, installation of a new drop gate, and installation of a permanent bulkhead at Modules 1 & 2 in the combined filter effluent. To enhance mixing and reduce the occurrence of nitrification within the reservoirs, the work will also include the installation of an inlet diffuser pipe system and the replacement of reservoir instrumentation and influent flow meters. In addition, within both reservoirs, this project will replace perimeter fence, install bollards and posts, rehabilitate asphalt concrete and access road, and provide other improvements necessary to enhance security and reliability.

Palos Verdes Reservoir Groundwater Management

Wastewater from the various operations buildings and residences at the Palos Verdes Reservoir facility currently use septic systems for disposal. The reservoir underdrains previously discharged to the local stormdrain system but exceed discharge permit requirements. The reservoir underdrains were temporarily connected to the sanitary sewer system, but the connection is inadequate for long-term use. This project will construct a new permanent sewer line and connection to convey flows from septic collection systems, groundwater from reservoir underdrains, and reservoir liner leakage at the Palos Verdes Reservoir facility. The new permanent sewer will replace portions of an existing temporary sewer line and connection.

Palos Verdes Reservoir Modifications

The Palos Verdes Reservoir, constructed in the late 1930s as part of Metropolitan's original distribution system, is at the terminus of the Palos Verdes Feeder and Second Lower Feeder. This reservoir is currently out of service due to water quality issues. This project will evaluate options for minimizing nitrification in the distribution system adjacent to the Palos Verdes Reservoir, including options for improving circulation and chemical feed systems if the reservoir is to be returned to service. The project will also evaluate options for surge protection for the Palos Verdes Feeder and secondary outlet of the Palos Verdes Reservoir when the reservoir is offline or operating with the temporary bypass.

Palos Verdes Reservoir Second Outlet Structure Fall Protection

Working at elevated areas requires fall protection per California Occupational Safety and Health Administration (Cal-OSHA) regulations. This project will replace existing grating platforms and ladders inside Palos Verdes Reservoir Second Outlet structure. The replacement will provide the highest level of protection, ensuring safety, limiting liability, improving staff productivity, and ensuring compliance with the latest Cal-OSHA requirements.

Skinner Finished Water Reservoir Effluent Slide Gate Rehabilitation & Dry Start-Up System

Visual inspections have identified a leaking effluent gate due to deterioration from over 30 years of continuous use. Planned work includes replacement of the Skinner Finished Water Reservoir effluent slide gate, installation of a dry-start-up system required to remove the reservoir from service during construction, and rehabilitation and/ or replacement of associated appurtenances.

Skinner Finished Water Reservoir Influent Slide Gate Rehabilitation

Visual inspections have identified a leaking influent gate due to deterioration from over 30 years of continuous use. This project will replace the Skinner Finished Water Reservoir influent slide gate and rehabilitate and/or replace associated appurtenances.

Skinner Lake Bottom Outlet Structure Crane Pad and Valve Rehabilitation

The Skinner Lake Bottom Outlet Structure was built in 1973 and provides an outlet from Lake Skinner for emergency drawdown through the 96-inch drawdown steel pipe as well as metered stream releases into Tucalota Creek. Staff performed inspections in August 2022. The inspection report recommended replacement of the 30 butterfly valves and refurbishment of the 36 Howell-Bunger valves. The Howell-Bunger valves have a concrete block with embedded lifting eyes estimated to weigh 30 tons. With no ability to stage a crane nearby, the concrete block, valves, and venturi meter spools cannot be moved for servicing. This project will create a crane pad with the necessary retaining wall to stage a crane. The project will also replace the 30 butterfly valves and rehabilitate or replace the 36 Howell-Bunger valves. Additionally, the DSOD requires Metropolitan to follow a bolt-exercising protocol of the 96-inch drawdown pipe bulkhead when they perform inspections to demonstrate that, in the event of an emergency drawdown, Metropolitan is able to adequately dewater the Lake. Currently, to remove the bolts, staff must climb on top of the bulkhead or be lifted in a small man basket. This project will provide a small platform to access and remove bolts on the bulkhead for both the DSOD inspections and in the event of an emergency drawdown of Lake Skinner.

Western Region Security Camera System Upgrade - Area 1

The existing security system that serves the Western Region of Metropolitan’s distribution system requires frequent maintenance, is obsolete, is not integrated with the current enterprise system, and its coverage is incomplete. This project will replace the existing security system with a new enhanced camera system and install other security-related equipment in this region to enhance theft and trespassing detection and deterrence, lower maintenance costs, and better leverage available bandwidth and data storage capabilities to provide better video feeds and recordings. This project will replace all existing cameras and related security equipment in the West Region Area 1, including 108th St., APC Carson, Oak Street PCS, Palos Verdes Reservoir, PV Relief (Walnut St.), Carson/Alameda PCS, and Second Lower Spillway PVR.

Western Region Security Camera System Upgrade - Area 5

The existing security system that serves the Western Region of Metropolitan's distribution system requires frequent maintenance, is obsolete, is not integrated with the current enterprise system, and its coverage is incomplete. This project will replace the existing security system with a new enhanced camera system and install other security-related equipment in this region to enhance theft and trespassing detection and deterrence, lower maintenance costs, and better leverage available bandwidth and data storage capabilities to provide better video feeds and recordings. This project will replace all existing cameras and related security equipment in the West Region Area 5: Coyote Creek HEP-PCS, Deodora PCS, Orange County Reservoir, Santiago Tower, and Valley View HEP.

Weymouth Finished Water Reservoir Mixing Improvements

The Weymouth plant relies on one 50-million-gallon finished water reservoir to provide storage for the downstream distribution system. This project will refurbish the interior, damaged or missing baffle walls of the finished water reservoir and appurtenant structures to enhance mixing and reduce the occurrence of water quality degradation within the reservoir.

Weymouth Finished Water Reservoir Rehabilitation

The Weymouth plant's 50-million-gallon finished water reservoir was built in 1964 to meet the then-current building code. Because the finished water reservoir's concrete roof was constructed without expansion joints, numerous cracks in the roof slab continue to open and close with the expansion/contraction cycles caused by daily fluctuation in temperature. Rehabilitation is required to protect the concrete and to prevent corrosion of the exposed reinforcing steel. This project will rehabilitate cracked and spalling concrete at various locations, replace the reservoir access building's corroded louvers, and improve areas of the roof, including recoating of the helipad.

Distribution System Program

Fiscal Years 2026/27 and 2027/28 Estimate: $34.9 million

Program Information: *The Distribution System Program is comprised of projects to replace, upgrade, or refurbish existing facilities within Metropolitan's distribution system, including pressure control structures, hydroelectric power plants, and pipelines, to reliably meet water demands.*

Accomplishments for FY 2024/25 and FY 2025/26

- New projects initiated thru September 2025:
  - 108th Street Pressure Control Structure Valve Replacement
  - CB-18 Magnetic Flow Meter Replacement
  - CENB-54 Flow Meter Replacement
  - Chloramine Booster Stations within the Treated Water Distribution Systems
  - Covina PCS Rehabilitation – Stage 1
  - Diemer Area Distribution System Online Analyzers Replacement
  - DWCV-4 Service Connection Acoustic Flow Meter Replacement
  - Foothill Feeder PCS Butterfly Valve Structure Fall Protection Improvements
  - Holland Road Drainage Modification
  - Lake Mathews Facility New Office Buildings
  - Lake Skinner Conveyance and Distribution Building Roof Replacement
  - OC-88A Pump Station Upgrades
  - Palos Verdes Feeder WB-06 Service Connection Fall Protection Improvements
  - PC-1 Pressure Control Structure Rehabilitation
  - Ramona Pressure Control Structure Rehabilitation - Stage 1
  - Rio Hondo Pressure Control Structure Valve Replacement - Stage 1
  - Sepulveda Feeder West Basin Feeder Interconnect Structure Fall Protection Improvements
  - SMN-01 Venturi Flow Meter Replacement
  - Upper Feeder and Lower Feeder Right of Way Infrastructure Protection Improvements – UF Station 42+06, Station 90+08, and LF Station 919+54
  - Wadsworth HEP Pump Rehabilitation

- Major milestones achieved or forecasted to be achieved:
  - Construction:
    - Foothill Hydroelectric Plant Seismic Upgrade – completed
    - OC-88 Pumping Plant Chiller Replacement – completed
    - Perris Valley Pipeline I-215 Tunnel Crossing - completed
    - Rialto Pipeline Rehabilitation at Station 2986+30 & Valve Replacement at Service Connection CB-11- completed
    - San Diego Canal Radial Gates Rehabilitation (V-06 & VO-8) – construction contract to be awarded
    - San Diego Canal Rehabilitation – Site 236 - completed
    - San Gabriel Tower and Spillway Improvements: Gate Frame Removal and Reinforcing Steel Survey – construction contract awarded
    - San Jacinto Diversion Structure Slide Gates V-01, V-02, and V-03 Replacement Rehabilitation – construction to be completed
    - Santa Monica Feeder Cathodic Protection – completed
    - Wadsworth Pumping Plant Fire Protection System Upgrades – construction contract to be awarded
  - Procurement contract awarded:
    - Auld Valley and Red Mountain Control Structures Upgrades – valve procurement
    - B-01 Venturi Flow Meter Replacement – flow meter procurement contract to be awarded
    - Covina PCS Rehabilitation – Stage 1 – valve procurement contract to be awarded
    - Hollywood Tunnel North Portal Control Structure Upgrades – valve procurement
    - LA-17A and LA-17C Venturi Flow Meters Replacement – flow meter procurement
    - Rio Hondo Pressure Control Structure Valve Replacement – Stage 1 – valve procurement
  - Final design completed:
    - Lakeview Pipeline Relining - Stage 2

Objectives for FYs 2024/25 and 2025/26

Project	Total Project Estimate	Estimated Construction Completion	Major Milestones
Auld Valley and Red Mountain Control Structures Upgrades	$ 13,100,000	2026	Complete valve procurement for Red Mountain Control Structure
B-01 Venturi Flow Meter Replacement	$ 4,000,000	2027	Complete valve procurement
LA-17A and LA-17C Venturi Flow Meter Replacement	$ 2,500,000	2026	Complete construction
San Gabriel Tower and Spillway Improvements	$ 24,800,000	2029	Complete design

Pipelines, Tunnels, Canals Project Group

Casa Loma Siphon No. 1 and San Jacinto Pipeline Protection

The CRA Casa Loma Siphon No. 1 and San Jacinto Pipeline cross under the San Jacinto River near Hemet, CA. The project will protect the pipelines at the river crossing from damage due to exposure, undermining, or flotation caused by periodic high flows in the river during severe storms. The damage may produce significant cracking or potential breakage of the conduit, which could impact the conveyance of water through the CRA. To mitigate against the risk of pipeline flotation in the San Jacinto River, a protective encasement will be constructed over the top of Casa Loma Siphon No. 1 and the San Jacinto Pipeline.

Cone Camp Intertie Bypass Pipeline Rehabilitation

The Cone Camp Intertie was constructed in 2002 as part of the Inland Feeder Highland Pipeline to allow the Inland Feeder to receive State Project Water (SPW) through the San Bernardino Valley Municipal Water District (SBVMWD) Foothill Pipeline. At the intertie, a bypass pipeline is used to equalize pressure on both sides of the 78-inch butterfly shutoff valve prior to operating the valve. This bypass pipeline has been taken out of service due to pinhole leaks caused by microbiological corrosion due to stagnant water. Although normal operation of the Inland Feeder does not require the intertie, the intertie may be used to convey water for the Inland Feeder when Devil Canyon 2nd afterbay is offline. This project will rehabilitate the Cone Camp Intertie, including the existing 24-inch bypass pipe around the 78-inch butterfly valve. Work may include refurbishment or replacement of the 24-inch bypass pipe and associated valves, as well as other features necessary to support the bypass operation.

Conveyance and Distribution System Structures Rehabilitation

Most of Metropolitan's distribution system structures were constructed in the 1930s. There are 5,400 individual structures within the Metropolitan service area, including access structures, blind flanges, blowoffs, air vacuum valves, pressure and flow control structures, and service connections. This project will rehabilitate conveyance and distribution structures to like-new condition, likely using collaborative project delivery method.

Etiwanda Pipeline South - Stations 332+00 to 349+00 and Upper Feeder - Stations 1078+00 to 1083+00 Protection

The City of Rancho Cucamonga is planning to construct a grade separation on Etiwanda Avenue where the Etiwanda Pipeline is located, south of the Etiwanda Reservoir near the tie-in point to the Upper Feeder. Metropolitan is required to either relocate or protect its pipeline, at its own expense, to allow for improvements by the city. The option to protect the pipeline was selected over the relocation option due to time constraints imposed by the grade separation project. The city will install cast-in-drilled-hole piles (CIDH) in isolation casing within the main bridge span to protect the pipeline. Metropolitan is responsible for the cost of the city's relocation of rectifier and electrical service cabinets, underground conduits, electrolysis test stations, anode well, and patrol road to access manholes; modifications of manholes and vent piping for flow meters and air release vacuum valves, and sump discharge lines.

Garbani Water Delivery Pipeline

Metropolitan is required to provide water to Domenigoni Properties for agricultural usage as a settlement related to Diamond Valley Lake's construction. Water is currently being fed to the Domenigoni Properties from the canal using pumps. During high algae bloom, the system gets clogged and must be cleaned every few hours. If the system is not cleared, water is provided to the property through an Eastern Municipal Water District (EMWD) connection. Metropolitan is responsible for the EMWD water bill, which costs up to $20,000 monthly. This project will construct an interconnection with the San Diego Canal and a pipeline with a gravity-fed system to deliver water to Domenigoni Properties.

Lake Perris Bypass Pipeline Relining - Stage 2

The Lake Perris Bypass Pipeline is a 2.44 mile-long, 120-inch diameter prestressed concrete cylinder pipeline constructed in 1981 that extends from the Department of Water Resources' Santa Ana Valley Pipeline to Metropolitan's Lake Perris Pressure Control Facility. The Lake Perris Bypass Pipeline conveys water directly around Lake Perris Reservoir to downstream facilities and pipelines. This pipeline can be over pressurized when delivering water from DVL to Mills. In addition, if the Perris Pressure Control Structure is modified to accommodate Devil Canyon's head, this pipeline must also be capable of withstanding that pressure. This relining project will install a liner designed to resist Devil Canyon's head. Rehabilitation work includes relining of the existing PCCP segments with new steel pipe, relocating all below-grade air release and vacuum valves to above-ground for cross-connection prevention, replacing aging valves, and rehabilitating appurtenances as needed.

Lakeview Pipeline Relining - Stage 2

The Lakeview Pipeline was originally constructed in 1973 and has experienced extensive deterioration over the years, including joint leaks, mortar lining loss, and significant pipe deformation. These issues have compromised the structural integrity of the pipeline, creating a high potential for corrosion and failure. The Stage 2 work includes lining 3.7 miles of the Lakeview Pipeline between the Inland Feeder's PC-1 control structure and the Perris Control Facility, along with installation of a 1,000-foot-long reach of 9.5-foot-diameter pipe to bypass the Perris Control Facility. Upon completion of the Stage 2 work, the Lakeview Pipeline will be capable of delivering up to 340 cfs from Devil Canyon through the Inland Feeder to the Mills plant, providing an alternate delivery route to the plant as backup to the Santa Ana Valley Pipeline.

Lakeview Pipeline Relining - Stage 3

The Lakeview Pipeline, originally constructed in 1973, has experienced extensive deterioration over the years, including joint leaks, mortar lining loss, and significant pipe deformation. These issues have compromised the structural integrity of the pipeline, creating a high potential for corrosion and failure. Rehabilitation is being accomplished in stages. The Stage 3 work includes lining 6.7 miles of the Lakeview Pipeline between the Inland Feeder's PC-1 control structure to the San Diego/Casa Loma Canal junction structure. This work will complete the full relining of the Lakeview Pipeline, ensuring long-term reliability and enhancing Metropolitan's ability to deliver water from Devil Canyon through the Inland Feeder to the Mills plant.

Orange County Feeder Dewatering Improvements

The Orange County Feeder originates at the Weymouth Water Treatment Plant in La Verne and travels 41-miles south to its terminus in the City of Newport Beach. Operations staff have struggled to dewater the pipeline after some segments were relocated due to real estate and infrastructure development and aging infrastructure. This project will examine the existing pipe, structures, and equipment and implement improvements that will resolve the current dewatering challenges.

Orange County Feeder Flushing Upgrades

Service Connection CM-01 is located on a narrow, heavily populated street in Corona Del Mar in Orange County. The service connection is used as a primary location to release water when the Orange County Feeder is dewatered. When dewatering, the water is currently discharged directly onto the roadway and has resulted in community inquiries and concerns. This project will install a dewatering pipe that discharges directly to the storm drain and eliminates the community impacts.

Rehabilitation of Metallic and Concrete Pipelines Phase 1 - Select High Priority Feeders

Metropolitan's water delivery system consists of 830 miles of pipelines, of which 670 miles are comprised of reinforced concrete, welded steel, and cast-iron pipe. The majority of these pipelines were installed over 50 years ago. This project will install permanent access points and appurtenances needed to inspect distribution system pipelines. This project will include risk assessment and prioritization of pipeline inspections and condition assessments. This project will also include rehabilitation of pipelines identified as at-risk to reduce the risk of failure, minimize repair costs, and prevent unplanned shutdowns.

Rialto Pipeline Cement Mortar Lining Rehabilitation

The Rialto Pipeline supplies water from the East Branch of the State Water Project to the Weymouth Water Treatment Plant and directly services three member agencies through 11 service connections. The size of the pipeline ranges in diameter from 96 to 120 inches. This project will mitigate risks of corrosion and extend the life of the Rialto Pipeline by rehabilitating existing deteriorated cement mortar lining throughout the steel portions of the pipeline, and installing a dewatering pipeline from the Rialto Pipeline Station 3875+33 Blow-off to Lytle Creek

San Diego Canal Concrete Liner Rehabilitation

The scope of this project is a comprehensive rehabilitation of damaged or degraded areas of the concrete liner within the San Diego and Auld Valley Canals. Areas for liner rehabilitation will be identified during inspections that will occur routinely when the San Diego Canal is shut down for maintenance work. Each new area of liner rehabilitation will be a separate project to be split from this parent project. All work on the concrete liner will need to be performed during shutdown periods within the two canals. To the extent possible, the shutdowns may need to be extended from their normal duration of approximately 10 days, if the downstream demands and storage can be accommodated. Priority locations within the canals have been rehabilitated over the last three years. Failure of the liner in either canal will interrupt or reduce raw water deliveries to the Skinner plant and to various downstream member agencies and sub-agencies. The canals are the sole conveyance route for Colorado River water and State Project water to the Skinner plant.

San Diego Pipeline Nos. 1 and 2 Rehabilitation

San Diego Pipelines Nos. 1 and 2 were built in the 1940s. They were designed using multiple diameter sizes and multiple pipe materials. Some sections are constructed with steel, some sections with precast concrete cylinder pipe, and others with precast non-cylinder pipe. At certain locations, the steel sections have cement mortar lining, and the remaining sections have a coal tar lining. The Rainbow Tunnel section was designed with a horseshoe-shaped cross-section and has an approximate diameter of 72 inches. A recent inspection of the tunnel identified sections where the lining is beginning to crack and needs replacement. The most serious cracks have been patched, but these patches were only an interim solution. At multiple service connections along the pipelines, several turnout valves have reached the end of their service lives and require replacement. This project will perform a detailed evaluation of the pipelines, tunnel, and structures to identify any additional locations in need of rehabilitation. The scope includes replacement of the damaged lining, and refurbishment or replacement of mechanical equipment, electrical components, and other appurtenant elements.

Upper Feeder Santa Ana River Bridge Lining Replacement

The Upper Feeder was constructed between 1933 and 1941 with a 116-inch-diameter steel pipe and lined with coal tar enamel liner (CTE). This portion of the Upper Feeder is located above ground and crosses the Santa Ana River via a bridge. Exposure to the sun subjects the pipeline to a thermal cycle that is continuous heating and cooling of the pipe material. Over the past nine years, staff have performed inspections on this segment of the Upper Feeder and determined that approximately 90% of the pipe's internal lining has failed. Mild to moderate pitting on the interior of the pipe indicates rust tuberculation and corrosion. This project will reline approximately 1,040 feet of the 116-inch diameter pipeline with an approved liner material.

Upper Feeder Santa Ana River Crossing Stainless Steel Slip Joint Upgrade

The bellows-style expansion joint on the Upper Feeder where it crosses over the Santa Ana River via a steel bridge was replaced with a new expansion joint in September 2022 after the bellows joint developed a leak. The new expansion joint was designed for an expedited fabrication and construction schedule, so readily available materials were used, and the design was simplified to meet the emergency replacement schedule. The emergency expansion joint will now be replaced with an upgraded joint that will be fabricated with corrosion-resistant materials and designed to accommodate multi-directional movements in the bridge structure. Alternative locations and expansion joint types will be considered to optimize the placement and configuration of the new upgraded joint. The project will also address any nuisance water leakage from the existing or upgraded joint and make any structural upgrades necessary to the bridge structure itself to preserve the service life of the pipeline and bridge system.

Pump Stations/PCSs/HEPs/Service Connections/Flow Meters/Valves & Gates Project Group

108th Street Pressure Control Structure Rehabilitation

The 108th Street Pressure Control Structure (PCS) located on the Palos Verdes Feeder was constructed in 1941. The pipeline has a design capacity of 80 CFS in this area and provides the flexibility to deliver water through the Inglewood Lateral and Culver City Feeders to member agencies, including the city of Los Angeles, Central Basin Municipal Water District, and West Basin Municipal Water District. This project will rehabilitate the control structure, including replacing valves, a corroded ladder, and catwalk grating; restoring electrical components to new condition; installing an emergency backup generator and security features; and refurbishing or replacing other appurtenances. Electrical components consist of electrical panel boards and grounding, sump pumps, and associated instrumentation.

108th Street Pressure Control Structure Valve Replacement

The 108th Street Pressure Control Structure (PCS) located on the Palos Verdes Feeder was constructed in 1941. The pipeline has a design capacity of 80 CFS in this area and provides the flexibility to deliver water through the Inglewood Lateral and Culver City Feeders to member agencies, including the city of Los Angeles, Central Basin Municipal Water District, and West Basin Municipal Water District. This project replaces deteriorated relief valves and piping at the 108th St Pressure Control Structure.

Appian Way Valve Replacement

The Appian Way Valve is a sectionalizing valve along the southern portion of the Palos Verdes Feeder. This valve would typically be used to isolate a portion of the feeder for routine maintenance or repairs, but this original construction valve can no longer be fully closed. This worn-out valve has exceeded its life expectancy and requires replacement. This project will replace the valve, upgrade electrical power systems and instrumentation, and rehabilitate appurtenances, including structural modifications of the vault as necessary.

Auld Valley and Red Mountain Control Structures Upgrades

The Red Mountain and Auld Valley PCS facilities control flows in pipelines to the San Diego area. The existing sleeve valves are worn and in need of refurbishment or replacement. Due to a lack of isolation, the pipelines must be shut down to perform work on the sleeve valves. This project will include procurement or replacement of sleeve valves for the Red Mountain PCS and the Auld Valley PCS. The scope will also include adding isolation butterfly valves upstream and downstream of the sleeve valves at the Auld Valley and Red Mountain PCSs to make future maintenance possible without taking their respective pipelines out of service.

B-01 Venturi Flow Meter Replacement

Service Connection B-01 is located on the Santa Monica Feeder and supplies treated water to the City of Burbank. This project will rehabilitate the original 1940's-construction flow meter structure. The work includes replacement of a Venturi flow meter and associated isolation and check valves, replacement of associated piping and couplings, replacement of a water sampling tap and station, and other ancillary safety and structural improvements to ensure continued reliable operation of the service connection.

CB-12 Acoustic Flow Meter Replacement

Metropolitan has over 500 flow meters used for water revenue metering at service connections, operation of the conveyance and distribution systems, and for process control. Many flow meters have been in operation for over 50 years. Some of these meters are exhibiting signs of deterioration. Spare parts for older meters are increasingly difficult to procure. This project will replace the acoustic flow meter, transducer, and all associated equipment at Service Connection CB-12.

CB-16 Acoustic Flow Meter Replacement

Metropolitan has over 500 flow meters used for water revenue metering at service connections, operation of the conveyance and distribution systems, and for process control. Many flow meters have been in operation for over 50 years. Some of these meters are exhibiting signs of deterioration. Spare parts for older meters are increasingly difficult to procure. This project will replace the acoustic flow meter, transducer, and all associated equipment at Service Connection CB-16.

CB-18 Magnetic Flow Meter Replacement

Metropolitan has over 500 flow meters used for water revenue metering at service connections, operation of the conveyance and distribution systems, and for process control. Many flow meters have been in operation for over 50 years. Some of these meters are exhibiting signs of deterioration. Spare parts for older meters are increasingly difficult to procure. This project replaces a deteriorated flow meter at Service Connection CB-18, which serves untreated water off the Etiwanda Pipeline. In addition to replacing the flow meter, this project will replace or rehabilitate appurtenant components necessary to restore the flow meter structure to current standards. Rehabilitation of this facility is necessary to ensure the continued reliability of the distribution system.

CENB-54 Flow Meter Replacement

Metropolitan has over 500 flow meters used for water revenue metering at service connections, operation of the conveyance and distribution systems, and for process control. Many flow meters have been in operation for over 50 years. Some of these meters are exhibiting signs of deterioration. Spare parts for older meters are increasingly difficult to procure. This project will replace the existing flow meter at Service Connection CENB-54.

Conveyance and Distribution System Hydraulic Pilot Valve Standardization

There are approximately 265 pilot valves throughout the conveyance and distribution system, located at pressure relief or pressure control structures. A pilot valve works together with a control or relief globe valve to set pressures within the distribution system. Currently, several different types of valves and superstructure assemblies exist throughout the system, and as they age, the lack of a common design makes replacement difficult. This project will develop, fabricate, and install a standardized hydraulic control/relief pilot valve and superstructure at pressure control structures District-wide across the conveyance and distribution system. Utilizing a standardized valve and superstructure assembly will increase productivity and reliability.

Corona Hydroelectric Plant Rehabilitation

This project will restore the operational integrity of the Corona Hydroelectric Plant, which has experienced progressive mechanical and electrical deterioration since its commissioning in 1983. Mechanical rehabilitation will include disassembly and refurbishment of the turbine and valve systems. Electrical work involves modernization of outdated components and integration of programmable logic controls. Upon completion, the plant will meet current safety and operational standards, continuing to provide renewable energy in support of Metropolitan's long-term sustainability goals.

Covina PCS Rehabilitation – Stage 1

The Covina Pressure Control Structure (PCS) controls flow in the Middle Feeder North and multiple service connections. It has experienced numerous valve failures, pin-hole leaks, cavitation, and excessive corrosion. The rehabilitation of the PCS will be performed in stages to allow for the replacement of the most critical flow control valves in advance of the remaining improvements. This project will replace valves, pipes, control and electrical systems, and other work necessary to restore reliability of the pressure control structure since the Garvey Reservoir is out of service for an extended period of time.

Covina PCS Upgrades

The Covina Pressure Control Structure (PCS) controls flow in the Middle Feeder North and multiple service connections. It has experienced numerous valve failures, pin-hole leaks, cavitation, and excessive corrosion. This project will evaluate and analyze the PCS system as a whole based on current valve standards and replace/ upgrade valves, pipes, and control and electrical systems; rehabilitate the restroom and structural components; install security features and other work necessary to restore reliability of the pressure control structure. Replacement of critical flow control valves will be performed under a separate project in advance of the remaining improvements.

Coyote Creek HEP and PCS Emergency Standby Generator Replacement

The existing emergency stand-by generator at the Coyote Creek Hydroelectric Plant (HEP) and Pressure Control Structure (PCS) facility was installed when it was constructed in 1982. The emergency generator is 43 years old and has deteriorated with age. This project will replace the existing emergency generator and construct an additional manual transfer switch outside the stationary generator room to provide for a secondary portable generator hookup. This project will also upgrade the electrical and mechanical systems for the generator building to meet current emission and fire code regulations under the Environmental Protection Agency's Tier 3 Emission and Fuel Standards Program.

Coyote Creek HEP and PCS Perimeter Security Upgrade

Metropolitan's facilities have been experiencing an increase in trespass incidents. This project will install new security fencing and lighting at the Coyote Creek Hydroelectric Plant (HEP) and Pressure Control Structure (PCS) facility. The work includes installing new access gates, multiple network security detection systems, and clearing and grubbing as needed.

Diamond Valley Lake and Skinner Area Flow Meter Replacement

The flow meters at the Lake Skinner Inlet, Diamond Valley Lake (DVL) Inlet/Outlet Tower, DVL Connection Canal, DVL Secondary Inlet, and DVL North and South siphons are critical to the operation of Metropolitan's distribution network in the vicinity of DVL and the Skinner plant. The existing meters have been in need of replacement due to failed transducers and cables. Failed or inaccurate flow meters leave the operators without reliable data for canal flows. This creates challenges in balancing flow across the system and increases the risk of canal lining damage due to overtopping. Without accurate data, operators must rely on estimates and manual verification, which introduces error and adds to staff workload. This project will either replace or refurbish these aging flow meters to ensure continued distribution system reliability.

Districtwide Valve Rehabilitation and Improvements

Increasing number of Metropolitan distribution system valves are approaching, or have reached, the end of their service lives. There is an inability to operate an increasing number of motor-operated valves and gates due to the failure of obsolete electric motors, which cannot be repaired due to the lack of available spare parts. Failures of valves often do not have visible indications or warnings that can be observed before an incident. Staff is currently operating in a reactive mode, replacing valves as they fail, which causes unplanned shutdowns and obstacles in operating the distribution system. This project will replace or upgrade valves along various pipelines or feeders in the Conveyance and Distribution System.

Dominguez Channel Pressure Relief Structure Improvements

The Dominguez Channel Pressure Relief Structure is located on the Palos Verdes Feeder near the Harbor Freeway and Hoover Street at the Dominguez Channel Crossing. Recent inspections have found leaking valves, inoperable needle valves, failed electrical services, and failed communication cables. This project will replace valves, modify piping and concrete, and construct new underground electrical and communication service as necessary to restore reliability of the relief structure.

DWCV-4 Acoustic Flow Meter Replacement

Metropolitan has an ongoing exchange agreement with Desert Water Agency and Coachella Valley Water District. Under this agreement, flows are measured at Service Connection DWCV-4; however, the existing flow meter console has failed and needs to be replaced. This project will replace the failed 78-inch acoustic flow meter console at Service Connection DWCV-4

Eagle Rock Tower Distribution System Upgrades

Eagle Rock Tower diverts the flow of water from the Weymouth plant into the Palos Verdes Feeder, Santa Monica Feeder, and the Eagle Rock Lateral. The tower is also used to maintain the required hydraulic grade to the service connections upstream of the tower. This project addresses the deterioration of critical equipment within the Eagle Rock Tower area. The project will rehabilitate the following items: slide gates and associated equipment; tower access and equipment related to access; drop gates; valves; interconnection blow-off structures; and corroded platforms and ladders. The project will also install an isolation valve and construct a new access road from the main access road to the Palos Verdes/Eagle Rock Interconnect structure (Sta. 3+22) at the interconnection structure between Palos Verdes Feeder and Eagle Rock Lateral to facilitate safe access to the structure.

East Lake Skinner Bypass Line Valve Replacement

The distribution system in the Lake Skinner area was expanded in the 1980s. As part of the expansion, two 96-inch butterfly valves were installed. One is currently located at the Skinner Plant Influent at station 0+31, and the other is located on the East Lake Skinner Bypass Line at station 1163+25. The valves have been in service since they were installed and require replacement because they no longer seal. The large amount of leaking water is resulting in safety issues. This project will design, procure, and replace the butterfly valves.

East Orange County Feeder No. 2 Service Connection OC-44A Valve Replacement

The East Orange County Feeder No. 2 delivers treated water from the Diemer plant to the cities of Anaheim, Orange, Santa Ana, and Irvine. Service Connection OC-44A, located in Newport Beach, was constructed in 1967 and delivers water to the Municipal Water District of Orange County. Gradual corrosion and wear from over 52 years of operation have led to the deterioration of the 16-inch plug valve. The valve is currently leaking and needs to be replaced. The plug valve shaft was installed in a horizontal position to allow placement of the valve within the vault. This unconventional position may have accelerated the deterioration of the valve. This project will replace the existing 16-inch-diameter plug valve, flow meter, and appurtenant piping and equipment as required in the Service Connection OC-44A Structure. This project will also identify and restore all electrical components to a new condition.

EM01 Service Connection Relocation

Service Connection EM-01A supplies raw water to Eastern Municipal Water District. The connection is located downstream from an open CRA canal section. Over time, debris like tumbleweeds land in the water and break into smaller pieces inside the EM-01A service connection piping. The debris flows into the valves, causing them to get clogged, which blocks water from entering the service connection. The clogging increases in frequency in the summer and fall when the heat dries out tumbleweeds and other vegetation in the area. During these times, crews must remove debris blockages in the valves several days a week. Returning the service connection to service after it is clogged can take up to eight hours. This project will relocate Service Connection EM-01A to a debris-free area of the CRA.

EM-20 Magnetic Flow Meter Replacement

Metropolitan has over 500 flow meters used for water revenue metering at service connections, operation of the conveyance and distribution systems, and for process control. Many flow meters have been in operation for over 50 years. Some of these meters are exhibiting signs of deterioration. Spare parts for older meters are increasingly difficult to procure. This project will replace the electromagnetic flow meter, transducer, and all associated equipment at Service Connection EM-20.

Flow Meter Replacement

Metropolitan has over 500 flow meters used for water revenue metering at service connections, operation of the conveyance and distribution systems, and for process control. Many flow meters have been in operation for over 50 years. Some of these meters are exhibiting signs of deterioration. Spare parts for older meters are increasingly difficult to procure. This project will replace deteriorating meters in critical services, including associated equipment, but not limited to valves, piping, supports, and electrical systems. A comprehensive, risk-based approach will be implemented to replace the flow meters.

Foothill Feeder Blow Off Valves Replacement

The Foothill Feeder conveys untreated water from the West Branch of the State Water Project into the western portion of Metropolitan's service area. To maintain delivery reliability and identify any prestressed concrete cylinder pipe (PCCP) segments that may become distressed, the pipe is inspected every five to seven years. Current state-of-the-art inspection techniques require dewatering of the pipe using seven blowoff structures. Each blowoff structure has two valves, one for isolation and the other to control flows. The existing blowoff valves are from the original construction and have been in service continuously since 1968. Although the valves have been maintained, they have deteriorated to the point that they are no longer repairable, are unable to provide a positive seal, and, as a result, leak. This project will replace the blowoff valves and associated appurtenances.

Foothill Feeder PCS Butterfly Valve Structure Fall Protection Improvements

Working at elevated areas requires fall protection per California Occupational Safety and Health Administration (Cal-OSHA) regulations. This project will replace existing grating platforms and ladders inside Foothill Feeder PCS Butterfly Valves Structure. In addition, new platforms and ladders in areas needed for staff maintenance will be added. The replacement and new will provide the highest level of protection, ensuring safety, limiting liability, improving staff productivity, and ensuring compliance with the latest Cal-OSHA requirements.

Foothill Feeder PCS Valve Replacement

Foothill Pressure Control Structure (PCS) is located at Castaic Lake in northern Los Angeles County. The structure takes untreated water from the west branch of the State Water Project system and controls all untreated water flows into the Jensen plant. Foothill PCS consists of two turbines, two 60-inch inline sleeve valves, and three parallel trains of conical plug valves. Each plug valve train consists of three 48-inch conical plug valves in series that are throttled to dissipate pressure. Although the conical plug valves are currently used to control flow, these types of valves are not well-suited for this application. In addition, recent valve inspections have identified leaks, cracks, and corrosion. This project will replace the conical valves with valves that are better suited for flow control and will replace all other valves that are at the end of their service life and make other facility improvements.

Foothill Hydroelectric Power Plant Discharge Elimination

The Foothill Hydroelectric Plant (HEP) uses raw water from Castaic Lake to lubricate and cool the plant's turbine shaft seals. The cooling water is then discharged from the plant into the storm drain under an NPDES permit regulated by the Regional Water Quality Control Board (RWQCB). Metropolitan has received multiple discharge permit violations for releasing contaminants into the storm drain that are introduced into the cooling system by the raw water withdrawn from the lake. However, the presence of the contaminants in question is due to boating activities on the Lake, which are outside of Metropolitan's control. This project will reduce or eliminate discharge into the storm drain by sending it to the sewer system to prevent future permit violations, avoid future fines, and reduce the probability of unplanned outages.

Foothill Power Plant Rehabilitation and Control System Upgrade

The Foothill Power Plant Rehabilitation comprises two interrelated projects focused on enhancing system performance, reliability, and longevity. The Control System Upgrade replaces outdated control hardware and software with modern, SCADA-integrated systems, providing improved automation, monitoring, and cybersecurity. The Mechanical Upgrade for Units 1 and 2 addresses critical wear and aging of major mechanical components, restoring efficiency, minimizing unplanned outages, and ensuring safe, sustained operations. Together, these upgrades support Metropolitan's strategic objective of maintaining resilient and high-performing hydroelectric infrastructure.

Hollywood Tunnel North Portal Control Structure Upgrades

Built as part of the Santa Monica Feeder in 1937, the North Portal of the Hollywood Tunnel is one of three control points along the feeder, which delivers water to the cities of Burbank, Beverly Hills, Los Angeles, and Santa Monica. The valves and mechanical control system at the North Portal of the Hollywood Tunnel are obsolete. Repair parts are not available and must be fabricated at a machine shop. This project will replace the existing sleeve valves and hydraulic actuators at the North Portal of the Hollywood Tunnel with new control valves with electric actuators. The upgrade includes replacing the isolation valves and the mechanical controls with electronic PLC/SCADA controls, which will allow the facility to be monitored and controlled from the Eagle Rock Operations Control Center. This project will also replace control valves for the bypass, install new electrical service to support the load necessary for the new control systems, and make other improvements necessary to upgrade and rehabilitate the equipment and support systems.

Hydroelectric Plant Rehabilitation

This project entails a comprehensive assessment and phased rehabilitation of 16 Metropolitan hydroelectric power plants to ensure long-term reliability, operational performance, and sustained generation revenue over the next 30 years. The scope includes high-level financial and technical evaluations to determine cost-effective investment strategies for each facility, along with targeted assessments of turbines, generators, control systems, auxiliary systems, protection equipment, and structural components. Initial planning efforts involve site investigations, review of service records and prior reports, and the development of a preliminary design scope for each plant. The program will also address seismic upgrades, modernization of obsolete systems, and identification of pilot opportunities to test emerging technologies. The outcome will be a prioritized implementation plan that supports operational flexibility and extends the useful life of Metropolitan's hydroelectric generation assets.

LA-17A and LA-17C Venturi Flow Meters Replacement

Service Connection LA-17 is located at the Eagle Rock facility and provides treated water to the City of Los Angeles. There are three flow meters at LA-17 to measure flows for billing. Multiple meters are needed at this connection to span the large range of flows. One of the meters has been previously replaced and is in good condition. The two remaining meters are corroded, leaking, and in need of replacement. This project will replace the two remaining LA-17 flow meters and appurtenances.

LADWP Connection in Magazine Canyon

In 1976, Metropolitan added an optional backup water source to the Jensen plant with the construction of a connection to the Los Angeles Department of Water and Power (LADWP) Aqueduct No. 1 (LA-1). The turnout structure is located directly underneath LA-1, approximately 900 ft east of the Magazine Canyon Shaft. When the intertie is in operation, a metal screen filters out debris in the untreated water. However, the screen is regularly obstructed, and the flow is not captured. Clearing the screen requires an unplanned shutdown, labor by Metropolitan staff, and coordination with LADWP staff to enter the pipeline and clear the blockage. This process is cumbersome, expensive, requires significant coordination, creates numerous time delays, and makes the connection unreliable, especially as a backup for emergencies, as intended. This project will resolve the existing issues, and in the event that SWP deliveries are reduced or temporarily paused, this project will secure a secondary source of water to the Jensen plant and limit disruptions to member agencies.

Lake Mathews Hydroelectric Plants Rehabilitation

The proposed project involves a two-phase rehabilitation of the Lake Mathews Hydroelectric Plant (HEP), originally commissioned in 1980. Phase 1 will be led by Metropolitan Forces and involves a full mechanical overhaul, including disassembly and inspection of the turbine components—head cover, wicket gates, runner, stay ring, and draft tube—followed by targeted refurbishment such as wicket gate bushing replacement, bearing seal upgrades, turbine seal renewal, corrosion mitigation in the scroll case, and wear ring restoration. A new high-lift bearing support system will be installed to improve startup lubrication and reduce long-term wear. Cooling water system components will also be replaced or standardized, including piping, strainers, and valves. Phase 2 encompasses comprehensive electrical and control system modernization. This includes replacing the 35 kV circuit breaker and oil circuit recloser with vacuum breakers, upgrading inoperable switchyard disconnects, and integrating a new PLC/HMI platform to enhance SCADA monitoring. The existing control logic will be preserved using in-kind electro-mechanical relays, while outdated systems such as the annunciator panel, vibration monitoring, speed controller, and protective relays will be replaced with modern, maintainable alternatives. Additional improvements include transformer and switchgear upgrades, along with advanced instrumentation for the cooling water loop to enhance operational visibility and preventive maintenance capabilities.

Lakeview Delivery Structure Isolation Gates

The Lakeview Delivery Structure diverts water from the Lakeview Pipeline to the San Diego Canal or the Casa Loma Canal. Isolation and diversion are done manually by staff working over open and active canals, installing wooden weirs. The installation of the weirs is cumbersome and time-consuming. Furthermore, the weirs leak excessively, which means they allow water to enter work zones when used as an isolation. This project will fabricate and install four new isolation gates for the Lakeview Delivery Structure.

Los Angeles County North C&D Region Electrical Structures Rehabilitation

Metropolitan's distribution system includes over 3,000 structures which house equipment used to measure pipeline flow, control pipeline flow and/or pressure, relieve pressure or vacuum, and isolate or sectionalize a pipeline. The conduits and electrical equipment inside the structures have corroded and no longer provide adequate grounding. In addition, the wiring inside the conduits may be compromised. These electrical components have been in continuous service in a damp, underground environment for over 50 years and need to be upgraded. The precise number of structures to be improved may vary depending on condition assessments. The planned work includes identification and restoration of all electrical components to new conditions, including service panels, conduits, wiring lights, and receptacles; and providing new grounding systems, sump pumps, exhaust fans, remotely monitored flood alarms at each structure, and other appurtenances.

Los Angeles County South C&D Region Electrical Structures Rehabilitation

Metropolitan's distribution system includes over 3,000 structures which house equipment used to measure pipeline flow, control pipeline flow and/or pressure, relieve pressure or vacuum, and isolate or sectionalize a pipeline. The conduits and electrical equipment inside the structures have corroded and no longer provide adequate grounding. In addition, the wiring inside the conduits may be compromised. These electrical components have been in continuous service in a damp, underground environment for over 50 years and need to be upgraded. The number of structures to be improved may vary depending on condition assessments. The planned work includes identification and restoration of all electrical components to new conditions, including service panels, conduits, wiring lights, and receptacles; and providing new grounding systems, sump pumps, exhaust fans, remotely monitored flood alarms at each structure, and other appurtenances.

Oak Street PCS Rehabilitation

The Oak St. Pressure Control Structure (PCS) is one of two control facilities on the Second Lower Feeder (SLF) and provides water to the Palos Verdes Reservoir and several service connections. Recent inspections have identified various work to be performed to restore the reliability of the pressure control structure. This project will upgrade security, mechanical, electrical, and structural components. All equipment and appurtenances will be rehabilitated and upgraded to meet Metropolitan's standards.

OC-13A Flow Meter Replacement Upgrade

Metropolitan has over 500 flow meters used for water revenue metering at service connections, operation of the conveyance and distributions, and for process control. Many flow meters have been in operation over 50 years. Some of these meters are exhibiting signs of deterioration. Spare parts for older meters are increasingly difficult to procure. This project will address measurement of low flows in the Santiago lateral to Irvine Lake.

OC-76 Flow Control Facility

The OC-76 flow control facility is located in a residential neighborhood in Lake Forest. The structure was designed and built with an 8-inch valve for low-flow scenarios. The 8-inch valve was removed at some point, leaving only the pedestal. This project will procure and install a new 8-inch flow control valve at the OC-76 flow control facility. The project will also include additional piping and SCADA to return the pressure control structure to its original design.

OC-88 Pumping Plant Rehabilitation

The OC-88 Pumping Plant is located in the city of Lake Forest and serves the Municipal Water District of Orange County (MWDOC). The plant includes seven 1,500-horsepower variable-speed pumps capable of delivering a total of 200 cubic feet per second of treated water. The plant is a closed-suction system that pumps water directly from the Allen-McColloch Pipeline (AMP) into MWDOC's South County Pipeline. A recent inspection identified necessary upgrades to remedy deficiencies, address regulatory compliance issues, improve plant efficiency, and facilitate safe and efficient maintenance. The full rehabilitation of the plant will include replacement of all pump unit variable frequency drives and motors, replacement of eight ultrasonic flow meters, relocation of the overhead crane, upgrade of the fire protection system, and upgrades to the electrical system.

OC-88 Pumping Plant Surge Tank Upgrades

The OC-88 Pumping Plant, consisting of the OC-88 and OC-88A pump stations, was constructed in 1990 and is located in the city of Lake Forest. Treated water from the Diemer plant is conveyed through the Allen-McColloch Pipeline (AMP) to the OC-88 Pumping Plant, which in turn pumps water directly into the Municipal Water District of Orange County's South County Pipeline. A surge tank system protects the AMP and the South County Pipeline from pressure surges. Two new surge tanks were added when the OC-88 Pumping Plant modifications were completed in 2005. However, the air compressor was not upgraded at that time. A recently completed high-flow test at the OC-88 Pumping Plant identified that a second air compressor should be installed to adequately protect the AMP and the South County Pipeline. This project will include the installation of an additional air compressor, its new piping, control system, and relevant appurtenances to support the operations of the existing surge tank at the OC-88 pump station.

OC-88 Pumping Plant Surge Tanks Rehabilitation

The OC-88 pump station is a closed-suction system that pumps water directly from the Allen-McColloch Pipeline (AMP) into the South County Pipeline. The pump station has a surge protection system to mitigate unanticipated surges. The surge protection system consists of two surge tanks, seven surge anticipation valves (SAV), and one backup SAV (for a total of eight SAVs) on the upstream side. The surge system also includes five surge tanks designed to absorb all of the downsurge and upsurge caused on the discharge side of the pumps when a pump unexpectedly stops pumping. If the entire pump station loses power, one SAV opens for each pump, up to a maximum of seven pumps. In addition, all surge anticipation valves will open if the hydraulic grade line (HGL) in the AMP reaches 830 feet. This pressure relief is intended to protect the AMP from any unanticipated surge-related events that do not open the SAVs. This project will rehabilitate the aging and deteriorated surge protection system needed for the OC-88 pump station.

OC-88A Pump Station Upgrades

The OC-88 Pumping Plant, consisting of the OC-88 and OC-88A pump stations, was constructed in 1990 and is located in the city of Lake Forest. Treated water from the Diemer plant is conveyed through the Allen McColloch Pipeline (AMP) to the OC-88 Pumping Plant, which in turn pumps water directly into the Municipal Water District of Orange County's South County Pipeline. Southern California Edison performed an efficiency test on the three existing pump motors located at the OC-88A pump station and found that improvements in motor efficiency could result in annual savings of approximately $25,000 in electricity costs and an estimated 235 tons of CO2 emissions. This project will upgrade the OC-88A pumps with ones that have high-efficiency motors equipped with variable frequency drives and perform other associated facility improvements.

OC-88 Surge Tank Recirculation System Upgrade

Service Connection OC-88 uses a pump station to deliver water to MWDOC's South County Pipeline. The pump station has several tanks to mitigate surge pressures. Water that is held in the five discharge surge tanks and two upstream surge tanks at OC-88 is normally returned to the Allen McColloch Pipeline (AMP) via an underground 1-inch pipeline. However, the existing piping configuration does not turn over the water in the tanks quickly enough, which can potentially cause a water quality issue. When the water is not turned over quickly, the chlorine residual in the tanks can fall below regulatory threshold values, which means the water cannot be returned to the AMP and must be manually drained from the tanks to prevent further stagnation. The scope of this project is to install a recirculation pump and make minor modifications at the outlet manifolds of the discharge and upstream surge tanks to increase the frequency of water turnover in the tanks at the OC-88 Pumping Plant facility.

Olinda Pressure Control Structure Modifications

The Olinda Pressure Control Structure was constructed in 1969 to provide regulation of flows in the Lower Feeder between the Santiago Control Tower and Diemer Water Treatment Plant. This project will replace two conical plug valves to increase efficiency, reliability, and mitigate the vibrations caused by operating the valves. The structure's electrical and instrumentation components and other facility components will also be evaluated and refurbished or replaced. Replacing the existing 55-year-old valves will improve operational control of the Lower Feeder between the Santiago Control Tower and the Diemer plant. If cost-effective, relocation of the PCS will also be considered.

Orange and Riverside/San Diego County Operating Regions Valve Replacement

Metropolitan's distribution system relies on functioning appurtenant valves that provide air release or vacuum pressure control, dewatering control, isolation of a pipeline appurtenant structure, or reduce or regulate pipeline pressures. These valves are not in-line with the feeder but connect to appurtenant structures and facilities such as blow-off structures and pressure control facilities. This project will remove and replace approximately 120 deteriorated appurtenant pipeline valves ranging in size from 1 to 12 inches in diameter on various pipelines in the Orange County and Lake Skinner regions of Metropolitan's distribution system. Fabricated fittings may be needed during the installation of valves and will be determined on a case-by-case basis. A portion of the valves can be installed without a pipeline shutdown, and the remaining valves that need to be installed during a shutdown will be completed at the next scheduled shutdown.

Orange County Region C&D Electrical Structures Rehabilitation

Metropolitan's distribution system includes over 3,000 structures which house equipment used to measure pipeline flow, control pipeline flow and/or pressure, relieve pressure or vacuum, and isolate or sectionalize a pipeline. The conduits and electrical equipment inside the structures have corroded and no longer provide adequate grounding. In addition, the wiring inside the conduits may be compromised. These electrical components have been in continuous service in a damp, underground environment for over 50 years, and need to be upgraded. The rehabilitation of the Conveyance and Distribution System Electrical Structures has been prioritized and will be completed in five stages. Upgrades of the first 15 highest priority service connection structures within Orange County have been completed as Stage 1. Stage 2 improvements will upgrade the remaining structures within Orange County. The planned work includes identification and restoration of all electrical components to new conditions, including service panels, conduits, wiring lights, and receptacles; and providing new grounding systems, sump pumps, exhaust fans, remotely monitored flood alarms at each structure, and other appurtenances.

Palos Verdes Feeder - Long Beach Lateral Turnout Structure Station 1442+15 Valve Replacements

The Palos Verdes Feeder - Long Beach Lateral turnout structure, located in the County of Los Angeles, was constructed in 1938. The Long Beach Lateral turnout structure consists of seven valves that allow Metropolitan to continue delivering water upstream and downstream to member agencies during preventive maintenance, shutdowns, and emergencies. This project will replace the seven valves on the Palos Verdes Feeder/Long Beach Lateral Turnout Structure that are 84 years old. The structure will also be refurbished and include replacing the existing catwalk grating, a new precast concrete roof slab, a lifting mechanism, security-type entry hatches, and identifying and restoring all electrical and instrumentation components to like-new condition. Electrical components consist of electrical panel boards and a grounding system, a sump pump, and associated instrumentation.

Palos Verdes Feeder WB-06 Service Connection Fall Protection Improvements

This project will replace existing grating platforms and ladders inside Service Connection WB-06 structure. The replacement will provide the highest level of protection, ensuring safety, limiting liability, improving staff productivity, and ensuring compliance with the latest Cal-OSHA requirements.

PC-1 Pressure Control Structure Rehabilitation

Inland Feeder Pressure Control Structure (PC-1) is located along the Inland Feeder pipeline. PC-1 connects three major feeders on the east side of Metropolitan's system: the CRA, Inland Feeder, and Lakeview Pipeline. The structure allows for numerous configurations and flow paths, most notably it connects DVL to Mills, Diemer, and Weymouth, and is integral to filling DVL during high state water allocation years. In 2023, PC-1 began having issues with one of the six flow control valves sticking in place while operating. The scope of this project includes inspection and rehabilitation of the six 36-inch diameter stainless-steel sleeve valves, actuators, and appurtenant piping.

Perris Control Facility Bypass & PCS Upgrade

The Lake Perris Control Facility (LPCF) includes a pressure control structure, pump back system with four electric and two diesel pumps, and a hydroelectric plant. This facility controls flows from the Department of Water Resources Silverwood Reservoir located at Devil's Canyon, and Lake Perris to the Lakeview Pipeline. To improve Mills plant reliability, water from Diamond Valley Lake and Inland Feeder can be delivered to Mills plant by gravity flow but would require some modifications to the Lake Perris Control Facility's pressure control structure and hydroelectric plant. The project will upgrade the LPCF Bypass systems to handle the maximum head of 1934 feet (from the Inland Feeder) by upgrading components of the pressure control structure.

Perris Control Facility Hydroelectric Plant Relocation

The Lake Perris Control Facility (LPCF) includes a pressure control structure, pump back system with four electric and two diesel pumps, and a hydroelectric plant. This facility controls flows from the Department of Water Resources Silverwood Reservoir located at Devil's Canyon and Lake Perris to the Lakeview Pipeline. To improve Mills plant reliability, water from Diamond Valley Lake and Inland Feeder can be delivered to Mills plant by gravity flow but would require some modifications to the Lake Perris Control Facility's pressure control structure and hydroelectric plant. The project will upgrade the LPCF systems to handle the maximum head of 1934 feet (from the Inland Feeder) by upgrading components of the pressure control structure and replacement of the hydroelectric plant.

Perris Control Facility Pumpback Upgrade

The Lake Perris Control Facility (LPCF) includes a pressure control structure, pump back system with four electric and two diesel pumps, and a hydroelectric plant. This facility controls flows from the Department of Water Resources Silverwood Reservoir located at Devil's Canyon, and Lake Perris to the Lakeview Pipeline. To improve Mills plant reliability, water from Diamond Valley Lake and Inland Feeder can be delivered to Mills plant by gravity flow but requires some modifications to the Lake Perris Control Facility's pressure control structure. The project will upgrade the LPCF Pumpback systems to handle the maximum head of 1934 feet (from the Inland Feeder) by upgrading components of the pressure control structure.

Perris PCS Perimeter Security Upgrades

The current fencing at the Perris Pressure Control Structure (PCS) is inadequate, evidenced by a recent intrusion. This project will install approximately 2,500 feet of new chain link security fencing and LED lighting around the perimeter of the Perris Pressure Control Structure facility. The work also includes installing new access gates and multiple network security detection systems, and clearing and grubbing as needed.

Perris Pressure Control Structures Rehabilitation

The Perris Pressure Control Structure (PCS) provides the mechanism to regulate the flow of water through the Lakeview Pipeline. The Perris PCS was built in the 1970s and is located at the base of Lake Perris Dam. The pressure control structure has been in operation non-stop since it was put into service and is due for rehabilitation. The scope of this project will include the rehabilitation of the existing stainless steel sleeve valves, piping, and all appurtenances at Perris PCS.

PM-21 Venturi Flow Meter Replacement

Metropolitan has over 500 flow meters used for water revenue metering at service connections, operation of the conveyance and distribution systems, and for process control. Many flow meters have been in operation for over 50 years. Some of these meters are exhibiting signs of deterioration. Spare parts for older meters are increasingly difficult to procure. This project will replace the existing flow meter at Service Connection PM-21.

Prevention of CRA Water Migration to SPW at Weymouth Junction Structure

Quagga mussel veligers were discovered at the USG-03 service connection, necessitating coordination with local water agencies and implementation of a control and mitigation plan. The affected areas were flushed and chlorinated, groundwater recharge basins were desiccated, and no additional veligers were found. It was determined that Colorado River Water (CRW) was able to inadvertently migrate through the Weymouth Water Treatment Plant (WTP) Junction Structure's sectionalizing valves into the La Verne Pipeline and travel through the Glendora tunnel to Service Connection USG-03. This project will install pressure monitoring devices connected to nearby existing remote terminal units at key locations along the La Verne Pipeline. Pressure ranges and set points for alarms will be determined to provide adequate time for operations and field staff to respond to abnormal conditions in the system to detect CRA water intrusion. This project would minimize the potential for CRW to enter unaffected facilities that normally move State Water Project (SWP) water.

Ramona Pressure Control Structure Rehabilitation - Stage 1

The Ramona Pressure Control Structure (PCS) is located on the Middle Feeder and controls the pressure in the pipeline. Staff is no longer able to repair the aging electrical equipment because replacement parts are no longer available. Stage 1 will replace the electrical system in the PCS by replacing the DC-powered electrical motor actuators and controls on the regulating valves with new AC-powered equipment. Stage 1 will also rehabilitate and/or replace the most urgent/critical valves, pilot valve rack, and associated electrical/mechanical appurtenances that correspond with the valves.

Ramona Pressure Control Structure Rehabilitation - Stage 2

The Ramona Pressure Control Structure (PCS) is located on the Middle Feeder and controls the pressure in the pipeline. The original equipment has reached the end of its service life and is in need of replacement. There has also been a dramatic increase in vandalism and theft at the facility. This project will rehabilitate the Ramona PCS facility, including replacement of valves, associated mechanical/electrical components, control systems, security, safety, and other facility improvements and appurtenances.

Rio Hondo Pressure Control Structure Valve Replacement - Stage 1

Rio Hondo Pressure Control Structure (PCS) is located on the Middle Feeder and regulates pressure in the central pool portion of the distribution system. It has been in operation since its completion in 1953, and all piping and equipment within the structure are original. All the valves in the PCS have suffered extensive wear over 70 years of operation. Moreover, due to the age of these valves, replacement parts are challenging to find. This project will replace in-kind the hydraulically operated globe valves that are critical to operation of the facility and its continued service.

Rio Hondo Pressure Control Structure Valve Replacements

The Rio Hondo Pressure Control Facility is located on the Middle Feeder and regulates pressures into the central pool portion of the system. The valves within the facility have been in continuous operation since originally installed in 1953. Many of these valves require more frequent (monthly) preventive maintenance to slow down continuing deterioration. An engineering inspection report identified that the control valves should be replaced due to their deteriorated condition. This project will include full rehabilitation of the Rio Hondo PCS to maintain reliability of the delivery system and to improve the aging facility to meet current standards.

Riverside, San Bernardino, and San Diego Regions C&D Electrical Structures Rehabilitation

Metropolitan's distribution system includes over 3,000 structures which house equipment used to measure pipeline flow, control pipeline flow and/or pressure, relieve pressure or vacuum, and isolate or sectionalize a pipeline. The conduits and electrical equipment inside the structures have corroded and no longer provide adequate grounding. In addition, the wiring inside the conduits may be compromised. These electrical components have been in continuous service in a damp, underground environment for over 50 years, and need to be upgraded. The number of structures to be improved may vary depending on condition assessments. The planned work includes identification and restoration of all electrical components to new conditions, including service panels, conduits, wiring lights, and receptacles; and providing new grounding systems, sump pumps, exhaust fans, remotely monitored flood alarms at each structure, and other appurtenances.

San Diego Canal Radial Gates Rehabilitation (V-06 & VO-8)

Radial gates are used to control flows in the San Diego Canal. The protective coatings on the radial gates and their operating components have begun to fail, and significant metal loss has occurred. In addition, the performance of the existing motor actuators used to open and close the gates has diminished. This project will replace the San Diego Canal Radial Gates V-06 and V-08. The rehabilitation includes replacing the radial gate actuator and controls, replacing the seals and guide rails, and adding sensors and software to report the elevation of the gates relative to the water elevation and the percent opening of the gate.

San Dimas and Red Mountain Hydroelectric Plants Standby Diesel Engine Generator Replacements

The emergency generator at Red Mountain Hydroelectric Plant was installed during the original plant construction in 1983. The generator at the San Dimas Hydroelectric Plant was installed during the original plant construction in 1975. These generators are necessary to ensure all operating equipment performs the required flow transfers between the hydroelectric plant (HEP) and the pressure control structure (PCS) during unscheduled HEP interruptions and San Diego Gas & Electric (SDGE) station-power failures. The scope of work is to design, procure, install one standby diesel engine generator, and provide other improvements at each of the hydroelectric plants. The project scope includes removal of the existing generators and fuel tanks, construction of a new unloading facility with spill containment, steel overhead canopies, and electrical and mechanical system upgrades to the replacement generator to meet current emission and fire code.

San Dimas Hydroelectric Plant Rehabilitation

This project will upgrade the aging infrastructure and enhance operational safety and efficiency. The project scope includes turbine-generator equipment refurbishment, control system replacement, switchgear modernization, cable and lighting upgrades, and installation of updated SCADA and HMI panels. Mechanical and structural enhancements will ensure equipment reliability and compliance with current safety standards.

San Jacinto Diversion Structure Slide Gates V-01, V-02, and V-03 Replacement

The San Jacinto Diversion Structure, located at the Randy Record outlet portal of the San Jacinto Tunnel, distributes incoming flows from the Colorado River Aqueduct to the Casa Loma Siphon First Barrel, San Jacinto Pipeline, and Casa Loma Siphon Second Barrel by way of three slide gates and one radial gate. This project will replace the facility's existing 1940s-era cast-iron slide gates, which are severely deteriorated and at risk of failure. One of the gates failed in 2019 and is currently operating with a temporary gate. Work includes replacing slide gates V-01 and V-02, which control flows into the Casa Loma Siphon First Barrel, and slide gate V-03, the failed one, which controls flows into the San Jacinto Pipeline, with new stainless-steel slide gates. Work also includes replacing the gates' actuators and appurtenant power and control systems. The radial gate that controls flow into the Casa Loma Siphon Second Barrel was rehabilitated in 2009 and is still serviceable. This project will increase the reliability of the CRA and the pipelines it serves at this facility.

Santa Monica Feeder and East Valley Feeder Bypass for Sectionalizing Valves

Large sectionalizing valves normally have a small bypass line that allows for equalization of pressure on both sides of the sectionalizing valve prior to operating. The lack of bypass lines at the Santa Monica Feeder and East Valley Feeder creates the potential for damage to the valves and their operators due to the inability to equalize pressure across the valves before operating. Further operation of these valves, without installing a bypass, will continue to place the valves and pipeline at risk for damage and potential emergency or unplanned shutdown. This project will design, fabricate, and install bypass lines at three sectionalizing valve locations that currently do not have a bypass line, and replace the existing sectionalizing valves.

Santiago Lateral Butterfly Valve Replacement at Station 216+40

The Santiago Lateral is a pre-cast concrete pipeline, ranging in size from 60-inch to 72-inch in diameter, and was constructed in 1955. It extends southerly from the Santiago Control Tower in the Anaheim Hills approximately 7.4 miles to Irvine Lake. The pre-cast concrete pipeline provides raw CRA water to Anaheim, Irvine Ranch Water District (IRWD), and Irvine Lake. The 42-inch sectionalizing butterfly valve currently leaks, resulting in unwanted flows to the south portion of the Santiago Lateral. This project will replace the existing 42-inch sectionalizing butterfly valve (BFV) and motor at Station 216+40 Weir Canyon on Santiago Lateral, and install necessary appurtenances.

Sepulveda Canyon Control Facility Electrical and Mechanical Rehabilitation

This project will restore reliable operation and revenue generation capacity at this 8.6 megawatt (MW) facility by upgrading aging mechanical and electrical systems, which have reached the end of their service life. The project scope includes rehabilitation of the turbine runner and needle valves, recoating of the turbine water passages, and replacement of obsolete components such as the protection relays, auto-synchronizer, speed controller, and automatic voltage regulator. Control panel relays will be upgraded, and outdated monitoring systems will be replaced with a modern PLC and HMI interface to improve plant automation and operational oversight. This work is essential to bring the currently offline plant back into service, address identified equipment failures, and support Metropolitan's long-term goals for energy reliability, sustainability, and cost-effective operation of its hydroelectric assets.

Sepulveda Canyon Facility Water Tanks Seismic Upgrades

The Sepulveda Canyon Facility controls flow and pressure in the Sepulveda Feeder and consists of a pressure control structure, hydroelectric plant, and two water storage tanks. The two water tanks have a combined capacity of 18 million gallons of water and are used to regulate flows through the pipeline. The facility is located on top of a large pad that was constructed by filling a steeply sloped V-shaped ravine. The pad is approximately 120 feet above the toe of the slope. The site is located within one mile of the Santa Monica Fault, which is capable of generating a 6.8 magnitude earthquake. Preliminary slope analyses indicate that the fill could slide down the slope during a major earthquake, causing significant damage. As part of the Sepulveda pump station project, the slope will be remediated, and the larger water storage tank will be replaced. The scope of the seismic upgrade project will be re-evaluated after completion of the pump station project to determine the seismic upgrades needed for the remaining structures (PCS, HEP, small tank, electrical substation) at the site.

Sepulveda-Culver City Feeder Intertie Valve Replacement

The Sepulveda-Culver City Feeder Intertie Structure provides isolation between the two pipelines. The facility and its equipment are over 57 years old, are no longer operable, and cannot be repaired. This project will replace valves at the Sepulveda-Culver City Feeder Intertie Structure, including valves, actuators, motors, control systems, electrical components, corroded piping, platforms, ladders, sump pumps, buried roof slabs, and other facility appurtenances.

Sepulveda HEP Flow Transfer System Upgrade

Automatic flow transfer is needed whenever the hydroelectric plant (HEP) trips offline. Due to current limitations, the Sepulveda Canyon HEP is unable to operate in low-flow conditions. This project will modify the flow transfer system to increase the operational flexibility of the facility. The modification will include the installation of altitude pilot valves and associated piping.

Sepulveda-West Basin Interconnection Valve Replacement

The Sepulveda-West Basin Interconnection was constructed in 1970. The interconnection allows Metropolitan's Sepulveda Feeder the flexibility to convey supplemental flow to the West Basin Feeder. The structure includes two 16-inch lines with sleeve valves and one 12-inch line with a globe valve. Each line may be isolated at either end with plug valves. This project will replace failing valves at the Sepulveda-West Basin Interconnection structure. The work will include replacing associated dresser couplings, pipe spools, and pipe supports. Additionally, work on the structure will include installing a new precast concrete roof slab, providing adequate ventilation for the structure, replacing a sump pump, structure modifications to address algae accumulation on the adjacent sidewalk due to frequent water discharge from the sump pump, identifying and restoring all electrical components to new condition, and refurbishing other facility components. Electrical components will consist of electrical panel boards and grounding, sump pumps, and associated instrumentation.

Service Connection A-02 Rehabilitation

Service Connection A-02 is located on the Orange County Feeder and supplies treated water to the City of Anaheim. A recent inspection revealed that piping in the meter vault had been displaced, likely due to increased thrust in the piping. This resulted in a misalignment of a coupling and damage to the pedestal supporting the check valve. If not corrected and reinforced, continued movement of the piping could result in a pipe leak, which could flood the vault structure, disrupt service, and add unplanned repair costs. This project will refurbish or replace the Service Connection A-02 Meter Vault piping, thrust restraint(s), meter, coupling, check valve, and plug valve in the adjacent isolation valve vault.

Service Connection CENB-36 Rehabilitation

This project will rehabilitate Service Connection CENB-36, including replacement of valves, actuators, motors, control systems, lighting, electrical components, corroded piping, platforms, ladders, sump pumps, and other facility appurtenances. This project will also perform security upgrades. This project will rehabilitate the chemical injection system, including replacement of the chemical tank, chemical unloading pad, pumps, injection lines, containment systems, control systems, electrical components, eye wash stations, and associated appurtenances.

Service Connection EM-04B Meter Replacement

The meter structure at EM-4 was designed and constructed in 1956. The meter structure itself is very narrow and does not allow for the installation of a new magnetic type of meter due to limited space. The existing propeller flow meter manufacturer has informed Metropolitan that they no longer support this equipment, as the model is obsolete. The meter began reporting inaccurate flow on a consistent basis around 2019, and a temporary meter has been in use since. This project will conduct a study and preliminary design to determine the most accurate and cost-effective meter to replace the existing saddle-type propeller flow meter at EM-04B service connection. The project will include the design and construction work to remove and replace the existing meter with the meter chosen per the recommendation of the study and preliminary design.

Service Connection P-01 Valve Replacement

Service Connection P-01 is located on the Upper Feeder and supplies treated water to the City of Pasadena. The isolation valve for P-01 is unable to properly isolate flows. Positive isolation is needed for planned work by the member agency. This project will replace the service connection isolation valve, check valve, and associated appurtenances at Service Connection P-01. Appurtenances include piping, bypass system, air release, vacuum, and lubricated plug valves. The study phase will also evaluate whether the existing flow meter will be replaced.

SMN-01 Venturi Flow Meter Replacement

Metropolitan has over 500 flow meters used for water revenue metering at service connections, operation of the conveyance and distribution systems, and for process control. Many flow meters have been in operation for over 50 years. Some of these meters are exhibiting signs of deterioration. Spare parts for older meters are increasingly difficult to procure. This project will replace the venturi flow meter, transducer, and all associated equipment at Service Connection SMN-01.

T-01 Venturi Flow Meter Replacement

Service Connection T-01 is located on the Torrance Lateral and supplies treated water to the City of Torrance. The meter at T-01 has failed and is no longer able to measure flow. This project will replace the venturi flow meter, pressure transmitters, and all associated equipment at the T-01 service connection.

Temescal Canyon HEP Rehabilitation

This project covers the phased rehabilitation of the Temescal Canyon Hydroelectric Plant. The effort includes mechanical system rehabilitation to replace and enhance critical infrastructure and electrical/control system rehabilitation to integrate modern technology and meet current regulatory standards.

Upper Feeder Blowoff Structure Replacement at Station 2858+91

Blowoff facilities are needed to dewater low points in pipelines. This project will rehabilitate the existing Upper Feeder blow-off structure at station 2858+91. Work includes replacement of deteriorated or failed 8-inch to 16-inch diameter blowoff valves and appurtenances, and installation of new access features, including ladders, landings, and platforms.

Upper Feeder Blowoff Structures Valve Replacement - Stage 1

Blowoff structures provide a means to completely drain a pipeline for emergencies, inspections, repairs, and general maintenance. This project will rehabilitate priority six blowoff structures along the Upper Feeder. Work includes replacement of deteriorated or failed blowoff valves and appurtenances, including but not limited to butterfly and lubricated plug valves, spools, reducers, and thimbles, and rehabilitation or replacement of vaults per current standards, as needed.

Upper Feeder Raw Vacuum Valves and Blowoff Improvements

The Upper Feeder was constructed in the late 1930s and is part of Metropolitan's original distribution system. This project improves pipeline reliability by replacing deteriorated isolation valves, vacuum valves, and blowoffs, and rehabilitates other pipeline appurtenances throughout the Riverside and La Verne operational areas of the pipeline. This project also replaces the Etiwanda bypass channel's deteriorated isolation gates, potentially with an inflatable dam, to facilitate diversion of flows to the Upper Feeder.

Valley View Hydroelectric Plant Rehabilitation

The Valley View Hydroelectric Plant was constructed in 1986. The mechanical components were rehabilitated in 2019. The electrical and control systems are yet to be rehabilitated and have been requiring increased maintenance. Many of the components are no longer manufactured or supported. This project will replace the electrical protection and control relays, data acquisition equipment, electrical panels, annunciator, vibration system, automated voltage regulator, governor and speed controller, switchyard circuit breakers, and other improvements to extend the service life and improve reliability.

Valley View PCS HEP Perimeter Security Upgrades

The Valley View Pressure Control Structure (PCS) and Hydroelectric Plant (HEP) facility falls under North American Electric Reliability Corporation (NERC) and Federal Energy Regulatory Commission (FERC) oversight and must adhere to critical infrastructure regulations set by these agencies. Upgrades to perimeter security fencing and security measures are needed to comply with NERC/FERC security standards. This project will install new chain link security fencing and LED lighting around the perimeter of the facility. The work also includes new access gates and clearing and grubbing as needed.

Venice PCS Valve Refurbishment

The Venice Pressure Control Structure (PCS) is located along the Sepulveda Feeder and regulates pressures entering the central pool portion of the system. The PCS consists of multiple control valves and associated piping. The valves are almost 52 years old and have been experiencing increased failures over the last 14 years. This project will refurbish the control valves and other appurtenances. This project will also install multi-hazard security features for facility infrastructure protection.

Wadsworth HEP Pump Rehabilitation

The Hiram Wadsworth Pumping Plant (Wadsworth) was designed and constructed in the 1990s to provide an inlet/outlet to fill and deliver water from Diamond Valley Lake (DVL). The pump house consists of twelve 6,000-horsepower reversible turbine pump units. Each pump unit is designed to pump approximately 175 cfs. Each unit has its own load-commutated inverter (LCI). The 6.9 kV and 480V switchgear, LCIs, motor control centers, and unit control panels are contained within the pump house. In the turbine/generation mode, the units can flow up to 190 cfs at a full DVL elevation of 1756 feet. In early 2024, one pump started exhibiting issues, and it no longer operates. The pump was inspected using a camera, and it was discovered that there were scraps of metal in the bottom bowl. Since all the pumps were put in service at the same time, it is anticipated that similar issues will occur for the remaining pumps. One pump will be taken apart in order to determine the root cause of the major issues and determine the scope of rehabilitation for the rest of the units.

Wadsworth Pumping Plant Fire Protection System Upgrades

The Wadsworth Pumping Plant is located at Metropolitan's Diamond Valley Lake (DVL). The pumping plant includes 12 vertical turbine pumps that are used to pump water into DVL or to generate electricity when water flows out of DVL. Each pump/generator has a dedicated CO2 fire suppression system to prevent fires from spreading from one unit to another. However, the system is designed so that if the fire suppression system is inactive, the pump/generator will not operate. Some components of the current fire suppression system and control panels have been in service for almost 24 years and need to be replaced. In addition, the fire alarm system for the Wadsworth building is antiquated, and replacement parts are no longer available. This project will upgrade Wadsworth's fire suppression system by replacing the existing system and upgrading the Wadsworth building fire alarm system.

Wadsworth Pumping Plant Fixed Cone Valves Rehabilitation

The Wadsworth Pump Plant was built in the 1990s as an inlet/outlet to fill and deliver water from Diamond Valley Lake (DVL). Water is discharged into the forebay through two 78-inch fixed cone valves. The fixed cone valves are normally closed and are opened to allow discharges from DVL to the forebay during emergency drawdown operations. In 2017, staff inspected the low-level outlet conduit pipelines and documented coating and corrosion issues on the pipeline and with the fixed cone valves. Since that time, the issue has gotten to the point where the valves leak constantly, and there is an increased risk of them failing, which would not allow Metropolitan to properly draw down DVL in an emergency. This project will rehabilitate or replace the fixed cone valves, as well as any appurtenant issues discovered, such as mechanical and electrical operating equipment, instruments, and required structural modifications.

Wadsworth Pumping Plant Stop Logs

The Wadsworth Pumping Plant was built with 12 pump/generation units. Units 1, 5, and 9 were decommissioned to allow the power generation to be certified as renewable energy by the California Energy Commission. Hydroelectric plants are required to have a nameplate capacity of 30 megawatts or less to be certified. The stop logs would provide a means to isolate the three decommissioned pumps from the forebay, keeping them out of the water and dry. Isolating the pumps from water contact reduces corrosion damage to the pumps and provides flexibility in the event that pump/generation units need to be re-commissioned or repaired. This project will fabricate stop logs to isolate three decommissioned generation/pumping units from the forebay.

Walnut PCS Drainage Improvements

The top of the Walnut Pressure Control Structure (PCS) is about five feet below the surrounding grade. Water ponds in this depression and leaks into the structure, which may leak onto electrical and control systems. This project will construct drainage improvements at Walnut PCS to prevent ponding over the structure.

Washington Street Pressure Control Structure Valve Replacement & Security Upgrades

The Washington Street Pressure Control Structure regulates pressure in the Palos Verdes Feeder. The original equipment has reached the end of its service life and is in need of replacement. This project will: replace failing hydraulically operated globe valves, replace failing electrically operated globe valves, replace all block valves, replace electrical components, upgrade security features and the existing entrance of the above-ground structure, move the existing electric meter indoors, increase existing fence height, and upgrade the fence material.

West Coast Feeder WC-0 Interconnection Structure Upgrades

The WC-0 interconnection structure controls flow from the Lower Feeder into the West Coast Feeder. Stagnant flows in this area cause water quality issues. Installation of a bypass line at this location will improve water quality. This project will upgrade the West Coast Feeder WC-0 structure and install a new bypass line. Upgrades will include valves, actuators, motors, control systems, electrical components, piping, platforms, ladders, sump pumps, and other facility appurtenances.

West Orange County Feeder Service Connection OC-09 Rehabilitation

The West Orange County Feeder was constructed in 1956 as a component of the Lower Feeder system. It delivers treated water from the Diemer plant in Yorba Linda to the northwestern portion of Orange County. Service Connection OC-09 on the West Orange County Feeder consists of a turnout tee, a venturi meter, and a shutoff valve. The turnout tee is encased in concrete and is located beneath the traffic lanes of Katella Avenue in the city of Garden Grove, adjacent to the boundary line with the city of Stanton. The meter vault is located below Dale Street. This structure contains a 14-inch conical plug valve, a venturi meter, and associated piping and electrical systems. Gradual corrosion from over 64 years of operation in a damp underground environment has led to deterioration of the equipment within the vault. The existing single-vault meter structure and its components need to be replaced or rehabilitated to maintain reliable deliveries from the service connection.

West Orange County Feeder Valve Replacement

The West Orange County Feeder was constructed in 1956 as a component of the Lower Feeder system. It delivers treated water from the Diemer plant in Yorba Linda to the northwestern portion of Orange County. A recent condition assessment identified that 13 structures require rehabilitation, including the replacement of air release/vacuum valve assemblies and adjacent plug valves. These valves were installed during the original construction of the feeder and have been in service for over 66 years. Six of the air release/vacuum valves will also be relocated from a manhole to an above-ground cabinet within the street-side parkway zone to prevent the potential of treated water in the distribution system becoming exposed to stormwater under certain operating conditions. Refurbishment or replacement of other facility components, including meter replacement or relocation, may be implemented based on the additional site evaluations.

West Valley Feeder No. 1 Access Road & Valve Structure Improvements - Stage 3

The West Valley Feeder No. 1 and appurtenant valves were constructed and installed by Calleguas Municipal Water District in 1962. Metropolitan acquired the feeder in 1970. This project will replace the deteriorated valves located in Chatsworth Park, add new valve structures to house isolation valves that are presently directly buried, install enclosures for air release/vacuum valves, and perform grading of an all-weather access road to support maintenance activities.

Western Region Security Camera System Upgrade - Area 11

The existing security camera system used throughout Metropolitan's system has reached the end of its life and is no longer supported. The replacement of cameras and related security systems is crucial at this time to increase operational flexibility, improve security, lower maintenance costs, and ensure regulatory compliance. Delays will result in: 1) undetected incidents such as vandalized, stolen, and damaged equipment, 2) an increase in the yearly maintenance cost, 3) possible penalties, and 4) potential non-compliance with future critical infrastructure security legislation. This project will improve the security control system at San Dimas Hydroelectric Plant and Pressure Control Structure.

Western Region Security Camera System Upgrade - Area 2

The existing security system that serves the Western Region of Metropolitan's distribution system requires frequent maintenance, is obsolete, is not integrated with the current enterprise system, and its coverage is incomplete. This project will replace the existing security system with a new enhanced camera system and install other security-related equipment in this region to enhance theft and trespassing detection and deterrence, lower maintenance costs, and better leverage the available bandwidth and data storage capabilities to provide better video feeds and recordings. This project will replace all existing cameras and related security equipment in the West Region Area 2: Foothill HEP-PCS, Sepulveda Canyon HEP, Sepulveda Canyon Water Quality Facility, Venice HEP-PCS, and Ballona Creek PCS.

Western Region Security Camera System Upgrade - Area 3

The existing security system that serves the Western Region of Metropolitan's distribution system requires frequent maintenance, is obsolete, is not integrated with the current enterprise system, and its coverage is incomplete. This project will replace the existing security system with a new enhanced camera system and install other security-related equipment in this region to enhance theft and trespassing detection and deterrence, lower maintenance costs, and better leverage the available bandwidth and data storage capabilities to provide better video feeds and recordings. This project will replace all existing cameras and related security equipment in the West Region Area 3: Hollywood Portal North, Hollywood Portal South, Washington St PCS, Soto Street, Greg Ave HEP, Fenton Maclay, Ascott North, Ascott South, San Fernando Gate Structure, and Scholl Canyon Spillway.

Western Region Security Camera System Upgrade - Area 4

The existing security camera system used throughout Metropolitan's system has reach end of life and is no longer supported. The replacement of cameras and related security systems is crucial at this time to increase operational flexibility, improve security, lower maintenance costs, and ensure regulatory compliance. Delays will result in: 1) undetected incidents such as vandalized, stolen, and damaged equipment, 2) an increase in the yearly maintenance cost, 3) possible penalties, and 4) potential non-compliance with future critical infrastructure security legislation. This project will replace all existing cameras and related security equipment in the West Region Area 4: Carbon Creek PCS, Coastal Junction PCS, Irvine Regulating, OC-88, and Santiago Creek HEP.

Western Region Security Camera System Upgrade - Area 7

The existing security system that serves the Western Region of Metropolitan's distribution system requires frequent maintenance, is obsolete, is not integrated with the current enterprise system, and its coverage is incomplete. This project will replace the existing security system with a new enhanced camera system and install other security-related equipment in this region to enhance theft and trespassing detection and deterrence, lower maintenance costs, and better leverage the available bandwidth and data storage capabilities to provide better video feeds and recordings. This project will replace all existing cameras and related security equipment in the West Region Area 7: Covina PCS, Garvey Reservoir, Puddingstone Spillway, Ramona PCS, and San Gabriel PCS.

Western Region Security Camera System Upgrade – Area 9

The existing security system that serves the Western Region of Metropolitan's distribution system requires frequent maintenance, is obsolete, is not integrated with the current enterprise system, and its coverage is incomplete. This project will replace the existing security system with a new enhanced camera system and install other security-related equipment in this region to enhance theft and trespassing detection and deterrence, lower maintenance costs, and better leverage the available bandwidth and data storage capabilities to provide better video feeds and recordings. This project will replace all existing cameras and related security equipment in the West Region Area 9: Rio Hondo HEP and CB-14.

Whitewater DWCV-1 Flow Control Valve Replacement

The existing 36-inch butterfly valve has been in service at the DWCV-1 service connection since 1973 when the structure was constructed. The valve is used to throttle, which is not the correct application for a butterfly valve. A sleeve valve is preferable. The valve is also leaking, so not all the water that is being delivered is metered. This project will remove and replace the existing butterfly control valve at the Whitewater DWCV-1 service connection and update the electrical components to operate the valve remotely.

Willits Street Pressure Control Structure Rehabilitation

The Willits Street Pressure Control Structure (PCS), located in the city of Santa Ana, was built in 1944. This pressure control structure, located on the Orange County feeder, regulates pressure and conveys treated water to the Irvine Regulating Structure. This PCS is an underground structure consisting of three parallel trains of pressure control valves. At full capacity, two trains are in operation while the third train acts as a stand-by. The existing structure is congested and does not provide suitable access for maintenance, repairs or the replacement of valves. The maintenance access was impacted during street widening, which required the size of the structure to be reduced. The modified structure configuration does not have a lifting mechanism to remove or transport these valves out of the structure for replacement or repairs. Additionally, the existing catwalk does not have adequate coverage. This project will construct a new pressure control structure to replace the existing Willits Street PCS. The work includes a new concrete substructure, replacing the control and isolation valves, new sampling connections for water quality, and all necessary electrical and ventilation equipment. Once the new structure is complete, the older structure will be abandoned, and the pipeline will be connected to the new structure during a brief outage.

Yorba Linda PCS Rehabilitation

The Yorba Linda PCS is located at the Diemer plant and was designed and built in the 1970s. The Yorba Linda PCS was inspected in October 2020, and extensive corrosion was found on the valves and in the appurtenant piping. This project will perform rehabilitation of the butterfly valves, the sleeve valves, the actuators, and appurtenances.

Yorba Linda Power Plant Control System Improvements

The Yorba Linda Power Plant is located on the Yorba Linda Feeder at the inlet to the Diemer plant and can generate up to 5 megawatts. Installation of a new turbine generator was completed in November 2015, and the generator enclosure was completed in May 2020. This project improves the safety, control, and noise abatement systems at the Yorba Linda Power Plant by upgrading emergency and SCADA systems. Enhancements include automated actuation, improved audio alert capabilities, modernized HMI and SCADA integration, and facility noise mitigation.

Right-of-Way & Infrastructure Protection Project Group

Colorado River Aqueduct Right of Way Infrastructure Protection Improvements

This project identifies and addresses right-of-way, access, and security issues; identifies and executes needed improvements along the Colorado River Aqueduct; prepares environmental documentation; acquires regional environmental permits; and monitors and reports to permitting agencies following completion of construction.

Los Angeles County Region Right of Way Infrastructure Protection Improvements - Stage 1

This project identifies and addresses right-of-way and security issues; identifies and executes needed improvements within the Los Angeles County Operating Region; prepares environmental documentation; acquires regional environmental permits; and monitors and reports to permitting agencies for ten years following completion of construction. To expeditiously complete this project, sites within this region are grouped, prioritized, and staged for construction depending on the site requirements. Stage 1 will address sites that are located within Metropolitan's existing right-of-way and do not require any additional environmental permitting. This work will enhance distribution system reliability by providing year-round unobstructed access to facilities such as installation of gates, manhole accessway rehabilitation, erosion protection, rehabilitation of access roads, pump wells, blowoff structures, and valve installations, thereby enabling needed pipeline repairs and routine maintenance to move forward.

Los Angeles County Region Right of Way Infrastructure Protection Improvements - Stage 2

This project identifies and addresses right-of-way and security issues; identifies and executes needed improvements within the Los Angeles County Operating Region; prepares environmental documentation; acquires regional environmental permits; and monitors and reports to permitting agencies for ten years following completion of construction. To expeditiously complete this project, sites within this region are grouped, prioritized, and staged for construction depending on the site requirements. Stage 2 will address sites that are within Metropolitan's existing right-of-way but require additional temporary easements or environmental permitting.

Los Angeles County Region Right of Way Infrastructure Protection Improvements - Stage 3

This project identifies and addresses right-of-way and security issues; identifies and executes needed improvements within the Los Angeles County Operating Region; prepares environmental documentation; acquires regional environmental permits; and monitors and reports to permitting agencies for ten years following completion of construction. To expeditiously complete this project, sites within this region are grouped, prioritized, and staged for construction depending on the site requirements. Stage 3 will address sites that require the acquisition of additional permanent right-of-way or extensive environmental permitting.

Orange County Reliability Improvements

This project will assess, design, and construct erosion and security-related improvements for pipeline structures and facilities in the Orange County region. It will include acquisition and permitting of rights of way to protect and improve access to pipelines. The improvements will enhance reliability by providing year-round unobstructed and safe access to facilities such as manholes, pump wells, and blowoff structures; enhance security; and maintain cover over the pipelines.

Riverside and San Diego County Region Right of Way Infrastructure Protection Improvements - Stage 1

This project identifies and addresses right-of-way, access, and security issues; identifies and executes needed improvements within the Riverside and San Diego County Operating Region; prepares environmental documentation; acquires regional environmental permits; and monitors and reports to permitting agencies for ten years following completion of construction. To expeditiously complete this project, sites within this region are grouped, prioritized, and staged for construction depending on the site requirements. Stage 1 will address sites that are located within Metropolitan's existing right-of-way and do not require any additional environmental permitting.

Riverside and San Diego County Region Right of Way Infrastructure Protection Improvements - Stage 2

This project addresses needed improvements within the San Diego County Operating Region; prepares environmental documentation; acquires regional environmental permits; and monitors and reports to permitting agencies for ten years following completion of construction. To expeditiously complete this project, sites within this region are grouped, prioritized, and staged for construction depending on the site requirements. Stage 2 will address sites that are within Metropolitan's existing right-of-way but require additional temporary easements or environmental permitting.

Western San Bernardino County Region Right of Way Infrastructure Protection Improvements - Stage 2

This project addresses needed improvements within the Western San Bernardino County Operation Region; prepares environmental documentation; acquires regional environmental permits; and monitors and reports to permitting agencies for ten years following completion of construction. To expeditiously complete this project, sites within this region are grouped, prioritized, and staged for construction depending on the site requirements. Stage 2 will address sites that are within Metropolitan's existing right-of-way but require additional temporary easements or environmental permitting.

Western San Bernardino County Region Right of Way Infrastructure Protection Improvements - Stage 3

This project identifies and addresses right-of-way, access, and security issues; identifies and executes needed improvements with the Western San Bernardino County Operation Region; prepares environmental documentation; acquires regional environmental permits; and monitors and reports to permitting agencies for ten years following completion of construction. To expeditiously complete this project, sites within this region are grouped, prioritized, and staged for construction depending on the site requirements. Stage 3 will address sites that require the acquisition of additional permanent right-of-way or extensive environmental permitting.

Upper Feeder and Lower Feeder Right of Way Infrastructure Protection Improvements – UF Station 42+06, Station 90+08, and LF Station 919+54

This project identifies and addresses right-of-way, access, and fall protection; identifies and executes needed improvements within the Riverside and San Diego County Operating Region at three locations on the Upper and Lower Feeders; prepares environmental documentation; acquires regional environmental permits; and monitors and reports to permitting agencies for ten years following completion of construction. To expeditiously complete this project, sites within this region are grouped into Lower Feeder and Upper Feeder.

Distribution System - Other Project Group

Chloramine Booster Stations within the Treated Water Distribution Systems

During the summer of 2023, the distribution system experienced a significant nitrification event that led to the flushing of millions of gallons of water at multiple locations. It was determined that low flows and increased temperatures significantly contributed to the elevated nitrification levels. This project will install chlorine injection points at multiple locations in the distribution system to mitigate future nitrification events.

Diemer Area Distribution System Online Analyzers Replacement

Online analyzers continuously monitor water quality in the treated water distribution system and help ensure that safe and reliable water reaches our member agencies. They provide prompt indication of water quality issues and an early warning to allow actions to be taken to minimize impacts. The existing online analyzers are almost 25 years old and have exceeded their typical service life. They are outdated, no longer sold or supported by vendors, and replacement parts are becoming increasingly difficult to obtain. At approximately 10 locations within the Diemer area, this project will (depending on the location): decommission existing analyzers, install analyzers that measure various water quality constituents, and install prefabricated sheds.

Distribution System Online Analyzers Replacement

Online analyzers continuously monitor water quality in the treated water distribution system and help ensure that safe and reliable water reaches our member agencies. They provide prompt indication of water quality issues and an early warning to allow actions to be taken to minimize impacts. The existing online analyzers are almost 20 years old and have exceeded their typical service life. They are outdated, no longer sold or supported by vendors, and replacement parts are becoming increasingly difficult to obtain. At approximately 12 locations in the Jensen service area, this project will: decommission existing analyzers and install analyzers that measure various water quality constituents.

Distribution System Structure Security Improvements

The western region has seen an increase in break-ins at conveyance and distribution structures and vandalism of Metropolitan property in recent years. Security upgrades are needed to deter break-ins and vandalism. This project includes physical security improvements to all conveyance and distribution system access hatches, access covers, AMR cabinets, air release vacuum valve cabinets, and other secured enclosures. This project will identify hatches that require security upgrades and implement a replacement plan. The project will be completed in multiple stages.

East Lake Skinner Bypass Screening Structure Upgrades

The East Lake Skinner Bypass allows flows from the San Diego Canal to bypass Lake Skinner. Slide gates are used to isolate the facility. These gates were built nearly 60 years ago and are in need of replacement due to heavy corrosion observed during recent inspections. Additionally, the gates bind during normal operation, which is rendering them inoperable without manual intervention by Metropolitan staff. The project scope is to remove the existing slide gates along with appurtenant equipment attached to and embedded in the surrounding structure and install three new stainless steel slide gate assemblies with new actuators and appurtenances.

East Orange County Feeder No. 2 Cathodic Protection System Rehabilitation

Cathodic protection systems are used to protect underground pipelines from stray electrical currents that may cause corrosion. The existing cathodic protection systems for East Orange County Feeder No. 2 were installed in 1994. Recent surveys of the existing systems have indicated that they no longer provide adequate protection due to the gradual deterioration of their anodes after years of service. The typical design life of an impressed-current cathodic protection system is 25 years. Therefore, the time in service and recent surveys indicate the systems have reached the end of their useful life and require rehabilitation. This project will rehabilitate the impressed-current cathodic protection anode wells and rectifiers and demolish the existing anode wells per California Well Standards.

East Orange County Feeder No. 2 Seismic Retrofit at Diemer Water Treatment Plant

An assessment identified a slope near the south-western pad at the Diemer plant as having the potential to damage the East Orange County Feeder No. 2 pipeline during a significant earthquake. This structure requires further analysis to ensure that it meets Metropolitan's current structural standards and that the facility is reliable in the event of seismic activity. This project will assess, design, and complete seismic retrofit construction near the south-western pad at the Diemer plant.

Foothill Feeder Erosion Protection at Newhall Creek

Newhall Creek crosses over the Foothill Feeder. Storm events have eroded the soil over the pipe, exposing the pipeline. This project will re-direct the flow path of the creek away from the pipeline so that future erosion occurs a safe distance away from the pipeline. This project will permanently retain adequate pipeline coverage through the use of armoring materials that will be added to the soil over the pipeline. This armoring will protect the pipeline and ensure that water is reliably delivered to the Jensen plant. Not taking action will cause further erosion to the area over the pipeline and cause additional exposure and risk of instability.

Holland Road Drainage Modification

Dam seepage and stormwater runoff collect in an open channel in the Metropolitan right-of-way downstream of the west dam embankment at Diamond Valley Lake (DVL). The channel has become overgrown with vegetation. This project will install a drainage pipe to redirect the flows.

Lake Mathews Facility New Office Buildings

Lake Mathews was constructed in 1940. Since the 1960s, the facility has been modified and is centrally used for various disciplines. It contains multiple buildings which house essential large equipment related to water operations. Moreover, the facility has become more critical with the additions of the administration and data center buildings. Most of the Lake Mathews buildings are reclaimed buildings left over from the contractor who completed the second lift of the Lake Mathews dam in 1961. The existing buildings are subject to weather intrusion and have exceeded their useful life. This project will replace the deteriorated 1960s era "temporary" office trailers and buildings at the Lake Mathews Facility with new buildings that include shared conference and training centers housing five teams.

Lake Mathews, Garvey, and Chemical Unloading Facility Support Facilities Improvements

As part of Metropolitan's seismic upgrade program, a rapid evaluation was conducted and identified seismic deficiencies at the Garvey Microwave Station, Garvey Reservoir Building, Lake Mathews Building 3 (heavy equipment shop), Lake Mathews Building 6 (security specialist office/storage), Lake Mathews Building 7 (warehouse/central receiving), Lake Mathews Building 21 (hazardous waste storage), Chemical Unloading Facility Main Office, and other buildings at these locations. This project will construct improvements to address these deficiencies as well as improve non-structural features in each building, such as roofing, insulation, ventilation, and other building characteristics.

Lake Skinner Bypass No. 2 Screening Structure Upgrade

The Lake Skinner Bypass channels are located off the San Diego Canal and allow bypassing of Lake Skinner during water quality events. Bypass No. 2 is the furthest bypass downstream and consists of trash-racks at the forebay to the channel, mechanical screens, and an after-bay trash rack. The forebay trash-racks are connected to an existing manual lifting mechanism that is operated with hand tools, and the configuration of the support beams creates excessive strain and torque on the wire rope, pulleys, and supporting devices during operation. Upgrades will be made to the trash-rack lifting mechanisms, structural support beams, and decking that will improve the wire rope pulley configuration/path for the lifting of the trash rack. Failure of the lifting components during the lifting operation has a high potential of employee injury due to the position of the mechanical operator. Additionally, failure of the lifting mechanisms could lead to algae accumulation on trash racks that would restrict the bypass flow capacity to the Skinner plant. The safety issues associated with raising the trash racks are a major concern that will be eliminated by this upgrade. Trash rack cleaning and algae removal will be much more efficient by easily lifting the trash rack.

Lake Skinner Conveyance and Distribution Building Roof Replacement

The Lake Skinner Conveyance and Distribution (C&D) building was built in the 1980s, and it still has its original roof and gutters from when the building was built. Due to its age, it has developed leaks during the rainy season, causing water damage to the inside of the building. This project will replace the existing roofing system and gutters.

Lake Skinner West Bypass Screening Structure Rehabilitation

The San Diego Canal West Bypass Screening Structure is located at a turnout off the San Diego Canal and is the starting point for raw water supply to San Diego Pipeline No. 3 when Lake Skinner is bypassed. A concrete algae screening structure is located within the channel upstream of the inlet to San Diego Pipeline No. 3, which once contained mechanical screening equipment to screen out algae mats and other debris traveling downstream into the raw water pipeline. Operationally, the existing screening structure was ineffective, and the mechanical screens were removed from service several years ago. The concrete support foundation for the screening equipment still exists within the channel and impedes flow in the bypass channel. This project will demolish the obsolete concrete support structure for the bypass screening structure and remove appurtenant abandoned mechanical equipment to improve flow conditions in the channel and rehabilitate the channel liner in the areas where the concrete foundations have been demolished.

Long Beach Lateral and Inglewood Lateral Cathodic Protection System Replacement

Cathodic protection systems are used to protect underground pipelines from stray electrical currents that may cause corrosion. This project will replace the existing impressed current cathodic protection (ICCP) systems along 2.65 miles of the Inglewood Lateral and along 4.7 miles of the Long Beach Lateral. This project includes decommissioning the existing deep anode wells, design and installation of new ICCP systems that include new deep anode wells, rectifiers, and monitoring equipment.

Lower Feeder Air Entrainment Improvement

Entrained air from the Lower Feeder interferes with the treatment process at the Diemer plant. This project will reduce or eliminate entrained air in the Lower Feeder pipeline through modifications and additions of components along the Lower Feeder, including Corona and Temescal power plants, pressure control structures, pipelines, air stacks, and air release/vacuum valves.

Lower Feeder Cathodic Protection System Rehabilitation

Cathodic protection systems are used to protect underground pipelines from stray electrical current that can cause corrosion. The existing cathodic protection systems for the Lower Feeder were installed in 1995. Recent surveys of the existing systems have indicated that they are no longer providing adequate protection due to the gradual deterioration of their anodes. This project will rehabilitate or replace equipment, such as impressed-current anode wells and rectifiers, and remove or demolish existing equipment and anode wells per California Well Standards.

Middle Feeder North Drainage and Protection Restoration

The Middle Feeder North from Station 1067+00 to Station 1071+00 lies within both a Metropolitan fee parcel and easements between Graves Avenue and Mooney Drive in the unincorporated Los Angeles County community of South San Gabriel. A recent visual inspection and survey of the area determined that the current soil cover over the feeder has eroded to less than the design minimums. This project will restore the design soil cover over the Middle Feeder North conduit and improve drainage features to prevent this problem in the future.

Nitrification Mitigation

During the summer of 2023, the distribution system experienced a significant nitrification event that led to the flushing of millions of gallons of water at multiple locations. This project will identify and implement infrastructure upgrades to alleviate the impacts of nitrification on the system and water supply.

Orange County Feeder Cathodic Protection from Station 1467+15 to Station 2053+97

The Orange County Feeder was completed in 1942 and conveys treated water from the Weymouth plant in La Verne to its terminus in Newport Beach. A portion of the pipeline originally consisted of welded and un-bonded steel pipe. Previously, cathodic protection, commonly applied to steel pipelines, could not be effectively applied to this pipeline due to it being unbonded; however, recent rehabilitation on steel portions of the Orange County Feeder makes cathodic protection a viable option to prevent external corrosion and thus prevent future pipe leaks. Three locations that were identified during routine testing as no longer providing corrosion protection to the pipeline have been replaced. This project will design and install a new cathodic protection system on the remaining portion of the Orange County Feeder.

Palos Verdes Feeder Cathodic Protection System Rehabilitation

Cathodic protection systems are used to protect underground pipelines from stray electrical currents that may cause corrosion. Recent surveys of the existing systems have indicated that they no longer provide adequate cathodic protection due to the gradual deterioration of their anodes after years of service. This project will rehabilitate the existing impressed current cathodic protection system along 32 miles of the Palos Verdes Feeder. This project will include decommissioning five depleting deep anode wells, as well as the design and installation of five new deep anode wells, rectifiers, and monitoring equipment.

Rialto Pipeline Cathodic Protection System Rehabilitation

Cathodic protection systems are used to protect underground pipelines from stray electrical currents that may cause corrosion. The existing cathodic protection systems for Rialto Pipeline were installed between 1988 and 1995. Recent surveys of the existing systems have indicated that they are no longer providing adequate protection due to the gradual deterioration of their anodes. This project will rehabilitate or replace the equipment, such as impressed-current anode wells and rectifiers, and remove or demolish existing equipment and anode wells per California Well Standards.

San Diego Pipeline Nos. 1 and 2 Station 1214+00 Erosion Control

The Temecula area experienced heavy and sustained precipitation on February 14, 2019. Additional storm events over the 2019-2020 storm season served to further exacerbate erosion conditions. The excessive stream flows resulted in the buried San Diego Pipeline Nos. 1 and 2 becoming exposed where the pipelines cross an ephemeral stream channel. This project will develop and construct a permanent erosion control solution for a pipeline exposure at station 1214+00.

San Gabriel Tower and Spillway Improvements

The San Gabriel Tower (SGT) was constructed in 1936, north of the city of Azusa. It sits at the base of the steep and weathered San Gabriel Mountains between the west portal of Monrovia Tunnel No. 1 and the east portal of Monrovia Tunnel No. 2. The tower is surrounded by Angeles National Forest and is adjacent to Morris Reservoir. The function of the SGT is to regulate and isolate flows from the Weymouth plant via the Upper Feeder pipeline to the Eagle Rock Control Facility located in the city of Los Angeles. Planned upgrades to the San Gabriel Tower include: (1) replacement of the slide gates and actuators to restore isolation capability for the Upper Feeder; (2) replacement of damaged concrete, hatch covers, platform and platform access ladders at the existing operating floor of the tower; (3) constructing a concrete enclosure for the existing operating floor of the tower; (4) constructing the steel platform extension inside the venturi meter structure; (5) replacing electrical and gate control equipment at the tower operating floor and venturi meter; (6) improving access to the spillway; (7) constructing an extension of the chain link fence along the access road; and (8) stabilizing the adjacent rocky slope and removing loose rocks/boulders identified to prevent potential falling rock from striking the tower and blocking the access road.

Santa Ana River Discharge Pad

Severe storm events have eroded the north slope of the Santa Ana River near the Upper Feeder crossing. This damage resulted in large voids in the riverbank at the concrete foundation supporting the truss bridge span and the foundation of the emergency discharge bunger valve. The damage was repaired, and a recommendation was made during the repair to construct a concrete pad or energy dissipater to prevent reoccurrence of this type of damage. This project will construct a concrete discharging pad to prevent erosion from stormwater and discharge of the bunger valve.

Santiago Control Tower Seismic Improvements

The Santiago Control Tower is located on the Lower Feeder and provides flow control between the Santiago Lateral and the Lower Feeder, which supplies the Diemer Water Treatment Plant. The Santiago Control Tower Seismic Improvements project would strengthen the control tower to enable continued operation following a major seismic event.

Santiago Lateral Cathodic Protection System Rehabilitation

Cathodic protection systems are used to protect underground pipelines from stray electrical currents that may cause corrosion. This project will rehabilitate the existing impressed current cathodic protection system (ICCP) along 2.1 miles of the Santiago Lateral. This project will include decommissioning the existing deep anode well, design and installation of a new ICCP system that includes a new deep anode well, rectifier, and monitoring equipment.

Sepulveda Feeder West Basin Feeder Interconnect Structure Fall Protection Improvements

Many of Metropolitan's underground vault structures are deep and present potential fall hazards. This project will replace existing grating platforms and ladders inside Sepulveda Feeder West Basin Feeder Interconnect structure. The replacement will provide the highest level of protection, ensuring safety, limiting liability, improving staff productivity, and ensuring compliance with the latest Cal-OSHA requirements.

Skinner Area Physical Security Upgrades

An increase in housing adjacent to the Skinner area has resulted in an increased population and has the potential to increase criminal trespassing events. The Skinner area has many industrial hazards that are properly identified and handled by Metropolitan staff. However, trespassers are not likely to understand hazard signs or have appropriate equipment and training to deal with them. Recently, trespassers have been caught swimming in the San Diego Canal and traversing restricted areas of Lake Skinner. This project will install security upgrades around the Skinner area perimeter, including fencing improvements with view-blocking PVC slats, patrol road improvements, additional signage and safety warnings, and additional lighting.

Skinner Area Platform Improvements

Location 1 – Skinner Plant ORP Inlet Structure: The eight vacuum valves and one air release valve on top of each of the four inlet pipes leading into the Skinner plant ORP inlet control structure are currently inaccessible. During normal maintenance operations or in the event of an emergency, a forklift with a man basket is needed to reach the valves. This project will build a platform and stairs or ladders to provide permanent access for servicing of these valves.

Location 2 – Service Connection SD-07: Significant corrosion at multiple locations inside the SD-07 meter structure of San Diego Pipeline No. 4 has been identified. This project will replace the existing corroded carbon steel platforms with new stainless-steel platforms for safety and reliability.

Soto St. Facility Security and HVAC Replacement

The Soto Street Facility serves as the main headquarters for staff and equipment that support the Western Region Unit (WRU) Conveyance and Distribution System. The WRU Incident Command Post, located in the Administration Building, also serves as the backup Emergency Operations Center for the Eagle Rock Operations Center. There have been multiple recent security events at this facility. Also, the existing air handling unit that serves the Soto Street Administration Building has been in service since the 1960s, when the building had a different configuration. The current HVAC system does not provide adequate airflow to all parts of the building. This project will improve the security of the Soto Street Facility and upgrade the HVAC system for the Administration Building.

Upper Feeder Cathodic Protection System Rehabilitation

Cathodic protection systems are used to protect underground pipelines from stray electrical currents that may cause corrosion. Recent surveys of the existing systems have indicated that they no longer provide adequate cathodic protection due to the gradual deterioration of their anodes after years of service. This project will design and construct an impressed current cathodic protection (ICCP) system. This project will replace the existing ICCP system with a more efficient system designed for high-resistance environments. The project includes decommissioning the existing deep anode wells and installing new deep anode wells, rectifiers, and remote monitoring equipment.

West Orange County Feeder Cathodic Protection

The Dominguez Channel Pressure Relief Structure is located on the Palos Verdes Feeder near the Harbor Freeway and Hoover Street at the Dominguez Channel Crossing. Recent inspections have found leaking valves, inoperable needle valves, failed electrical services, and failed communication cables. This project will replace valves, modify piping and concrete, and construct new underground electrical and communication service as necessary to restore reliability of the relief structure.

Western Conveyance and Distribution Region Blind Flange Structures Washdown Improvements

The western conveyance and distribution region has a considerable number of structures with blind flanges located inside the vaults. These facilities do not have access to a reliable source of water needed to wash down equipment where dirt, grease, and other debris collect between maintenance visits. Grime and build-up on the piping, valves, bolts, and appurtenant equipment must be removed in order to disassemble parts, evaluate their condition, perform maintenance, and then re-assemble and place back into service. Currently, unnecessary time and expense are wasted in attempting to procure mobile sources of water, which significantly slows down the ability to access multiple sites. This inefficiency makes the process wasteful, uneconomical, and time-consuming. This project will modify, replace, or enhance structures that contain blind flanges by adding connection points that will allow for immediate access to water for the purpose of performing on-site maintenance.

Yorba Linda Feeder Cathodic Protection System Rehabilitation

The existing cathodic protection systems for Yorba Linda Feeder were installed in 1990. Recent surveys of the existing systems have indicated that they no longer provide adequate protection due to the deterioration of their anodes after years of service. The typical design life of an impressed-current cathodic protection system is 25 years. Therefore, the time in service and recent surveys indicate the systems have reached the end of their useful life and require replacement. This project will replace the impressed-current cathodic protection anode wells and rectifiers and demolish the existing anode wells per California Well Standards.

Districtwide and Other Facilities and Systems

Fiscal Years 2026/27 and 2027/28 Estimate: $17.5 million

Program Information: *The Districtwide and Other Facilities and Systems Program is composed of projects to refurbish, replace, upgrade, or provide new facilities and systems that support Metropolitan's business and operations.*

Accomplishments for FY 2024/25 and FY 2025/26

- New projects initiated thru September 2025:
  - CRA Aircraft Facility Improvements - Stage 1
  - CRA Aircraft Facility Improvements - Stage 2
  - CRA Employee Housing Fencing and Shade Structure Improvements
  - CRA Employee Housing Roof Replacement
  - La Verne Shops Upgrade - Stage 6
  - Michael J. McGuire Water Quality Laboratory Equipment Replacement
  - Orange County Region Service Center Storage Yard
  - Weymouth Sedalia Property Acquisition
- Major milestones achieved or estimated to be achieved:
  - CRA Employee Housing Demolition and Roof Replacement – construction completed
  - CRA Employee Housing Fencing and Shade Structure Improvements – construction to be completed
  - DVL Floating Restroom and Boat Docks Replacement – construction contract to be awarded
  - Diamond Valley Lake Floating Wave Attenuator – Stage 2 – construction to be completed
  - Headquarters Building Fire Alarm and Smoke Control Improvements – construction completed
  - Headquarters Building Physical Security Improvements - Stage 3 – construction completed
  - HQ Video Room Suite Renovation – construction completed
  - La Verne Shops Improvements - Equipment Installation and Building Completion – construction to be completed
  - Lake Mathews Aboveground Storage Tank Replacement – construction contract to be awarded
  - Michael J. McGuire Water Quality Laboratory Upgrades – procurement and installation of critical long-lead equipment completed
  - Palos Verdes Reservoir Helicopter Dip Tank – construction completed
  - Weymouth Sedalia Property Acquisition – acquisition completed

Objectives for FYs 2026/27 and 2027/28

Project	Total Project Estimate	Estimated Construction Completion	Major Milestones
Desert Housing and Property Improvements	$ 167,900,000	2029	Complete preliminary design for Gene, Iron Mountain, Eagle Mountain, and Hinds pumping plants

Employee Housing Project Group

CRA Employee Housing Fencing and Shade Structure Improvements

Metropolitan is undertaking certain village enhancements at the desert facilities to increase employee retention. This project includes the installation of approximately 12,700 feet of six-foot and four-foot chain-link fencing with privacy slats and gates at 68 houses at four pumping plants, as well as shade structure improvements and fencing for three playground areas. The total shade structure area will be approximately 11,000 square feet.

CRA Employee Housing Roof Replacement

Metropolitan is making improvements to existing housing at the desert facilities to increase employee retention. This project includes roof replacement for 14 houses at four pump plants and associated hazardous materials abatement containing asbestos and lead; and abatement and demolition of eight houses at two pump plants and associated concrete slab removal and abandonment of utilities.

Desert Housing and Property Improvements

Metropolitan owns houses throughout the five CRA pumping plants and rents to employees involved in operation and maintenance of the CRA. A community planner was engaged to re-evaluate the desert housing program and provide recommendations. The Board directed staff to proceed with transitioning to a new housing model. This project will implement the first phase of the transition with design and construction of new smaller townhome-style buildings at the pumping plant facilities, and incorporate single family residences after phase one, if necessary. The project also includes new kitchens at Eagle and Iron Mountain; rehabilitation of kitchen at Gene; new lodges at Eagle Mountain, Iron Mountain, and Gene; new storage/maintenance buildings at four sites; and other village amenities such as community centers, gyms, playgrounds, and other recreational facilities, and drought-tolerant landscaping. In addition, manufactured homes will be added at four pumping plant facilities to supplement lodging for additional labor and the apprenticeship program.

Recreation Project Group

Diamond Valley Lake Domestic Water System Improvements

The existing potable water line that supplies the DVL facilities with water is oversized and experiences regular instances of low chlorine residual levels, which require regular flushing of the system. Maintaining a stable chlorine residual in the potable water system is necessary to ensure that sufficient disinfectant is available to inactivate pathogens and prevent recontamination. This project will install a smaller water line to supply Wadsworth Pumping Plant's domestic water system. The higher turnover rate in the smaller pipeline will help maintain the chlorine residual. The existing larger diameter line will be left in place to handle fire flow.

Diamond Valley Lake East Marina Utilities

Diamond Valley Lake (DVL) offers recreational opportunities to the region, including boating, fishing, hiking, and biking. The facility supports 4,500 acres of on-water activity, 28 miles of trails, and 13,500 acres of protected open space. This project will extend the existing water and sewer facilities from the intersection of Searl Parkway and Angler Avenue to the DVL East Marina to support existing operations and future development. The construction of the new infrastructure will replace existing failing tanks, which are filled with trucked-in water to service the Marina store, enhance utility service reliability, and comply with flows and pressures required to develop the Marina into a self-sustainable recreational facility.

Diamond Valley Lake to Lake Skinner Trail

Metropolitan jointly funded a trails study with Riverside County Regional Park and Open-Space District to investigate the feasibility of connecting trail alignments that would expand public access to the area's natural resources in an environmentally sustainable manner. This project will create a recreational link between Diamond Valley Lake and Lake Skinner, as identified in the initial reservoir planning documents, and will connect to the existing network of trails. The proposed trail alignment minimizes impacts to the Southwestern Riverside County Multi-Species Reserve through the joint use of the east side of the San Diego Canal Patrol Road. This project will provide parking at several locations, amenity areas, and improve fencing along the San Diego Canal. Planned trail uses will include hiking and bicycling.

DVL Floating Restroom and Boat Dock Replacement

Metropolitan provides floating restrooms and boat docks at Diamond Valley Lake (DVL) to support recreation and fulfill Metropolitan's obligations outlined in the Environmental Impact Report (EIR) and required by the Recreation Activity Plan approved by the Department of Drinking Water. The floating restrooms are 20 years old and at the end of their service life. The equipment requires constant maintenance, and a failure of the holding tanks could lead to sewage leaking into the reservoir, creating a water quality issue for Metropolitan. The floating boat dock system at the marina is nearly 20 years old. Multiple boat dock anchor cables have failed in recent years, and other system components are rapidly deteriorating. The anchoring system secures and stabilizes the docks and provides a safe location for individuals boarding and disembarking vessels. This project will replace the existing restrooms and docks to ensure continued access to the public and safe operations.

Districtwide & Other Facilities & Systems Project Group

Apprentice Training Center Facility

The current apprentice training center has come to the end of its useful life and lacks the needed space for break rooms and training without reconfigurations. As a result, some training modules are outsourced to other vocational training colleges and programs. This project will refurbish and make modifications to the former Diamond Valley Lake Visitor Center building to enable its use as Metropolitan's apprentice training center facility. The former visitor center building was completed in 2008 and shares several building components with the adjacent Western Science Center Museum. The project will address the need for additional space dedicated to individual apprentice training center functions such as break rooms, classrooms, restrooms with added capacity and ample space for library and storage areas. The project will also address the aging and obsolete building systems that are currently shared with the adjacent Western Science Center Museum. To meet Metropolitan building standards, upgrades will be made to security, access, architectural, mechanical, electrical, plumbing systems, and other building features and equipment. Completion of this project will provide the necessary facilities for apprentice training well into the future for the development of the workforce that will operate and maintain Metropolitan's conveyance, distribution, and treatment systems.

CRA Aircraft Facility Improvements - Stage 1

Metropolitan owns and operates several airstrips along the Colorado River Aqueduct (CRA) that are deteriorating with age. The project will design and construct various improvements to runway pavement and lighting at the four aircraft facilities located near the CRA pumping plants (Gene, Iron Mountain, Eagle Mountain, and Hinds). This includes: (1) runway extensions needed to comply with FAA guidelines, (2) rehabilitation of the existing asphalt paved runway, (3) rehabilitation of the existing asphalt paved access road leading to the runway and construction of a new asphalt paved access road to replace the existing access road without asphalt pavement, and (4) replacement of the existing incandescent bulb lighting along the runways at Iron Mountain and Eagle Mountain with energy efficient Light Emitting Diode (LED) bulbs.

CRA Aircraft Facility Improvements - Stage 2

Metropolitan owns and operates two aircraft, which are used for various support activities on the Colorado River Aqueduct (CRA). There is currently no enclosed area to store aircraft and no designated landing area at Eagle Mountain for helicopters. Planes have to be taken off-site for hangar storage in Lake Havasu. The project will design and construct various aircraft facility improvements at the Gene, Eagle Mountain, and Hinds pumping plants. The improvements include: 1) construction of a new aircraft hangar and parking area at the runway facility near Gene Pumping Plant, and 2) construction of a new helipad at Eagle Mountain Pumping Plant.

Desert Operational Support Facility at Eagle Mountain Pumping Plant

The existing office spaces at the desert facilities are inadequate. Many of the structures are from the original CRA construction and have not been recently updated. Due to recent growth in Desert teams and projected growth to support Desert initiatives, the existing Desert infrastructure is unable to adequately provide the necessary workspace to facilitate operational support. The additional space will support continued growth, foster innovation, and maintain operational efficiency. This project will install new modular office trailers at the Eagle Mountain Pumping Plant facility.

Desert Operational Support Facility at Gene Pumping Plant

The existing office spaces at the desert facilities are inadequate. Many of the structures are from the original CRA construction and have not been recently updated. Due to recent growth in Desert teams and projected growth to support Desert initiatives, the existing Desert infrastructure is unable to adequately provide the necessary workspace to facilitate operational support. The additional space will support continued growth, foster innovation, and maintain operational efficiency. This project will install new modular office trailers at the Gene Pumping Plant facility.

Desert Operational Support Facility at Hinds Pumping Plant

The existing office spaces at the desert facilities are inadequate. Many of the structures are from the original CRA construction and have not been recently updated. Due to recent growth in Desert teams and projected growth to support Desert initiatives, the existing Desert infrastructure is unable to adequately provide the necessary workspace to facilitate operational support. The additional space will support continued growth, foster innovation, and maintain operational efficiency. This project will install new modular office trailers at the Hinds Pumping Plant facility.

Desert Operational Support Facility at Iron Mountain Pumping Plant

The existing office spaces at the desert facilities are inadequate. Many of the structures are from the original CRA construction and have not been recently updated. Due to recent growth in Desert teams and projected growth to support Desert initiatives, the existing Desert infrastructure is unable to adequately provide the necessary workspace to facilitate operational support. The additional space will support continued growth, foster innovation, and maintain operational efficiency. This project will install new modular office trailers at the Iron Mountain Pumping Plant facility.

Districtwide Electrical Switch Yard Protection

Several of Metropolitan's switch yard facilities fall under North American Electric Reliability Corporation (NERC) and Federal Energy Regulatory Commission (FERC) oversight and must adhere to infrastructure regulations set by these agencies. This project will upgrade exterior electrical switchyard physical protective barrier systems throughout Metropolitan.

Districtwide Fall Protection Improvements

Working at elevated areas within 6-feet of an edge that has 6-feet falling height, requires fall protection per California Occupational Safety and Health Administration (Cal-OSHA) regulations. The current procedures require that when employees need to enter a rooftop area to service equipment, they must develop and implement a specific plan for safe access; complete a job safety hazard checklist to address all fall hazards; and utilize safety belts, lanyards, or other approved fall protection systems as required. This project will construct guardrail and skylight fall protection on building rooftops, and other types of fall abatement protection for other serviceable areas on facilities with fall protection deficiencies at the CRA pumping plants, water treatment plants, and other miscellaneous facilities throughout the service area per Cal-OSHA Title 8 requirements. Engineered controls such as guardrails and skylight screens will provide the highest level of protection, ensuring safety, limiting liability, improving staff productivity, and ensuring compliance with Cal-OSHA requirements.

Districtwide HVAC Replacement

Metropolitan's facilities include nearly 700 structures with over 2,000 pieces of heating, ventilation, and air conditioning (HVAC) equipment. Approximately 80% of the HVAC equipment used by Metropolitan supports process systems that are required to treat or distribute water, and for regulatory compliance. The majority of Metropolitan's HVAC equipment is over 34 years old, requiring more corrective maintenance to remain operational, and consuming more electricity than newer, more energy-efficient units. This project consists of a phased replacement of outdated HVAC infrastructure with certified energy-efficient equipment and addressing regulatory changes in EPA guidelines that are phasing out the refrigerants currently used in most of Metropolitan's HVAC systems. The project will also (1) modernize HVAC controllers into a cohesive building automation network to allow Metropolitan staff to efficiently respond to HVAC interruptions, quickly troubleshoot problems, provide early detection of problems before catastrophic failures, and ensure optimal performance of the HVAC systems; and (2) upgrade existing or install new air filtration systems with high efficiency particulate air (HEPA) filtration and germicidal equipment such as UV disinfection to occupied buildings to provide enhanced protection from airborne viral and bacterial particulates.

Districtwide Pressure Vessel Rehabilitation and Improvements

Metropolitan has more than 550 pressure vessels located throughout its service area. These assets are used to contain water, air, and chemicals under pressure for use in treatment, conveyance, distribution, and utility tasks. A majority of these pressure vessels are over 25 years old, with the oldest recorded being 87 years old. From preliminary inspections performed on 265 of the pressure vessels over the last three years, approximately 88% of the pressure vessels inspected had some form of recommended corrective action identified. The Districtwide Pressure Vessel Rehabilitation and Improvements project will establish a method to systematically assess the condition of all pressure vessels and supporting infrastructure located throughout Metropolitan's conveyance, distribution, and treatment systems; identify pressure vessels that require rehabilitation or replacement; and implement a rehabilitation or replacement plan.

Districtwide Underground Storage Tank and Fueling System Upgrades

Metropolitan currently maintains and utilizes a network of underground storage tank (UST) fueling systems that the district is reliant on for servicing district vehicles and equipment. The UST fueling systems also supply fuel for emergency generators that provide emergency backup power at each facility. The UST fueling systems have exceeded their service life and require refurbishment. This project will refurbish and upgrade Metropolitan's UST fueling systems, including storage tanks, above- and below-ground piping, conduit, control and monitoring systems, vent systems, housings, and related appurtenances.

DVL Microwave Communications Hub Power Conversion

Reliability of the microwave communications hub at the east dam of the Diamond Valley Lake (DVL) is critical to keep communications to the marina through phone and 2-way radio, dam monitoring equipment, and security cameras. The microwave hub also provides a redundant path for communications and data to the visitor center. The solar power equipment has been vandalized over time, and some components need improvement. This project will replace solar power supply for the microwave hub and three security camera sites at DVL's east dam with wired power and add air conditioning to the microwave hub control room.

Eagle Rock Security Upgrade - Stage 1

The existing security system utilized throughout Metropolitan to protect its facilities requires frequent maintenance, is obsolete, is not integrated with the current enterprise system, and its coverage is incomplete. This project will replace the existing security system with a new enhanced camera system and install other security-related equipment in this region to enhance the theft and trespassing detection and deterrence, lower maintenance costs, and better leverage the available bandwidth and data storage capabilities to provide better video feeds and recordings. This project will improve the existing security control system at the Eagle Rock Facility.

Eagle Rock Security Upgrade - Stage 2

The Eagle Rock Operations Control Center (OCC) was built in 1995. The OCC coordinates and controls Metropolitan's water conveyance and distribution system throughout its entire service area. As the main hub of this system, the OCC is pivotal for the management of water deliveries through Metropolitan facilities. The site currently consists of (1) a two-story building that houses the OCC, the Emergency Operations Center, and several staff offices, (2) a two-story older structure that holds the Business Incident Command Post, Security Water Center, several offices, and a Control Systems shop, and (3) several concrete structures used for transporting water. A vulnerability assessment of the OCC site was conducted in 2017. This assessment identified several security issues of concern as a result of trespassing onto the property. This project will make site security improvements, including all hardscape work, non-technology-related security work at the Eagle Rock Control Center.

Etiwanda Test Facility

This project will construct a new hydraulic testing facility at the site of the Etiwanda Reservoir to verify the accuracy of flow meters under 'as constructed' conditions and test new equipment introduced into the water industry (e.g., valves, actuators, and instrumentation). The test facility will utilize water from the Etiwanda Pipeline and discharge it into the Etiwanda Reservoir bypass channel. The test facility will consist of: Inlet works, test works, energy dissipation and collection tanks, miscellaneous electrical equipment, control equipment, and a storage building.

Headquarters Building Automation System Upgrades

The building automation system controls all lighting, a carbon monoxide monitoring system, HVAC, and associated mechanical equipment in Metropolitan's Headquarters Building. The system is required to operate the building in an energy-efficient manner, consistent with Title 24 energy efficiency standards. In the event of a building automation system failure, thermal control within the data center would be lost, and garage exhaust fans within the parking garage would become inoperable, resulting in damage to critical facilities and unsafe conditions, respectively. The existing building automation system is obsolete and is no longer supported by the original equipment manufacturer. This project will replace the existing building automation system with a new nonproprietary system and will support integration of the new fire and smoke control systems that will be installed under the Headquarters improvements project.

Headquarters Building Interior and Exterior Lighting and Control System Upgrade

The existing fluorescent lighting fixtures in the Metropolitan Headquarters building are 25 years old and past their service lives. As the fixtures and components continue to age, the risk of fire hazard will increase. This project will replace and upgrade interior and exterior lighting with new energy-efficient light-emitting diode (LED) fixtures controlled by a new lighting control system, which allows for programmable on/off, dimming, daylight harvesting, and occupancy sensing. This project will bring the building lighting system up to the current California Title 24 building standards and may qualify for the Los Angeles Department of Water and Power's Commercial Lighting Incentive Program.

Headquarters Building Landscape Improvements

The exterior landscaping irrigation system at Metropolitan's Headquarters Building is beyond its useful life and increasingly requires component repairs and replacement. The system is less efficient compared to drip irrigation systems. The irrigation nozzles and underground lines are outdated and not correctly oriented to maximize plant growth and minimize water waste. In addition, the flora surrounding the headquarters is not native to California and thus is not optimal for California's climate conditions. The outdated irrigation system, combined with the non-optimal plant life and sprinkler type/orientation, needs immediate replacement. This project will include the installation of a bioswale infiltration area, installation of a high-efficiency drip line irrigation system, landscape grading, and planting with California native drought-tolerant plants, with guidance from Metropolitan's Water Resource Management and in alignment with the Model Water Efficient Landscape Ordinance (MWELO) established by the Green Building Code.

Headquarters Building Modular Furniture Replacement

The service life of office modular furniture is about 20 years, and the existing furniture in the Metropolitan Headquarters Building predates the building since it was originally purchased and used when Metropolitan worked out of Cal Plaza. Additionally, the furniture supplier has discontinued this line of products. This project includes space planning, which will develop new furniture standards and guidelines that address changing organizational needs; replacement of obsolete modular furniture; installation of new common use space/ privacy rooms/meeting rooms/storage; additional enclosed offices; associated power, communication and network installations in walls, ceilings, and floors; and other work to comply with safety codes.

Headquarters Elevator Modernization

The 13 vertical lift elevators at the Metropolitan's Headquarters Building are 27 years old, and the elevator control systems have reached the end of their service life. The existing elevator components are obsolete and no longer manufactured. Equipment failure may render the elevator out of service indefinitely. This project will modernize the aged and obsolescent operating equipment and elevator door closures on all elevators, replace the HVAC heat pump that services the 6-bay elevator machine room, and other appurtenances to reliably operate the elevators.

Headquarters HVAC System Rehabilitation

The heating, ventilating, and air conditioning (HVAC) system at Metropolitan Headquarters Building includes a centralized cooling system which provides cool air through a system that includes chillers, air-handling units, cooling towers, air disinfection system, and associated mechanical, electrical, and control systems. After 27 years of continuous operation, the three existing chillers and other HVAC system components throughout the building have reached the end of their useful life and require replacement. This project will provide upgrades to the HVAC system including replacement of three chillers and total refurbishment of the air-handling units, fluid coolers, and associated mechanical, electrical, and control systems.

La Verne Conveyance and Distribution Region Service Center Building

Metropolitan's distribution system consists of over 830 miles of pipelines and 5,400 individual structures that require regular maintenance and monitoring. This system encompasses a broad service area of 5,200 square miles. To efficiently perform needed O&M work across this system, Metropolitan has established permanent service centers at several locations to provide a safe shop environment and store equipment and supplies to support local maintenance activities. The La Verne Conveyance and Distribution (C&D) Team currently works out of multiple shared spaces at the La Verne facility, which are inadequate. This project will construct a new service center facility for the La Verne C&D Team. The new facilities will include a central meeting area, computer room, offices, kitchen, restrooms, and shop area. The industrial shop area will accommodate welding, machining, and a general work area. The general work area will allow for storage and performing rebuilding of valves. The shop area will have the appropriate industrial ventilation for the intended work activities. The facility will include an incident command post.

La Verne Field Engineering Building Replacement

The Field Engineering Building, located at Metropolitan's La Verne Facility, was designed and built over 50 years ago in accordance with building codes current at that time. This project will construct a new Field Engineering Building to replace the existing facility, which does not meet Metropolitan's current seismic building standards and is limited in function due to HVAC deficiencies and workspace constraints. This project will enhance staff safety and improve the functionality of laboratory and office spaces.

La Verne Shops Upgrade - Stage 6

The La Verne Shops are located on the grounds of the Weymouth plant and have been in service since 1941. The shops were expanded in the 1960s and were expanded again in the 1980s to support a major rehabilitation of the pumps along the CRA. A shop modernization program was started in 2002, and included building expansions and upgrades, and shop equipment replacement or refurbishment. The sixth and final stage of the program will focus on the procurement and installation of new machine shop equipment, including two new horizontal lathes, a vertical lathe, a medium-sized floor mill, and additional equipment to be determined within the space occupied by the old plasma cutter. This new equipment will replace existing equipment that is over 50 years old and is not viable to refurbish. This final stage will also include refurbishment of an existing vertical lathe and an overall condition assessment of all existing machine shop equipment to determine any necessary rehabilitation of any existing machine to ensure reliability and proper performance. Other appurtenant work may be necessary to the building utilities and foundation to facilitate installation of the new equipment, and re-pave the area around the building to match the recent re-paving of the Weymouth plant.

La Verne Support Building No. 4 Seismic Improvements

La Verne Support Building No. 4, formerly known as Softener Building No. 3, houses both engineering services and plant support staff. The building is a one-story reinforced concrete structure that formerly contained below-grade concrete chambers with water tanks, conduits, and pipe galleries. As the building was renovated and converted into office spaces in late 2003, the chambers were abandoned and are no longer in use. The approximately 28,100-square-foot structure now houses offices, support spaces, restrooms, and conference areas. Planned improvements for Building No. 4 include structural strengthening to enhance seismic performance and resiliency, as well as an expanded footprint to improve functional performance. An evaluation of the building improvement and expansion will include options to add districtwide control center capabilities.

La Verne Support Building Seismic Improvements

As part of Metropolitan's seismic upgrade program, a rapid evaluation identified potential seismic deficiencies in La Verne Support Building No. 2 (formerly known as Softener Building No. 1) and La Verne Support Building No. 3 (formerly known as Softener Building No. 2). The project's scope of work includes conducting a detailed evaluation to verify initial findings, strengthening the structures to address seismic deficiencies, and improving non-structural components to enhance functionality.

Lake Mathews Aboveground Storage Tank Replacement

The Lake Mathews existing aboveground diesel storage tank does not conform to current regulations and needs to be removed from service. In its present condition, the tank cannot be operated in a safe manner. The Lake Mathews Spill Prevention Countermeasure and Control Plan cannot be certified if the aboveground diesel storage tank remains in service. This project will replace the existing 10,000-gallon aboveground storage tank (AST) with its associated containment dike, venting, fill system, level monitoring, fuel dispensing system, catwalk, and continuous release detection system with a new 6,000-gallon AST system, and design and construct a roof over the storage tank containment and unloading area. This project will also install an eyewash station.

Lake Mathews Domestic Water System Rehabilitation

Various shops and office facilities are located at the Lake Mathews facility. Presently, the site has a total of 98 reporting personnel drawn from the Construction Services Unit (CSU), Conveyance and Distribution (C&D), Eastern Regional Unit (ERU), Eastern Fleet Team, Safety, Regulatory, and Training Section (SRT), Security Management, and Contracting Services. The majority of the structures at the facility originally served as construction offices, warehouses, and various workshops during the 1960s reservoir expansion. As the facility was expanded over the years, utilities were added as a result; however, these utilities were not designed or upgraded to support ongoing or future expansion. The domestic water system lacks isolation valves and redundancy and does not comply with current water quality standards. It also lacks appropriate backflow prevention measures. Additionally, the fire suppression system for the latest building at Lake Mathews—the PCCP valve storage facility—is reliant on the domestic water system. In 2025, the facility's domestic water system experienced at least 6 leaks attributable to the system's inadequate capacity and it being beyond its end-of-life operational lifespan. This project will rehabilitate the domestic water line system throughout the Lake Mathews facility.

Lake Mathews Equipment Storage Building

The Lake Mathews facility houses Metropolitan's Construction Services Unit (CSU). This unit is essential to Metropolitan's ability to respond to emergency situations and make needed repairs. In addition to the highly trained workers, the unit also has large, specialized heavy construction equipment. This expensive equipment is currently housed outdoors and subjected to the elements. This project will provide a storage building to secure all CSU equipment stored at Lake Mathews from theft and prevent environmental deterioration.

Lake Mathews Vehicle Maintenance Center Modernization

This project aims to upgrade and centralize fleet maintenance operations by replicating the existing Jensen fleet shop while significantly enhancing its capabilities. This initiative will merge both automotive (light- and medium-duty) and heavy equipment maintenance operations under one roof, fostering a more integrated, efficient, and scalable maintenance environment. The new facility will be designed to accommodate evolving operational demands, including the growing presence of zero- emission vehicles (ZEVs), advanced diagnostic technologies, and support for emergency response readiness.

Lake Skinner Boat Dock Installation

Metropolitan staff perform reservoir management duties at Lake Skinner. Currently, there is no dock or ramp infrastructure to launch or secure a boat on the lake near the Skinner plant. Staff currently travel from the plant to the public marina on the opposite end of the lake on a hilly road with cars traveling at high speeds. When performing work on consecutive days, boats are currently moored at makeshift facilities near the plant. A wooden dock was installed approximately 20-30 years ago; however, this dock fell into disrepair and was removed approximately ten years ago. This project will design and construct a new dock and ramp to reduce travel time for staff and provide storage for district boats.

Metropolitan Water District Headquarters Museum

The Metropolitan Water District of Southern California was formed in 1928 to provide a reliable and sustainable water source to the rapidly growing population of Southern California. In 2028, Metropolitan will celebrate its 100th Anniversary, and this project will construct a gallery in the headquarters building to illustrate Metropolitan's history with exhibits and commemorate this important milestone.

Michael J. McGuire Water Quality Laboratory Upgrades

Metropolitan's Michael J. McGuire Water Quality Laboratory at the La Verne site conducts over 300,000 water quality analyses yearly to comply with treated water standards, support emerging contaminants studies, assess future treatment technologies, and optimize treatment and distribution system processes. Upgrades to the building are needed to increase its seismic resiliency and to efficiently address new and evolving water quality issues and regulations by enhancing the reliability of Metropolitan's sample processing and water quality research functions. This project will provide seismic upgrades, a building expansion, functional layout improvements, such as laboratory and office space reconfiguration, lab equipment replacements, accessibility improvements, HVAC and roof replacements, and other related building improvements necessary, including technology components to renovate and upgrade the building to support Metropolitan to meet current and future water quality regulations.

New La Verne Warehouse

The Central Stores Warehouse at La Verne is Metropolitan's main warehouse for storing materials, supplies, and equipment used by field personnel to support Metropolitan's operations. It is comprised of four main buildings (Buildings 30, 31, 32A, and 33). Seismic evaluations have determined that the buildings may be damaged from a maximum credible earthquake, and retrofitting the four buildings is not a cost-effective option. In addition, the buildings lack the storage space necessary to house Metropolitan's materials, supplies, and equipment, and are not suitable to safely store adequate supplies of medical-grade supplies and essential commodities for emergency preparedness, such as for pandemics. Furthermore, they lack the equipment to handle large assets like large-diameter specialty valves. This project will construct a new warehouse with approximately 55,000 square feet of indoor floor space and approximately 30,000 square feet of outdoor storage yard covered under canopies for Central Stores and Investment Recovery Teams. This project will also demolish Buildings 30 and 31 and replace or restore and seismically retrofit Buildings 32A and 33 to meet the current building code. The new warehouse and retrofitted buildings will support Metropolitan's ongoing operations and maintenance, capital construction efforts, and emergency preparedness.

Orange County Region Service Center Storage Yard

The Orange County Service Center, built in 2021, features an uncovered storage area for equipment on the southern side of the yard. Equipment such as valves, pumps, hoses, and other operating equipment for current and future projects is stored in direct contact with the elements. Rain events and heatwaves increase the deterioration of equipment, resulting in increased efforts by staff to maintain it. Storing the equipment within a shaded environment will extend longevity and reduce maintenance efforts. The current storage area was designed and constructed with a layer of crushed aggregate base (CAB), making it difficult to use in its current configuration. This project will replace CAB with concrete and establish a covered storage area to protect the equipment stored outside, provide additional indoor storage space, and result in a more organized and improved working environment for staff and equipment.

South Bay Conveyance and Distribution Region Service Center Building

The current Los Angeles Conveyance and Distribution Team will be split into two. The new South Bay Conveyance and Distribution Team will repurpose existing buildings located at Palos Verdes Reservoir for use as shop facilities in the near term. These facilities include a retrofitted residential house and a few small, scattered shop buildings. This project will construct a new service center facility to meet the team's long-term needs. The facility will include a central meeting area, computer room, offices, kitchen, restrooms, and shop areas. Shops will include welding, machining, coating, valve rehabilitation, storage, fleet, and fuel facilities.

SWP Invasive Mussel Mitigation and Control

Since the discovery of quagga mussels in the lower Colorado River in 2007, Metropolitan has implemented ongoing surveillance and control measures within the Colorado River Aqueduct to mitigate potential impacts on its infrastructure. The detection of adult quagga mussels along the State Water Project (SWP) Pyramid Lake in 2016 and Castaic Lake in 2021 prompted the implementation of the ongoing extensive monitoring of adult mussels and veligers (mussel larvae) along the west and east branches of the SWP. In October 2024, golden mussels were discovered in the Port of Stockton and O'Neill Forebay at San Luis Reservoir and quickly spread throughout the Delta and the SWP. The discovery of both quagga and golden mussels in the SWP prompted the need for a program to immediately address control of invasive mussels and a long-term strategy to protect Metropolitan's critical infrastructure exposed to SWP supplies. This project will evaluate and implement the most effective strategies tailored to specific systems and locations to minimize the spread of quagga and golden mussels, and reduce their impact on Metropolitan's infrastructure, raw water deliveries, and maintenance-related dewatering.

System Improvements for Wildfire Protection

Metropolitan's facilities and operations are potentially at risk from wildfires. There are many areas near Metropolitan facilities with hilly and heavily vegetated terrain, surrounding residences with narrow streets, or remote areas where response time is critical. The ability to fight fires in these areas with helicopters and having an accessible reliable water supply to reload the helicopters increases the fire department's ability to successfully suppress fires and protect Metropolitan's facilities. This project will evaluate potential locations where Metropolitan may benefit from additional aerial fire suppression support facilities. The project includes design, procurement, and construction of a limited number of aerial fire suppression support facilities to protect Metropolitan Facilities from fires.

Wildfire Smoke Control at Eagle Rock Operations Control Center, Weymouth, Mills, and Skinner Water Treatment Plants

This project will improve air quality in the control rooms of Eagle Rock Operations Control Center, Mills, Skinner, and Weymouth plants, ensuring these facilities can be reliably operated during periods of poor outdoor air quality, such as wildfires. This project will install a dedicated high-efficiency HVAC system for control rooms and provide other appurtenances to ensure the safety of staff during wildfire events.

Drought Mitigation – SWP Dependent Areas Program

Fiscal Years 2026/27 and 2027/28 Estimate: $264.5 million

Program Information: *The Drought Mitigation – SWP Dependent Areas Program is comprised of projects to replace, refurbish, upgrade, or construct new facilities, which are identified to mitigate the vulnerability experienced by member agencies that are impacted during shortages of State Water Project supplies.*

Accomplishments for FY 2024/25 and FY 2025/26

- New projects initiated thru September 2025:
  - Inland Feeder Supply Reliability Pipeline Improvements
- Major milestones achieved or estimated to be achieved:
  - Construction:
    - Badlands Tunnel Surge Protection Facility – completed
    - Wadsworth Pumping Plant Bypass Pipeline – to be completed
  - Progressive design-build (PDB) services agreement authorized:
    - Sepulveda Feeder Pump Stations
      - Procurement of long-lead equipment
      - Stage 1, Phase 2A – started construction of Venice Pump Station
      - Stage 1, Phase 2B – PDB services agreement for Sepulveda Canyon Pump Station to be authorized

Objectives for FYs 2026/27 and 2027/28

Project	Total Project Estimate	Estimated Construction Completion	Major Milestones
Inland Feeder – Rialto Pipeline Intertie	$ 22,100,000	2026	Complete construction
Inland Feeder/SBVMWD Foothill Pump Station Upgrade	$ 32,000,000	2028	Start construction
Sepulveda Feeder Pump Stations - Stage 1	$ 255,600,000	2030	Continue construction

Drought Mitigation – SWP Dependent Areas - All

Antelope Valley East Kern High Desert Water Bank to SWP West Branch Aqueduct Conveyance System

This project will provide the necessary infrastructure to convey Metropolitan's stored State Water Project (SWP) water supplies from the Antelope Valley East Kern (AVEK) High Desert Water Bank, which is approximately five miles from the State Water Project West Branch Aqueduct. This project will provide direct relief to the westside SWP-dependent area agencies during droughts.

Burbank Pump Station for Delivery to Service Connection B-5A

This project will construct a new pump station at the Burbank Valley Blending Facility to provide Metropolitan with operational flexibility of shifting delivery points during droughts to conserve State Water Project water supplies.

Colorado River Water for Replenishment at USG-3

This project will modify facilities near Service Connection USG-3 with pumping equipment and conveyance piping to allow for the delivery of Colorado River Aqueduct water from the Weymouth plant for replenishment to offset State Water Project water supplies during severe droughts.

Inland Feeder/SBVMWD Foothill Pump Station Intertie - Stage 1

This project will design and construct an intertie between the San Bernardino Valley Municipal Water District's (SBVMWD) Foothill Pump Station and Metropolitan's Inland Feeder, enabling the delivery of Diamond Valley Lake (DVL) water to the Rialto Pipeline service area. It is one of the four projects to improve the area's supply reliability during droughts.

Inland Feeder/SBVMWD Foothill Pump Station Upgrade

This project will design and construct an additional pump and related equipment to add 13 cfs pumping capacity to the SBVMWD Foothill Pump Station, bringing the total pumping capacity to 120 cfs.

Inland Feeder Supply Reliability Pipeline Improvements

This project will strengthen fittings and pipeline components along the Inland Feeder to protect the feeder against pumping pressures during future drought operations of the DVL to Rialto delivery system and improve the supply reliability of the Rialto Pipeline service area.

Inland Feeder-Rialto Pipeline Intertie Facility Permanent Power Upgrade

The intertie between the Inland Feeder and Rialto Pipeline at DWR's Devil Canyon Facility is one of the four projects that enable the delivery of DVL storage to the Rialto Pipeline service area. To expedite the project delivery and prepare for the next potential drought, the valve operation relies on the existing DWR power source. This project will construct a duct bank to an SCE power pole and install a transformer to provide permanent power, controlled by Metropolitan, to facilitate long-term operation.

PC-1 Pump Station

This project, which will construct a new pump station adjacent to PC-1 pressure control structure, will improve the supply reliability of the eastern State Water Project dependent area by enabling the delivery of stored water from Diamond Valley Lake (DVL) and Colorado River water to the area via DVL to Rialto operation. This project is a long-term alternative to replace the functions of the existing Foothill Pump Station, which is owned and operated by the San Bernardino Valley Municipal Water District.

Sepulveda Feeder Pump Stations – Stage 1

This project will enable Metropolitan to convey treated CRA and DVL water from its Central Pool northward along the Sepulveda Feeder to the west service area, supplementing deliveries from the Greg Avenue Pump Station. This operation requires two new pump stations along the Sepulveda Feeder: one at the existing Venice PCS site and one at the Sepulveda Canyon Control Facility site. The project will be implemented in multiple stages. The initial stage includes the construction of two pump stations capable of delivering up to 30 cfs northward from the Central Pool to the west service area. The capacity of the initial stage of the project is limited by the current allowable pressure of the Sepulveda Feeder, which is primarily comprised of prestressed concrete cylinder pipe (PCCP). The pump station sites will be planned so that additional pumping capacity, up to a potential maximum capacity of approximately 160 cfs, could be added in future stages. The future expansion could take place after the PCCP portions of the Sepulveda Feeder are relined with welded steel pipe, and its scope is covered under a separate project.

Sepulveda Feeder Pump Station - Stage 2

This project will expand the pumping capacity of the Sepulveda Feeder Pump Stations (at Sepulveda Canyon Facility and Venice PCS) from 30cfs in Stage 1 to up to 160cfs. The project will further enhance the supply reliability of the Westside State Water Project dependent area agencies against extreme droughts and potential earthquakes affecting SWP supplies by enabling the delivery of treated Colorado River water or Diamond Valley Lake storage to the area.

Sepulveda Feeder West Area Water Supply Reliability Pipeline Improvements

This project includes additional PCCP pipe work at the North Reach of Sepulveda Feeder, such as selected pipeline strengthening and stronger appurtenant equipment and fittings, to resist the higher pressure due to the planned expansion of the Sepulveda Feeder pumping operation up to 160 cfs. A separate CIP project that covers the primary PCCP relining work of the reach is expected to be completed before the expansion.

Three Valley MWD Miramar Pumping Plant Upgrade

This project will expand the capacity of the existing Three Valley Municipal Water District's (TVMWD) pumpback operation to pump up to 30 cfs of water from the Weymouth Plant to TVMWD's Miramar Treatment Plant to offset SWP demand during droughts. This project will include mechanical, structural, electrical, and instrumentation work to support the expansion of the pumping capacity and provide adequate surge protection.

Information Technology and Control Systems Program

Fiscal Years 2026/27 and 2027/28 Estimate: $49.5 million

Program Information: *The Information Technology and Control Systems Program is comprised of projects to replace, upgrade, or provide new facilities, software applications, or technology that will enhance cyber security, reliability, flexibility, and capability of information, communication, and control systems.*

Accomplishments for FY 2024/25 and FY 2025/26

- New projects initiated thru September 2025:
  - Cyber and IT Governance Risk and Compliance Implementation
  - Data Storage Infrastructure Refresh
  - Enterprise Software Management
  - Jensen METCON
  - Maximo Application Suite Upgrade
  - MyWarehouse Shopping Cart Replacement
  - Network Visibility and Situational Awareness Upgrades
  - Pasadena Microwave Tower Improvements - Phase II
  - Weymouth METCON
- Major milestones achieved or forecasted to be achieved:
  - Desert Microwave Tower Site Upgrades – construction to be completed
  - Enterprise Content Management – Phase I – deployment completed
  - Enterprise Data Analytics – continuation of use cases development
  - Fuel Management System Upgrade – deployment completed
  - Gene Communication System Upgrade – construction completed
  - Mills METCON - fiber conduit installation construction contract awarded
  - WiFi Upgrade
    - Headquarter Sites – construction completed
    - Riverside Sites – construction contract awarded

Objectives for FYs 2026/27 and 2027/28

Project	Total Project Estimate	Estimated Construction Completion	Major Milestones
Applications-Servers Upgrade from Unsupported OS	$ 2,200,000	2026	Complete deployment
Emergency Radio Communications System Upgrade	$ 10,100,000	2027	Complete deployment
Enterprise Content Management Phase II	$ 7,100,000	2028	Complete deployment
Enterprise Data Analytics	$ 2,600,000	2028	Complete deployment
WiFi Upgrade	$ 2,900,000	2027	Complete deployment

IT Applications Project Group

Applications-Servers Upgrade from Unsupported OS

The goal of this project is to remove unsupported systems from Metropolitan infrastructure. The scope's primary goal is to upgrade operating systems to supported versions. Where applicable, the project will also update applications to facilitate the operating system upgrades. This is critical, as the continued operation of such systems introduces a significant risk to the overall integrity and security of Metropolitan data.

Arc Flash Assessment and Mitigation

Metropolitan utilizes an extensive electrical power distribution system to direct and deliver electrical power to operate its facilities. Safe operation of these facilities is essential to protect staff from a sudden, unanticipated release of electric energy, commonly known as arc flash hazards. This project will develop models for Metropolitan facilities that are susceptible to arc flash hazards, including all water treatment plants, CRA pumping plants, hydroelectric power plants, dams, reservoirs, lakes, and pressure control structures. The models will provide complete and consistent information that will identify equipment improvements to enhance safety, meet current regulatory compliance, and deliver arc flash labels for all equipment required to be labeled per National Fire Protection Association (NFPA) 70E requirements.

Asset Monitoring System Stage 1 - Conveyance and Distribution

Currently, asset condition and performance data are maintained in multiple data systems. At times, data is redundant, not consistent, or missing resulting in delays in decision-making and increased uncertainty. This project will create an integrated dashboard interface inter-connected with existing disparate data systems and utilize geographic information system (GIS) functionality to visualize key information related to asset health, condition, performance, location, and other key data for critical Metropolitan facilities. This effort will be addressed in phases: conveyance and distribution system, treatment plants, reservoirs, power transmission lines, support facilities, communication sites, fleet, real property, and advanced water purification.

BDMS Rewrite

This project will upgrade the Board Document Management System (BDMS) from SharePoint 2013 on-premise solution to a Microsoft 365 cloud environment solution. This upgrade will provide additional functionality such as a mobile and tablet friendly user interface, improved process automation, and possible integration with the board agenda system.

CIP Budget System Enhancements

The CIP Budget System is a web-based system for submitting CIP project proposals with a resource-loaded schedule, managing project data, and analyzing and preparing the CIP budget. This project will further enhance the system using best practices and lessons learned during the FY 2026-28 budget preparation cycle. The scope also includes upgrading or customizing software tools to add a CIP expenditures forecasting capability and provide integration with current and new technologies including but not limited to Power Apps, Power Automate, Primavera, InVizion, Power BI, and artificial intelligence (AI) to support or enhance current or future business processes related to CIP project proposal submittals, risk assessments, workflows, tracking, authorizations, funding, forecasting, reporting, and other work-related CIP business or process.

Clear Orbit Bar Coding System Replacement

This project will replace the end-of-life Clear Orbit barcoding system across Metropolitan's eight inventory warehouse locations. As part of the new system, a modern mobile handheld barcoding solution will be deployed, including all necessary ancillary hardware and equipment such as charging stations and barcode printers. The new system will be fully integrated with Oracle Cloud Infrastructure (OCI) and supported by enhancements to the IT infrastructure to ensure robust and reliable wireless connectivity throughout all warehouse facilities.

Enterprise Asset Planning System

Currently, short-term asset renewals are addressed by staff submitting Capital Investment Plan (CIP) proposals that identify upcoming needs to maintain a reliable system. This project will acquire a software application and implement a comprehensive solution to forecast long-term asset lifecycle costs. The resulting decision support tool will facilitate strategic planning for renewal of Metropolitan assets based on condition, performance, outage constraints, staff resource limitations, planned budget, shutdown schedules, relative value, and risk.

Enterprise Content Management Phase II

Phase II of the enterprise content management (ECM) effort will complete the design and deliver the initial deployment of the ECM software into the Metropolitan environment. The system will enable the organization, collaborations, and automated enforcement of records retention policies to non-structured electronic media. The following work will be performed: Migrate the file share data to M365 on the SharePoint platform. Implement federated search capabilities into other Metropolitan repositories (i.e., ProjectWise, Peoplesoft, Maximo, etc.), as well as, to the new document repository for the migrated files. Replace the current non-vendor-supported Electronic Data Management System (EDMS), FileNet V5.5, and migrate current content to M365. Replace the current Cumulus system with a better solution for Digital Asset Management (D.A.M.), and migrate current content to an Enterprise Content Management (ECM) solution. Implement and automate the enforcement of records management policies on the M365 platform, to achieve compliance with internal and external Records Management policies and laws. Develop a user interface to automate metadata collection, document classification, and manage the overall lifecycle of all content and related processes. Enhance current information management capabilities and establish a baseline for Information Governance policies and procedures.

Enterprise Content Management Phase III

Phase III of the enterprise content management (ECM) effort will deliver the balance of Metropolitan ECM implementation. The following work will be performed: Enhance core ECM implementation (System of engagement and system of record); document classification refinement and enforcement; implement additional federated search capabilities; record retention policy refinement; templates to automate data classification; eDiscovery; security (as required); business process management - workflow automation; and implement additional features of O365.

Enterprise Data Analytics

The purpose of this project is to build an Enterprise Data Warehouse & Analytics to answer both operational and strategic questions faced by Metropolitan teams. The Data Warehouse will be built of individual data marts modeling a specific business area, providing integrated reporting through Extract/Transform/Load (ETL) procedures and common dimensions. This Enterprise Data warehouse will contain both business and operational data. It will be designed to combine these two data types to provide a financial dimension to operational data. By linking data like EBS (financial), SCADA, GIS, and Water Supply/Demand, staff can model different scenarios to answer questions and to discover trends and anomalies previously not visible due to isolated reporting.

Enterprise Software Management

This project will implement an enterprise software management tool to record and track software licenses to facilitate licensing compliance, software updates, and regular review of licensing information. The enterprise software management tool will include various categories, including physical, software, hardware, mobile, and the cloud (SaaS, IaaS, PaaS).

HR Information System Improvements

This project aims to automate operational functions of the HR information system and provide employees and managers with the tools and technology to improve business operations, promote collaboration, and enhance workforce productivity by simplifying access to HR information, supporting customers in making business decisions, so the organization can build a high-performance culture that's meaningful to staff and valuable to the business. The following work will be performed: Enhance the current Fluid interface with Modern Mobile interface capabilities; enhance the Manager Self-Service Module; and implement a new Performance Management Module.

Hydraulic Model Enhancement

This project will enhance Metropolitan staff's capabilities to perform hydraulic and water quality modeling by incorporating additional features into the existing conveyance and distribution system model. The proposed add-on modules would enable simulation of hydrogeneration, real-time operational dynamics, hydraulic transients, integrated 2D/1D flow analysis, and advanced water quality assessments, including modeling of multi-order chlorine decay, bio-film formation, and sedimentation analysis.

Hydraulic Modeling Analysis Toolkit and Water Quality Calibration

Metropolitan's Engineering Services Group completed development of a system-wide hydraulic model in January 2017 after a multi-year development effort. Even while model development was still underway, many uses for the hydraulic model were identified. This project will develop tools to support hydraulic model analysis, aiming to increase efficiency and enhance productivity when utilizing the hydraulic model for analysis. The project also includes the development and calibration of water quality modeling capabilities.

Maximo Application Suite Upgrade

This project will upgrade Metropolitan's Computerized Maintenance Management System. Metropolitan's current version of IBM Maximo is reaching end of support. IBM Maximo is an enterprise asset management solution that lets Metropolitan manage, maintain, and optimize their physical assets throughout their entire lifecycle. It provides a unified platform that integrates capabilities such as work order management, inventory control, and preventive maintenance to reduce downtime and improve operational efficiency.

MWD Intramet Upgrade

The Intramet is a restricted and internal network that enables Metropolitan employees to store, share, and organize information. Initially developed in 1997, the Intramet is built on technologies that have become obsolete. This project will redesign Metropolitan's Intramet to enhance employee communication, engagement, and usability with a modern, consistent design that empowers departments to easily manage and update content.

MWDH2o.com Redesign Phase II

Phase II of this initiative will involve the redesign of Metropolitan's bewaterwise.com website that will mirror similar functionality as our primary MWDH2o.com website. Part of this phase will also include enhancements to the MWDH2o.com site in order to improve its functionality and content viewer for our customers.

MyWarehouse Shopping Cart Replacement

Staff currently uses an outdated system for checking availability and acquisition of Metropolitan-owned inventory items that lacks an easy-to-use interface and integration with financial systems. This project will deliver a new cloud-based and mobile-supported e-commerce inventory ordering application. It will provide a simple interface allowing a user to login, search the active item master catalog, view item specifications and pictures, see on-hand quantities, add items to a shopping cart, and checkout with proper accounting charge codes.

Oracle EBusiness Suite Upgrade

The purpose of this project is to upgrade Metropolitan's Oracle e-Business Suite (EBS), which is a mission-critical integrated set of business applications for automating Metropolitan's financials, procurement, project management, and grants management activities. This suit was last upgraded in 2016. Since then, the technology has been superseded by newer hardware (x86), operating systems (Oracle Linux), and Oracle database versions, as well as newer EBS versions with enhanced functionality and capabilities. This project will upgrade the outdated EBS to the newer version with more functionality and capabilities.

Payroll and Time Keeping Systems Improvements

This project seeks to re-implement improved PeopleSoft payroll software and replace the current timekeeping software with a package that better integrates with payroll system and provides a friendly interface for customers. The current payroll and timekeeping applications both have deficiencies that have caused significant compensation issues for employees and have resulted in the need for excessive manual corrections by payroll staff. This project will enhance workforce productivity by simplifying access to business information and will maintain sound business practices and fiscal integrity.

Supplier Portal Implementation

This project will implement the Oracle iSupplier Portal to provide a tool and structure to effectively collaborate and communicate with Metropolitan's supplier community. Scope includes implementation services to interface with the Oracle EBS system. The implementation of the portal will reduce repetitive inquiries from vendors, saving staff time and reducing vendor frustration.

Water Planning Application

Water planning staff make decisions every day that affect storage, cost, and movement of water within our system. The current software tool used is inefficient and obsolete, which was initially launched more than 20 years ago and last partially updated in 2008. This project will replace the existing water planning application with a new cloud-based application that meets the latest cybersecurity standards, which will automate the process of gathering, categorizing, cleaning, validating, and reporting of critical data used by planners. It will also make it ease to maintain data for IT and planning staff.

WINS Billing System Upgrade

The Water Information System (WINS) bills Metropolitan's member agencies on a monthly basis. It processes, stores, and reports water transactions, customer (member agencies, sub-agencies, and contract agencies), usage, and revenue data. The custom application, which is over 10 years old, needs to be updated. This project will replace Metropolitan's existing WINS software, which will provide a secure, scalable, rule-driven, and web-based water invoicing solution software application that allows Metropolitan to implement the Board of Directors' approved water service policies.

WINS Billing System v2.1

The project is a replacement of Metropolitan's existing WINS software, which processes, stores, and reports water transactions, customer (member agencies, sub-agencies, and contract agencies), usage, and revenue data. In support of Metropolitan's Water Billing System, conduct Design, Develop, and Deploy to add new functionalities and enhancements outside of WINS 2.0 based on new business user requirements.

WINS Billing System v2.2

The project is a replacement of Metropolitan's existing WINS software, which processes, stores, and reports water transactions, customer (member agencies, sub-agencies, and contract agencies), usage, and revenue data. In support of Metropolitan's Water Billing System, conduct Design, Develop, and Deploy to add new functionalities and enhancements outside of WINS 2.0/2.1 based upon additional business user requirements.

IT Infrastructure Project Group

Bi-Directional Amplifier System for Pumping Plant and Water Treatment Plant Tunnels

Field staff use handheld portable radios as their primary means of communication between each other while working at locations outside of their office. While there are 2-way radio signals readily available in the surroundings of all the water treatment plants and pumping plants, there are no signals available within the treatment plants' tunnels and pumping plant basements. The radio frequencies at these locations are unable to penetrate throughout the structures of the building or underground, thus creating areas without communication capabilities. This project will design and implement a bi-directional amplifier (BDA) system that will integrate existing radio frequencies to carry the signals throughout the tunnels of the treatment plants and the basement of the pumping plants. This system will provide adequate communication between staff working in the basement and the tunnels.

Campus Fiber - CRA Pumping Plants

The goal of this project is to design and implement a robust, scalable, and future-proof fiber optic infrastructure across Metropolitan's CRA pumping plants to meet growing data, security, operational, and connectivity demands. This project will design and construct fiber optic infrastructure to support the goal.

Campus Fiber - Water Treatment Plants

The goal of this project is to design and implement a robust, scalable, and future-proof fiber optic infrastructure across Metropolitan's water treatment plants to meet growing data, security, operational, and connectivity demands. This project will design and construct fiber optic infrastructure to support the goal.

Data Storage Infrastructure Refresh

A portion of the digital storage system used by business and operational applications must be replaced with new storage to mitigate the risk presented by out-of-support storage and provide the necessary storage for future data growth. This project will procure and install new data storage equipment to replace older equipment that will soon reach end-of-support-life by the manufacturer

Data Storage Platform Modernization

The existing IT data storage relies on a design and platform that will not support the projected growth of Metropolitan's data and disaster recovery needs. Additionally, the current system will reach end-of-life support by the manufacturer in 2027. This project will design, procure, and implement an updated and modernized data storage platform for Metropolitan, providing a more efficient data storage platform and support of data recovery in the event of a disaster.

Desert Microwave Tower Site Upgrades (Phase 1 of 2)

The Desert region microwave network consists of 24 sites with microwave radios (and 12 additional paths not in the desert), with at least one new path planned into the Las Vegas region to provide reliability with new redundant paths connecting to the Desert region. Consequently, an assessment and design plan is needed for their replacement. This project considers the existing communications traffic, as well as anticipated growth or changes in the data and voice traffic, and establishes current and future interface requirements to other Metropolitan subsystems. The project scope covers the procurement of microwave radio equipment and associated antennas with waveguides, design of microwave network and system infrastructure, and installation of equipment on towers and inside buildings. In addition, procurement of new batteries and design of the battery backup system to ensure reliability through remote monitoring.

Desert Pumping Plants Cellular Extension LTE/4G/5G/Signal

This project will install critical infrastructure that will boost the cellular service within the CRA pumping plants to ensure staff are able to communicate properly utilizing their own cell phone.

Desert Pumping Plants IT Communications Room Expansion & Rehabilitation

This project will rehabilitate and expand the main communications rooms at Hinds, Iron Mountain, Eagle Mountain, and Gene pumping plants. These critical facilities have outgrown their capacity and lack essential safety systems.

Detention Peak, Cactus City, and Copper Basin Microwave Tower Additions

Metropolitan uses SCE microwave hardware to link data between Detention Peak to Cactus City and then Chuckwall. The existing towards at Detention Peak and Catus City have reached their structural capacities. This project will design, procure, perform associated civil work to develop sites, construct microwave towers, install and commission microwave equipment at Cactus City, Detention Peak, and Copper Basin.

Emergency Generators for Mountaintop Communication Sites

This project will provide dependable power sources for Metropolitan’s telecommunications sites when primary power (via grid, solar, and/or battery) becomes unavailable. Additionally, these new low-emission generators may eliminate the need to permit the engine with the applicable regulatory jurisdiction, which will shorten the project's schedule and reduce Metropolitan’s regulatory and carbon footprint. This project also includes procurement & installation of 1,000-gallon propane tanks since the current tanks' capacities and corroded conditions limit the ability to provide fuel for prolonged outages. Finally, the project will also upgrade HVAC equipment at each site to maintain optimal operating temperatures to prolong the service life of the communications equipment.

Emergency Radio Communications System Upgrade

This project will migrate and upgrade Metropolitan's existing emergency radio communications system from Motorola trunked radios MOTOTRBO Connect Plus system to upgraded Motorola MOTOTRBO Capacity Max system, for which active support is available beyond 2021. The upgrade will consist of: installing two sets of redundant servers, upgrading switches and routers at 31 existing repeater stations, replacing older subscriber radios, upgrading software on remaining existing subscriber radios to support future Capacity Max implementation, and all associated licenses, testing, installation, and cutover. In addition, to enhance reception, bi-directional amplifiers with distributed antenna systems will be designed, procured, and installed at: the five CRA pumping plants, Wadsworth Pumping Plant, and Diamond Valley Lake. Two additional repeater locations will be procured, licensed, designed, and installed at Eagle Rock Control Center and Sepulveda Canyon Control facility locations. This project will also undertake the replacement of batteries that are approaching the end of life at 31 sites.

Gene Communication System Upgrade

Metropolitan's microwave radio wide-area network (WAN) transmits telephone, voice, data, and video communication between all Metropolitan facilities, utilizing point-to-point microwave transmission. While microwave transmission is highly effective, it is limited to line-of-sight propagation; thus, it cannot pass through mountains or other similar obstacles. Gene Pumping Plant relies on a microwave tower at Black Metal Mountain and does not have a redundant site to support the plant if the system at Black Metal Mountain were to fail. Furthermore, the desert region now requires high-capacity carrier-grade communication links to provide reliable data, voice, and video transmission to support the needs of new IT and supervisory control and data acquisition system (SCADA) infrastructures. The types of information that rely on this network are real-time data from the supervisory control and data acquisition system, security cameras, teleprotection, and system alarms to Metropolitan's control facilities, and provides access at remote sites to the email, geographical information system, Oracle financials, timekeeping, and PeopleSoft applications. This project will install approximately 22 poles and two miles of fiber optic cable from Parker Dam to Gene Pumping Plant administration building to connect to high-quality, high-speed data system to improve a variety of technological challenges at the desert facilities.

HPUX Infrastructure Disposition

To ensure continued reliability and reduce the risk of service interruptions caused by aging hardware and unsupported software, it is essential to transition the applications currently hosted on the soon-to-be-out of support Hewlett Packard Unix (HP-UX) server environment to a modern, fully supported platform. This upgrade will help maintain system stability, improve performance, and safeguard operational continuity.

Microsoft Access Database and Application Rewrite

Microsoft Access is a database platform used for small departmental applications. These applications must be rewritten for security, scalability, and future maintainability since the Access database currently resides on network file shares, which are prone to file corruption and require frequent IT support. This project will upgrade Microsoft Access application/databases to more reliable, secure, maintainable or manageable and scalable databases.

Network Equipment Refresh Upgrade

This upgrade is required to replace the end-of-life network infrastructure across the entire Metropolitan enterprise. This infrastructure project impacts all communication at Metropolitan. This includes load-balancers, firewalls, and routers and switches.

Pasadena Microwave Tower Improvements

This project will replace the existing microwave tower and equipment to enhance and improve the reliability of network communication links to Eagle Rock Operations Command Center (OCC), Union Station headquarters building, and Garvey Reservoir.

Standby Generator Relocation at Six WAN Sites

Metropolitan's wide area network (WAN) provides a critical communication and data link between facilities across the distribution system. The Standby generators at six WAN sites must be relocated for consistency with the current fire codes and to enhance safety. These generators are needed to provide backup power in the event of loss of primary power. The planned improvements will reduce the risk of damage to communication equipment and the buildings in the event of a fuel leak. Improvements will address fire codes for the standby generators at Garvey Reservoir, Pleasant Peak, Detention Peak, Cactus City, and two sites near Iron Mountain Pumping Plant. In addition to relocating the generators, fuel lines, electrical conduits, and junction boxes will also be replaced at all six sites.

Telephone System Upgrade

This project will modernize and enhance Metropolitan's communication infrastructure by upgrading its existing voice communication system to a more efficient and scalable solution. This project will involve replacing outdated hardware and integrating new technologies to ensure continued operational support and to meet the needs of a mobile userbase. The project will include a thorough assessment of current systems, the installation of updated hardware and software, and system testing to ensure a smooth transition and ongoing performance.

Western Region Microwave Tower Sites Upgrade

The western region microwave network consists of 52 sites with microwave radios to provide reliability using existing paths connecting to the western region. Consequently, an assessment and design plan is needed for their replacement. This project considers the existing communications traffic, as well as supporting anticipated growth or changes in the data and voice traffic, and establishes current and future interface requirements to other Metropolitan subsystems. The project scope covers the procurement of microwave radio associated network equipment and associated antennas with waveguides, design of microwave network monitoring system, and system infrastructure, and installation of equipment on towers and inside buildings. In addition, procurement of new batteries and design of the battery back-up system to ensure reliability thorough remote monitoring.

Weymouth Communication Room Relocation

This project will relocate the existing communication room at the Weymouth plant administration building to an upgraded location where appropriate heating, ventilation, and air conditioning (HVAC), redundant power, and a fire suppression system is available to properly support Metropolitan's IT equipment at the Weymouth plant.

Wifi Upgrade

The current wireless network at Metropolitan is based on outdated technology and end-of-life hardware. This project will upgrade the WiFi network in terms of technology used and hardware. This upgrade will impact all Metropolitan's staffed facilities.

IT Security Project Group

Cyber and IT Governance Risk and Compliance Implementation

This project will focus on establishing robust frameworks and processes to effectively manage cyber and IT risks. This project involves implementing a Governance Risk and Compliance (GRC) tool, developing comprehensive policies, procedures, and controls to enforce compliance with regulations and industry standards. The GRC tool will integrate with our existing applications like Microsoft Office 365 and allow for cybersecurity compliance processes by generating reports that will support digital audits: 1) top layer - compliance audits: laws, regulations, industry standards, internal policies, vendor management; 2) middle layer - IT audits: data security, network integrity, access controls; 3) bottom layer - operational audits: process documentation, workflow optimization.

Data Loss Prevention

This project will establish a robust Data Loss Prevention (DLP) program within Metropolitan. This project entails several critical components, including data classification, enforcement mechanisms, and ongoing support. Enforcement mechanisms such as access controls, encryption, and data monitoring prevent unauthorized access and data leakage. Implementing a comprehensive DLP solution will ultimately safeguard sensitive Metropolitan data and mitigate the risk of data loss.

Eastern Region Security Camera Replacement

The software used to monitor security systems throughout Metropolitan's facilities has reached end of life and is no longer supported. The replacement of cameras and related security systems is crucial at this time to increase operational flexibility, improve security, lower maintenance costs, and ensure regulatory compliance. Delays will result in: 1) undetected incidents such as vandalized, stolen, and damaged equipment, 2) an increase in the yearly maintenance cost, 3) possible penalties, and 4) potential non-compliance with future critical infrastructure security legislation. This project upgrades IT infrastructure, which will support the existing security camera replacement and the monitoring system upgrades within the Eastern Region.

Electronic Badge Access Control System Upgrade

Metropolitan uses electronic badges to control employee access to facilities and certain IT systems. The current outdated legacy electronic badge access reader system is knowingly susceptible to cyber hacking vulnerabilities and represents an unacceptable risk. This project will replace employee and contractor badges and all card readers throughout Metropolitan.

Network Access Control

This project will establish a comprehensive system to manage and control network access within Metropolitan. The Network Access Control (NAC) solutions will enforce authentication, authorization, and security policies for all devices seeking network connectivity to Metropolitan's network.

Network Visibility and Situational Awareness Upgrades

This project will implement Network Visibility and Situational Awareness Upgrades to enhance the organization's network monitoring capabilities through the implementation of advanced technologies, including Traffic Access Points (TAP), Extended Detection and Response (XDR), and Network Detection and Response (NDR). TAPs are deployed strategically within the network infrastructure to capture and analyze network traffic, providing comprehensive visibility into data flows and network behavior. XDR platforms are leveraged to collect and correlate data from multiple security tools, enabling holistic threat detection and response across various endpoints. NDR solutions use advanced analytics and machine learning algorithms to identify and mitigate network threats, including anomalous activities and potential breaches. By implementing these technologies, the project aims to improve network visibility, enhance situational awareness, and strengthen the organization's ability to detect and respond to emerging cyber threats effectively.

Security Operations Center - Cyber Security Upgrade Phase 2

This project will assess and remediate exposures and cyber threats throughout Metropolitan with special emphasis on the business and SCADA networks. Maintaining a secure computing infrastructure requires the application of ongoing cyber countermeasures to protect against new cyber threats that are continually identified.

Security Service Edge Implementation

This project will allow Metropolitan to conduct real-time threat detection and mitigation. Through Security Service Edge (SSE), Metropolitan will integrate security functionalities directly into the network edge, eliminating the need for backhauling traffic to centralized security appliances.

Smartbadge Implementation

This project will replace current Metropolitan badges to smartbadges, which is compatible with current Metropolitan authentication systems and will improve overall security posture.

Western Region Security Camera Replacement

The software used to monitor security systems throughout Metropolitan's facilities has reached the end of life and is no longer supported. The replacement of cameras and related security systems is crucial at this time to increase operational flexibility, improve security, lower maintenance costs, and ensure regulatory compliance. Delays will result in 1) undetected incidents such as vandalized, stolen, and damaged equipment, 2) an increase in the yearly maintenance cost, 3) possible penalties, and 4) potential non-compliance with future critical infrastructure security legislation. This project upgrades IT infrastructure, which will support the existing security camera replacement and the monitoring system upgrades within the Western Region.

Control Systems/SCADA Project Group

AMR System RTUs and Radio Modem Upgrade

Metropolitan's Automatic Meter Reading (AMR) system gathers flow data from service connections and master meter flow meters and provides such data to other Metropolitan business and operational systems. The current phase consists of the replacement of remaining radio modems and master stations. In addition, the network equipment will be replaced at each master station. Planned work for this phase includes purchase of six replacement RTUs, establishment of a professional services agreement for configuring a replacement RTUs with the radio modems, installation, testing, cutover, and internal resources to support implementation. Future phases will include replacement of the AMR RTUs. Metropolitan is currently conducting a major control system upgrade and it is anticipated the AMR system will be consistent the technology selected in that upgrade project. This phase will replace all the existing AMR RTUs, operator interface terminals, digital displays, configuration laptops, battery chargers for battery backup systems, associated networking equipment, and servers to include: firewalls, switches, routers, and network monitoring devices. In addition, updated AMR system will be documented with control narratives and network architecture design drawings.

AT&T MPLS SCADA Network Upgrade

This project will upgrade portions of Metropolitan's SCADA wide area network (WAN) communications circuit that utilize multiprotocol label switching (MPLS) technology. This upgrade is driven by anticipated future cost increases as well as reliability issues related to the duration of service outages.

Control System (SCADA) Server Replacement

This project will replace servers for Metropolitan's Supervisory Control and Data Acquisition (SCADA) system that are at the end of their expected life. The current servers are no longer supported by the manufacturer. This replacement is necessary to maintain the reliability of water treatment and delivery systems.

Desert Pumping Plant Communication Copper Cable Replacement

This project will replace outdated and damaged conduits and twisted pair copper cables that currently support the communication backbone of the desert sites.

METCON (previously known as Control System Upgrade)

- **Diemer METCON**
- **Jensen METCON**
- **Mills METCON**
- **Skinner METCON**
- **Weymouth METCON**
- **Water System Control Master Plan**

Metropolitan's control system spans the CRA, Metropolitan's five water treatment plants, and the entire conveyance and distribution system. This project is planned to be implemented in a phased approach through several projects to upgrade hardware, software, and communications networks. Phases covering preliminary investigations, conceptual design, and demonstrations have been completed, with activities currently underway at Mills, Skinner, Diemer, Jensen, and Weymouth control system areas.

Minor Capital Projects Program

Fiscal Years 2026/27 and 2027/28 Estimate: $15.9 million

Program Information: *The Minor Capital Projects (Minor Cap) Program is comprised of projects, with an estimated cost of less than $400,000, that often require rapid response to address unanticipated failures, safety or regulatory compliance concerns, or to take advantage of shutdown opportunities. The Minor Cap Program authorizes the General Manager to execute projects that meet defined criteria without seeking additional Board approval.*

Accomplishments for FY 2024/25 and FY 2025/26

- New projects initiated thru September 2025:
  - Sixteen projects were initiated
- Major milestones achieved or estimated to be achieved:
  - Twenty-four projects were completed

Objectives for FYs 2026/27 and 2027/28

Project	Total Project Estimate	Estimated Construction Completion	Major Milestones
Various projects	$34,000,000 for two open and new Minor Cap Appropriations	2031	Complete all projects within 3 years of initiation

Prestressed Concrete Cylinder Pipe (PCCP) Program

Fiscal Years 2026/27 and 2027/28 Estimate: $80.1 million

Program Information: *The PCCP Program is composed of projects to refurbish or upgrade Metropolitan's PCCP feeders to maintain water deliveries without unplanned shutdowns.*

Accomplishments for FY 2024/25 and FY 2025/26

- New projects initiated thru September 2025:
  - None
- Major milestones achieved or estimated to be achieved:
  - Allen-McColloch Pipeline Urgent Rehabilitation Stages 1 and 2 – construction completed
  - Electromagnetic Inspection of PCCP Lines (Fifth Cycle) – inspected 114 miles (approximately 80 percent complete)
  - Lake Mathews PCCP Rehabilitation Valve Storage Building – construction completed
  - Second Lower Feeder PCCP Rehabilitation - Reach 3B – construction completed
  - Sepulveda Feeder PCCP Rehabilitation – Reach 2 – construction contract to be awarded

Objectives for FYs 2026/27 and 2027/28

Project	Total Project Estimate	Estimated Construction Completion	Major Milestones
Electromagnetic Inspections of PCCP Lines	$ 1,100,000	Ongoing	Complete the fifth cycle and initiate the sixth
Sepulveda Feeder PCCP Rehabilitation - Reach 2	$ 82,200,000	2027	Complete construction

Allen-McColloch Pipeline Project Group

Allen-McColloch Pipeline PCCP Rehabilitation

The planned rehabilitation work involves lining the existing PCCP segments with steel liner pipe or with other materials such as carbon fiber reinforced polymer (CFRP) designed as a stand-alone pipeline, which can accommodate full internal and external pressures on the line. The project includes restoring the Allen-McColloch Pipeline (AMP) to "Like New" condition. This would include relocation of all air release and vacuum valves (AR/VV) that have not already been relocated above ground and evaluating and possible replacement of sectionalizing, service connection turnout, pumpwell, AR/VV, shutoff, and blowoff valves, and other type of valves. In addition, the project includes procurement of any needed permanent or temporary right of way and evaluation and possible replacement or modification of all pressure control structures, master meters, and meter structures. This project will also relocate air-release and vacuum valves from underground vaults to above-ground enclosures along the AMP where urgent PCCP rehabilitation was completed in recent years under the AMP PCCP Rehabilitation of 2020 and AMP Urgent PCCP Rehabilitation Stage 1 (2023) and Stage 2 (2024). This project will also construct a paved access from the road and a three-foot paved accessway around the new manhole structure at Station 1157+39 to perform routine maintenance.

Allen-McColloch Pipeline Urgent Relining – Air Release and Vacuum Valve Relocation

An urgent relining project was recently completed to mitigate broken PCCP prestressing wires on a portion of the Allen-McColloch Pipeline (AMP). To expedite completion and return the line to service, relocation of air release and vacuum valves was not included in the urgent relining work. This project will relocate air-release and vacuum valves from underground vaults to above-ground enclosures along the AMP where urgent PCCP rehabilitation was completed in 2024. This project will also construct a paved access from the road and a three-foot paved accessway around the new manhole structure at Station 1157+39 to perform routine maintenance.

Calabasas Feeder Project Group

Calabasas Feeder PCCP Rehabilitation

The planned rehabilitation work involves lining the existing PCCP segments with steel liner pipe or with other materials such as carbon fiber reinforced polymer (CFRP) designed as a stand-alone pipeline, which can accommodate full internal and external pressures on the line. The project includes restoring the Calabasas Feeder to "Like New" condition. This would include relocation of all air release and vacuum valves (AR/VV) that have not already been relocated above ground and evaluating and possible replacement of sectionalizing, service connection turnout, pumpwell, AR/VV, shutoff, and blowoff valves, etc. In addition, the project includes procurement of any needed permanent or temporary right of way and evaluation and possible replacement or modification of all pressure control structures, master meters, and meter structures.

Rialto Pipeline Project Group

Rialto Pipeline Rehabilitation

The planned rehabilitation work involves lining the existing PCCP segments with steel liner pipe or with other materials such as carbon fiber reinforced polymer (CFRP) designed as a stand-alone pipeline, which can accommodate full internal and external pressures on the line. The project includes restoring the Rialto Pipeline to "Like New" condition. This would include relocation of all air release and vacuum valves (AR/VV) that have not already been relocated above ground and evaluating and possible replacement of sectionalizing, service connection turnout, pumpwell, AR/VV, shutoff, and blowoff valves, etc. In addition, the project includes procurement of any needed permanent or temporary right of way and evaluation and possible replacement or modification of all pressure control structures, master meters, and meter structures.

Second Lower Feeder Project Group

Carbon Creek Pressure Control Structure Rehabilitation

The Carbon Creek Pressure Control Structure was constructed in 1972. The structure is located south of the intersection of East Orangethorpe Avenue and North Community Drive in the city of Placentia. This control structure maintains operating pressure and controls flows on the Second Lower Feeder, while maintaining water deliveries from the Diemer plant into the Central Pool. Upgrades at Carbon Creek PCS structure will be made to security, mechanical, electrical, and structural components. All equipment and appurtenances will be rehabilitated and upgraded to meet Metropolitan's standards.

Second Lower Feeder PCCP Rehabilitation

- **Reach 5**
- **Reach 6**
- **Reaches 7 & 10**
- **Reach 9**
- **Reach 12**

The planned rehabilitation work involves lining the existing PCCP segments with steel liner pipe or with other materials such as carbon fiber reinforced polymer (CFRP) designed as a stand-alone pipeline, which can accommodate full internal and external pressures on the line. The project includes restoring the Second Lower Feeder to "Like New" condition. This would include relocation of all air release and vacuum valves (AR/VV) that have not already been relocated above ground and evaluating and possible replacement of sectionalizing, service connection turnout, pumpwell, AR/VV, shutoff, and blowoff valves, etc. In addition, the project includes procurement of any needed permanent or temporary right of way and evaluation and possible replacement or modification of all pressure control structures, master meters, and meter structures.

Sepulveda Feeder Project Group

Sepulveda Feeder PCCP Rehabilitation

- **Preliminary Design and Valve Procurement**
- **Reach 1**
- **Reach 2**
- **Reach 3**
- **Reach 4**
- **Reach 5**
- **Reach 6**
- **Reach 7**
- **Reach 8**
- **Reach 9**
- **Reach 10**

The planned rehabilitation work involves lining the existing PCCP segments with steel liner pipe or with other materials such as carbon fiber reinforced polymer (CFRP) designed as a stand-alone pipeline, which can accommodate full internal and external pressures on the line. The project includes restoring the Sepulveda Feeder to "Like New" condition. This would include relocation of all air release and vacuum valves (AR/VV) that have not already been relocated above ground and evaluating and possible replacement of sectionalizing, service connection turnout, pumpwell, AR/VV, shutoff, and blowoff valves, etc. In addition, the project includes procurement of any needed permanent or temporary right of way and evaluation and possible replacement or modification of all pressure control structures, master meters, and meter structures.

PCCP – Other Project Group

Electromagnetic Inspections of PCCP Lines (Fifth Cycle)

All PCCP lines within the distribution system are inspected every three to seven years. The frequency is based on the condition and history of repairs for each feeder. Four cycles of electromagnetic testing have been completed to date on Metropolitan's PCCP feeders. This project will perform the fifth cycle of inspections over a six-year period. Planned activities for the inspections include scheduling and coordination of shutdowns; conducting the electromagnetic inspections; conducting internal visual inspections; shutting down and dewatering the feeders and returning them to service; analyzing the inspection results; and preparing comprehensive inspection reports.

Electromagnetic Inspections of PCCP Lines (Sixth Cycle)

All PCCP lines within the distribution system are inspected every three to seven years. The frequency is based on the condition and history of repairs for each feeder. The fifth cycle of electromagnetic testing on Metropolitan's PCCP feeders is nearing completion. This project will perform the sixth cycle of inspections over a six-year period. Planned activities for the inspections include scheduling and coordination of shutdowns; conducting the electromagnetic inspections; conducting internal visual inspections; shutting down and dewatering the feeders and returning them to service; analyzing the inspection results; and preparing comprehensive inspection reports.

Foothill Feeder Acoustic Fiber Optic PCCP Monitoring System

Prestressed concrete cylinder pipe (PCCP) is well-known in the waterworks industry to be at risk of sudden failure from loss of strength due to the breaking of pre-stressed wires. Currently, staff must dewater the Foothill Feeder to inspect the pipeline's condition manually. The proposed project installs an innovative acoustic fiber optic system that will provide continuous condition monitoring over approximately 11 miles of the Foothill Feeder without having to dewater and enter the pipeline, along with other associated equipment.

Pure Water Southern California (PWSC) Program

Fiscal Years 2026/27 and 2027/28 Estimate: $150.0 million

Program Information: *Pure Water Southern California is a large regional recycled water program that will provide a new local source of safe and reliable drinking water for Southern California. At full build-out, PWSC will produce up to 150 million gallons per day (mgd) of purified water for indirect and direct potable reuse applications. For FYs 2026/27 and 2027/28, only the work for designing the initial 45 mgd program capacity is included in the CIP budget. However, to provide a complete picture of the entire program, project descriptions for the full build-out are included in this appendix.*

Accomplishments for FY 2024/25 and FY 2025/26

- This is a new CIP program for FYs 2026/27 and 2027/28.

Objectives for FYs 2026/27 and 2027/28

Project	Total Project Estimate	Estimated Construction Completion	Major Milestones
PWSC Advanced Water Purification Facility	$ 1,715,500,000	2036	Procure a progressive design builder; initiate design
PWSC Reach 1	$ 1,212,100,000	2035	Procure a construction manager/general contractor; initiate final design
PWSC Reach 2	$ 866,400,000	2045[1]	Procure a construction manager/general contractor; initiate final design
PWSC Whittier Narrows Pump Station	$ 365,600,000	2045	Land acquisition

[1] The portion of Reach 2 required for 45 mgd delivery is anticipated to be completed in 2034.

Pure Water Southern California – All

PWSC Advanced Water Purification Facility

This project will design and construct a new Advanced Water Purification Facility (AWPF) to produce purified water for indirect and direct potable reuse applications for Pure Water Southern California. The AWPF will be constructed at the Joint Treatment Site located adjacent to the Los Angeles County Sanitation Districts' (Sanitation Districts) A. K. Warren Water Resources Facility (Warren Facility) in the City of Carson. Metropolitan will design and construct the advanced water treatment (AWT) facilities, along with ancillary facilities to support the operation of the AWPF. The AWT processes will include reverse osmosis (RO), ultra-violet with advanced oxidation process (UV-AOP) disinfection, as well as chemical and post-treatment stabilization systems. Ancillary facilities will include a new visitor center, administration and operation/lab buildings, maintenance and warehouse buildings, electrical power substation with distribution switchyard, chemical storage facilities, electrical buildings, product water clear well and pump station, surge tanks, battery storage, backup generators, solar panels, and parking lots with electric charging stations. If required, direct potable reuse (DPR) facilities will include ozonation, granular activated carbon (GAC) filtration, biologically activated carbon (BAC) filtration, and membrane filtration (MF). The project will also involve utility relocation and construction of pipeline from the clearwell to the start of Reach 1 of the backbone conveyance system. A Workforce Training Center will also be constructed in partnership with the Sanitation Districts.

PWSC Advanced Water Purification Facility Phase 2[*]

This project will design and construct the expansion of the AWPF by approximately 35 MGD for indirect potable reuse (IPR) and/or direct potable reuse (DPR) applications. Once completed, the total capacity of the AWPF will be approximately 150 mgd. Expanded facilities will include reverse osmosis (RO) and ultra-violet with advanced oxidation process (UV-AOP) disinfection; chemical and post-treatment stabilization systems; associated ancillary facilities; and additional finished product water pumps. The project may also include design and construction of facilities for DPR treatment processes such as ozone, granular activated carbon (GAC) filtration, biologically activated carbon (BAC) filtration, and membrane filtration (MF).

PWSC Azusa Pipeline and Pump Stations[*]

This project will design and construct new pipelines and pump stations across the cities of Azusa, San Dimas and La Verne, and rehabilitation of San Gabriel Valley Municipal Water District's existing Azusa Pipeline, to convey a portion of the purified water eastward from the backbone pipeline to the Weymouth plant for direct potable reuse via raw water augmentation.

PWSC DPR Pipeline and Pump Stations[*]

This project will design and construct a new pipeline and pump station(s) across the cities of Irwindale, Azusa, Covina, Glendora, San Dimas and La Verne, and the County of Los Angeles to convey a portion of the purified water eastward from the backbone pipeline and Stanta Fe Pump Station to the Weymouth plant for direct potable reuse via raw water augmentation.

[*] This project is not needed for the initial 45-mgd program capacity but has been included in the CIP Appendix to provide a complete picture of the entire PWSC program.

PWSC DPR Satellite Facility Phase 1*

This project will design and construct a new advanced water treatment facility located either at the Weymouth plant or another satellite location near the Santa Fe Spreading Grounds area, with a capacity of up to approximately 25 mgd, to further treat purified water for direct potable reuse (DPR) via raw water augmentation at the Weymouth plant and/or the Diemer plant. The blending ratio is anticipated to be less than 10% per DDW regulatory guidelines for DPR using primarily ultraviolet (UV) and chlorine dioxide for disinfection. Facilities are anticipated to include a UV reactor building (including reactors, workspace and control room), chlorine dioxide generation building, chlorine dioxide contact basin, treated water storage tank, product water pump station, and pipeline to the Weymouth plant's Junction Structure. An ozone system (liquid oxygen, vaporizer, and ozone contact basin) may also be included as an alternate to the chlorine dioxide process. Ancillary facilities will include a new electrical power substation with distribution switchyard, chemical storage facilities, electrical buildings, generators, solar panels, and parking lots with electric charging stations.

PWSC DPR Satellite Facility Phase 2*

This project will design and construct the expansion of the advanced water treatment facility located either at the Weymouth plant or another satellite location near the Santa Fe Spreading Grounds area, with a total capacity up to approximately 60 mgd, to further treat purified water for direct potable reuse (DPR) via raw water augmentation at the Weymouth plant and/or the Diemer plant. The project is anticipated to include new treatment processes such as ozone and biologically activated carbon (BAC) systems with associated ancillary facilities to comply with California's DPR regulations for a DPR system exceeding a 10% blend ratio. The DPR treatment train is anticipated to include ultraviolet (UV) disinfection, ozone, and BAC. Facilities are anticipated to include a UV reactor building (including workspace and control room), liquid oxygen tanks and vaporizers, ozone generation building and contact basin, BAC system (including contact basin, backwash supply tank and waste equalization tanks), product water storage tank and pump station, pipeline to the Weymouth plant's junction structure, and yard piping. Ancillary facilities will include a new electrical power substation with distribution switchyard, maintenance/ warehouse buildings, chemical storage facilities, electrical buildings, generators, solar panels, and parking lots with electric charging stations.

PWSC Reach 1

This project will design and construct a new large diameter pipeline in the City of Carson and unincorporated Los Angeles County areas to convey purified water from the Advanced Water Purification Facility to the start of Reach 2 as part of the Pure Water Southern California backbone conveyance system.

PWSC Reach 2

This project will design and construct a new large diameter pipeline across the cities of Long Beach, Lakewood, and Bellflower to convey purified water from the end of Reach 1 to the start of Reach 3 as part of the Pure Water Southern California backbone conveyance system.

PWSC Reach 3

This project will design and construct a new large diameter pipeline across the cities of Bellflower and Downey to convey purified water from the end of Reach 2 to the start of Reach 4 as part of the Pure Water Southern California backbone conveyance system.

PWSC Reach 4

This project will design and construct a new large diameter pipeline along the San Gabriel River across the cities of Downey, Norwalk, Santa Fe Springs, Pico Rivera and unincorporated Los Angeles County areas to convey purified water from the end of Reach 3 to the start of Reach 5 as part of the Pure Water Southern California backbone conveyance system.

* This project is not needed for the initial 45-mgd program capacity but has been included in the CIP Appendix to provide a complete picture of the entire PWSC program.

PWSC Reach 5*

This project will design and construct a new large diameter pipeline along the San Gabriel River across the cities of Santa Fe Springs, Pico Rivera, Whittier, Industry, and unincorporated Los Angeles County areas to convey purified water from the end of Reach 4 to the new Whittier Narrows Pump Station and the start of Reach 6 as part of the Pure Water Southern California backbone conveyance system.

PWSC Reach 6*

This project will design and construct a new large diameter pipeline along the San Gabriel River across the cities of Industry, Pico Rivera, and unincorporated Los Angeles County area to convey purified water from the end of Reach 5 and the Whittier Narrows Pump Station to the start of Reach 7 as part of the Pure Water Southern California backbone conveyance system.

PWSC Reach 7*

This project will design and construct a new large diameter pipeline along the San Gabriel River across the cities of Industry, Baldwin Park, and Irwindale to convey purified water from the end of Reach 6 to the start of Reach 8a as part of the Pure Water Southern California backbone conveyance system.

PWSC Reach 8A*

This project will design and construct a new large diameter pipeline across the cities of Irwindale and Duarte near the Santa Fe Spreading Grounds to convey purified water from the end of Reach 7 to the new Santa Fe Pump Station and the start of Reach 8B as part of the Pure Water Southern California backbone conveyance system.

PWSC Reach 8B*

This project will design and construct a new pipeline across the cities of Irwindale and Azusa to convey purified water from the end of Reach 8A and the new Santa Fe Pump Station to the San Gabriel Canyon Spreading Grounds as part of the Pure Water Southern California backbone conveyance system.

PWSC Recharge Facilities

This project will design and construct new recharge facilities, and improvements to existing facilities for groundwater replenishment as part of Pure Water Southern California. Scope of work may include procurement and conversion of an existing rock pit or other suitable location for groundwater replenishment, relocation of existing wells, installation of new wells, and groundwater monitoring. Scope of work may also include utility relocation, erosion control and slope stabilization, access road, site improvement and other appurtenant work. This project also includes property acquisition for the recharge facilities.

PWSC Santa Fe Pump Station*

This project will design and construct a new pump station along the backbone pipeline located near the Santa Fe Dam to deliver purified water north to the San Gabriel Canyon Spreading Grounds for groundwater recharge and east to the Weymouth plant for direct potable reuse through raw water augmentation. The pump station facilities may include a pump room, clearwell, chemical injection vault, chemical storage and feed building, compressor building, surge tanks, administrative and control room, electrical room and a new power substation. The pump station may also be expanded in the future for potential integration with Pure Water Los Angeles or other programs. This project also includes property acquisition for the pump station facilities.

* This project is not needed for the initial 45-mgd program capacity but has been included in the CIP Appendix to provide a complete picture of the entire PWSC program.

PWSC Whittier Narrows Pump Station

This project will design and construct a new pump station along the backbone pipeline located near the Whittier Narrows Dam to deliver purified water north to the Santa Fe Spreading Grounds for groundwater recharge. The pump station facilities may include a pump room, clear well, chemical injection vault, chemical storage and feed building, compressor building, surge tanks, administrative and control room, electrical room and a new power substation. The pump station may also be expanded in the future for potential integration with Pure Water Los Angeles or other programs. This project also includes property acquisition for the pump station facilities.

Water Treatment Plants Program

Fiscal Years 2026/27 and 2027/28 Estimate: $104.8 million

Program Information: *The Water Treatment Plants Program is comprised of projects to replace, refurbish, or upgrade facilities and components at Metropolitan's five water treatment plants and chlorine unloading facility to continue to reliably meet treated water demands.*

Accomplishments for FY 2024/25 and FY 2025/26

Diemer Plant

- New projects initiated thru September 2025:
  - Diemer Hydrogen Peroxide and Sodium Hypochlorite Tank Improvements
  - Diemer Ozone Network Upgrade
  - Diemer Sewer Metering Upgrades
  - Diemer Turbidimeter Replacement
  - Diemer Yard Paving Improvements
- Major milestones achieved or forecasted to be achieved:
  - Diemer Basin 8 Slope Toe Improvement – construction to be awarded
  - Diemer Chemical Feed Facility Improvements – construction contract awarded
  - Diemer Filter Rehabilitation – final design completed
  - Diemer Helicopter Hydrant Facility – construction completed
  - Diemer Power and Distribution Panel Upgrade – construction completed
  - Diemer Turbidimeter Replacement – procurement contract to be awarded

Jensen Plant

- New projects initiated thru September 2025:
  - Jensen Washwater Reclamation Plant Flocculation Basin Refurbishment
- Major milestones achieved or forecasted to be achieved:
  - Jensen Administration Building Column Panel Replacement – construction completed
  - Jensen Control Room HVAC System Upgrades – construction to be completed
  - Jensen Ozone Critical Components Upgrade – Stage 1 – construction completed
  - Jensen Site Security Upgrade – final design completed
  - Jensen Washwater Reclamation Plant Flocculation Basin Refurbishment – construction contract awarded

Mills Plant

- New projects initiated thru September 2025:
  - Mills Filter Valves Rehabilitation
- Major milestones achieved or estimated to be achieved:
  - Mills Electrical Upgrades – Stage 2 – construction completed
  - Mills Fluorosilicic Acid Tank Replacement – construction contract to be awarded
  - Mills Perimeter Security and Erosion Control Improvements – preliminary design completed

Skinner Plant

- New projects initiated thru September 2025:
  - Skinner 480V Circuit Breakers Rehabilitation
  - Skinner Plant 1 and Ozone Lab Turbidity Meters Upgrade
  - Skinner Plantwide Chemical Flow Meter Replacement
  - Skinner Potable Water Pumps VFD Rehabilitation
  - Skinner Sulfuric Acid Tank Farm Transfer Pipe Rehabilitation
- Major milestones achieved or estimated to be achieved:
  - Skinner Plant 1 and Ozone Lab Turbidity Meters Upgrade – procurement contract to be awarded
  - Skinner Sodium Hypochlorite Tank Replacement – procurement contract to be awarded

Weymouth Plant

- New projects initiated thru September 2025:
  - Weymouth Fluorosilicic Acid Tank Farm Improvements
  - Weymouth Ozone Contactor Expansion Joint Improvements
- Major milestones achieved or estimated to be achieved:
  - Weymouth Administration and Control Buildings Seismic Upgrades – construction contract to be awarded
  - Weymouth Asphalt Refurbishment – construction completed
  - Weymouth Basins Nos. 5-8 and Filter Building No. 2 Rehabilitation – construction completed
  - Weymouth Hazardous Waste Staging and Containment Facility – construction completed

Water Treatment - General

- New projects initiated thru September 2025:
  - CUF Railroad Track Rehabilitation

Objectives for FYs 2026/27 and 2027/28

Project	Total Project Estimate	Estimated Construction Completion	Major Milestones
Diemer Chemical Feed Systems Improvements	$ 15,600,000	2027	Complete construction
Jensen Electrical Upgrades – Stage 3	$ 76,200,000	2030	Complete preliminary design
Jensen Modules 2 & 3 Basin Rehabilitation	$ 34,300,000	2030	Complete preliminary design
Jensen Site Security Upgrade	$ 26,700,000	2029	Begin construction
Jensen Solids Mechanical Dewatering Facility	$ 57,800,000	2029	Complete design
Mills Basin Solids Removal System Rehabilitation	$ 8,600,000	2030	Complete preliminary design
Mills Fluorosilicic Acid Tank Replacement	$ 2,600,000	2027	Complete construction
Mills Perimeter Security and Erosion Control Improvements	$ 9,700,000	2027	Begin construction
Skinner Fluorosilicic Acid Tank Replacement	$ 1,400,000	2028	Begin construction
Skinner Ozone Contactor Roof Elastomeric Coating	$ 2,900,000	2029	Complete construction
Skinner Sodium Hypochlorite Tank Replacement	$ 1,900,000	2027	Begin construction
Skinner Sulfuric Acid Tank Farm Transfer Pipe Rehabilitation	$ 3,100,000	2029	Complete design
Weymouth Administration and Control Buildings Seismic Upgrades	$ 38,200,000	2028	Complete construction
Weymouth Filter Valve Replacement	$ 11,100,000	2029	Complete design for Filter Building No. 1

Diemer Project Group

Diemer Administration Building HVAC Replacement

The existing HVAC system in the Diemer plant's Administration Building consists of two 20-ton, chilled and hot water coiled air-handling units, which maintain multi-zone work-space environments on both floors. The 61-year-old units are beyond their expected operating life, and regular maintenance activities have become challenging. This project will replace the existing HVAC units with new energy-efficient units and upgrade the temperature control system for the building. The project will also replace chiller, boiler, compressor, and make ductwork modifications. Seismic anchorage of the equipment will be incorporated to meet the current building code.

Diemer Basin 8 Slope Toe Improvement

The north slope below Diemer plant's Basin 8 has experienced creep movements and minor sloughing failures since its partial reconstruction in 1999-2000. Particularly, a minor toe slump failure at the toe of Basin 8 was identified in 2010-2011. Metropolitan has coordinated with DSOD an action plan to stabilize the slope toe and rehabilitate the slump failure. This project will rehabilitate the slump failure located at the toe of the slope supporting Basin 8, per DSOD requirements.

Diemer Caustic Feed System Rehabilitation

The chemical tank farms for sodium hydroxide at the Diemer plant have aged, and their reliability has deteriorated over the years. Most equipment is over 25 years old and has experienced failures. Some of the repair parts are no longer manufactured and are difficult to obtain. Loss of chemical feed or inadequate feeding capacity could disrupt plant operations. In addition, design criteria for some of the chemicals have changed, and the existing equipment is unable to cover the required range for chemical feed. This project will replace the aging equipment and optimize the system design to improve system reliability and maintain treated water quality.

Diemer Chemical Feed Facility Improvements

The Diemer plant's fluorosilicic acid feed facility consists of two chemical storage tanks, control and feed equipment, a secondary containment structure serving both tanks and feed lines, and a roof structure encompassing all components within the feed facility. This central chemical feed facility was built in 1963 as part of the original plant construction and has been repurposed for various chemical uses since then. The existing fluorosilicic acid storage tanks were installed in 2003 and were originally used to store sulfuric acid for several years until they were repurposed in 2008 for fluorosilicic acid. After more than 20 years of continuous use, these tanks have also reached the end of their service life and require replacement. A dry polymer tank farm was added in 1991 on the northern side of the facility, and its tanks and equipment have also reached the end of their service life. This project will rehabilitate both the polymer and the fluorosilicic acid tank farms. Project scope includes replacing two fluorosilicic acid storage tanks, refurbishing and replacing chemical feed equipment and piping, improvements to the secondary containment layout, including relocation of controls and addition of safety features, conversion of the polymer tank farm into a multipurpose feed facility which will serve as temporary chemical feed system during construction, and replacement of the roof structure including asbestos removal and abatement.

Diemer Chemical Feed System Improvements

The chemical feed equipment for ammonia, alum/ferric chloride, sodium hydroxide, fluorosilicic acid, liquid polymer, and dry polymer at the Diemer plant has aged, and its reliability has deteriorated over the years. Most equipment is over 25 years old and has experienced failures. Some of the repair parts are no longer manufactured and are difficult to obtain. Loss of chemical feed or inadequate feeding capacity could disrupt plant operations. In addition, design criteria for some of the chemicals have changed due to changing source water and water demand conditions, and the existing equipment is unable to cover the required range for chemical feed. This project will replace the worn-out feed equipment and optimize the system design to improve system reliability and maintain treated water quality.

Diemer Chemical Tank Farms Rehabilitation

The Diemer plant uses tanks to store the chemicals used during the treatment process. Most chemical tank farms were installed or rehabilitated between 2000 and 2010. Polymer and fiber-reinforced plastic (FRP) tanks are past the end of their service life of 10 years. The expected life for steel tanks can be several decades long, but once corrosion begins, it rapidly worsens when the chemical and metal are exposed to air. Many of the Diemer plant chemical storage tanks and associated equipment are near or have already reached the end of their service life. Dynamic changes in source water conditions and water demand outside of the original design criteria shorten the expected life of the equipment. This project will rehabilitate the chemical storage tanks, equipment, and support infrastructure located within the vicinity of the chemical tank farms at the Diemer plant.

Diemer Chlorine System Rehabilitation

The chlorination system at the Diemer plant was originally constructed in 1995 and has been in operation for over 30 years. The existing chlorination feed equipment and evaporators have become obsolete, and their manufacturers no longer support these types of units, which makes replacement parts difficult to obtain. This project will rehabilitate the chlorination feed equipment, evaporators, and other appurtenances to improve the reliability of the Diemer plant's treatment processes and prevent chlorine system failures.

Diemer East Filter Building and Slope Deformation Rehabilitation

This project will rehabilitate Diemer plant foundation and slopes of the eastside module to enhance the structural integrity of the east filter building. The project will evaluate the existing conditions and recommend and implement rehabilitation measures.

Diemer Filter Rehabilitation

The Diemer plant has 48 independent filter units that are normally operated from the main control room, although they also have the capability to be operated locally if needed. Over the life of the Diemer plant, staff has performed regular maintenance on the filters to support reliable plant operation. However, as regulations and source water conditions have changed, filter performance reliability has decreased. Metropolitan's Water Quality Team recently developed recommendations for the rehabilitation of all Diemer filters, including reconfiguration of underdrains, media, troughs, and surface wash systems. This project will rehabilitate all of the Diemer plant's filters to improve their performance and enhance treatment plant reliability. The planned rehabilitation work includes replacing the filter media with optimized size and depth specifications; replacing the surface wash system with larger piping and improved flow configuration; replacing the underdrains; modifying flow distribution flumes; and raising and replacing the existing troughs to accommodate a higher depth of filter media. This project will also replace valve actuators on the east filter valves and upgrade filter control consoles to match the recently completed improvements at the plant's west side filters.

Diemer Fire Alarm Panel Upgrades

The Diemer plant's fire alarm panels are a critical system that is directly connected to first responders. These panels are obsolete and no longer supported by the manufacturer. This project will upgrade the fire-life safety systems at the Diemer plant to comply with safety codes.

Diemer Hydrogen Peroxide and Sodium Hypochlorite Tank Improvements

This project will replace two above-ground hydrogen peroxide tanks and one above-ground sodium hypochlorite tank, including associated piping, equipment, instruments, and controls.

Diemer Industrial and Potable Water System Upgrades

The Diemer plant uses raw, industrial, and potable water sources to support the treatment processes throughout the plant. However, raw water is not ideal to use at the filter inlet since it bypasses the ozonation, flocculation, and sedimentation stages of the treatment process. Industrial water is used as an additional water source for chlorine ejectors, power generator cooling, belt presses, and hose bibs in the contactor galleries on the roofs of the ozone and contactor buildings. The industrial water system consists of a network of piping, valves, and pumps installed throughout the plant. The current industrial water system is undersized and unreliable. When an industrial water pump is in service, it must operate at over 95 percent speed to maintain pressure. The Diemer plant cannot perform simultaneous tasks that require industrial water, causing it to be an unreliable source. This project will replace the filter-influent chlorine ejectors' raw water system with potable water and upgrade the industrial and potable water systems to support the treatment processes throughout the Diemer plant.

Diemer Sedimentation Basin Column Rehabilitation

This project will rehabilitate the concrete columns at the sedimentation basin clarifiers and launders at Diemer's Basins 1 through 8 to address corrosion issues and wear and tear. These improvements will enhance plant reliability.

Diemer Sewer Metering System Upgrades

The Diemer plant has two metered sewer discharge points, one located at the western main entrance and the second one on the south slope of the property. Sewer effluent data is collected and reported to the Orange County Sanitation District (OCSD) on a monthly basis as required by the wastewater discharge permit. The new sanitation requirements specify enhanced metering functions, which the current meters lack. This project will upgrade the sewer metering structures to incorporate new, updated sewer flow meters to enhance metering reliability and meet regulatory compliance.

Diemer Slope Stabilization and Drainage Improvements

The Diemer plant is located on the top of a hill in the city of Yorba Linda and consists of numerous fill slopes. Some of these slopes are within the State of California Department of Water Resources Division of Safety of Dams (DSOD)'s jurisdiction. Some slopes within the Diemer plant have eroded and need rehabilitation. This project will rehabilitate multiple slope erosion sites and provide site improvements for grading, drainage, and erosion/ sediment control to erosion-damaged slopes at the plant.

Diemer Solids Thickener Rehabilitation

The Diemer plant's dewatering and solids waste handling system removes water from the water treatment residual solids to reduce the overall volume of the dewatered solids, making handling and disposal more cost-effective. The Diemer plant's solid thickeners N1 and S1 were constructed and installed in 1992 and have reached the end of their service life. Inspections of the two thickeners confirmed significant corrosion on the center columns. These thickeners have been removed from service until structural conditions are addressed. This project will rehabilitate the Diemer plant's dewatering and solids waste handling equipment and facilities to enhance the reliability of the plant's waste management process.

Diemer Turbidimeter Replacement

The Diemer plant uses turbidimeters to monitor turbidity and comply with water quality regulatory compliance requirements. Most of the turbidity instrumentation in the Diemer plant is deployed at the filtration phase of the water treatment process. A dedicated turbidimeter is deployed at each of the 48 parallel filter units, which comprise the Diemer filtration phase of treatment. These turbidity indications are closely monitored, and the resulting data is subject to compliance requirements. Additional turbidity monitoring points include the plant influent and effluent, the settling basins, the reservoir, and the washwater reclamation plant. The existing turbidimeters have reached the end of their service life, and some parts are no longer supported by the original equipment manufacturer. This project will procure and replace obsolete turbidimeters, controllers, and appurtenant equipment at the Diemer plant to comply with regulatory requirements

Diemer Washwater Reclamation Facilities Reliability Improvement

Approximately 40 percent of Diemer plant's existing Washwater Reclamation Plant (WWRP) is constructed on long slender piles and earthen fill, which form a level surface at the top of a slope. Seismic rehabilitation is required to ensure the reliability of the WWRP facility. In addition, submerged WWRP equipment is continually subjected to abrasive and corrosive operating conditions caused by the solids in the used filter backwash water. The WWRP's two identical treatment trains share a common influent channel, and both must be removed from service during maintenance. This project will add an L-shaped caisson wall to stabilize the seismically vulnerable fill portion of the pad, relocate the utilities at the west slope, and retrofit the WWRP with reliability improvements, including a new headworks to allow independent shutdown of each individual process train and modifications to the existing chemical feed system and sludge line.

Diemer Yard Paving Improvements

This project will improve access to storage and staging locations for emergency responders and vehicles for plant maintenance. Areas for asphalt paving and seal coating include the open-graded areas serving the Diemer warehouse buildings and the helicopter hydrant facility.

Western Region Security Camera System Upgrade - Area 6 - Diemer WTP

The existing security camera system used throughout Metropolitan's system has reached the end of its life and is no longer supported. The replacement of cameras and related security systems is crucial at this time to increase operational flexibility, improve security, lower maintenance costs, and ensure regulatory compliance. Delays will result in: 1) undetected incidents such as vandalized, stolen, and damaged equipment, 2) an increase in the yearly maintenance cost, 3) possible penalties, and 4) potential non-compliance with future critical infrastructure security legislation. This project will replace all existing cameras and related security equipment at the Diemer plant.

Jensen Project Group

Jensen Aqua Ammonia Tank Farm Seismic Upgrades

The Aqua Ammonia Tank Farm at Jensen is located on the west side of the plant near the Module 3 basins. This tank farm was constructed in 1998 and houses four chemical storage tanks. Aqueous ammonia is injected into the combined filter effluent channel after chlorine injection to form chloramines. Metropolitan practices chloramination to meet federal and state water quality standards for the total trihalomethane maximum contaminant level. A seismic preliminary assessment recently conducted by Metropolitan staff, revealed that the steel moment frames and braced frame connections, including their lateral bracings, will not withstand a major earthquake. Further detailed seismic evaluation will be conducted to develop upgrade options. This project will replace and/or refurbish all equipment associated with the Jensen Aqua Ammonia chemical tank farm and upgrade the structural components to meet current seismic standards.

Jensen Bromate Control Upgrades

At the Jensen plant, sulfuric acid is added to suppress the pH and control bromate formation, and then caustic soda is added to reduce corrosion in the distribution system. This project will modify the chemical feed system by adding ammonia and chlorine upstream of the ozone contactor. This approach would significantly reduce the plant's usage of both sulfuric acid and caustic and reduce overall chemical costs, which is consistent with current water quality design criteria for bromate control. To efficiently implement the ammonia-chlorine process to control bromate formation, the existing caustic soda tank farm will be decommissioned and replaced with a new facility built specifically for adding caustic soda to the filtered water line. Additional rehabilitation work is required for the existing tank farm, including refurbishment of the sulfuric acid storage tanks, reconfiguration of the transfer piping, and removal of the liquid polymer building and decommissioned tank farms.

Jensen Building Fall Protection Improvements

The Jensen buildings were built to meet current regulations at the time of their construction. Temporary fall protection, tethers, and safety harnesses are currently used to provide maintenance for the skylights on several of these buildings. This project will install permanent guard rails to enhance fall protection around building edges, skylights, and process areas.

Jensen Bull Creek Rehabilitation

The Bull Creek channel, located on the east side of the Jensen plant, has experienced significant erosion from continued stormwater flow during the past wet seasons. This project will rehabilitate approximately 800 feet of the Bull Creek channel to prevent erosion through the use of biological and engineered solutions. The work includes installation of rip rap and slurry backfill along the channel, restoration of the damaged concrete liner on the channel sides, restoration of the broken apron next to the railroad bridge, and revegetation of native species to keep sediments in place and reduce erosion. In addition, a catch basin and other stormwater management infrastructure will be constructed along the San Fernando service road to the Jensen plant to mitigate excessive erosion on the north bank of the Bull Creek.

Jensen Chemical Tank Farm Rehabilitation

The Jensen plant's chemical tank farms house the chemicals, feed equipment, and analytical instruments necessary to treat water. The chemical storage tanks and associated equipment are nearing the end of service life. Most chemical tank farms have been in service for 15 to 20 years. Polymer and fiber-reinforced plastic (FRP) tanks are past the end of the design life of 10 years. The expected life for steel tanks can be several decades long, but once corrosion begins, it rapidly worsens when the chemical and metal are exposed to air. Losing a single tank would, at a minimum, reduce operational flexibility at a local level and put the plant at risk of violating water quality requirements if anything happened to the remaining tanks or the delivery. This project will rehabilitate the chemical storage tanks, equipment, and support infrastructure located within the vicinity chemical tank farms at the Jensen plant.

Jensen Chlorine System Rehabilitation

The chlorination system at the Jensen plant was originally constructed in 1972 and upgraded in 2005. The existing system components are nearly 20 years old and have reached the end of their service life. Replacement parts for equipment such as the evaporator system have become increasingly challenging to source and will soon be unavailable. Additionally, the scrubber tanks leak at the access flanges, and the piping has deteriorated beyond repair. The system lacks appropriate metering to determine the inventory within the railcars upon their return to the manufacturer. This project will rehabilitate the Jensen chlorination and feed system components to enhance the reliability of the Jensen plant's treatment operations.

Jensen Control Room HVAC System Upgrades

The occurrence of wildfires in the vicinity of the Joseph Jensen Water Treatment Plant has increased in recent years. During these fire events, smoke and embers travel onto the plant site, prompting staff to use enhanced respiratory personal protective equipment in the main and secondary control rooms so that they can maintain critical plant operations. This project will complete upgrades to the existing heating, ventilation, and air conditioning (HVAC) systems in both control rooms to mitigate smoke infiltration, enhance personnel safety, and increase operational resiliency.

Jensen Electrical Upgrades - Stage 3

The Jensen plant's electrical system was designed to meet then-current electrical codes when the plant was constructed over 46 years ago. The aging electrical equipment has deteriorated through long-term continuous use, lacks redundancy, and is difficult to maintain and repair. Much of the original equipment is underrated by current standards and does not have adequate short-circuit interrupting capability, which results in an elevated risk of unplanned outages and equipment damage. This project will replace aging equipment and provide needed redundancy for critical components of the plant's electrical system. Stages 1 and 2 of the electrical upgrades work were completed in recent years. Stage 1 work improved the medium voltage switchgear on the western portion of the plant and provided electrical infrastructure for the Jensen solar power plant. Stage 2 work included upgrades to UPC-7, UPC-9, and their associated motor control centers to support critical process equipment such as the washwater pumps, service water pumps, washwater return pumps, filters, thickeners, sludge pumps, and ammonia facilities. Stage 3 improvements are underway will upgrade the remaining components of the electrical system on the eastern portion of the plant. A geotechnical seismic analysis of the east side of the plant will be conducted under Stage 3 work to determine areas of seismic vulnerability that can impact the installation of new electrical equipment in this area.

Jensen Entrance Improvements

Both main Jensen plant gates at San Fernando and Balboa entrances need to be redesigned to improve security and traffic flow consistent with Metropolitan's other water treatment plants. This project will enhance the security of the Jensen plant's entrances. The project scope includes replacement of security gates, installation of traffic control devices to improve security at the entrance points of the Jensen plant, and installation of fire-resistant plants and irrigation along the west side of the plant.

Jensen Flocculator Upgrades

This project will upgrade the structural anchorage of the flocculator system within the basins at Jensen plant's Modules Nos. 2 and 3 to meet Metropolitan's standards.

Jensen Hazardous Waste Containment Facility

The Jensen plant currently stores its hazardous waste in a storage area that was repurposed from a general equipment storage area. The existing site has inadequate storage space for the facilities' needs. In addition, the waste containment area roof covering does not provide adequate protection from rain and sun. This project will upgrade the Jensen plant's hazardous waste consolidation site (commonly known as 90-day storage).

Jensen Low Flow Capacity Improvements

Due to persistent drought conditions and system-wide water conservation efforts to reduce State Project Water (SWP) usage, Metropolitan is implementing projects to reduce the minimum sustainable plant flow at Jensen. The existing infrastructure must be upgraded/modified to meet these turndown requirements, ensure reliable operation, and maintain regulatory compliance. If the treatment equipment and infrastructure are not upgraded/ modified, the Jensen plant will not be able to reliably meet the low-flow treatment requirements, resulting in the need to utilize more SWP supplies than would otherwise be necessary. This project will upgrade critical components of the Jensen plant to reduce the minimum sustainable flow to below 90 cfs to support system-wide water conservation efforts during low SWP allocation years.

Jensen Maintenance and Machine Shop

At the Jensen plant, the mechanical team's workstations are immediately adjacent to machine shop equipment. During maintenance activities, team members are subject to loud noises, fumes from lubrication and machining activities, and flying chips and sparks from cutting operations. In addition, mechanical storage is currently spread between the basement at the administration building, portable shipping containers, and an open canopy. None of these areas provide adequate coverage and safe storage for replacement parts and maintenance equipment. This project will construct a new building to house electrical and mechanical staff shops, a new machine shop area, equipment storage, and a dedicated chlorine maintenance room.

Jensen Module No. 1 Washwater Pump Rehabilitation – Stage 1

This project will replace and/or refurbish two of the three vertical turbine pumps, motors, valves, and other associated equipment and appurtenances to rehabilitate the Jensen Module No. 1 Washwater Lift Pump system.

Jensen Module No. 1 and Washwater Pump Rehabilitation

Washwater pumps are used to pump water from the combined filter effluent to the washwater tanks. The tank water is then used to back wash filters. If washwater pumps are unavailable, the plant cannot perform filter backwashes that are necessary to maintain operation of the filtration process. Jensen's Module No. 1 washwater (WW) lift pumps were installed with the original plant construction and have been in service for 56 years. Inspection and testing have revealed significant corrosion in the pumps' housings, and diminished pump output. The pumps have reached the end of their useful life and should be rehabilitated. This project will rehabilitate or replace the Module No. 1 vertical turbine washwater lift pumps, modify the piping for the Module No. 1 service water and washwater lift pumps, replace the single-speed open motors with closed motors with VFDs or soft start function, and other appurtenances to reliably operate the service water and washwater systems.

Jensen Modules Nos. 2 & 3 Basin Rehabilitation

This project will rehabilitate Modules Nos. 2 and 3 sedimentation basins at the Jensen plant to enhance solids removal efficiency. Planned work includes replacing the existing traveling bridge end-truck structure, drive system, rails, and racks; replacing suction pumps and flexible hoses; retrofitting the suction piping; replacing sludge line piping, rehabilitating/replacing launder gates and launders; upgrading the bridge control system and power supply; replacing the existing basin inlet gate actuators and basin guardrails; recoating bridge trusses; and installing improvements to prevent bird nesting within the basin.

Jensen Module Nos. 2 & 3 Filter Rehabilitation

This project will upgrade filter support infrastructure and equipment at the Jensen plant's Module Nos. 2 and 3 filters to meet Metropolitan's current standards. The work will include replacing the filter media, and filter valves, gates, actuators, and other associated equipment and appurtenances.

Jensen Ozone HVAC System Refurbishment

The current California Fire Code (CFC) requires the ozone generation building to be mechanically ventilated with no less than six air changes per hour (ACH). Additionally, it is the industry standard to provide 12 ACH during emergency operations. The HVAC system serving the ozone generation building consists of one air handling unit and six exhaust fans with a total airflow capacity that can provide 9.5 ACH. However, the existing HVAC system's regular operation is based on one air handling unit and three roof-mounted exhaust fans. The remaining three fans are off. This arrangement provides only 5 ACH, below the 6 ACH required by the current CFC. This project will rehabilitate the HVAC system serving the ozone generation building at the Jensen plant to ensure compliance with the current California Fire Code and meet industry standard for emergency operations.

Jensen Ozone System Rehabilitation

The ozone generation system at the Jensen plant has been operational since 2005 to serve as the primary disinfectant, aiming to minimize the production of disinfection by-products. Several crucial components of the ozone generation system are nearing or have surpassed the end of their useful life. This project will upgrade critical components of the ozone system at the Jensen plant to address aging infrastructure and control system improvements.

Jensen Raw Water Emergency Bypass

The Jensen plant is located within proximity of a number of faults that are capable of generating large seismic events, which can result in extensive damage to critical plant facilities and reduce its water treatment capability. The plant does not have an emergency raw water bypass to deliver raw water under a boil water order if such a need were to occur. This project will improve resiliency against severe earthquakes and enhance operational flexibility by constructing a raw water emergency bypass for the Jensen plant.

Jensen Reservoir Bypass Gate Refurbishment

The Jensen plant’s existing reservoir bypass gates were installed in 1972 and allow the reservoirs to be isolated in case of water quality issues. The bypass gates are corroded and are currently inoperable because portions of the bronze bearings are degraded and missing. This project will replace the reservoir bypass gates to enhance infrastructure safety, security, and resiliency, and improve the reliability of the Jensne plant’s water deliveries.

Jensen San Fernando Road Entrance Pavement Rehabilitation

The existing pavement from the Jensen San Fernando entrance to bridge crossing Bull Creek has not been replaced in over 50 years and has become worn over time. Large parts of the pavements have deteriorated into potholes and ruts that can damage cars and trucks. Temporary pothole repairs have become a quarterly maintenance activity that is not sustainable due to the temporary nature of the repairs. This entrance is critical for truck deliveries, and the inability of chemical trucks to use this road could impact chemical deliveries. This project will remove and replace approximately 30,000 square feet of deteriorating asphalt concrete pavement at the Jensen plant’s San Fernando Road entrance. Following installation of new asphalt, entrance road will be restriped, and new rubberized speed bumpers placed along newly paved area.

Jensen Site Security Upgrade

This project will implement needed upgrades to the existing Jensen plant site security system, which is undersized and aged. Planed upgrades include installation of additional card readers and motion-activated lights in sensitive areas; replacement of existing aging security cameras with high resolution cameras; addition of new cameras, motion detection devices, and public announcement speakers to monitor the perimeter of the plant and deter intruders; replacement of security signage to meet current code; security upgrades of first floor windows; addition of horizontal structural support to strengthen the existing gates; and addition of new defensive barrier plants and trees to screen the west side of the Jensen plant.

Jensen Solids Mechanical Dewatering Facility

Metropolitan currently uses four lagoons on the grounds of the Los Angeles Department of Water and Power (LADWP) for solids processing and handling for the Jensen plant. Settled solids collected from the Jensen plant's sedimentation basins are thickened on-site and pumped through a solids-transfer system to LADWP lagoons. At the lagoons, the residual materials are dried and then transported for off-site disposal. Through an existing agreement with LADWP, Metropolitan has exclusive use of two lagoons through 2062, and the remaining two lagoons will revert back to LADWP by December 2033. This project will design and construct a new mechanical solid handling facility at the Jensen plant to meet the Jensen plant's long-term solids handling needs. The new facility will be sized to handle all of Jensen plant's solids handling needs when treating as much as 500 mgd.

Jensen Sulfuric Acid Tanks Rehabilitation

- **Jensen Sulfuric Acid Tank Feed System Replacement**

Currently at the Jensen plant, sulfuric acid is added to suppress the pH and control bromate formation. The Jensen plant's sulfuric acid tank farm was constructed in 2005 as part of the Jensen Oxidation Retrofit Program. Inspections of the sulfuric acid tank farm conducted between 2019 and 2022 revealed corrosion in the tank material and welds, as well as leakages and clogging of the unloading, transfer, and drain systems. This project will rehabilitate the Jensen sulfuric acid tank farm system piping, equipment, and other components supporting the storage or feed systems. This project will also procure and install the equipment requiring urgent replacement at the sulfuric acid feed system.

Jensen Upper Service Center HVAC Replacement

The heating, ventilation, and air conditioning (HVAC) units for the Jensen plant's upper service center building have reached their service life. Lack of available replacement parts makes regular maintenance challenging. This project will replace these outdated HVAC units with new, certified energy-efficient units featuring a modernized HVAC controller. This project will also include the addition of any appurtenances and construction of support facilities for more reliable and efficient HVAC operation.

Jensen Upper Service Center Roof Rehabilitation

This project will replace the roof of the Jensen Upper Service Center Building, along with all associated equipment and appurtenances.

Jensen Washwater Reclamation Plant Flocculation Basin Refurbishment

The Jensen plant currently uses two washwater reclamation plant (WWRP) basins to treat used filter backwash water and supernatant from the gravity solids thickeners. This system is critical to the water treatment process. Despite receiving regular maintenance, the shafts and associated baffle wall boards in the flocculation basins have deteriorated from 30 years of continuous operation. One WWRP basin was refurbished in 2017. This project will provide similar rehabilitation to the other WWRP basin, including replacement or refurbishment of mechanical components of the flocculation basin, including drive shaft assemblies, flocculator paddle boards, baffle wall boards, flocculator stuffing box, flocculator paddle arm shaft assemblies, and shaft bearings.

San Fernando Road Rail Crossing Rehabilitation

The Jensen plant receives water treatment chemical supply by rail. Metropolitan's chlorine vendor is transitioning to heavier chemical railcars, which require heavier gauge rails to meet Federal Railroad Administration regulations for hazardous chemical transportation requirements. This project will rehabilitate the deteriorated railroad crossing at San Fernando Road, upgrade the strength of the rails and turnout, add concrete crossing panels to handle heavy truck traffic, replace damaged asphalt, and install crossing arms and signage.

Mills Project Group

Eastern Region Security Camera System Upgrade - Area 2 - Mills WTP - Etiwanda HEP PCS

The existing security camera system used throughout Metropolitan's system has reached the end of its life and is no longer supported. The replacement of cameras and related security systems is crucial at this time to increase operational flexibility, improve security, lower maintenance costs, and ensure regulatory compliance. Delays will result in: 1) undetected incidents such as vandalized, stolen, and damaged equipment, 2) an increase in the yearly maintenance cost, 3) possible penalties, and 4) potential non-compliance with future critical infrastructure security legislation. This project will replace all existing cameras and related security equipment at the Mills plant and Etiwanda Pressure Control Structure.

Mills Basin Solids Removal System Improvement

Currently, the Mills plant removes solids from each sedimentation basin using a bridge-mounted siphon system and discharges the solids to the retention basins. However, the flow cannot be adequately controlled. As a result, excessive amounts of water are often siphoned to the retention basins, causing increased solids drying time and reduced retention basin capacity. This project will upgrade the traveling bridges' solids removal equipment and controls to improve the solids removal process at the Mills plant's Modules Nos. 3 and 4. The new equipment and controls will allow the plant to optimize its solids removal process by simultaneously reducing the amount of water removed from the basin and reducing excessive solids build-up in the basins.

Mills Chemical Tank Farms Rehabilitation

The Mills plant's chemical tank farms house the chemicals, feed equipment, and analytical instruments necessary to treat water. The chemical storage tanks and associated equipment are nearing the end of service life. Most chemical tank farms have been in service for 15 to 20 years. Polymer and fiber-reinforced plastic (FRP) tanks are past the end of the design life of 10 years. The expected life for steel tanks can be several decades long, but once corrosion begins, it rapidly worsens when the chemical and metal are exposed to air. Losing a single tank would, at a minimum, reduce operational flexibility at a local level and put the plant at risk of violating water quality requirements if anything happened to the remaining tanks or the delivery. This project will rehabilitate the chemical storage tanks, equipment, and support infrastructure located within the vicinity chemical tank farms at the Mills plant.

Mills Chlorine Evaporator Replacement

The chlorine evaporators and their associated components have exceeded their useful life and have deteriorated beyond repair. Properly functioning capabilities of all chlorine evaporators are critical to maintaining the feed system's reliability and redundancy. This project will replace end-of-service-life chorine evaporators, their associated components, and appurtenances to enhance the reliability of the plant's chlorination system.

Mills Chlorine Leak Detection Panels Upgrade

The Mills plant relies on two chlorine leak detection panels to continuously monitor for chlorine leaks, automatically activate safety protocols when needed, and transmit both alarm notifications and concentration level readings to a remote-control room via the SCADA system. These units have reached the end of their service life as the manufacturer has stopped supporting them and no longer manufactures replacement parts. This project will replace the required programmable logic controllers (PLCs) and associated appurtenances.

Mills Electrical Upgrades - Stage 3

The electrical system at the Mills plant has deteriorated through long-term use, is difficult to maintain and repair, and needs improved backup capability. Failure of a single electrical device could impact the treatment process. This project upgrades the electrical system with dual-power feeds to key process equipment to comply with current codes and industry practice, improve plant reliability, and enhance worker safety. The electrical upgrades at the Mills plant will be completed in three stages. Stage 1 is complete and included replacement of obsolete circuit breakers, expansion of the electrical building for UPC-9, installation of new air conditioning system, installation of MCCs and distribution of power feed to chemical feeds systems, washwater return pumps, modules 3 and 4 filter surface wash pumps, and improvement of power reliability for key process equipment. Stage 2 upgrades are complete and include a second incoming 12 kV service from Riverside Public Utilities and upgraded plant's main switchgear and standby generator switchgear. Stage 3 upgrades will install climate control systems and doors at electrical buildings, modify electrical manholes, replace digital metering modules, add fiber optic cabling and high voltage disconnect switches, and modify electrical manholes as needed.

Mills Enhanced Bromate Control Facility

The Mills plant is currently using a temporary system built for bromate reduction. This system has been running successfully and has proven the effective use of chloramines in bromate control and the reduced operational costs over a wider range of influent water quality conditions. This project will replace the temporary feed, metering, monitoring, and injection (chlorine and ammonia) system with a permanent system which will incorporate new doubled-walled piping, double-wall containment, new flow metering, new chlorinators, new analyzers, and new ammonia feed tank. The full implementation of this project will significantly reduce the current operational costs of bromate control as well as provide greater control of bromate formation over a wide range of influent water quality conditions. The project also includes replacement of two existing chlorinators with new units for lower chlorine dosage control flexibility.

Mills Filter Valves Rehabilitation

The Mills plant Modules 3 & 4 were constructed in 1996 and are utilized in coagulation, flocculation, sedimentation, and filtration. During the filtration process, water settles through the filter media and is then collected in the combined filter effluent channel and conveyed to the finish water reservoirs. Modules 3 & 4 have 32 biologically active filters (16 each). The filters are designed for high filtration flow rates while reducing turbidity to ensure a high-quality filtrate. The treatment effluent must also meet water quality regulatory compliance. These filters and their associated equipment are over 26 years old. Due to age and usage, the filter, drain, and backwash valves have corroded, leading to unscheduled maintenance and failures. This project rehabilitates the filter valve systems in Modules 3 & 4, including filter, backwash, drain valves, actuators, and associated equipment.

Mills Fluorosilicic Acid Tank Replacement

The Mills plant relies on two 6,250-gallon cross-linked high-density polyethylene (HDPE) tanks for the storage of fluorosilicic acid. These tanks have a recommended service life of 10 years and have been in service since 2007. Recent inspections have identified leakage at the bolted connections of both tanks. This project will replace the fluorosilicic acid storage tanks with higher-capacity tanks and improved mechanical properties to provide an expected service life of 20 years. The project will also replace coating in the containment area as necessary.

Mills Modules 3 & 4 Basin Rehabilitation

The Mills plant currently has two active treatment modules, Modules 3 and 4, which were constructed in 1996 and include flocculation and sedimentation basins and filters. These modules have a combined capacity to treat flows of up to 220 million gallons per day. Each module performs the critical water treatment processes of flocculation and sedimentation. These two modules have not undergone major rehabilitation since their original construction, and major components and systems of the basins have deteriorated over time and have exceeded their service life. This project will rehabilitate the structure, associated equipment, and systems for both Modules 3 and 4.

Mills Operations Building Upgrade

The Mills Plant Operations Building was constructed as a one-story building in 1976, and a two-story annex was added in 1992. The building houses equipment and storage rooms, a small control room, a laboratory facility, a dedicated treatment plant control center, and office and meeting spaces. Due to the age of the building, the current infrastructure is obsolete and does not meet today's security standards. The building does not have smoke detection and fire alarm monitoring, and there are also no fire sprinklers installed. The HVAC software, controllers, and mechanical equipment are also obsolete, lacking any controls, and have no way for staff to access the programming. This project will upgrade the Mills Operations Building, including replacement of plumbing fixtures, restoration of damaged areas, replacing the HVAC systems to meet Title 24 with temperature monitoring and control, and upgrading security features to meet Metropolitan standards and Department of Homeland Security recommendations.

Mills Ozone Critical Components Upgrade

Metropolitan's five water treatment plants use ozone as the primary disinfectant to reduce the formation of disinfection by-products (DBP) for compliance with the U.S. Environmental Protection Agency's Disinfectant/DBP rule. The Mills plant was the first treatment plant to incorporate ozone into the water treatment process. The ozone generation system at the Mills plant has operated since 2003, and several critical components of the system have exceeded their service life and are no longer supported by the original equipment manufacturer. Continued deterioration of the ozone system could require the plant to switch to chlorine as the primary disinfectant, which would increase the regulated disinfection by-products, trihalomethanes, and halo acetic acid levels. This project will upgrade the critical components of the ozone generation system at the Mills plant.

Mills Ozone HVAC System Refurbishment

This project will refurbish the HVAC system at the Mills plant's Ozone Generation Building. The work encompasses a comprehensive suite of upgrades designed to enhance system performance, improve energy efficiency, and ensure compliance with regulatory standards.

Mills Pavement Refurbishment

The asphalt concrete pavement in most areas of the Mills plant is over 30 years old and has exceeded its useful life. This project will rehabilitate deteriorating pavement, including demolition and removal of existing asphalt pavement, grading, placement of new asphalt, concrete pavement, new crushed aggregate base; re-compaction of existing crushed aggregate base, slurry seal, traffic striping, concrete drainage improvements, and other appurtenant work as required.

Mills Perimeter Security and Erosion Control Improvements

The Mills plant has approximately 14,500 linear feet of perimeter fencing that is primarily a chain link with a height of six to eight feet. The fencing and several of the entry gates are deteriorating and may be vulnerable to security breaches. In addition, stormwater runoff has eroded an area on the southern boundary of the plant. This project will replace 7,700 feet of the existing fence with security fencing along the plant's southern, northern and western boundaries, replace existing guard shack and motorized sliding gate at the Barton Street entrance with motorized double swing gate with associated controls, replace three existing secondary gates with taller security gates with security cameras, and install one security camera at each of the sliding gates. Grading and erosion control improvements, such as installation of v-ditches and flow re-direction, will also be performed to prevent sediment from leaving the site. All improvements will be consistent with Mills plant's architectural design guidelines, and with Metropolitan's approach to facility security.

Mills Raw Water Emergency Bypass

The Mills plant is located within proximity of a number of faults that are capable of generating large earthquakes. In the event of a large earthquake that results in extensive damage to the plant and disables the water treatment capability, the plant does not have an emergency raw water bypass to deliver raw water under a boil water order if such a need were to occur. This project will improve resiliency against severe earthquakes and enhance operational flexibility by constructing a raw water emergency bypass for the Mills plant.

Skinner Project Group

Eastern Region Security Camera System Upgrade - Area 1 - Skinner WTP

The existing security system that serves the Eastern Region of Metropolitan's distribution system requires frequent maintenance, is obsolete, and is not integrated with the current enterprise system, and its coverage is incomplete. This project will replace the existing security system with a new enhanced camera system and install other security-related equipment in this region to enhance theft and trespassing detection and deterrence, lower maintenance costs, and better leverage the available bandwidth and data storage capabilities to provide better video feeds and recordings. This project will replace all existing cameras and related security equipment at the Skinner plant.

Skinner 480V Circuit Breakers Rehabilitation

The Skinner plant's 480-volt (480V) breakers protect equipment and personnel by cutting power to an electrical circuit when the circuit is overloaded or fails. They are a critical component of the electrical power supply system. Electrical lines, which include 480V circuit breakers, supply power to the ozone facilities, the sulfuric acid tank farm, washwater reclamation plants, and peroxide tank farm. The circuit breakers are reaching the end of their life, and some mechanisms within the breakers are failing. Failing breakers would disrupt water treatment related to those systems. This project will refurbish or replace existing 480V breakers and other appurtenances to keep the Skinner plant reliable.

Skinner Chemical Tank Farm Rehabilitation

The Skinner plant uses tanks to store the chemicals used during the treatment process. Losing a single tank would, at a minimum, reduce operational flexibility at a local level and put the plant at risk of violating water quality requirements. The Skinner chemical tank farms were installed or rehabilitated in the early 2000's. Polymer and fiber-reinforced plastic (FRP) tanks are past the end of their design life of 10 years. For steel tanks, the expected life can be several decades long, but once corrosion begins, it rapidly worsens when the metal is exposed. The Skinner chemical storage tanks and associated equipment are nearing or have reached the end of life. This project will rehabilitate the chemical storage tanks, equipment, and support infrastructure located near the chemical tank farms at the Skinner plant.

Skinner Electrical Equipment Building No. 3 Roof Upgrade

The Skinner Electrical Equipment Building No. 3 (EB3) was constructed during the second plant expansion in 1983 and houses two critical unit power centers (UPCs), which power the chlorine building and two chemical tank farms. The building has a screw type metal roof, and recent inspections have identified several water leaks through the ceiling. Water intrusion in EB3 poses a significant risk of damaging the UPCs, which could result in loss of power to critical water treatment systems. This project will replace the roof of the EB3 and other appurtenances as required to ensure that critical electrical equipment is adequately protected.

Skinner Fire Hydrant System Expansion

The installation of a new Battery Energy Storage System (BESS) at the Skinner plant requires improvements to the plant's fire protection system. This project constructs a new fire hydrant, water pipes, and other improvements to provide a permanent fire protection water source for the Skinner's solar facility and BESS to comply with the fire codes.

Skinner Fluorosilicic Acid Tank Replacement

The Skinner plant's fluorosilicic acid tanks will be removed and replaced with two new high-density polyethylene (HDPE) tanks with related appurtenances as required. To minimize changes in the tank farm, the new tanks will match the dimensions and capacity of the existing tanks. The scope will include modifications to the tank farm to provide access during construction and associated piping work to connect the new storage tanks.

Skinner Medium Voltage Protective Relay Replacement

The Skinner plant uses circuit breakers and associated protective relays to protect the plant and control the power distribution. The protective relays are used to isolate only the affected area in the event of a power disturbance. Failure of any of the protective relays may leave the entire plant in the dark and unable to treat water during a power disturbance event. The plant has exhausted all spare units, and the current protective relays installed are the original relays and are no longer supported by the manufacturers. This project will upgrade the existing sixty-six (66) obsolete microprocessor protective relays, including associated equipment and panel doors at the Skinner plant.

Skinner Ozone Contactor Building Off-Gassing Improvements

The Skinner plant's ozone system features ozone contactors where the disinfection of water takes place. Ozone gas is generated in the ozone generator building and routed to the main header on the roof of the ozone contactor building, which then splits into individual contactor headers. Ozone is fed into each contactor through a diffuser array at the bottom of the chambers within the contactor. This allows the ozone gas to spread throughout all the chambers in a pattern of fine bubbles to maximize the contact with raw water. The excess ozone retained in the water is being released into the atmosphere through the effluent gates or vents on the roof of the contactor building. Under certain conditions, this can result in regulated and reportable excess ozone that lingers on the roof deck, preventing plant staff from performing preventive and corrective maintenance on the roof, as it's unsafe for staff to be around high levels of ozone. This project will determine the location and cause of ozone off-gassing and develop and implement solutions to reduce ozone off-gassing, including modifications to the Skinner plant's ozone contactor building.

Skinner Ozone Contactor Roof Elastomeric Coating

Leakage through cracks in Skinner plant's ozone roof deck was found in 2010. Cracks in the concrete roof deck can allow rain and nuisance water to be drawn down into the contactors, which then mixes with the freshly ozonated water, creating a potential cross-connection. The water and air penetrating through the existing concrete roof decks expose the rebar and structural steel in the decks, creating the potential of eventual structural failure to the roof decks. In addition, to keep the constant vacuum in the contactors, the Ozone Destruct Units have to work excessively, which consumes additional electricity and affects the Destruct Units' reliability and long-term life span. This project will abrasive blast, apply primer, and coat 61,000 square feet of the Ozone Contactor Building concrete roof deck with an elastomeric coating to reduce potential structural damage and operational impact, as well as remove and replace concrete joint sealant and backer on the ozone contactor building roof.

Skinner Ozone Critical Components Upgrades

Metropolitan's five water treatment plants use ozone as the primary disinfectant to reduce the formation of disinfection by-products (DBP) for compliance with the U.S. Environmental Protection Agency's Disinfectant/DBP rule. Several critical components of the ozone generation system at the Skinner plant have exceeded their service life and are no longer supported by the original equipment manufacturer. Continued deterioration of the ozone system could require the plant to switch to chlorine as the primary disinfectant, which would increase the regulated disinfection by-products known as trihalomethanes and haloacetic acids. This project will rehabilitate and upgrade the critical components of the ozone generation system at the Skinner plant.

Skinner Ozone Gas Valve Replacement

Ozone disinfection has been the primary water disinfection process at the Skinner plant since 2010. This process relies on the proper functioning of valves in the ozone feed, destruct, and off-gas systems. A valve failure in any of these systems can compromise or halt the plant's primary disinfection process, disrupting plant operations. To date, 10 of the plant's over 60 ozone gas valves have failed, requiring repairs. This project will replace or refurbish all valves in the ozone feed, destruct, and off-gas systems to enhance overall plant reliability.

Skinner Plant 1 and Ozone Lab Turbidity Meters Replacement

Turbidity meters are required for water quality reporting. The current turbidimeters at Skinner Plant 1 (filter effluents) and the ozone laboratory (plant influent and return washwater) were installed in 2014. The original equipment manufacturer no longer supports the current turbidimeter model, and the plant will no longer be able to maintain the existing turbidimeters when spare part supplies run out. Regulatory requirements do not allow turbidity meters to be out of service for any longer than 5 days. Long lead times may mean a reduction in plant capacity if a turbidity meter fails. This project will replace all remaining obsolete turbidimeters, controllers, and other appurtenances within the Skinner plant.

Skinner Plant 1 Basin Rehabilitation

The Skinner Plant 1 basins consist of three treatment modules and have a combined capacity to treat flows of up to 240 million gallons per day. Modules 1 and 2 began operating in 1976, while Module 3 was added in 1979. Each module performs the critical water treatment processes of flocculation and sedimentation. The Plant 1 basins have not undergone major rehabilitation since their original construction, and major components and systems of the basins have deteriorated over time and have exceeded their service life. This project will rehabilitate the structure, equipment, and systems for the Skinner Plant 1 basins.

Skinner Plant 1 Filter Rehabilitation

Skinner Plant 1 consists of three treatment modules, each featuring flocculation, sedimentation, and filtration unit processes. Plant 1 was constructed in 1977 and is rated to treat flows as high as 240 mgd. Several filter system components in Plant 1 have become obsolete or have deteriorated over time. Filters are a necessary part of the treatment process, and a failure of the filter system would reduce the treatment capacity at Plant 1. This project will rehabilitate all the Skinner Plant 1 filters to improve their performance and enhance treatment plant reliability. The rehabilitation work includes upgrades to the structure, equipment, and systems for the filters.

Skinner Plantwide Chemical Flow Meter Replacement

The chemical flow meters at the Skinner plant were installed in 2007 with a plant-wide chemical system upgrade and chlorine building construction. The manufacturer no longer supports these flow meters. As a result, replacement parts are no longer available, significantly affecting the staff's ability to maintain each flow meter. The Skinner plant's chemical flow meters operate in real-time and report current chemical flow and feed rates to the SCADA system. The operators use flow meter readings to adjust the chemical dosages. This project will procure and install replacements for all remaining obsolete chemical flow meters within the Skinner plant.

Skinner Plantwide Potable Water System Rehabilitation

Skinner's potable water system is a combination of its original 1970s-era construction, as well as a major system upgrade that was part of the 2005 plant expansion. Potable water is necessary for drinking water, sewer, and chemical feed system carrier water. Plant staff have encountered several leaks along the potable water system, many of which have been difficult to isolate for repair due to broken or inoperable valves. To enhance the safe and reliable operation of the Skinner plant, this project will rehabilitate or replace valves, piping, and other equipment serving the Skinner plant's potable water system.

Skinner Potable Water Pumps VFD Rehabilitation

The Skinner plant's variable frequency drive (VFD) potable pumps are essential to multiple plant processes, including service water for required and critical treatment chemical injections (e.g., chlorine), water for safety showers and facilities such as bathrooms and kitchens, and surface washwater for filters. This project rehabilitates all obsolete VFD pump systems at the Skinner plant including the VFDs, the potable pumps, and other necessary appurtenant components.

Skinner Potable Water System Expansion

Skinner plant's potable water system is required to operate the plant's safety systems, including fire protection and safety showers. Continuous function of these systems is necessary to comply with Cal/OSHA requirements due to the bulk storage of hazardous chemicals onsite. Potable water is also required for health and sanitation needs, such as for drinking water and sewer. These functions are interrupted during a full plantwide shutdown and dewatering of the plant's finished water reservoir. This project will install a new potable water line and any other necessary appurtenances from an Eastern Municipal Water District water main to the existing Skinner potable water system to maintain the health, safety, and sanitation of the Skinner plant by maintaining the continuous function of Skinner's fire protection, safety shower, drinking water, and sewage systems.

Skinner Raw Water Emergency Bypass

The Skinner plant is located within proximity of a number of faults that are capable of generating large earthquakes. In the event of a large earthquake that results in extensive damage to the plant and disables the water treatment capability, the plant does not have an emergency raw water bypass to deliver raw water to the treated water lines under a boil water order if such a need were to occur. This project will improve resiliency against severe earthquakes and enhance operational flexibility by constructing a raw water emergency bypass to treated water lines for the Skinner plant.

Skinner Service Building No. 1 Rehabilitation

This project will replace the sanitation facilities and roofing system and improve the staff work/meeting/lunch areas at the Skinner Building No. 1. The scope includes the following: replace the roofing system; replace/upgrade all mechanical, electrical, plumbing, and HVAC components consistently with current building codes; comply with ADA requirements; improve employees shared facilities and offices (bathroom, locker rooms, break rooms, meeting rooms, cubicles); and abate all hazardous materials. The option to replace the building will be considered during the early phases of this project.

Skinner Sodium Hypochlorite Tank Replacement

The Skinner plant relies on two cross-linked high-density polyethylene (HDPE) tanks for storing sodium hypochlorite, which serves as initial backup disinfection to ozone treatment, ensuring that primary disinfection requirements are continuously met during unexpected events such as power outages. The tanks are 10 feet in diameter and 12 feet tall, with a storage capacity of 6,250 gallons each. The tanks have been in service since 2007 and have exceeded their recommended service life of 15 years. Recent inspections revealed leakage from a propagating crack in one of the two tanks, which was repaired on a temporary basis. This project will replace the two existing sodium hypochlorite tanks and their associated equipment, such as piping, pumps, and sensors, necessary for the operation of the sodium hypochlorite system.

Skinner Solids Waste Handling Rehabilitation

Efficient recovery of water from residual solids is critical for the operation and efficiency of the Skinner plant. The plant's dewatering and solids waste handling system recovers water by processing large volumes of residual solids, producing dry solids for disposal. Housed in the Dewatering Building, its three belt presses are critical to its continual function. The belt presses were constructed and installed in 2003 and are increasingly undergoing frequent maintenance and repairs due in part to their exposure to a corrosive environment. This project will upgrade plant's dewatering and solids waste handling equipment and facilities to ensure the continued functionality of the solids handling system.

Skinner Sulfuric Acid Tank Farm Transfer Pipe Rehabilitation

This project will rehabilitate the sulfuric acid transfer and feed systems, which have experienced a leak due to their condition, to improve safety and warning mechanisms in the transfer line.

Skinner Washwater Reclamation Plant 2 Rehabilitation and Return Wash Pumps Replacement

The Washwater Reclamation Plant 2 (WWRP-2) processes washwater from the treatment modules at the Skinner plant. It reclaims water used in filter backwashes and sedimentation basin sludge processing during treatment. Solids settle out of the water, and the reclaimed water is returned to the inlet control structure at the ozone contactor building to be put through the treatment process. The WWRP-2 is the oldest working reclamation plant on site. Much of the equipment and infrastructure has deteriorated with time. In 2011, minor modifications to the WWRP-2 were made during the plant's Oxidation Retrofit Program, but other improvements were not addressed. Over time, WWRP-2 has experienced repeated equipment failures. This project rehabilitates the WWRP-2, including replacement of return wash pumps and improvements of associated equipment as required to meet Metropolitan standards.

Weymouth Project Group

Water Quality Demonstration Plant Rehabilitation

The Water Quality Demonstration Plant (WQDP), formerly known as the Oxidation Demonstration Plant was placed into service in 1992 to perform demonstration-scale testing of ozone processes in advance of ozone retrofits at Metropolitan's water treatment plants. Since testing to support the ozone implementation was completed, this facility has been used continuously to determine the feasibility and application of emerging water treatment processes. The 5.5 MGD plant provides a demonstration-scale test facility that is approximately a 1:100 scale version of Metropolitan's full-scale plants and is needed to ensure that Metropolitan continues to meet all current and future drinking water regulations. Following 30 years of continuous use, many equipment items at the testing facility have deteriorated and become less reliable. This project will remove obsolete equipment; install new ozone equipment, chemical systems, a new liquid oxygen (LOX) storage tank, and associated equipment; install variable frequency drives (VFDs) for the backwash pumps; rehabilitate secondary containment system for all chemicals used at the plant; and upgrade other electrical, mechanical, instrumentation, and control systems to make the plant operation more efficient.

Western Region Security Camera System Upgrade – Area 8

The existing security system that serves the Western Region of Metropolitan's distribution system requires frequent maintenance, is obsolete, is not integrated with the current enterprise system, and its coverage is incomplete. This project will replace the existing security system with a new enhanced camera system and install other security-related equipment in this region to enhance theft and trespassing detection and deterrence, lower maintenance costs, and better leverage the available bandwidth and data storage capabilities to provide better video feeds and recordings. This project will replace all existing cameras and related security equipment at the Weymouth plant and Michael J. McGuire Water Quality Laboratory.

Weymouth Administration and Control Buildings Seismic Upgrades

The Weymouth Administration Building has been in service since 1941 and is an essential facility that supports treatment plant operations. The building is comprised of two separate reinforced concrete structures: a two-story structure of approximately 15,200 square feet that houses offices, support spaces, restrooms, a demonstration room, and a water quality laboratory; and an adjacent, four-story structure (typically referred to as the Control Building) of approximately 20,000 square feet that houses the plant control room, chemical piping systems, lockers, conference rooms, and an equipment storage area. The plant's outlet conduit passes underneath the building. This project will strengthen the two structures that comprise the Administration Building to increase their capability to withstand a major earthquake and retain their functionality as an essential facility. Seismic upgrades include the addition of micro-piles to supplement existing caisson footings, reinforcement of the walls for the plant's filter outlet channel; filling of below-ground openings with structural concrete, and addition of new shear walls and drag beams. Electrical, mechanical, information technology and telecommunications and plumbing components will also be reconfigured and modernized. The plant's water quality sampling laboratory and office spaces will be updated and optimized where required. This project will relocate existing chemical lines into a new trench and also upgrade the Weymouth plant's natural gas system, which serves all buildings throughout Metropolitan's La Verne site, and install a new fire protection system consistent with California Fire Code Standards.

Weymouth and Diemer Solids Handling PLC Replacement

This project will replace obsolete programmable logic controllers (PLC) at the Diemer and the Weymouth plants, including main, dry polymer, and belt press units. The project scope includes modern PLC replacements, programming, SCADA integration, and startup testing to ensure the continued reliability and operational integrity of solids dewatering systems.

Weymouth Aqua Ammonia and Caustic Tank Farm Upgrades

The Filter Effluent Ammonia and Caustic Tank Farm at Weymouth is located on the northwest side of the plant. This tank farm was completed in 1997 and houses three aqua ammonia tanks and four caustic soda tanks. Aqueous ammonia is injected into the Combined Filter Effluent channel after chlorine to form chloramines to disinfect the water. Metropolitan practices chloramination to meet federal and state water quality standards for the total trihalomethane maximum contaminant level. Caustic soda is also injected into the Combined Filter Effluent channel to adjust and stabilize the pH to aid in preventing corrosion problems in the distribution system. A rapid seismic evaluation recently conducted by Metropolitan staff revealed that the steel moment frames and braced frame connections, including their lateral bracings, will not withstand a major earthquake. Further detailed seismic evaluation will be conducted to develop upgrade options. This project will upgrade the Weymouth Filter Effluent Ammonia and Caustic Tank farm to meet current seismic standards. This project will also include mechanical, instrumentation, and electrical upgrades at the tank farm.

Weymouth Basins 1 and 2 Rehabilitation

Basins Nos. 1 and 2 were built in 1939 as part of the original Weymouth plant construction. Each basin has a treatment capacity of 57.5 million gallons per day. These basins were originally designed to treat Colorado River Water (CRW). With the addition of State Project Water (SPW), the plant periodically requires higher coagulant dosages than CRW. As a result, the basins operate at a higher solid loading rate than the rate for which the basins were originally designed, impacting basin operations and particle loading to the downstream filters. Most of the equipment used in Basins Nos. 1 and 2 has deteriorated over time and exceeded its service life. In addition, the adjacent Filter Building No. 1 experiences accumulation of sludge on the washwater sump floor from backwash operations and requires manual labor to maintain the sump. This project includes the rehabilitation and upgrades to the structure, equipment and systems inside and adjacent to Basins Nos. 1 and 2, and rehabilitation of the washwater sump floor at Filter Building No. 1.

Weymouth Basins 1 to 4 Inlet Channel Structural Upgrade

Constructed in 1940, the Weymouth plant’s inlet channel located within basins 1 to 4 is a concrete box culvert that carries flow from the plant's rapid mixing structure to feed the flocculation and sedimentation basins. A structural assessment of the basin inlet channel has found that the it is structurally inadequate to resist a strong earthquake. The assessment also recommends separating the inlet channel of Basins 1 and 2 from Basins 3 and 4 to provide independent rapid mix trains to each of the basin’s pairs. A failure of the inlet channel would cause the Weymouth plant to shut down or limit its treatment capacity until the damage can be repaired. This project will structurally upgrade the inlet channel and reconfigure flow from the rapid mix structure to the basins.

Weymouth Buildings 2 and 3 Roof Replacement

Some of the quadrants in Buildings 2 and 3 were converted to storage rooms many years ago. Leaks from the roof have caused damage to the flooring system in these rooms. Further rain events without replacing the roof would result in additional damage to the flooring and may result in mold if the rooms are not ventilated afterwards. Replacing the roof will prevent leaks, mold intrusion, health and safety concerns, and additional damage to these historical buildings. This project will replace Weymouth Buildings 2 and 3’s existing built-up asphalt roofing system (approximately 20,000 square feet), roof drains, vents, and other associated components.

Weymouth Chemical Tank Farms Rehabilitation

The Weymouth plant's chemical tank farms house the chemicals, feed equipment, and analytical instruments necessary to treat water. The chemical storage tanks and associated equipment are nearing the end of service life. Most chemical tank farms were constructed or rehabilitated between 2000 and 2010. Polymer and fiber-reinforced plastic (FRP) tanks are past the end of the design life of 10 years. The expected life for steel tanks can be several decades long, but once corrosion begins, it rapidly worsens when the chemical and metal are exposed to air. Losing a single tank would, at a minimum, reduce operational flexibility at a local level and put the plant at risk of violating water quality requirements if anything happened to the remaining tanks or the delivery. This project will rehabilitate the chemical storage tanks, equipment, and support infrastructure located within the vicinity chemical tank farms at Weymouth plant.

Weymouth Chlorine Delivery Railroad Tracks Replacement

The Weymouth plant receives chlorine deliveries via rail cars. The railroad spur to the Weymouth plant was originally installed in the 1930s to transport material and equipment for the construction of the Weymouth plant. This project will replace the track dedicated to the Weymouth plant, upgrade traffic control devices and signals at each track crossing to comply with Burlington Northern Santa Fe (BNSF) standards and design requirements and City of La Verne safety codes, install a new sidewalk adjacent to existing tracks, and install new railcar scales.

Weymouth Chlorine Maintenance Shop Expansion

With the completion of the Weymouth Chlorine System Upgrades project, the amount of equipment to maintain has increased, resulting in insufficient space in the existing shop to perform necessary maintenance and accommodate storage of equipment and spare parts. Storage cabinets and electrical panels have been added where desks and workspaces were located. Also, due to the space limitations, spare equipment is currently stored in the two storage bays, which poses the potential of the equipment being compromised in the event of a leak. This project will expand the existing Chlorine Maintenance Shop, including a room addition to ensure adequate working space and storage to address these space, storage, and maintenance needs to reliably maintain the chlorine equipment for the expanded chlorine process.

Weymouth Dry Polymer System Upgrade

Cationic polymers are used as a coagulant aid for the washwater reclamation plant, and nonionic polymers are needed to meet filter performance regulations when treating high State Project Water (SPW) blends. Depending on the quality of the source water, both dry polymers may need to be applied simultaneously. However, the current dry polymer system only has one mixing train available. Since these feed systems share a common polymer mixer, it is difficult to operate both systems at the same time. Additionally, the existing dry polymer mixer uses a type of batch mixer that can only make a single batch at a time and frequently clogs. The mixer is housed in a metal structure that does not meet current seismic codes, although it was constructed to meet the codes at the time of construction. This project will construct a new dry polymer mixing facility. The project scope includes construction of a new building designed to meet current seismic standards, installation of a dry polymer mixing system to allow simultaneous mixing and feeding of cationic and nonionic polymers, independently, and construction of a covered containment area to house feed equipment and new polymer storage tanks.

Weymouth Filter Valve Replacement

The original filter valves in Building No. 1 were installed in the 1940s and were replaced in the early 1970s with similar valves. The original filter valves in Building No. 2 were installed during the second plant expansion in 1962 and were similar in dimension to the valves in Building No. 1. This project will replace all filter valves and actuators in both Filter Building Nos. 1 and 2 with Metropolitan-furnished AWWA-standard valves and current industry-standard actuators. This project will also replace or refurbish appurtenant equipment, which is ancillary to the reliable operation of the filter valves, such as flow meters, underdrain valves, electrical and control systems, instrumentation, pipes, and other equipment. Under this project, Metropolitan has procured 236 butterfly valves with actuators to replace the existing filter valves and actuators at the Weymouth plant. Replacement of valves and actuators in Filter Building No. 2 has been completed. Replacement of valves and actuators in Filter Building No. 1 is scheduled to proceed within the current biennium.

Weymouth Fluorosilicic Acid Tank Farm Improvements

The Weymouth plant relies on two 6,250-gallon cross-linked high-density polyethylene (HDPE) tanks for the storage of fluorosilicic acid. These tanks have a recommended service life of 10 years and have been in service since 2007. A recent inspection has identified cracks on the interior floor of one tank. Similar deterioration is expected in the other tank. This project will replace the fluorosilicic acid storage tanks to provide an expected service life of 20 years. In addition to tank replacement, improvements to the overall tank farm, including piping, equipment, and instrumentation adjacent to the fluoride tanks, are required to meet Metropolitan's latest safety and operational standards.

Weymouth Fueling System Upgrades

The Weymouth plant currently utilizes an underground storage tank (UST) fueling systems that provide fuel for servicing fleet vehicles, equipment, and generators that provide emergency backup power at the facility. This project will refurbish the Weymouth plant's UST fueling systems, including storage tanks, above and below ground piping, conduit, control and monitoring systems, vent systems, housings, and related appurtenances. This project will also evaluate whether aboveground storage tanks are a viable option.

Weymouth Ozone Contactor Building Off-Gassing Improvements

The Weymouth plant's ozone contactor building features four 10-chamber ozone contactors for ozone disinfection. Ozone gas is generated in the ozone generator building and routed to the main header on the roof of the ozone contactor building, which then splits into individual contactor headers. Ozone is fed into each chamber through a diffuser array at the bottom of the chambers within the contactor. This allows the ozone gas to spread throughout all the chambers in a pattern of fine bubbles for contact with raw water. The excess ozone not being used in the contactors is being released into the atmosphere through the effluent gates or vents on the roof of the contactor building. This results in ozone lingering on the roof deck and wafting over the side of the building, down to the ground level, and into the building gallery, which prevents plant staff from performing preventive and corrective maintenance on the roof or in the gallery, as it's unsafe for staff to be around high levels of ozone. This project will determine the location of ozone off-gassing and develop and implement solutions to reduce ozone off-gassing, including modifications to the Weymouth plant's ozone contactor building.

Weymouth Ozone Contactor Effluent Channel Bypass

The Weymouth plant does not have redundancy or the ability to bypass the ozone contactor effluent channel to deliver raw water to the water treatment process. A full plant shutdown will be required to perform necessary rehabilitation, inspections, and emergency repairs within the ozone contactor effluent channel. This project will improve and enhance operational flexibility by evaluating and implementing bypass or redundancy options.

Weymouth Ozone Contactor Expansion Joint Improvements

The Weymouth plant's ozone contactor building features four individual concrete contactors arranged in series along their length and two galleries that house essential instrumentation and control equipment. The building was designed with a one-inch-wide expansion joint located between the walls of Contactors 2 and 3. The expansion joint allows for thermal expansion and contraction resulting from temperature fluctuations. Water leakage and deterioration of caulking located in the ozone contactor's joint have been observed during routine inspections since 2021. This project will determine the source of the water leakage and implement solutions to eliminate leakage, including replacement of the existing expansion joint between Contactors 2 and 3, addition of a water stop, and minor structural modifications of the contactor/channel concrete walls to accommodate the joint replacement and water stop installation.

Weymouth Sedalia Avenue Perimeter Improvements

This project will upgrade the Weymouth plant's western perimeter along Sedalia Avenue by adding a new perimeter wall and related site improvements, including lighting, security, and access. This project will also include a comprehensive siting study to evaluate options to further develop the western perimeter and the potential relocation of districtwide control center functions to La Verne.

Weymouth Solids Handling Rehabilitation

Residual solids generated during the water treatment process are sent to the gravity thickeners to separate water from the solids before being sent to belt presses in the solids handling facility for further dewatering. Dewatered solids are then pumped to elevated hoppers for storage prior to off-site disposal. Mechanical equipment at the solids handling facility has experienced frequent failures, and the facility itself requires full-time staffing to operate. Regular failures occur with the system's bridge breakers, which break apart dewatered solids so that they can be pumped to the hoppers. The facility also experiences frequent issues with the hoppers. After the belt presses dewater the solids, polymer solution is added to the discharge side of the cake pumps to facilitate pumping. This produces a cake-like material that often sticks to the hoppers' mechanical components and impedes opening and closing of the hopper gates. Rehabilitation of the solids handling facility is necessary to maintain its long-term function, reduce maintenance and operational labor costs, and reduce chemical costs.

This project will identify and implement the most feasible rehabilitation of the facility and to evaluate the capacity of the facility's decant lines. Options for rehabilitation include: (1) eliminating the existing cake pumps and installing a conveyor belt system to transfer the dewatered solids to the hopper system without the addition of liquid polymer; (2) transferring solids to a separate storage area where the solids are held prior to being hauled offsite. This project will also evaluate modifications within the building that would facilitate future equipment repairs and replacement; and (3) constructing sludge lagoons that would replace the belt press facility as the main solids handling facility to process residual solids.

Weymouth Thickeners Upgrades

The Weymouth plant solids thickeners receive residual solids from the water treatment plant collector system and the washwater reclamation plant (WWRP). There are two identical 58-foot diameter thickeners and two newer identical 60-foot diameter thickeners located at the north end of the plant. Each thickener comprises an inlet well, circular basin, sweep arms and drive motor, a sludge removal hopper, and supernatant weirs. Residual solids enter the thickeners in the inlet well, settle, and accumulate at the bottom of the basin. The thickened solids are then scraped into the sludge removal hopper and pumped into one of the three belt presses at the solids handling facility. A rapid seismic evaluation of the thickeners and thickened solids pump room was recently conducted by Metropolitan staff, confirmed that the supports of the scraper blades comply with the strength design. However, the perimeter wall does not meet the strength design criteria under the current standards and is inadequate in the flexure capacity. This project will upgrade the Weymouth thickeners to meet current seismic standards. This project will also include mechanical, instrumentation, electrical, and associated upgrades.

Weymouth Wheeler Gate Security Improvements

Construction vehicles and chemical delivery trucks access the Weymouth plant through the Wheeler entrance gate. This project will provide safety and security improvements to the Weymouth plant’s Wheeler gate, including construction of a new guard enclosure; improved lighting, security cameras, and communication features; crash-rated gates at vehicle and train entrances; perimeter wall and fencing along Wheeler Avenue; chemical delivery staging and containment area; traffic lane improvements, including lane widening and physical security features; and vehicle rejection turn-about lane. This project will also incorporate Metropolitan's current safety standards into the plant's vehicle traffic routing.

Water Treatment – General Project Group

CUF Dechlorination System Upgrade

The chemical unloading facility (CUF) is used to transfer liquid chlorine from railcars to cargo trailers for delivery to Metropolitan facilities. The goal of this project is to enhance compliance with discharge regulations and allow the transfer of liquid chlorine from rail cars to cargo trailers to occur over a wide range of operating conditions. This project will evaluate available technologies; perform a pilot study to determine the best technology; and explore methods and technologies of neutralizing chlorine to improve chlorine transloading ability throughout the year. This project will upgrade the existing system that neutralizes chlorine at CUF; implement safety-related infrastructure required to improve temperature and pressure conditions and relief equipment for trailers; and enhance CUF electrical reliability. This project will be staged to first rehabilitate the existing system to continue to operate the facility reliably. The second stage will implement a larger facility infrastructure upgrade based on study recommendations to provide an enhance system to handle a wide range of operating conditions.

CUF Railroad Track Rehabilitation

The chemical unloading facility (CUF) is used to transfer a liquid chemical from rail cars to cargo trailers for delivery to Metropolitan facilities. The railroad track for used was originally constructed in the 1920s. The recent inspection of the rail revealed deterioration and permanent deformation. Furthermore, the Federal Railroad Administration is expected to begin mandating the use of heavier railcars, which will further contribute to the deterioration of the railroad tracks. This project will enhance safety and reliability of operations by removing the deteriorated railroad track components, replacing them with new components, grading adjacent dirt areas to improve drainage and control erosion, and other appurtenant work as required.

Eastern Region CUF Security Camera System Software/Hardware Upgrade

The existing security system that serves the Eastern Region of Metropolitan's distribution system requires frequent maintenance, is obsolete, is not integrated with the current enterprise system, and its coverage is incomplete. This project will upgrade the security software and hardware at the CUF site to modernize the communication infrastructure and ensure seamless daily operation.

Attachment 4: Staffing Needs Analysis- 105 New Positions by Group, Job Classification, Type, and Union Detail

Group	Job Classification	Type	Union	Count
Conveyance and Distribution	Aqueduct & Power Dispatcher	O&M	02-AFSCME	1
Conveyance and Distribution	Aqueduct Pump Specialist	O&M	02-AFSCME	2
Conveyance and Distribution	Conveyance&Distrbtn Specialist	O&M	02-AFSCME	1
Conveyance and Distribution	Engineering Tech II	O&M	02-AFSCME	1
Conveyance and Distribution	Engineering Tech III	O&M	02-AFSCME	1
Conveyance and Distribution	Hydroelectric Specialist I	O&M	02-AFSCME	1
Conveyance and Distribution	O&M Tech IV	O&M	02-AFSCME	12
Conveyance and Distribution	Power Line Specialist	O&M	02-AFSCME	1
Conveyance and Distribution	Pump Plant Maint Operator II	O&M	02-AFSCME	1
Conveyance and Distribution	Pump Plant Specialist	O&M	02-AFSCME	3
Conveyance and Distribution	Team Manager IV	O&M	03-Supervisors Association	1
Treatment and Water Quality	Admin Assistant II	Pure Water Southern California	02-AFSCME	1
Treatment and Water Quality	Asst Chemist	O&M	02-AFSCME	1
Treatment and Water Quality	Asst Microbiologist	O&M	02-AFSCME	1
Treatment and Water Quality	Engineer	O&M	02-AFSCME	2
Treatment and Water Quality	Engineer	Pure Water Southern California	02-AFSCME	1
Treatment and Water Quality	Environmental Specialist	O&M	02-AFSCME	1
Treatment and Water Quality	Facilities Maint Mechanic	O&M	02-AFSCME	2
Treatment and Water Quality	O&M Tech IV	O&M	02-AFSCME	1
Treatment and Water Quality	Team Manager IV	O&M	03-Supervisors Association	1
Treatment and Water Quality	Water Sampling Field Tech	O&M	02-AFSCME	1
Treatment and Water Quality	Wtr Trtment Plant Operator I	O&M	02-AFSCME	5
Integrated Operations Planning and Support Services	Admin Assistant II	O&M	02-AFSCME	1
Integrated Operations Planning and Support Services	Asst Engineer II	CAPITAL	02-AFSCME	1
Integrated Operations Planning and Support Services	Asst Group Manager	O&M	Unrepresented	1
Integrated Operations Planning and Support Services	Asst Resource Specialist II	O&M	02-AFSCME	1
Integrated Operations Planning and Support Services	Chief Cook	O&M	02-AFSCME	1
Integrated Operations Planning and Support Services	EHS Field Specialist III (C)	O&M	05-ACE	1
Integrated Operations Planning and Support Services	Engineer	CAPITAL	02-AFSCME	1
Integrated Operations Planning and Support Services	Engineer	O&M	02-AFSCME	2
Integrated Operations Planning and Support Services	Engineering Tech III	O&M	02-AFSCME	1
Integrated Operations Planning and Support Services	Facilities Maint Mechanic	O&M	02-AFSCME	1
Integrated Operations Planning and Support Services	General Maintenance Asst	O&M	02-AFSCME	1
Integrated Operations Planning and Support Services	O & M Supervisor	CAPITAL	03-Supervisors Association	1
Integrated Operations Planning and Support Services	O&M Tech II	O&M	02-AFSCME	2

Group	Job Classification	Type	Union	Count
Integrated Operations Planning and Support Services	O&M Tech IV	O&M	02-AFSCME	5
Integrated Operations Planning and Support Services	O&M Tech IV	Pure Water Southern California	02-AFSCME	1
Integrated Operations Planning and Support Services	Property Maintenance Tech II	O&M	02-AFSCME	1
Integrated Operations Planning and Support Services	Resource Specialist	O&M	02-AFSCME	1
Integrated Operations Planning and Support Services	Sr Admin Analyst	O&M	02-AFSCME	2
Integrated Operations Planning and Support Services	Sr Engineer	Pure Water Southern California	04-MAPA	1
Integrated Operations Planning and Support Services	Sr Resource Specialist	O&M	03-Supervisors Association	2
Integrated Operations Planning and Support Services	Team Manager I	O&M	03-Supervisors Association	1
Integrated Operations Planning and Support Services	Team Mgr-Program Management	O&M	04-MAPA	1
Office of Safety Security and Protection	Occ Safety & Health Spec	O&M	04-MAPA	1
Office of Safety Security and Protection	Security Specialist (C)	O&M	05-ACE	1
Office of Safety Security and Protection	Sr Admin Analyst	O&M	02-AFSCME	1
Office of Safety Security and Protection	Sr Training Specialist (C)	O&M	05-ACE	1
Office of Safety Security and Protection	Team Manager I	O&M	03-Supervisors Association	1
Engineering Services	Admin Analyst	Pure Water Southern California	02-AFSCME	1
Engineering Services	Assoc Engineer	CAPITAL	02-AFSCME	1
Engineering Services	Assoc Engineer	O&M	02-AFSCME	2
Engineering Services	Asst Engineer I	CAPITAL	02-AFSCME	1
Engineering Services	Designer III	CAPITAL	02-AFSCME	2
Engineering Services	Engineer	CAPITAL	02-AFSCME	2
Engineering Services	Engineer	O&M	02-AFSCME	2
Engineering Services	Engineer	Pure Water Southern California	02-AFSCME	1
Engineering Services	Engineering Tech III	CAPITAL	02-AFSCME	1
Engineering Services	Pr Engineer	Pure Water Southern California	04-MAPA	1
Engineering Services	Sr Engineer	Pure Water Southern California	04-MAPA	1
Human Resources	HR Assistant III (C)	O&M	05-ACE	3
Human Resources	Human Resources Analyst II (C)	O&M	05-ACE	1
Finance and Administration	Pr Admin Analyst	O&M	02-AFSCME	1
Finance and Administration	Sr IT Business Analyst	O&M	02-AFSCME	1
Finance and Administration	Unit Manager V (C)	O&M	05-ACE	1
Information Technology	IT Network Engineer III	O&M	02-AFSCME	1
Information Technology	Pr Info Tech Analyst	O&M	04-MAPA	1
Information Technology	Sr Admin Analyst	O&M	02-AFSCME	1
Board of Directors	Admin Assistant II (C)	O&M	05-ACE	2
Water Resource Management	Section Mgr-Water Resource Mgt	O&M	04-MAPA	1
Grand Total				**105**