

Metropolitan Water District of Southern California

FISCAL YEARS 2024/25 AND 2025/26 COST OF SERVICE
REPORT FOR PROPOSED WATER RATES AND CHARGES



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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 On August 18, 2020, the Board of Directors repealed the Administrative Code sections that established the wheeling service it previously made available to its member agencies (short-term wheeling service under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. Additionally, 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.

This report describes the updated rate structure in detail including the cost of service process that supports the proposed rates and charges for calendar years 2025 and 2026, which are based on the Proposed Biennial Budget for Fiscal Years 2024/25 and 2025/26 prepared for the Board and committee meetings scheduled in February 2024 (the "Biennial Budget") through April 2024.

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 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.

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 pricing¹ 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 generally, its 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, 16 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 4,500 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 18.6 million people lived in the service area in 2022, based on official estimates from the California Department of Finance and on population distribution estimates from the Southern California Association of Governments (SCAG) and the San Diego Association of Governments (SANDAG). Since 2020, the region has experienced a 1.1 percent loss in population due mostly to housing shortages and high cost of living throughout Southern California. Recent population projections were prepared by the Center for Continuing Study of the California Economy (CCSCE) in 2020, which were based on SCAG studies and used as the base data for the development of population for Metropolitan's 2020 Integrated Water Resources Plan's planning scenarios. CCSCE projected approximately 12 percent growth from 2019 (18.8 million) to 2035 (21.1 million). CCSCE's projection is consistent with the Census Bureau's national baseline projections, extrapolated for Metropolitan's service area.

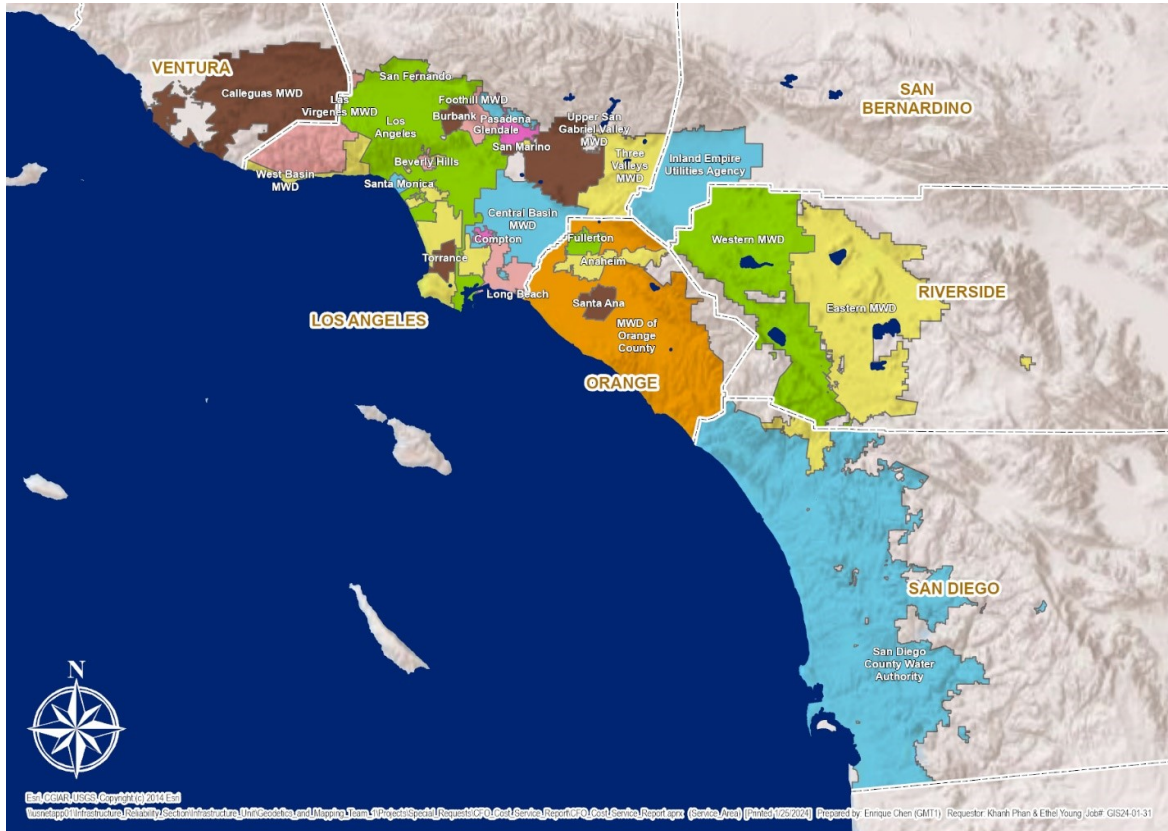
The economy of Metropolitan's service area is exceptionally diverse. In 2022, the economy of the six counties which contain Metropolitan's service area had a gross domestic product larger than all but thirteen nations of the world. The Six County Area economy ranked between South Korea (\$1.67 trillion) and Mexico (\$1.4 trillion), with an estimated gross domestic product (GDP) of \$1.57 trillion. The Six County Area's gross domestic product in 2022 was larger than all 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. Since 2000, annual rainfall has ranged from approximately 4 to 21 inches along the coastal area, 6 to 38 inches in foothill areas and 5 to 22 inches inland areas.

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

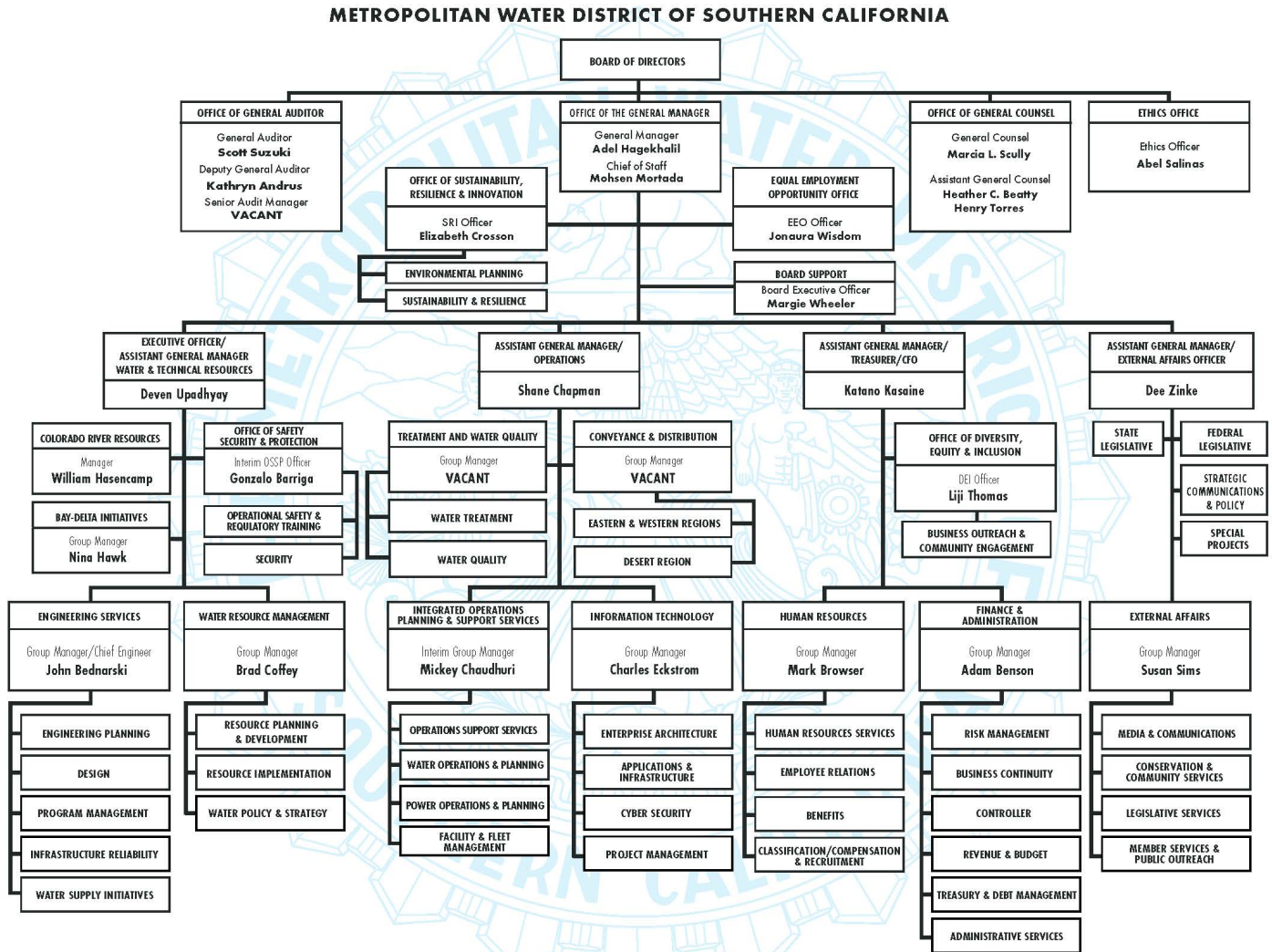
Board of Directors

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



Updated: January 29, 2024

Table 1: Metropolitan Senior Management

Adel Hagekhalil	General Manager
Marcia Scully	General Counsel
Scott Suzuki	General Auditor
Abel Salinas	Ethics Officer
Mohsen Mortada	Chief of Staff
Deven Upadhyay	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

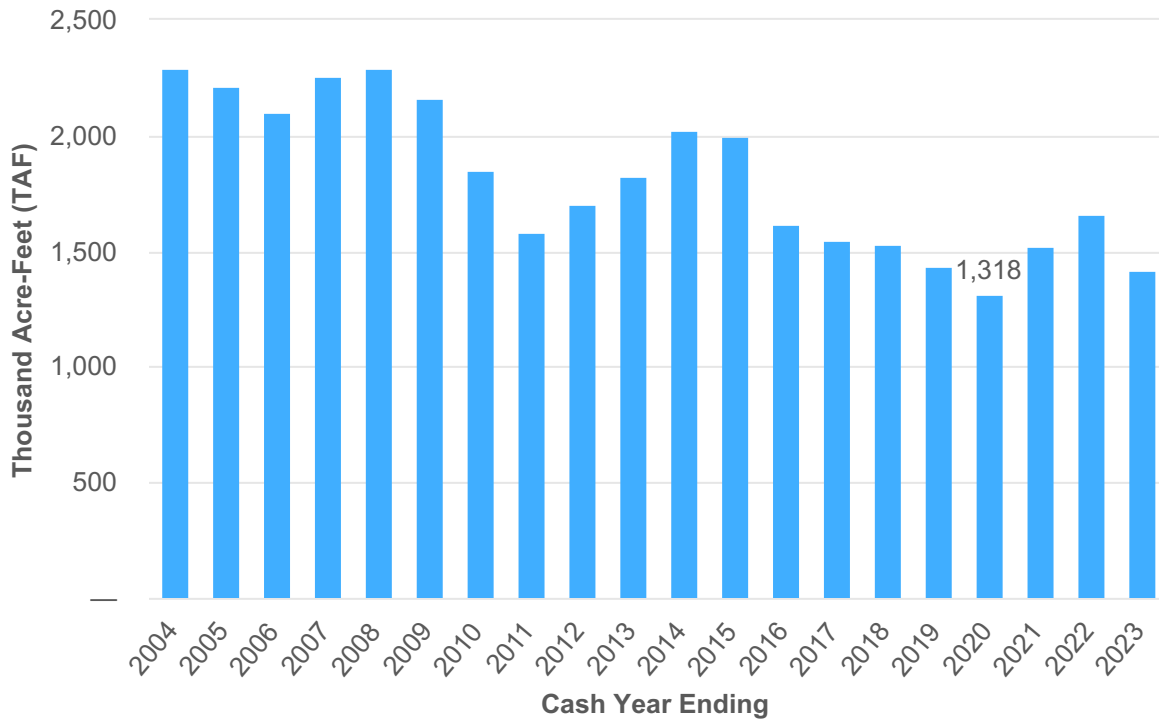
Municipal Water Districts	Cities	County Water Authority
Calleguas	Anaheim	San Diego
Central Basin	Beverly Hills	
Eastern	Burbank	
Foothill	Compton	
Inland Empire Utilities Agency	Fullerton	
Upper San Gabriel Valley	Glendale	
Western of Riverside County	Long Beach	
Las Virgenes	Los Angeles	
Orange County	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 2.3 million acre-feet (MAF) in Cash Year ending² 2004 and as low as 1.3 MAF in Cash Year ending 2020, 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 water use at the retail consumer level and the amount of local water supplies available to member agencies. Consumer demand and locally supplied water vary from year to year, resulting in variability in Metropolitan’s water transactions. Both economic growth and recessions can also lead to increases and decreases in demand. Weather also affects demands. Wet cool weather not only increases the availability of local supplies, it also decreases retail demands. Conversely, hot and dry weather results in significant increases in retail demand. Member agencies also rely on Metropolitan during times of operational emergencies. 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.

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

Figure 3: Historic Water Transactions Cash Year Ending 2004 -2023¹



¹Occur period Water Transactions. 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 2023. Water transactions include sales, exchanges, and wheeling.

Table 3: Metropolitan Water Transactions with Member Agencies, Year Ended June 30, 2023
(Dollars in Thousands)^{1,2}

Agency	Revenues			Percent of Total	Water Transactions	
	Fixed Charges (\$ thousands)	Volumetric Charges (\$ thousands)	Total (\$ thousands)		AF	Percent of Total
Anaheim	\$ 2,274	\$ 38,603	\$ 40,877	3.03%	36,573	2.83%
Beverly Hills	1,369	8,779	10,148	0.75%	7,644	0.59%
Burbank	1,167	2,809	3,976	0.29%	2,541	0.20%
Calleguas	9,626	72,192	81,818	6.06%	57,825	4.47%
Central Basin	777	27,584	28,361	2.10%	23,920	1.85%
Compton	57	17	74	0.01%	12	0.00%
Eastern	9,730	82,216	91,946	6.81%	88,042	6.80%
Foothill	786	7,223	8,009	0.59%	6,288	0.49%
Fullerton	584	5,911	6,496	0.48%	5,058	0.39%
Glendale	1,570	14,992	16,562	1.23%	12,778	0.99%
Inland Empire	5,337	29,626	34,963	2.59%	36,015	2.78%
Las Virgenes	2,196	14,217	16,414	1.22%	12,164	0.94%
Long Beach	2,790	21,217	24,007	1.78%	18,735	1.45%
Los Angeles	32,712	206,535	239,247	17.71%	219,454	16.96%
MWDOC	17,393	131,723	149,116	11.04%	135,592	10.48%
Pasadena	2,027	18,074	20,101	1.49%	15,304	1.18%
San Diego CWA	19,385	221,463	240,848	17.83%	335,495	25.92%
San Fernando	3	2,942	2,946	0.22%	2,388	0.18%
San Marino	142	1,100	1,241	0.09%	962	0.07%
Santa Ana	755	9,015	9,770	0.72%	7,894	0.61%
Santa Monica	725	10,534	11,259	0.83%	9,047	0.70%
Three Valleys	6,358	49,900	56,259	4.17%	45,665	3.53%
Torrance	1,482	16,500	17,982	1.33%	14,346	1.11%
Upper San Gabriel	1,346	47,891	49,237	3.65%	47,458	3.67%
West Basin	14,237	111,340	125,577	9.30%	94,996	7.34%
Western MWD	5,731	57,702	63,432	4.70%	58,116	4.49%
Total	\$ 140,562	\$ 1,210,105	\$ 1,350,666	100.00%	1,294,310	100.00%

¹ Water Transactions include sales, exchanges, and wheeling.

² Water Transactions as billed.

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 2022. 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 ProfilesCalendar Years 2013-2022 ^{1, 2, 3}

Agency	Average (AF)	Maximum (AF)	Minimum (AF)	Peak Day (CFS)
Anaheim	22,840	42,257	13,256	84.1
Beverly Hills	10,053	11,526	8,757	30.8
Burbank	12,407	18,250	3,111	22.6
Calleguas	93,134	112,466	72,938	240.8
Central Basin	32,356	60,904	16,681	73.6
Compton	101	943	-	6.9
Eastern	93,794	103,474	71,742	267.4
Foothill	8,542	10,426	7,218	22.8
Fullerton	6,734	8,917	5,057	22.2
Glendale	15,752	19,414	13,769	44.9
Inland Empire	59,353	76,034	37,947	153.9
Las Virgenes	19,874	23,988	13,600	46.1
Long Beach	28,150	37,022	20,929	80.4
Los Angeles	289,334	438,492	101,735	782.5
MWDOC	194,737	262,196	133,425	443.1
Pasadena	19,184	21,765	16,501	52.5
San Diego	406,583	571,312	309,986	1,138.2
San Fernando	209	1,906	-	5.3
San Marino	1,050	1,601	954	7.5
Santa Ana	9,092	14,646	4,453	21.7
Santa Monica	4,555	6,438	2,904	22.7
Three Valleys	64,228	70,794	53,012	178.6
Torrance	15,185	16,971	13,850	39.1
Upper San Gabriel	43,071	67,673	19,230	79.1
West Basin	113,029	121,096	105,900	230.2
Western	69,674	81,895	58,269	198.6
Total	1,633,019	2,202,405	1,105,223	4,295.8

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.

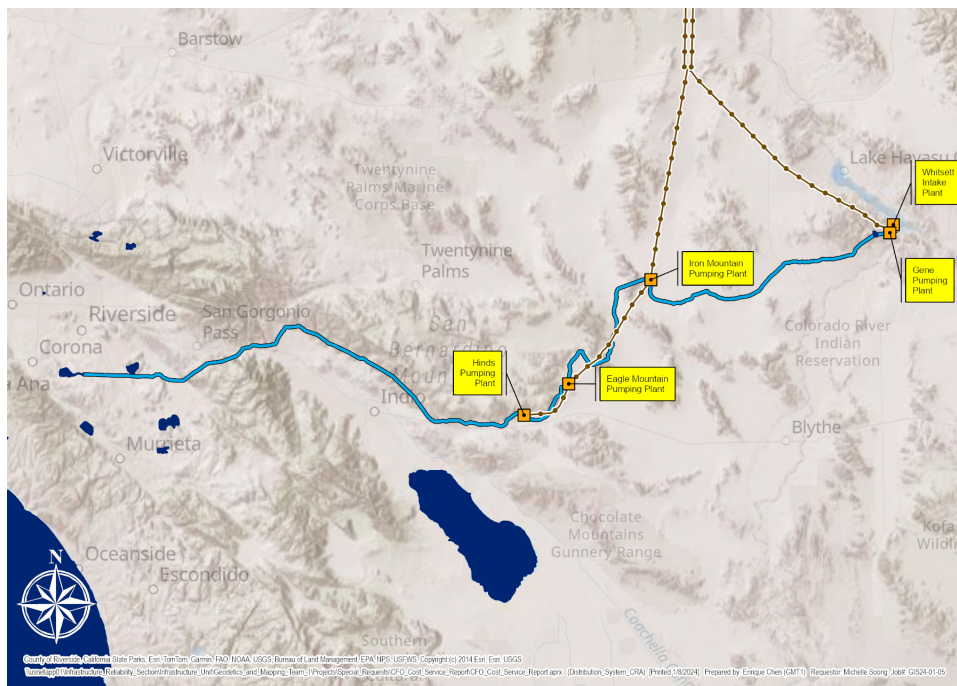
Colorado River Aqueduct (CRA)

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. 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.

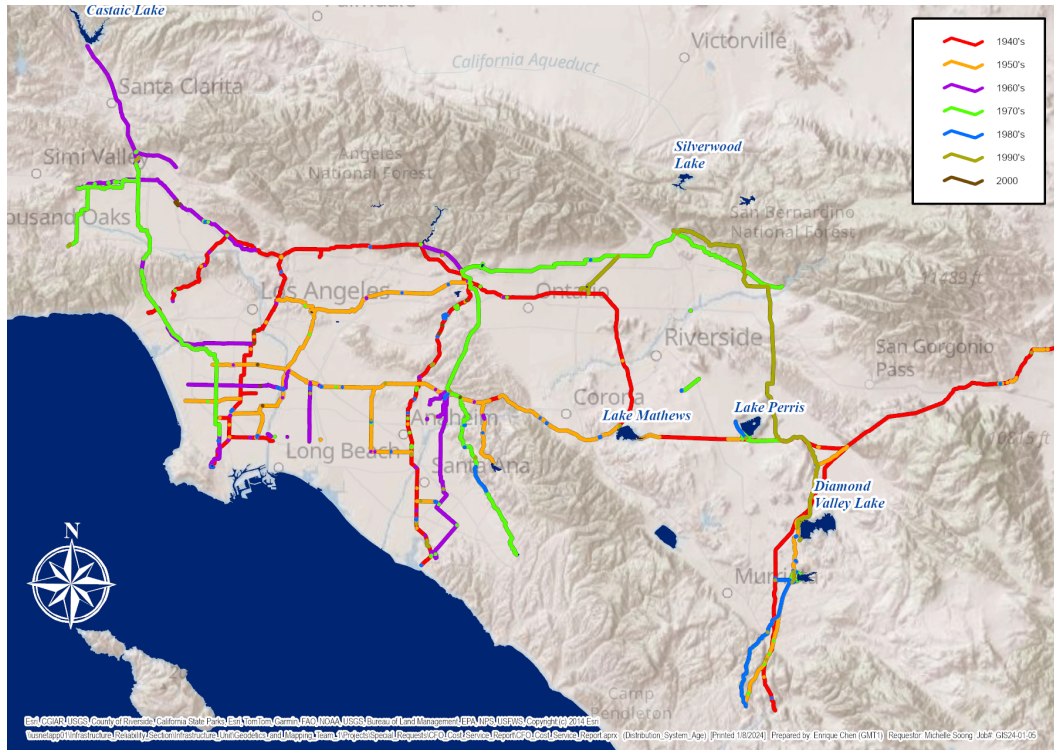
On December 13, 2023, at the Colorado River Water Users Association's annual conference, Bureau of Reclamation (Reclamation) Commissioner Camille Touton signed several conservation agreements in California, made possible by funding provided by the IRA. Metropolitan was a party to three of the agreements that will affect Metropolitan's water supply and finances for the next 3 years (2024 to 2026). Those agreements are between Metropolitan and PVID, the Fort Yuma Quechan Indian Tribe (Quechan), and San Diego County Water Authority (SDCWA). Additionally, an agreement with Bard Water District is in development and should soon be executed. While these agreements reduce Metropolitan's base Colorado River supply through 2026, Metropolitan maintains a record amount of Intentionally Created Surplus supplies (nearly 1.7 MAF) in Lake Mead and projects the District will be able to fill its Colorado River Aqueduct in any year through at least 2026. The exact amount of financial impact that these collective actions will have is not certain at this time, as some of the details are still being worked out and the quantities of water affected may change.

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 1,041,830 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

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

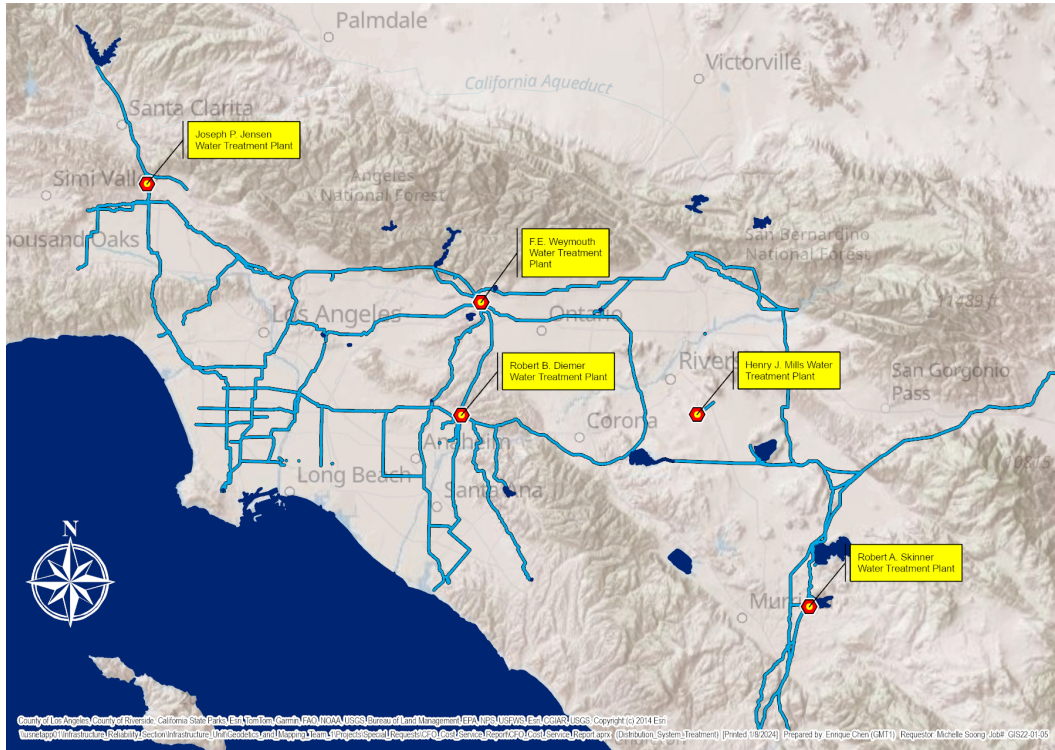


Table 8 shows Metropolitan's treated and untreated water transactions by member agency for Cash Year 2021. Approximately 49 percent of Metropolitan's water transactions in Cash Year 2023 were treated.

Table 8: Treated and Untreated Water Transactions by Member Agency, Cash Year 2023
Acres-Feet ^{1,2}

Agency	Treated (AF)	Untreated (AF)	Total (AF)
Anaheim	26,738	11,765	38,503
Beverly Hills	7,906	-	7,906
Burbank	2,675	-	2,675
Calleguas	63,910	-	63,910
Central Basin	24,144	-	24,144
Compton	-	-	-
Eastern	43,537	43,203	86,740
Foothill	6,876	-	6,876
Fullerton	5,323	-	5,323
Glendale	13,022	-	13,022
Inland Empire	-	39,253	39,253
Las Virgenes	11,943	-	11,943
Long Beach	18,062	-	18,062
Los Angeles	93,626	184,047	277,673
MWDOC	99,148	55,159	154,307
Pasadena	16,597	-	16,597
San Diego	52,379	289,556	341,935
San Fernando	2,450	-	2,450
San Marino	962	-	962
Santa Ana	8,840	-	8,840
Santa Monica	8,128	-	8,128
Three Valleys	35,725	18,377	54,102
Torrance	14,200	-	14,200
Upper San Gabriel	4,659	54,709	59,367
West Basin	98,438	-	98,438
Western	36,399	23,743	60,142
Total	695,684	719,812	1,415,496

¹ Water Transactions include sales, exchanges, and wheeling.

² Water Transactions are based on occur period.

Hydroelectric Facilities

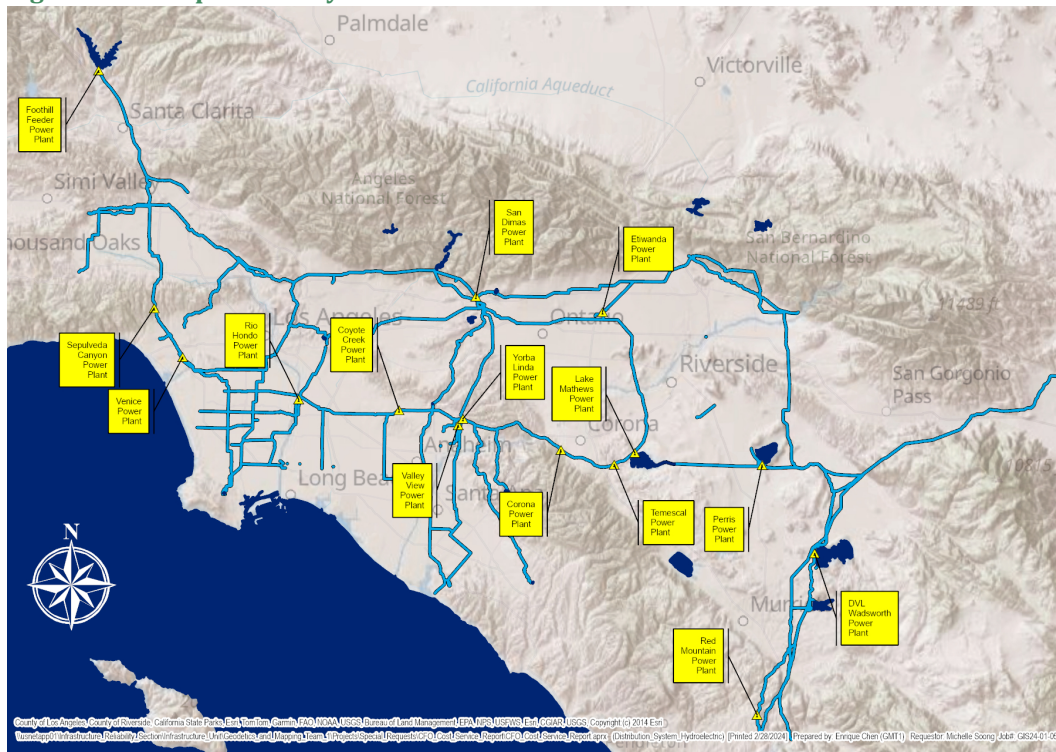
Metropolitan's Distribution System has 15 small hydroelectric plants located throughout the service area. The plants are located in Los Angeles, Orange, Riverside, and San Diego Counties as shown in Figure 9. The combined generating capacity of these plants and the generating capacity at Diamond Valley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

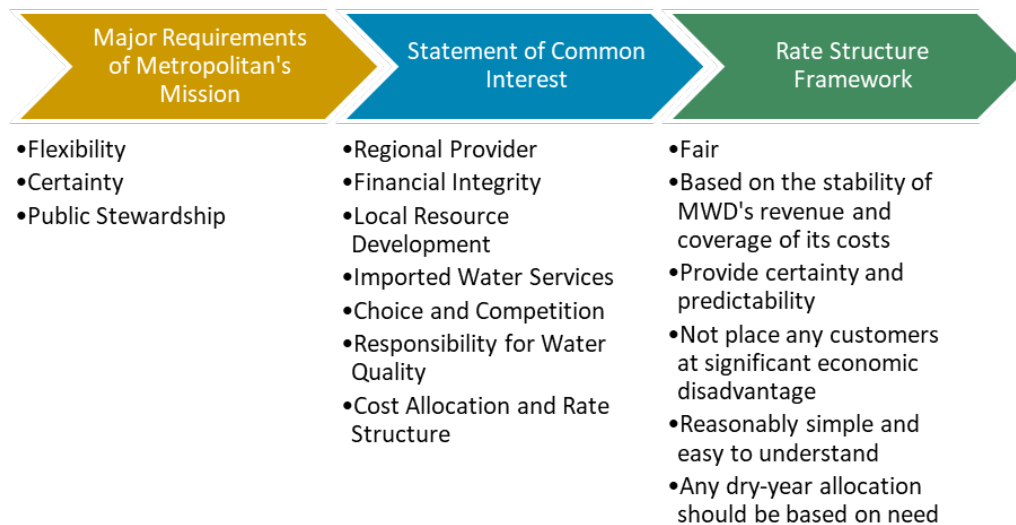


RATE STRUCTURE

Framework

The Rate Structure Framework evolved through a comprehensive strategic planning process initiated in 1998. 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 will end 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 budget and rates. No Tier 2 revenue has been included in past recent budgets, and therefore, the exclusion of Tier 2 revenue 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.

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 2024:

Table 9: Rate Elements, Calendar Year 2024

Rate Design Elements	Functional Costs Recovered	Type of Charge	Rate or charge effective January 1, 2024
Supply Rate	Supply, Drought Storage, Demand Management	Volumetric (\$/af)	\$332*
System Access Rate	Conveyance/Distribution (Average Capacity), portion of Regulatory/Emergency Storage	Volumetric (\$/af)	\$389
System Power Rate	Power on CRA and SWP	Volumetric (\$/af)	\$182
Treatment Surcharge	Treatment	Volumetric (\$/af)	\$353
Capacity Charge	Peak Distribution Capacity, portion of Regulatory Storage	Fixed (\$/cfs)	\$11,200
Readiness-to-Serve Charge	Available Conv. & Dist. Capacity, Emergency Storage	Fixed (\$M)	\$167

*Based on Tier 1 for 2024

Supply Rate

Purpose

The rate structure recovers supply costs through 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 system water delivered will be billed at 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 transaction.

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.

Treatment Surcharge

Purpose

The Treatment Surcharge recovers all costs of providing treatment capacity and operations through a uniform, volumetric rate per acre-foot of treated water transactions.

Implementation

The Treatment Surcharge is charged on all treated water 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.

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 average⁴. 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.

Table 10: Bundled Full-Service Costs⁵

Rate Type	Type of Charge	Rate or charge effective January 1, 2024*
Full-Service Untreated Cost	Volumetric (\$/af)	\$903
Full-Service Treated Cost	Volumetric (\$/af)	\$1,256

**Based on Tier 1 for 2024*

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.

⁴ 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.

⁵ 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 users 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.

AWWA 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 steps⁶. 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

⁶ 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.

such services or through charges applied based on seasonal use. This principle is consistent with the conceptual design of the COS's allocation module.

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 service⁷.

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 service⁸.

- 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 defensible.

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 steps in 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.

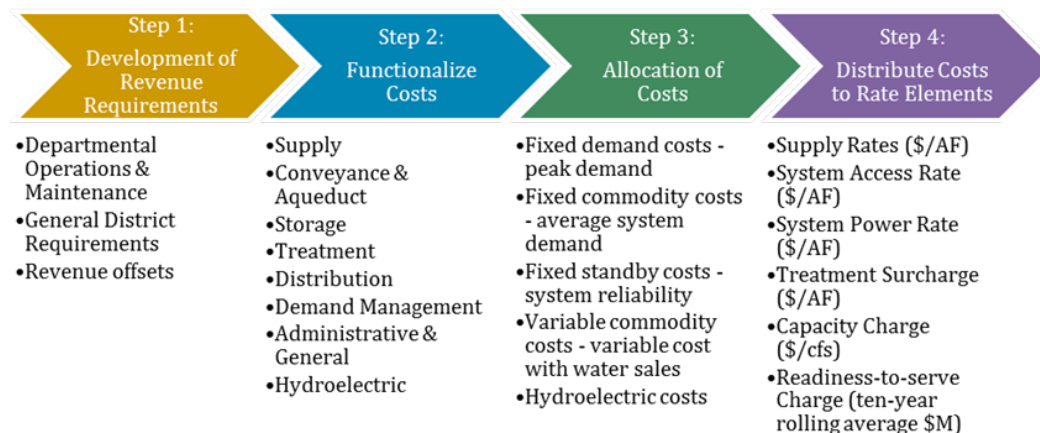
The purpose of sorting Metropolitan's costs in a manner that reflects the type of function (e.g., supply vs. conveyance), the characteristics of the cost (e.g., fixed or variable) and the reason why the cost was incurred

⁷ *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.*

⁸ *Manual of Water Supply Practices, M1, Principles of Water Rates, Fees and Charges, American Water Works Association, Seventh Edition, pg.4*

(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.

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, 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 requirements⁹. 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
- Treatment

⁹ 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.

- 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.

With regards to treatment-related costs, all costs, whether for average, peak, or standby, are recovered by dollar per acre-foot rates and are distributed based on the volume of treated water purchased. The following figure summarizes the Metropolitan COS process.

Revenue Requirements

The estimated revenue requirements presented in this report are for FY 2024/25 and 2025/26. 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 2024/25 and FY 2025/26 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 \$2.13 billion in FY 2024/25 and \$2.18 billion in FY 2025/26. These expenditures support sales of 1.338 MAF in FY 2024/25 and 1.344 MAF in FY 2025/26 and assume a 51 percent SWP allocation in CY 2024, 49 percent SWP allocation in CY 2025, and 48 percent SWP allocation in CY 2026 with CRA diversions of 750 thousand acre-feet (TAF) in FY 2024/25 and 760 TAF in FY 2025/26.

The rates and charges do not have to cover the entire amount of estimated expenditures. Metropolitan generates revenues from interest income, hydroelectric power sales, and miscellaneous income¹⁰. These internally generated revenues are referred to as revenue offsets and are expected to generate about \$162 million in FY 2024/25 and \$155 million in FY 2025/26. Metropolitan is also expecting to receive additional revenue from grant funds¹¹ and the IRA bucket 1¹², approximately \$67 million per year in FY 2024/25 and FY 2025/26. In addition, Metropolitan will receive approximately \$317 million in ad valorem property tax revenues (assuming that ad valorem tax rates are increased at 0.0070 percent of assessed valuation) in FY 2024/25 and \$334 million in FY 2025/26. 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 \$575 million in FY 2024/25 and \$581 million in FY 2025/26. Therefore, the revenue required from rates and charges is the difference between the total estimated expenditures (costs) and the revenue offsets, or \$1.55 billion in FY 2024/25 and \$1.69 billion in FY 2025/26. Given an effective date of January 1, 2025 and January 1, 2026, respectively, the rates and charges recommended in this report, combined with rates and charges effective through December 31, 2024 will generate a total of \$1.61 billion in FY 2024/25 and \$1.74 billion in FY 2025/26.

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.

¹⁰ Include \$60M in additional miscellaneous revenues from stored water during the biennium (FY 2024/25 and FY 2025/26)

¹¹ To offset O&M in FY 2024/25 and FY 2025/26, the proposed budget assumes Metropolitan will secure \$20 million per year in new grants that are yet to be identified.

¹² The budget assumed receipt of funding provided by the Inflation Reduction Act (IRA) for conservation agreements in California to reduce water demand on the Colorado River and leave water at Lake Mead as system water. The proposed budget includes the projected financial benefits: funding of \$47.3 million annually for FY 2023/24 through 2025/26 to offset PVID and Bard supply program costs in the respective fiscal years.

Schedule 1: Revenue Requirements (by budget line item), FY 2024/25

	Fiscal Year Ending 2025	% of Revenue Requirements (1)
Departmental Operations & Maintenance		
Office of General Manager	\$ 13,034,416	0.8 %
Bay Delta Initiatives	12,801,550	0.8 %
Human Resources	17,123,888	1.1 %
External Affairs	24,415,984	1.6 %
Conveyance and Distribution	80,838,901	5.2 %
Treatment and Water Quality	142,182,741	9.2 %
Integrated Operations Planning and Support Services	89,923,395	5.8 %
Office of Safety, Security and Protection	33,847,693	2.2 %
Finance and Administration	42,132,640	2.7 %
Engineering Services	77,097,176	5.0 %
Business Technology	56,647,896	3.7 %
Water Resources Management	25,692,234	1.7 %
General Counsel	17,419,879	1.1 %
General Auditor	4,696,921	0.3 %
Ethics Office	3,323,584	0.2 %
Sustainability, Resilience & Innovation	23,403,614	1.5 %
Diversity, Equity & Inclusion	4,219,257	0.3 %
Equal Employment Opportunity	3,214,082	0.2 %
Total	672,015,852	43.4 %
General District Requirements		
State Water Contract*	700,582,235	45.2 %
Colorado River Aqueduct Power Costs	84,512,654	5.5 %
Supply Programs (cash funded portion)	94,009,605	6.1 %
Demand Management (cash funded portion)	58,598,354	3.8 %
Capital Financing	515,366,462	33.3 %
Other Operating Costs	9,599,773	0.6 %
Increase/(Decrease) in Required Reserves	(10,400,000)	(0.7)%
Total	1,452,269,083	93.7 %
Revenue Offsets	\$ (574,750,434)	-37.1 %
Net Revenue Requirements	\$ 1,549,534,501	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 2025/26

	Fiscal Year Ending 2026	% of Revenue Requirements (1)
Departmental Operations & Maintenance		
Office of General Manager	\$ 13,489,888	0.8 %
Bay Delta Initiatives	13,077,147	0.8 %
Human Resources	18,331,896	1.1 %
External Affairs	25,553,268	1.5 %
Conveyance and Distribution	84,729,489	5.0 %
Treatment and Water Quality	146,849,829	8.7 %
Integrated Operations Planning and Support Services	94,801,865	5.6 %
Office of Safety, Security and Protection	35,155,765	2.1 %
Finance and Administration	44,277,794	2.6 %
Engineering Services	74,584,946	4.4 %
Business Technology	59,862,290	3.5 %
Water Resources Management	26,694,848	1.6 %
General Counsel	17,691,347	1.0 %
General Auditor	5,145,635	0.3 %
Ethics Office	3,530,089	0.2 %
Sustainability, Resilience & Innovation	25,007,046	1.5 %
Diversity, Equity & Inclusion	4,508,168	0.3 %
Equal Employment Opportunity	3,530,865	0.2 %
Total	696,822,177	41.2 %
General District Requirements		
State Water Contract*	703,889,587	41.6 %
Colorado River Aqueduct Power Costs	93,279,668	5.5 %
Supply Programs (cash funded portion)	90,856,365	5.4 %
Demand Management (cash funded portion)	61,102,901	3.6 %
Capital Financing	528,545,325	31.2 %
Other Operating Costs	10,115,775	0.6 %
Increase/(Decrease) in Required Reserves	88,900,000	5.3 %
Total	1,576,689,621	93.1 %
Revenue Offsets	\$ (580,872,894)	-34.3 %
Net Revenue Requirements	\$ 1,692,638,905	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 2024/25 O&M budget includes \$681.6 million for labor and benefits, water treatment chemicals, power, and solids handling, materials and supplies, professional services, and operating equipment purchases. This is \$81.8 million, or 13.6 percent, higher than the FY 2023/24 budget of \$599.8 million. This increase is primarily due to negotiated labor increases, escalating the level of support for Pure Water Southern California program, anticipated inflationary pressures for chemicals, fuels, and other materials and enhanced maintenance efforts. The FY 2024/25 O&M budget for Pure Water Southern California planning

costs (\$28.9 million) is funded by the State Water Resource Control Board (SWRCB) Grant received in May 2023, thus it would not impact the calculated revenue requirements and rates. The total authorized personnel complement for the FY 2024/25 budget is 1,965 regular full time positions, including 59 district temporary full-time equivalents (FTEs), and reflects an increase of 10 full-time positions from the FY 2023/24 budget. Total funded positions are 2,024 authorized positions.

The proposed FY 2025/26 O&M budget is \$706.9 million, an increase of \$25.3 million, or 3.7 percent, compared to the FY 2024/25 budget. This increase is primarily due to negotiated wage increases, anticipated inflationary pressures for chemicals, fuels, and software licensing/support agreements, offset by a reduction in outside services related to the Pure Water Southern California program as the environmental planning process for the program is completed. The FY 2025/26 O&M budget for Pure Water Southern California planning costs (\$25.1 million) is funded by the SWRCB Grant, thus it would not impact the calculated revenue requirements and rates. The total authorized personnel complement for FY 2025/26 is 1,965 authorized positions which remains flat from the FY 2024/25 budget, including 56 district temporary full-time equivalents (FTEs) which are decreased by 3 net positions. Total funded positions are 2,021 authorized positions.

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 (i.e., the Statement of Charges for Calendar Year 2022 is supported by Appendix B to Bulletin 132-21). 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.

The Biennial Budget includes Metropolitan's planned contribution for Delta conveyance project planning activities of \$11.6 million in FY 2024/25 and does not assume any additional funding beyond the Board-approved appropriations. The expenditures for the SWP are described in detail in the Biennial Budget document.

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. The expenditures for CRA power are described in detail in the Biennial Budget document.

In fiscal years 2024/25 and 2025/26, it is projected Metropolitan will receive annual CRA water diversions of approximately 750 TAF and 760 TAF respectively. The budgeted power costs for the CRA are \$84.5 million in FY 2024/25 and \$93.3 million in FY 2025/26.

Supply Programs: SWP

Since inception, the SWC 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 Contractors. Other Contractors obtained one-year water transfers during this timeframe as well. There were no single-year transfer programs in, 2016-2017, 2019, or 2023 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.

Figure 10: California Aqueduct Portfolio of Supplies



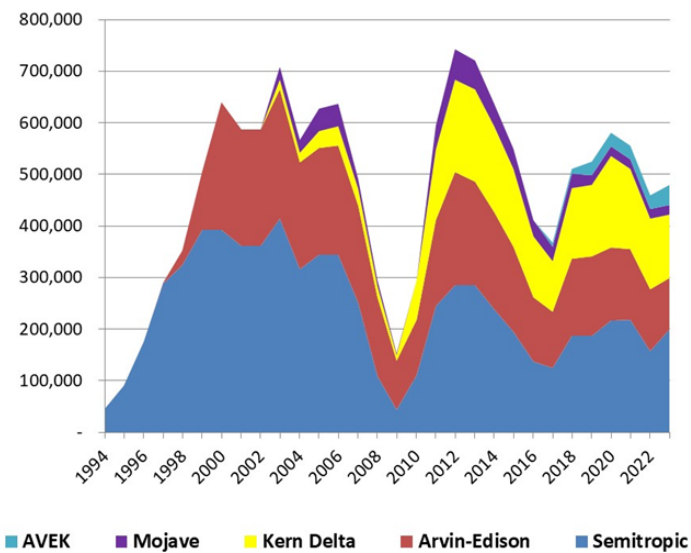
In addition to one-year transfers, and the Yuba Accord water, Metropolitan has developed groundwater storage agreements that allow Metropolitan to store available supplies in the Central Valley for return later. Metropolitan enters into point of delivery agreements with DWR to deliver water supplies from the SWP facilities to these storage programs. Metropolitan enters into agreements for introduction of local supplies 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 is expiring in 2025, however the remaining balance has been transferred to the new High Desert Water Bank Program. 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.
- 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 31,700 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 Following: Approved by the MWD Board in December 2019, the Bard Water District (Bard) Seasonal Following 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.

- 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 that have conserved up to 109,460 acre-feet of water per year that is then available to Metropolitan. Execution of the Quantification Settlement Agreement (QSA) and related agreements resulted in changes in the availability of water under the program. As a result of a 2014 IID-Metropolitan letter agreement, the amount of water conserved by IID has been 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.
- System Efficiency Pilot: Metropolitan has agreed to jointly fund a pilot project in Arizona to test the efficacy of a novel drip irrigation technology produced by an Israeli company called N-Drip. The key component of the technology is a drip emitter that resists clogging under relatively low water pressure, which allows for drip irrigation systems without pumps or electricity, significantly reducing the cost of installation and operation. Other funding partners include the Central Arizona Water Conservation District (the project lead), the Southern Nevada Water Authority, the Central Utah Water Conservancy District, and Denver Water. The pilot is primarily a research project expected to yield minimal water savings for Metropolitan (at most, 400 AF in 2022). However, if the technology is widely adopted in the future, it could yield significant additional conservation savings that could increase Metropolitan's Colorado River supplies.
- 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 entered into a System Conservation Implementation Agreement where water conserved under this program from August 1, 2023 to July 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.

- 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 2025 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 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. Under the settlement agreement, the Tribe, in addition to the amounts of water decreed for the benefit of the Reservation in the 1964 decree in Arizona v. California, 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. 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.
- 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.
- 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 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 55,000 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 and will be received in the year of payment.
 - 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

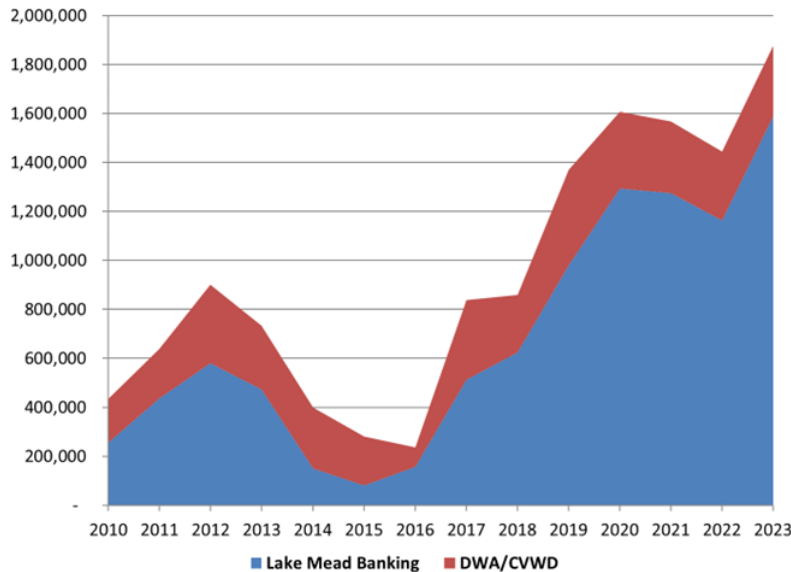
under the Lower Basin DCP. Implementation of the Lower Basin DCP enhances Metropolitan's ability to store water in Lake Mead, changes the one-time deduction and annual evaporation rates, and ensures that water in storage can be delivered at lower elevation levels. The Lower Basin DCP increases the total 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.
 - PVID System Conservation - In June 2021, Metropolitan's board approved entering into a funding agreement with USBR, Central Arizona Water Conservation District, and Southern Nevada Water Authority to fund fallowing additional acres under the Palo Verde land Management, Crop Rotation, and Water Supply Program. The water conserved from the additional fallowed acres stays in Lake Mead to improve the system storage, thereby reducing the risk of future water curtailments. The fallowing of the additional acres started August 1, 2021 and will continue through July 31, 2023. The projected water conserved under the agreement is up to 125,000 acre-feet.
 - 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.
- 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 water¹³.

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.

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. The entire agreement, consideration exchanged between the parties, and obligations are found in the Amended and Restated Exchange Agreement and the related QSA Agreements. SDCWA acquires Colorado River water from two sources and exchanges up to 277,700 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 in even monthly installments.

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 nine 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

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.

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. Nine conjunctive use projects provide about 210,000 acre-feet of groundwater storage and have a combined extraction capacity of about 70,000 acre-feet per year.
- Operational Shift Cost-Offset Program: Under these agreements, Metropolitan works with the member agencies to shift the points of delivery to meet demands wherever possible to preserve SWP storage during calendar years 2021 and 2022. Shifts are made at Metropolitan's request and in accordance with the member agencies' capabilities. Metropolitan provides these member agencies a credit to offset additional operational costs the member agencies may accrue from shifting delivery locations. OSCOP allows for improved availability of storage reserves to supplement supplies during dry years by maximizing current available resources from the Colorado River and SWP storage. This program helps reduce the need for purchasing more expensive transfer supplies and helps Metropolitan fully utilize its diverse portfolio to increase reliability for the entire region. This Program continues through end of CY 2022, which covers the first half of the first fiscal year of the proposed biennial budget.

The budget for the Supply Programs is \$179.5 million in FY 2024/25 and \$135.0 million in FY 2025/26. This includes expenditures of \$85.5 million in FY 2024/25 and \$44.1 million in FY 2025/26 for the AVEK High Desert Water Bank that are proposed to be bond funded. 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 \$87.7 million for FY 2024/25 and \$80.3 million in FY 2025/26. To minimize short-term rate impact, the additional \$48.2 million in Conservation Program costs will be funded by debt over the biennium. Demand Management paid from current year revenues is budgeted at \$58.6 million for FY 2024/25 and \$61.1 million in FY 2025/26.

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).

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. Long-term interest rates are assumed to be 2.75 percent for new fixed rate bonds issued over the biennium.
- **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:** For FY 2024/25, 56 percent of Metropolitan's costs are assumed to be funded from current revenues and for 2025/26, 54 percent of Metropolitan's capital costs are assumed to be funded from current revenues. It is projected that \$175 million PAYGO funding will be available for FY 2024/25 and \$175 million PAYGO funding will be available for FY 2025/26, which is revenue collected through the rates and charges for this purpose over the next two fiscal years.

Expenditures for Capital Financing are \$515 million in FY 2024/25 (\$340 million for debt service payments and \$175 million PAYGO) and \$529 million in FY 2025/26 (\$354 million for debt service payments and \$175 million PAYGO). The Capital Financing costs are described in more detail in the Biennial Budget document.

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 decrease in Required Reserves is \$10.4 million in FY 2024/25 and increase in Required Reserves is \$88.9 million in FY 2025/26.

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”. 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 2024/25 and 2025/26 it is projected that Metropolitan will receive annual CRA water diversions of approximately 750 TAF and 760 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: SWP¹⁴

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.

¹⁴ 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 2021 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 11: State Water Project Water Management Activities, CY 2010 through 2023, 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
Total	8,596,857	3,170,983	1,361,865	13,129,705	8,436,337	5,312,716	4,903,337	18,652,390	31,782,095	1,483,338	33,265,433

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 12: State Water Project Water Management Activities, CY 2010 through 2023, percentages

	$\frac{(a)}{(d)}$	$\frac{((b) + (c))}{(d)}$	$\frac{(c)}{(d)}$	$\frac{(e)}{(h)}$ Contractors	$\frac{((f) + (g))}{(h)}$	$\frac{(g)}{(h)}$	$\frac{(j)}{(k)}$	$\frac{((c) + (g) + (j))}{(k)}$
	MWD Table A	MWD Non-Table A	MWD Non-SWP	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%
Total	65.5%	34.5%	10.4%	45.2%	54.8%	26.3%	4.5%	23.3%

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

In May 2019, Governor Newsom announced actions to begin the environmental review process for a single-tunnel conveyance in the Delta (which has become known as the “Delta Conveyance Project”). At this time, the environmental review process of Delta Conveyance is underway. Metropolitan is working with the administration to advance the single-tunnel project.

DWR has not provided an analysis for how it proposes to categorize the capital financing and operating costs of the Delta Conveyance Project on State Water Contractor Statement of Charges. Metropolitan’s planned contribution for Delta Conveyance Project planning activities are budgeted at \$11.6 million in fiscal year 2024/25 and \$0.0 million in fiscal year 2025/26. 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 13: CRA Water Management Activities in Acre-Feet, CY 2010 through 2022

	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (a) / (f)	= ((f) - (a)) / (f)
	Priority 4 & 5	IID/MWD	PVID + Bard**	Other, including Storage (to)/from	Exchange w MWD 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%
Total	7,832,457	1,294,708	1,033,633	(797,069)	2,657,498	12,021,227	65.2%	34.8%

(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 11 calendar years ending 2022, approximately 42 percent of the CRA diversions to Metropolitan represent Metropolitan’s entitlements under the Seven Party Agreement system. The remaining 58 percent represents volumes of Colorado River water moved through other programs. Metropolitan periodically transports water for Tijuana, Mexico through the CRA. Recent amounts are 316 acre-feet in calendar year 2018, 706 acre-feet in 2019, and 1,502 acre-feet in 2020.

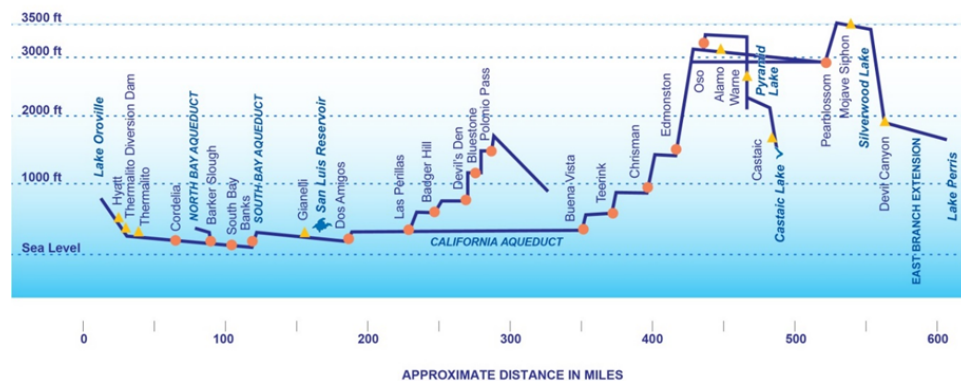
With regard to use as a transportation facility, the CRA differs from the SWP’s California Aqueduct in that the capacity of the CRA is uniform through its entire length. The CRA was designed to move a relatively uniform volume of water through its entire length, and Metropolitan relies on the entire 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 14: Cost of SWP Power for Metropolitan Terminal Delivery Points, \$ per Acre-Foot

	CY 2019 DWR	CY 2020 DWR	CY 2021 DWR	CY 2022 DWR	CY 2023 Estimated	CY 2024 Estimated	CY 2025 Estimated
East Branch	\$159	\$175	\$291	\$256	\$233	\$241	\$194
West Branch	\$146	\$170	\$271	\$242	\$243	\$228	\$210

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.

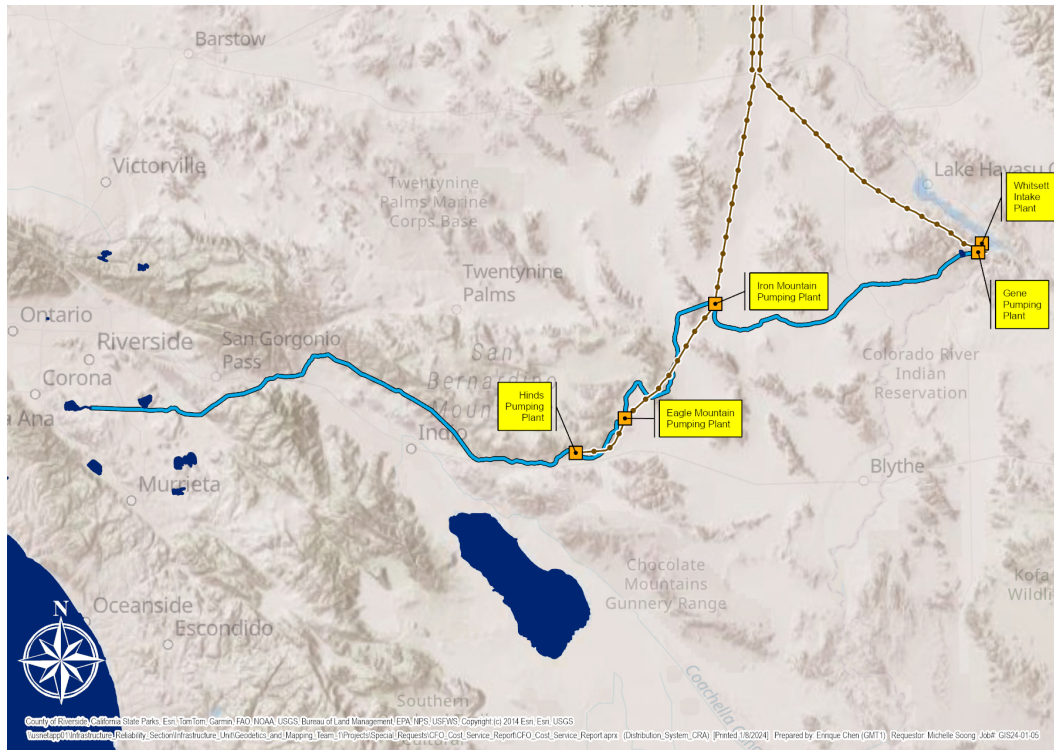
Metropolitan currently has four basic sources of power available to meet CRA energy requirements: Hoover Power, Parker Power, wholesale purchases from inside and outside of the California Independent System Operator (CAISO). For wholesale power purchases within the CAISO, the standard index is South-of-Path 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 15: Cost of CRA Power Sources, \$ per Megawatt-hour (MWh)

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Hoover ¹	\$18.33	\$17.64	\$15.76	\$17.79	\$20.98
Parker ¹	\$17.67	\$18.34	\$15.86	\$18.33	\$19.63
SP15, off-peak ²	\$38.52	\$27.29	\$35.73	\$85.15	\$52.56
SP15m on-peak ³	\$49.97	\$38.84	\$46.60	\$91.92	\$61.81
MEAD, off-peak ⁴	\$31.89	\$23.61	\$36.98	\$87.21	\$54.37
MEAD, on-peak ⁵	\$44.31	\$29.01	\$65.89	\$87.92	\$60.69

¹Information from Annual Reports for years 2019, 2020, 2021, 2022, and 2023

²SP15, off-peak is used to determine Metropolitan's off-peak energy costs. The costs were calculated by taking the annual average.

³SP15, on-peak is used to determine the market value of Metropolitan sales of excess energy, if any. SP15, on-peak is also used to determine the pumping costs associated with pumping non-Metropolitan water through the CRA system, unless otherwise provided by contract. The costs were calculated by taking the annual average.

⁴MEAD, off-peak is used to determine Metropolitan's off-peak supplemental energy costs imported at MEAD substation for power outside of the CAISO.

⁵MEAD, on-peak is used to determine Metropolitan's on-peak supplemental energy costs imported at MEAD substation for power outside of the CAISO.

The market value of Metropolitan's sales of excess energy, when not all power supply is needed for the CRA pumps, if any is valued at SP15 index for on and off-peak periods.

Metropolitan from time to time sells excess energy into the wholesale market and realizes revenues, which offset the total cost of energy as reflected in the System Power Rate. If Metropolitan were to deliver additional water through the CRA, these sales become a lost opportunity. The on-peak price index published on the CAISO OASIS Day Ahead Locational Marginal Price is indicative of the price that Metropolitan could realize by selling excess energy.

Table 16: South-of-Path 15 On-Peak Energy Prices (\$/MWh¹⁵)

	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023
January	\$42.56	\$33.60	\$33.22	\$52.50	\$144.57
February	\$72.73	\$26.85	\$71.09	\$42.16	\$68.92
March	\$35.98	\$25.49	\$29.91	\$40.94	\$64.13
April	\$24.83	\$17.11	\$28.04	\$53.03	\$46.35
May	\$20.25	\$16.81	\$26.59	\$57.10	\$18.10
June	\$24.81	\$23.72	\$56.06	\$70.88	\$25.54
July	\$35.24	\$31.63	\$78.89	\$82.30	\$79.27
August	\$36.39	\$108.05	\$65.08	\$113.88	\$87.16
September	\$40.35	\$46.14	\$72.09	\$133.89	\$36.35
October	\$35.71	\$48.29	\$57.89	\$65.33	\$54.56
November	\$37.44	\$39.32	\$60.14	\$82.95	\$51.70
December	\$37.80	\$40.80	\$63.40	\$257.11	\$45.37

¹⁵ MWh = megawatt-hour, or 1,000 kilowatt-hours

The budget assumes all supplement energy purchased at forecasted SP 15 rates.

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 (AEP) to provide energy management and scheduling services on a per Megawatt-hour basis. AEP 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.

Table 17: Functional Assignment of Metropolitan Storage Facilities

Storage Facilities	Functional Assignments		
	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 Mathews 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

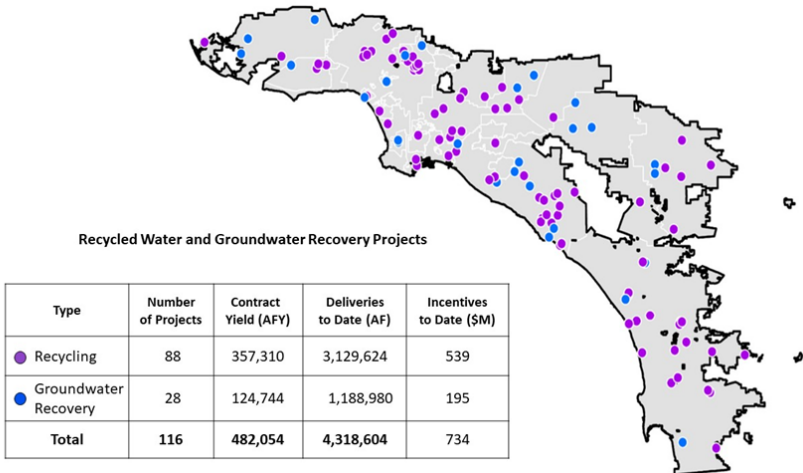
In September 1999, Governor Gray Davis signed SB 60 (Hayden) into law. SB 60 amended the Metropolitan Water District Act to direct Metropolitan to increase “sustainable, environmentally sound, and cost-effective water conservation, recycling, and groundwater storage and replenishment measures.” SB 60 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 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 fiscal year 2022/23 alone, Metropolitan’s service area achieved 307 thousand acre-feet of water savings from conservation, recycled water and groundwater recovery programs. Cumulatively, since 1982 Metropolitan has invested \$1.6 billion and Metropolitan’s service area has achieved 8.3 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 2022/23, the Conservation Program achieved 207 thousand acre-feet of saved water through new and existing conservation initiatives funded with incentives and maintained through plumbing codes. Cumulatively, through fiscal year 2022/23 the Conservation Program has achieved 3.9 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 88 recycling projects and 28 groundwater recovery projects located throughout Metropolitan’s service area as shown in Figure 16. From the Local Resources Program’s inception in 1982 through FY 2022/23, Metropolitan has paid out about \$539 million in incentives to produce about 3.1 million acre-feet of recycled water. Metropolitan also provided approximately \$198 million to recover 1.2 million acre-feet of recovered degraded groundwater for municipal use.

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 labor 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 16 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 2024/25 and FY 2025/26. 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 2024/25 and FY 2025/26

Primary Functional Assignment Bases	Estimated for FY 2025	% of Assigned Dollars
Direct Assignment	\$1,493,513,613	55.3 %
Net Book Value	609,445,864	22.6 %
Pro-Rating	167,622,396	6.2 %
Manager Analysis	216,217,590	8.0 %
Prior-Year Results	118,226,302	4.4 %
Other	94,009,605	3.5 %
Total Dollars Assigned	\$2,699,035,370	100.0 %
Portion of Above Assignment Relating to:		
Revenue Requirements before Offsets	2,124,284,935	
Revenue Offsets	574,750,434	
Total Dollars Assigned	\$2,699,035,370	
Net Revenue Requirements		
Revenue Requirements before Offsets	2,124,284,935	
Revenue Offsets	(574,750,434)	
Net Revenue Requirements	\$1,549,534,501	

Totals may not foot due to rounding

Primary Functional Assignment Bases	Estimated for FY 2026	% of Assigned Dollars
Direct Assignment	\$1,623,612,256	56.9 %
Net Book Value	620,715,062	21.7 %
Pro-Rating	172,413,839	6.0 %
Manager Analysis	223,478,988	7.8 %
Prior-Year Results	123,308,181	4.3 %
Other	90,856,365	3.2 %
Total Dollars Assigned	\$2,854,384,692	100.0 %
Portion of Above Assignment Relating to:		
Revenue Requirements before Offsets	2,273,511,798	
Revenue Offsets	580,872,894	
Total Dollars Assigned	\$2,854,384,692	
Net Revenue Requirements		
Revenue Requirements before Offsets	2,273,511,798	
Revenue Offsets	(580,872,894)	
Net Revenue Requirements	\$1,692,638,905	

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 Contract 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 23 percent in FY 2024/25 and 22 percent in FY 2025/26 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 2024/25 and FY 2025/26.

Schedule 4: Net Book Value and Work in Progress Assignment Base, FY 2024/25 and FY 2025/26

Functional Categories	NBV for FY 2025	% of Total NBV
Source of Supply	\$ 312,712,188	3.4 %
Conveyance & Aqueduct	1,993,901,734	21.7 %
Storage	2,107,219,185	22.9 %
Treatment	2,195,423,509	23.9 %
Distribution	1,775,108,993	19.3 %
Administrative & General	645,658,694	7.0 %
Hydro-electric	167,392,995	1.8 %
Total Fixed Assets Net Book Value	\$ 9,197,417,299	100.0 %

Totals may not foot due to rounding

Functional Categories	NBV for FY 2026	% of Total NBV
Source of Supply	\$ 314,431,445	3.4 %
Conveyance & Aqueduct	1,990,570,254	21.5 %
Storage	2,118,091,403	22.8 %
Treatment	2,141,658,424	23.1 %
Distribution	1,844,202,686	19.9 %
Administrative & General	703,065,000	7.6 %
Hydro-electric	163,244,644	1.8 %
Total Fixed Assets Net Book Value	\$ 9,275,263,856	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 2024/25 and FY 2025/26, 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 2024/25 and FY 2025/26, respectively. The largest functional component of Metropolitan's revenue requirement is the Conveyance and Aqueduct function, which constitutes approximately 34.2 percent of the assigned revenue requirement in FY 2024/25 31.7 percent in FY 2025/26. Schedule 9 summarizes the budget line items distributed among the operational functions by sub-function for both FY 2024/25 and FY 2025/26.

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 2024/25

Functional Categories	Fiscal Year Ending 2025	% of Assigned Dollars (1)
Source of Supply		
CRA	\$ (36,073,459)	2.2 %
SWP	119,049,998	7.3 %
Other Supply	21,581,865	1.3 %
Total	104,558,404	10.9 %
Conveyance & Aqueduct		
CRA		
CRA Power	82,316,994	5.1 %
CRA All Other	84,245,764	5.2 %
SWC		
SWC Power	127,150,951	7.8 %
SWC All Other	177,216,544	10.9 %
Other Conveyance & Aqueduct	84,615,528	5.2 %
Total	555,545,781	34.2 %
Storage		
Storage Costs Other Than Power		
Emergency	64,069,049	3.9 %
Drought	69,769,151	4.3 %
Regulatory	38,011,203	2.3 %
Storage Power	(824,150)	0.1 %
Total	171,025,253	10.6 %
Treatment		
Jensen	60,582,254	3.7 %
Weymouth	66,639,307	4.1 %
Diemer	71,560,852	4.4 %
Mills	35,561,236	2.2 %
Skinner	59,690,687	3.7 %
Total	294,034,335	18.1 %
Distribution	224,115,301	13.8 %
Demand Management	72,880,092	4.5 %
Hydro-electric	12,928,992	0.8 %
Administrative & General	114,446,342	7.1 %
Total Functional Assignment:	\$ 1,549,534,501	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 2025/26

Functional Categories	Fiscal Year Ending 2026	% of Assigned Dollars (1)
Source of Supply		
CRA	\$ (36,027,644)	2.0 %
SWP	122,131,074	6.9 %
Other Supply	24,450,790	1.4 %
Total	110,554,220	10.3 %
Conveyance & Aqueduct		
CRA		
CRA Power	95,412,791	5.4 %
CRA All Other	88,580,825	5.0 %
SWC		
SWC Power	122,768,051	7.0 %
SWC All Other	168,538,115	9.5 %
Other Conveyance & Aqueduct	84,179,327	4.8 %
Total	559,479,109	31.7 %
Storage		
Storage Costs Other Than Power		
Emergency	63,801,600	3.6 %
Drought	69,788,660	4.0 %
Regulatory	40,760,660	2.3 %
Storage Power	(823,050)	0.0 %
Total	173,527,870	9.9 %
Treatment		
Jensen	61,408,874	3.5 %
Weymouth	68,139,781	3.9 %
Diemer	72,471,725	4.1 %
Mills	36,979,255	2.1 %
Skinner	60,246,774	3.4 %
Total	299,246,408	16.9 %
Distribution	238,068,042	13.5 %
Demand Management	77,332,223	4.4 %
Hydro-electric	13,237,870	0.7 %
Administrative & General	221,193,163	12.5 %
Total Functional Assignment:	\$ 1,692,638,905	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 2024/25

Fiscal Year Ending 2025	Source of Supply	Conveyance Aqueduct	Storage	Treatment	Distribution	Demand Management	Hydro Electric	Administrative & General	Total \$ Functionalized
Departmental Operations & Maintenance									
Office of General Manager	\$ 882,655	\$ 1,590,844	\$ 415,534	\$ 2,619,131	\$ 2,362,552	\$ 191,941	\$ 203,513	\$ 4,768,247	\$ 13,034,416
Bay Delta Initiatives	10,097,448	1,878,166	825,936	—	—	—	—	—	12,801,550
Human Resources	1,431,806	2,580,602	674,062	4,248,647	3,832,435	311,359	330,130	3,714,846	17,123,888
External Affairs	—	—	—	—	—	3,308,863	—	21,107,122	24,415,984
Conveyance and Distribution	—	45,527,695	—	—	32,409,641	—	2,564,532	337,034	80,838,901
Treatment and Water Quality	13,194,345	—	2,147,193	113,846,714	12,994,488	—	—	—	142,182,741
Integrated Operations Planning and Support	2,922,806	10,348,238	133,554	13,924,598	54,144,287	5,949	5,135,476	3,308,487	89,923,395
Office of Safety, Security and Protection	565,508	6,160,192	4,038,373	10,822,089	9,975,964	249,944	302,284	1,733,339	33,847,693
Finance and Administration	—	—	—	—	—	—	—	42,132,640	42,132,640
Engineering Services	2,567,336	16,383,150	18,333,708	18,040,739	14,594,495	501,132	1,372,330	5,304,286	77,097,176
Business Technology	4,588,403	8,269,862	2,160,115	13,615,323	12,281,519	997,790	1,057,944	13,676,942	56,647,896
Water Resources Management	17,781,094	201,553	—	—	562,612	7,086,015	—	60,960	25,692,234
General Counsel	—	—	—	—	—	—	—	17,419,879	17,419,879
General Auditor	—	—	—	—	—	—	—	4,696,921	4,696,921
Ethics Office	278,224	501,726	180,792	787,356	749,579	59,487	60,672	705,749	3,323,584
Sustainability, Resilience & Innovation	613,653	3,226,628	801,708	—	1,213,450	—	—	17,548,176	23,403,614
Diversity, Equity & Inclusion	352,791	635,850	166,086	1,046,850	944,297	76,718	81,343	915,323	4,219,257
Equal Employment Opportunity	268,744	484,368	126,519	797,453	719,332	58,441	61,964	697,261	3,214,082
Total Departmental O&M	55,544,814	97,788,873	30,003,579	179,748,900	146,784,650	12,847,638	11,170,187	138,127,211	672,015,852
General District Requirements									
State Water Contract*	172,719,123	527,863,112	—	—	—	—	—	—	700,582,235
Colorado River Aqueduct Power Costs	—	84,512,654	—	—	—	—	—	—	84,512,654
Supply Programs (cash funded portion)	69,759,137	—	24,250,468	—	—	—	—	—	94,009,605
Demand Management (cash funded portion)	—	—	—	—	—	58,598,354	—	—	58,598,354
Capital Financing	17,096,252	109,097,704	122,086,749	120,595,752	98,692,375	3,337,106	9,138,537	35,321,986	515,366,462
Other Operating Costs	793,460	1,396,918	428,602	2,567,720	2,096,825	183,529	159,567	1,973,153	9,599,773
Increase/(Decrease) in Required Reserves	—	—	—	—	—	—	—	(10,400,000)	(10,400,000)
Total General District Requirements	260,367,972	722,870,388	146,765,819	123,163,472	100,789,200	62,118,989	9,298,104	26,895,139	1,452,269,083
Revenue Offsets	(211,354,383)	(265,113,481)	(5,744,144)	(8,878,037)	(23,458,549)	(2,086,534)	(7,539,299)	(50,576,007)	(574,750,434)
Net Revenue Requirements	\$ 104,558,404	\$ 555,545,781	\$ 171,025,253	\$ 294,034,335	\$ 224,115,301	\$ 72,880,092	\$ 12,928,992	\$ 114,446,342	\$ 1,549,534,501

Totals may not foot due to rounding

Schedule 8: Operational Function Revenue Requirements (by budget line item), FY 2025/26

Fiscal Year Ending 2026	Source of Supply	Conveyance Aqueduct	Storage	Treatment	Distribution	Demand Management	Hydro Electric	Administrative & General	Total \$ Functionalized
Departmental Operations & Maintenance									
Office of General Manager	\$ 911,689	\$ 1,636,230	\$ 431,553	\$ 2,702,467	\$ 2,450,077	\$ 199,978	\$ 209,423	\$ 4,948,471	\$ 13,489,888
Bay Delta Initiatives	10,314,830	1,918,600	843,717	—	—	—	—	—	13,077,147
Human Resources	1,532,657	2,750,695	725,491	4,543,165	4,118,868	336,187	352,065	3,972,769	18,331,896
External Affairs	—	—	—	—	—	3,517,589	—	22,035,679	25,553,268
Conveyance and Distribution	—	47,698,889	—	—	34,001,974	—	2,672,316	356,310	84,729,489
Treatment and Water Quality	13,723,163	—	2,233,251	117,498,801	13,394,614	—	—	—	146,849,829
Integrated Operations Planning and Support	3,211,065	11,051,794	171,474	15,136,972	56,468,778	8,121	5,375,711	3,377,951	94,801,865
Office of Safety, Security and Protection	582,057	6,339,634	4,211,557	11,097,328	10,452,715	287,885	302,458	1,882,131	35,155,765
Finance and Administration	—	—	—	—	—	—	—	44,277,794	44,277,794
Engineering Services	2,468,762	15,610,629	17,863,095	16,796,530	14,447,104	604,138	1,282,861	5,511,828	74,584,946
Business Technology	4,907,151	8,806,979	2,322,825	14,545,981	13,187,496	1,076,380	1,127,216	13,888,261	59,862,290
Water Resources Management	18,463,487	209,754	—	—	580,126	7,378,116	—	63,364	26,694,848
General Counsel	—	—	—	—	—	—	—	17,691,347	17,691,347
General Auditor	—	—	—	—	—	—	—	5,145,635	5,145,635
Ethics Office	297,605	528,427	184,744	834,182	800,939	64,521	64,220	755,453	3,530,089
Sustainability, Resilience & Innovation	655,696	3,447,691	856,635	—	1,296,586	—	—	18,750,439	25,007,046
Diversity, Equity & Inclusion	376,910	676,449	178,412	1,117,252	1,012,909	82,675	86,580	976,981	4,508,168
Equal Employment Opportunity	295,202	529,805	139,735	875,049	793,326	64,752	67,810	765,186	3,530,865
Total Departmental O&M	57,740,273	101,205,577	30,162,488	185,147,727	153,005,511	13,620,343	11,540,660	144,399,599	696,822,177
General District Requirements									
State Water Contract*	180,358,533	523,531,054	—	—	—	—	—	—	703,889,587
Colorado River Aqueduct Power Costs	—	93,279,668	—	—	—	—	—	—	93,279,668
Supply Programs (cash funded portion)	69,041,098	—	21,815,267	—	—	—	—	—	90,856,365
Demand Management (cash funded portion)	—	—	—	—	—	61,102,901	—	—	61,102,901
Capital Financing	17,429,718	110,212,686	126,115,329	119,028,407	103,522,689	4,265,278	9,057,134	38,914,083	528,545,325
Other Operating Costs	838,216	1,469,202	437,869	2,687,791	2,221,183	197,727	167,536	2,096,250	10,115,775
Increase/(Decrease) in Required Reserves	—	—	—	—	—	—	—	88,900,000	88,900,000
Total General District Requirements	267,667,565	728,492,611	148,368,465	121,716,199	105,743,872	65,565,906	9,224,670	129,910,333	1,576,689,621
Revenue Offsets	(214,853,618)	(270,219,080)	(5,003,083)	(7,617,518)	(20,681,340)	(1,854,027)	(7,527,460)	(53,116,769)	(580,872,894)
Net Revenue Requirements	\$ 110,554,220	\$ 559,479,109	\$ 173,527,870	\$ 299,246,408	\$ 238,068,042	\$ 77,332,223	\$ 13,237,870	\$ 221,193,163	\$ 1,692,638,905

Totals may not foot due to rounding

Schedule 9: Revenue Requirement by sub-function and budget line item, FY 2024/25 and FY 2025/26

Fiscal Year Ending 2025	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWC	Other	CRA	CRA other	SWC	SWC other	Other C&A	Emergency	Drought	Regulatory	Power					
Dept. Operations & Maintenance	9,576,671	28,188,837	17,779,305	4,655,426	67,012,621	—	11,121,838	14,998,988	12,333,442	10,098,978	7,571,159	—	179,748,900	146,784,650	12,847,638	11,170,187	533,888,641
General District Requirements																	
State Water Contract*																	
Capital	—	72,071,112	—	—	—	(4,499,022)	57,051,551	—	—	—	—	—	—	—	—	—	124,623,641
O&M	—	100,648,011	—	—	—	245,160,657	230,149,926	—	—	—	—	—	—	—	—	—	575,958,594
Colorado River Aqueduct Power Supply Programs (cash funded portion)	—	—	—	84,512,654	—	—	—	—	—	—	—	—	—	—	—	—	84,512,654
Demand Management (cash funded portion)	68,509,137	—	1,250,000	—	—	—	—	—	—	24,250,468	—	—	—	—	—	—	94,009,605
Capital Financing Program	—	—	17,096,252	8,933,177	18,687,795	—	9,651,938	71,824,795	53,393,700	37,272,910	31,420,139	—	120,595,752	98,692,375	3,337,106	9,138,537	480,044,475
Other Operating Costs	136,803	402,679	253,978	66,503	957,278	—	158,876	214,261	176,184	144,264	108,154	—	2,567,720	2,096,825	183,529	159,567	7,626,621
Revenue Offsets	(114,296,071)	(82,260,641)	(14,797,671)	(15,850,766)	(2,411,930)	(113,510,684)	(130,917,586)	(2,422,516)	(1,834,277)	(1,997,469)	(1,088,249)	(824,150)	(8,878,037)	(23,458,549)	(2,086,534)	(7,539,299)	(524,174,427)
Admin. & General	(4,709,901)	15,543,663	2,817,818	846,936	9,648,559	(1,733,196)	20,548,039	5,428,420	1,058,158	9,109,350	2,013,088	11,234	21,164,785	20,137,248	9,515,528	3,046,613	114,446,342
Net Revenue Requirement	(40,783,360)	134,593,661	24,399,682	83,163,931	93,894,323	125,417,755	197,764,583	90,043,948	65,127,207	78,878,502	40,024,291	(812,916)	315,199,120	244,252,549	82,395,620	15,975,605	1,549,534,501

Totals may not foot due to rounding

Fiscal Year Ending 2026	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWC	Other	CRA	CRA other	SWC	SWC other	Other C&A	Emergency	Drought	Regulatory	Power					
Dept. Operations &	10,076,182	29,298,865	18,365,226	4,825,186	70,357,754	—	11,596,443	14,426,194	11,973,084	10,319,386	7,870,018	—	185,147,727	153,005,511	13,620,343	11,540,660	552,422,578
General District Requirements																	
State Water Contract*																	
Capital	—	75,093,691	—	—	—	(4,635,806)	46,206,021	—	—	—	—	—	—	—	—	—	116,663,906
O&M	—	105,264,842	—	—	—	242,461,733	239,499,106	—	—	—	—	—	—	—	—	—	587,225,681
Colorado River Aqueduct Power Supply Programs (cash funded portion)	—	—	—	93,279,668	—	—	—	—	—	—	—	—	—	—	—	—	93,279,668
Demand Management (cash funded portion)	67,791,098	—	1,250,000	—	—	—	—	—	—	21,815,267	—	—	—	—	—	—	90,856,365
Capital Financing Program	—	—	17,429,718	9,531,054	19,325,397	—	9,794,343	71,561,892	53,184,335	39,177,372	33,753,623	—	119,028,407	103,522,689	4,265,278	9,057,134	489,631,242
Other Operating Costs	146,276	425,332	266,608	70,047	1,021,384	—	168,346	209,425	173,813	149,807	114,249	—	2,687,791	2,221,183	197,727	167,536	8,019,524
Revenue Offsets	(114,041,200)	(87,951,656)	(12,860,762)	(12,293,165)	(2,123,710)	(115,057,877)	(138,726,144)	(2,018,185)	(1,529,632)	(1,673,171)	(977,230)	(823,050)	(7,617,518)	(20,681,340)	(1,854,027)	(7,527,460)	(527,756,124)
Admin. & General	(6,919,194)	23,455,560	4,695,832	9,494,667	15,740,519	10,193,060	30,861,313	11,131,577	5,713,851	13,403,076	5,002,477	(68,335)	42,641,787	37,182,701	14,851,835	3,812,437	221,193,163
Net Revenue Requirement	(42,946,838)	145,586,634	29,146,621	104,907,458	104,321,344	132,961,111	199,399,427	95,310,904	69,515,451	83,191,737	45,763,137	(891,385)	341,888,195	275,250,744	92,184,058	17,050,307	1,692,638,905

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 2024/25 and FY 2025/26, 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 2024/25, 41 percent of the available conveyance capacity varies with the quantity of water produced and is allocated to Fixed Commodity. A system peak factor¹⁶ of 1.29 was applied to the annual usage to determine that 12 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 47 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 2025/26, 41 percent of the available conveyance capacity varies with the quantity of water produced and is allocated to Fixed Commodity. A system peak factor of 1.29 was applied to the annual usage to determine that 12 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 47 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 2024/25, 34 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 31 percent of the distribution capacity, was used to meet non-coincident peak day demands, and is allocated

¹⁶ Peak monthly deliveries to the member agencies average about 41 percent more than the average monthly deliveries.

to Fixed Demand. Although the Metropolitan Distribution System has a great deal of operational flexibility, the total amount of distribution capacity was limited to the historical non-coincident¹⁷ 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 2025/26, 34 percent of the system distribution capacity is associated with the quantity of water delivered, and is allocated to Fixed Commodity, 31 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 2.29 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.

¹⁷ 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 2024/25

Fiscal year ending 2025 Function	Allocation Percentages			Total % Allocated	Comments
	Fixed Commodity	Fixed Demand	Fixed Standby		
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	41 %	12 %	47 %	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	41 %	12 %	47 %	100 %	
Other	41 %	12 %	47 %	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	34 %	31 %	36 %	100 %	Allocated the same way as distribution.
Treatment	27 %	35 %	38 %	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	34 %	31 %	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 2025/26

Fiscal year ending 2026	Allocation Percentages			Total % Allocated	Comments
	Fixed Commodity	Fixed Demand	Fixed Standby		
Function	Commodity	Demand	Standby		
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	41 %	12 %	47 %	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	41 %	12 %	47 %	100 %	
Other	41 %	12 %	47 %	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	34 %	31 %	36 %	100 %	Allocated the same way as distribution.
Treatment	26 %	33 %	41 %	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	34 %	31 %	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 2024/25 Operational Function Revenue Requirements (by allocation category)

A summary of cost allocation results for FY 2024/25 is shown in Schedules 12 and 13. The allocation of the functionalized costs results in about 6 percent, or \$90 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 66 percent of the revenue requirement (\$1,019 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 \$193 million and account for about 13 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 \$232 million, and account for about 15 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, 41 percent of costs are allocated to Fixed Commodity, which is recovered through the System Access Rate, and 59 percent of costs are allocated to Fixed Demand and Fixed Standby, which is recovered through the Readiness-to-Serve Charge.

FY 2025/26 Operational Function Revenue Requirements (by allocation category)

A summary of cost allocation results for FY 2025/26 is shown in Schedule 14 and 15. The allocation of the functionalized costs results in about 6 percent, or \$96 million of the total revenue requirements, being allocated to the Fixed Demand allocation category. This amount represents a reasonable estimate of the annual fixed capital financing costs incurred to meet peak demands (plus the allocated administrative and general costs). A portion of Metropolitan's property tax revenue is allocated to C&A Fixed Demand costs and is used to pay for the general obligation bond debt service allocated to the C&A costs, and other SWP costs. This revenue offsets the amount that needs to be recovered through rates.

About 65 percent of the revenue requirement (\$1,107 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 \$209 million and account for about 12 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 \$264 million, and account for about 16 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 2025/26, consistent with the treatment of SWP Conveyance and Aqueduct capital costs, 41 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 59 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 2024/25

Fiscal Year Ending 2025	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWC	Other	CRA power	CRA other	SWC power	SWC other	Other C&A	Emergency	Drought	Regulatory	Power					
Fixed Demand																	
engineering factors	0.0 %	0.0 %	0.0 %	0.0 %	12.0 %	0.0 %	12.0 %	12.0 %	0.0 %	0.0 %	30.8 %	0.0 %	35.2 %	30.8 %	0.0 %	0.0 %	
SWC Capital	—	—	—	—	—	—	6,822,288	—	—	—	—	—	—	—	—	—	6,822,288
Capital Financing	—	—	—	—	2,234,707	—	1,154,189	8,588,889	—	—	9,684,544	—	42,413,953	30,419,683	—	—	94,495,965
A&G less Offsets	—	—	—	—	(309,249)	—	(4,284,833)	(2,488,503)	—	—	(103,635)	—	(3,382,872)	(784,617)	—	—	(11,353,709)
Total fixed demand	—	—	—	—	1,925,459	—	3,691,644	6,100,386	—	—	9,580,909	—	39,031,080	29,635,067	—	—	89,964,544
Fixed Commodity																	
engineering factors	100.0 %	100.0 %	100.0 %	100.0 %	41.2 %	0.0 %	41.2 %	41.2 %	0.0 %	100.0 %	33.5 %	0.0 %	27.3 %	33.5 %	100.0 %	0.0 %	
Capital Financing	—	—	17,096,252	8,933,177	7,705,887	—	3,979,964	29,616,857	—	37,272,910	10,536,492	—	32,879,033	33,095,696	3,337,106	—	184,453,374
SWC Capital*	—	72,071,112	—	—	—	—	23,525,130	—	—	—	—	—	—	—	—	—	95,596,243
SWC O&M	—	100,648,011	—	—	—	—	230,149,926	—	—	—	—	—	—	—	—	—	330,797,937
Dept. O&M	9,576,671	28,188,837	17,779,305	4,655,426	67,012,621	—	11,121,838	14,998,988	12,333,442	10,098,978	7,571,159	—	133,339,700	146,784,650	12,847,638	—	476,309,254
Supply Programs (cash funded portion)	68,509,137	—	1,250,000	—	—	—	—	—	—	24,250,468	—	—	—	—	—	—	94,009,605
Demand Management (cash funded portion)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	58,598,354	58,598,354
Other Operating Costs	136,803	402,679	253,978	66,503	957,278	—	158,876	214,261	176,184	144,264	108,154	—	2,567,720	2,096,825	183,529	—	7,467,054
A&G less Offsets	(119,005,972)	(66,716,978)	(11,979,853)	1,782,867	8,756,136	—	(89,313,227)	5,853,205	1,434,122	7,111,882	1,147,996	—	26,707,828	(1,630,353)	7,428,994	—	(228,423,353)
Total fixed commodity	(40,783,360)	134,593,661	24,399,682	15,437,973	84,431,922	—	179,622,506	50,683,312	13,943,748	78,878,502	19,363,801	—	195,494,282	180,346,819	82,395,620	—	1,018,808,468
Fixed Standby																	
engineering factors	0.0 %	0.0 %	0.0 %	0.0 %	47.0 %	0.0 %	46.8 %	46.8 %	100.0 %	0.0 %	35.6 %	0.0 %	37.6 %	35.6 %	0.0 %	0.0 %	
SWC Capital	—	—	—	—	—	—	26,704,133	—	—	—	—	—	—	—	—	—	26,704,133
Capital Financing	—	—	—	—	8,747,201	—	4,517,785	33,619,049	53,393,700	—	11,199,103	—	45,302,766	35,176,995	—	—	191,956,599
A&G less Offsets	—	—	—	—	(1,210,258)	—	(16,771,486)	(358,799)	(2,210,240)	—	(119,522)	—	(4,067,093)	(906,331)	—	—	(25,643,729)
Total fixed standby	—	—	—	—	7,536,943	—	14,450,432	33,260,250	51,183,460	—	11,079,581	—	41,235,674	34,270,664	—	—	193,017,004
Variable Commodity																	
SWC Power	—	—	—	—	—	240,661,634	—	—	—	—	—	—	—	—	—	—	240,661,634
CRA Power	—	—	—	84,512,654	—	—	—	—	—	—	—	—	—	—	—	—	84,512,654
Variable Treatment	—	—	—	—	—	—	—	—	—	—	—	—	46,409,200	—	—	—	46,409,200
A&G less Offsets	—	—	—	(16,786,697)	—	(115,243,880)	—	—	—	—	—	(812,916)	(6,971,116)	—	—	—	(139,814,609)
Total variable commodity	—	—	—	67,725,958	—	125,417,755	—	—	—	—	—	(812,916)	39,438,084	—	—	—	231,768,880
Hydroelectric																	
A&G less Offsets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	20,468,291	20,468,291
Total hydroelectric	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(4,492,686)	(4,492,686)
Total Costs	(40,783,360)	134,593,661	24,399,682	83,163,931	93,894,323	125,417,755	197,764,583	90,043,948	65,127,207	78,878,502	40,024,291	(812,916)	315,199,120	244,252,549	82,395,620	15,975,605	1,549,534,501

Totals may not foot due to rounding

Schedule 13: Operational Function Revenue Requirements (by allocation category), FY 2024/25

Fiscal year ending 2025 Functional categories (by sub-Function)	Fixed Demand	Fixed Commodity	Fixed Standby	Variable Commodity	Hydroelectric	Total allocated
Source of Supply						
CRA	\$ —	\$ (40,783,360)	\$ —	\$ —	\$ —	\$ (40,783,360)
SWP	—	134,593,661	—	—	—	134,593,661
Other Supply	—	24,399,682	—	—	—	24,399,682
Subtotal: Source of Supply	—	118,209,984	—	—	—	118,209,984
Conveyance & Aqueduct						
CRA						
CRA Power	—	15,437,973	—	67,725,958	—	83,163,931
CRA All Other	1,925,459	84,431,922	7,536,943	—	—	93,894,323
SWP*						
SWP Power	—	—	—	125,417,755	—	125,417,755
SWP All Other	3,691,644	179,622,506	14,450,432	—	—	197,764,583
Other Conveyance & Aqueduct	6,100,386	50,683,312	33,260,250	—	—	90,043,948
Subtotal: Conveyance & Aqueduct	11,717,489	330,175,713	55,247,625	193,143,712	—	590,284,539
Storage						
Storage Costs Other Than Power						
Emergency	—	13,943,748	51,183,460	—	—	65,127,207
Drought	—	78,878,502	—	—	—	78,878,502
Regulatory	9,580,909	19,363,801	11,079,581	—	—	40,024,291
Storage Power	—	—	—	(812,916)	—	(812,916)
Subtotal: Storage	9,580,909	112,186,050	62,263,041	(812,916)	—	183,217,084
Treatment	39,031,080	195,494,282	41,235,674	39,438,084	—	315,199,120
Distribution	29,635,067	180,346,819	34,270,664	—	—	244,252,549
Demand Management	—	82,395,620	—	—	—	82,395,620
Hydroelectric	—	—	—	—	15,975,605	15,975,605
Total Costs Allocated	\$ 89,964,544	\$ 1,018,808,468	\$ 193,017,004	\$ 231,768,880	\$ 15,975,605	\$ 1,549,534,501

Totals may not foot due to rounding

Schedule 14: Revenue Requirements by sub-function and allocation category, FY 2025/26

Fiscal Year Ending 2026	Supply			Conveyance & Aqueduct					Storage				Treatment	Distribution	Demand Mgt.	Hydro	Total
	CRA	SWC	Other	CRA power	CRA other	SWC power	SWC other	Other C&A	Emergency	Drought	Regulatory	Power					
Fixed Demand																	
engineering factors	0.0 %	0.0 %	0.0 %	0.0 %	12.0 %	0.0 %	12.0 %	12.0 %	0.0 %	0.0 %	30.7 %	0.0 %	33.4 %	30.7 %	0.0 %	0.0 %	
SWC Capital	—	—	—	—	—	—	5,550,853	—	—	—	—	—	—	—	—	—	5,550,853
Capital Financing	—	—	—	—	2,321,612	—	1,176,621	8,596,922	—	—	10,351,579	—	39,775,443	31,748,393	—	—	93,970,568
A&G less Offsets	—	—	—	—	(119,315)	—	(4,117,859)	(1,585,823)	—	—	680,316	—	59,074	1,588,238	—	—	(3,495,370)
Total fixed demand	—	—	—	—	2,202,296	—	2,609,615	7,011,098	—	—	11,031,895	—	39,834,516	33,336,631	—	—	96,026,051
Fixed Commodity																	
engineering factors	100.0 %	100.0 %	100.0 %	100.0 %	41.4 %	0.0 %	41.4 %	41.4 %	0.0 %	100.0 %	33.7 %	0.0 %	25.9 %	33.7 %	100.0 %	0.0 %	
Capital Financing	—	—	17,429,718	9,531,054	8,005,557	—	4,057,312	29,644,557	—	39,177,372	11,371,215	—	30,833,677	34,875,628	4,265,278	—	189,191,370
SWC Capital*	—	75,093,691	—	—	—	—	19,140,872	—	—	—	—	—	—	—	—	—	94,234,563
SWC O&M	—	105,264,842	—	—	—	—	239,499,106	—	—	—	—	—	—	—	—	—	344,763,948
Dept. O&M	10,076,182	29,298,865	18,365,226	4,825,186	70,357,754	—	11,596,443	14,426,194	11,973,084	10,319,386	7,870,018	—	138,052,527	153,005,511	13,620,343	—	493,786,718
Supply Programs (cash funded portion)	67,791,098	—	1,250,000	—	—	—	—	—	—	21,815,267	—	—	—	—	—	—	90,856,365
Demand Management (cash funded portion)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	61,102,901	—	61,102,901
Other Operating Costs	146,276	425,332	266,608	70,047	1,021,384	—	168,346	209,425	173,813	149,807	114,249	—	2,687,791	2,221,183	197,727	—	7,851,988
A&G less Offsets	(120,960,394)	(64,496,096)	(8,164,931)	2,770,602	14,197,312	—	(87,788,250)	8,504,112	2,125,646	11,729,905	2,552,357	—	38,525,972	13,061,509	12,997,809	—	(174,944,447)
Total fixed commodity	(42,946,838)	145,586,634	29,146,621	17,196,890	93,582,007	—	186,673,829	52,784,289	14,272,543	83,191,737	21,907,839	—	210,099,967	203,163,830	92,184,058	—	1,106,843,406
Fixed Standby																	
engineering factors	0.0 %	0.0 %	0.0 %	0.0 %	47.0 %	0.0 %	46.6 %	46.6 %	100.0 %	0.0 %	35.6 %	0.0 %	40.7 %	35.6 %	0.0 %	0.0 %	
SWC Capital	—	—	—	—	—	—	21,514,296	—	—	—	—	—	—	—	—	—	21,514,296
Capital Financing	—	—	—	—	8,998,228	—	4,560,410	33,320,413	53,184,335	—	12,030,828	—	48,419,288	36,898,668	—	—	197,412,170
A&G less Offsets	—	—	—	—	(461,187)	—	(15,958,723)	2,195,103	2,058,573	—	792,575	—	(393,247)	1,851,615	—	—	(9,915,291)
Total fixed standby	—	—	—	—	8,537,041	—	10,115,983	35,515,517	55,242,908	—	12,823,403	—	48,026,041	38,750,283	—	—	209,011,176
Variable Commodity																	
SWC Power	—	—	—	—	—	237,825,927	—	—	—	—	—	—	—	—	—	—	237,825,927
CRA Power	—	—	—	93,279,668	—	—	—	—	—	—	—	—	—	—	—	—	93,279,668
Variable Treatment	—	—	—	—	—	—	—	—	—	—	—	—	47,095,200	—	—	—	47,095,200
A&G less Offsets	—	—	—	(5,569,100)	—	(104,864,816)	—	—	—	—	—	(891,385)	(3,167,529)	—	—	—	(114,492,831)
Total variable commodity	—	—	—	87,710,568	—	132,961,111	—	—	—	—	—	(891,385)	43,927,671	—	—	—	263,707,964
Hydroelectric	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	20,765,330	20,765,330
A&G less Offsets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(3,715,023)	(3,715,023)
Total hydroelectric	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	17,050,307	17,050,307
Total Costs	(42,946,838)	145,586,634	29,146,621	104,907,458	104,321,344	132,961,111	199,399,427	95,310,904	69,515,451	83,191,737	45,763,137	(891,385)	341,888,195	275,250,744	92,184,058	17,050,307	1,692,638,905

Totals may not foot due to rounding

Schedule 15: Operational Function Revenue Requirements (by allocation category), FY 2025/26

Fiscal year ending 2026 Functional categories (by sub-Function)	Fixed Demand	Fixed Commodity	Fixed Standby	Variable Commodity	Hydroelectric	Total allocated
Source of Supply						
CRA	\$ —	\$ (42,946,838)	\$ —	\$ —	\$ —	\$ (42,946,838)
SWP	—	145,586,634	—	—	—	145,586,634
Other Supply	—	29,146,621	—	—	—	29,146,621
Subtotal: Source of Supply	—	131,786,417	—	—	—	131,786,417
Conveyance & Aqueduct						
CRA						
CRA Power	—	17,196,890	—	87,710,568	—	104,907,458
CRA All Other	2,202,296	93,582,007	8,537,041	—	—	104,321,344
SWP*						
SWP Power	—	—	—	132,961,111	—	132,961,111
SWP All Other	2,609,615	186,673,829	10,115,983	—	—	199,399,427
Other Conveyance & Aqueduct	7,011,098	52,784,289	35,515,517	—	—	95,310,904
Subtotal: Conveyance & Aqueduct	11,823,009	350,237,015	54,168,541	220,671,679	—	636,900,244
Storage						
Storage Costs Other Than Power						
Emergency	—	14,272,543	55,242,908	—	—	69,515,451
Drought	—	83,191,737	—	—	—	83,191,737
Regulatory	11,031,895	21,907,839	12,823,403	—	—	45,763,137
Storage Power	—	—	—	(891,385)	—	(891,385)
Subtotal: Storage	11,031,895	119,372,119	68,066,311	(891,385)	—	197,578,939
Treatment	39,834,516	210,099,967	48,026,041	43,927,671	—	341,888,195
Distribution	33,336,631	203,163,830	38,750,283	—	—	275,250,744
Demand Management	—	92,184,058	—	—	—	92,184,058
Hydroelectric	—	—	—	—	17,050,307	17,050,307
Total Costs Allocated	\$ 96,026,051	\$ 1,106,843,406	\$ 209,011,176	\$ 263,707,964	\$ 17,050,307	\$ 1,692,638,905

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.

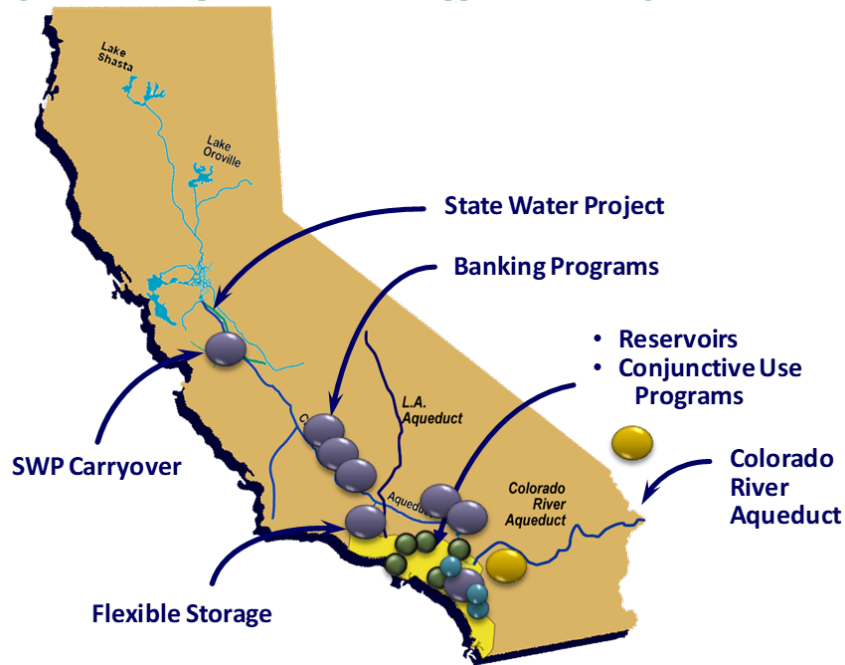
Metropolitan's system draws on diverse supply sources, transports water across a large part of the State, distributes water in six counties, and serves an area that is home to 19 million residents. The 2007 Integrated Area Study (IAS), emphasized regional system flexibility as a key component of overall reliability¹⁸. 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,

¹⁸ 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 2022. In early 2022, following an exceptionally wet October and December, there was a glimpse of a possible end to the drought conditions. Nevertheless, drought actions implemented in 2021 were continued and expanded upon to preserve SWP supplies in case conditions turned dry in the coming months, which ultimately was the case. Figure 18 shows a snapshot of standard minimized SWP operations through early 2021.

By early spring 2022, following the driest January through March on record for California, SWR reduced the SWP allocation from 15 to 5 percent, as seen in Figure 19. To supplement such low supplies, for the first time in its history, DWR invoked a provision in the SWP contract to provide unmet HH&S deliveries for minimum domestic needs. Operation drought actions, although effective, were projected not to be enough to meet the SWP supply-demand gap for the year due to such limited SWP supplies and depleted storage levels from the two previous years of drought.

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 Mathews storage levels to ensure future water reliability. The Colorado River Aqueduct conveyance capacity was maximized with an 8-pump flow operation beginning in March 2022. With close collaboration between Metropolitan engineering and operational staff, the CRA operated successfully at an 8-pump flow for nine months, from March through mid-December. While minimizing SWP supplied in 2022, Metropolitan had the highest Colorado River water diversions since 2015.

Figure 18: Operating Flexibility and Regional System Reliability: Standard Minimized SWP Operations (early 2021)



Figure 19: Operating Flexibility and Regional System Reliability: Extraordinary Drought Actions in 2022



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 capability¹⁹.

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 market²⁰.

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 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

¹⁹ 2007 Integrated Area Study, Report No. 1317, pp. 2-10 and 2-11.

²⁰ The Metropolitan Board adopted Strategic Plan Policy Principles on December 14, 1999, consisting of seven principles, presented on page 5.

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 2024/25 and FY 2025/26, 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 2024/25

Fiscal year ending 2025	Rate Design Elements						Total Costs
	Supply Rate	System Access Rate	System Power Rate	Capacity Charge	Readiness-to-Serve Charge	Treatment Surcharge	
Supply							
Fixed Demand	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Fixed Commodity	118,209,984	—	—	—	—	—	118,209,984
Fixed Standby	—	—	—	—	—	—	—
Variable Commodity	—	—	—	—	—	—	—
Hydroelectric	—	—	—	—	—	—	—
Subtotal: Supply	118,209,984	—	—	—	—	—	118,209,984
Conveyance and Aqueduct							
Fixed Demand	—	—	—	—	11,717,489	—	11,717,489
Fixed Commodity	—	330,175,713	—	—	—	—	330,175,713
Fixed Standby	—	—	—	—	55,247,625	—	55,247,625
Variable Commodity	—	—	193,143,712	—	—	—	193,143,712
Hydroelectric	—	—	—	—	—	—	—
Subtotal: Conveyance and Aqueduct	—	330,175,713	193,143,712	—	66,965,114	—	590,284,539
Storage							
Fixed Demand	—	—	—	9,580,909	—	—	9,580,909
Fixed Commodity	78,878,502	33,307,549	—	—	—	—	112,186,050
Fixed Standby	—	—	—	—	62,263,041	—	62,263,041
Variable Commodity	(812,916)	—	—	—	—	—	(812,916)
Hydroelectric	—	—	—	—	—	—	—
Subtotal: Storage	78,065,586	33,307,549	—	9,580,909	62,263,041	—	183,217,084
Treatment							
Fixed Demand	—	—	—	—	—	39,031,080	39,031,080
Fixed Commodity	—	—	—	—	—	195,494,282	195,494,282
Fixed Standby	—	—	—	—	—	41,235,674	41,235,674
Variable Commodity	—	—	—	—	—	39,438,084	39,438,084
Hydroelectric	—	—	—	—	—	—	—
Subtotal: Treatment	—	—	—	—	—	315,199,120	315,199,120
Distribution							
Fixed Demand	—	—	—	29,635,067	—	—	29,635,067
Fixed Commodity	—	180,346,819	—	—	—	—	180,346,819
Fixed Standby	—	—	—	—	34,270,664	—	34,270,664
Variable Commodity	—	—	—	—	—	—	—
Hydroelectric	—	15,975,605	—	—	—	—	15,975,605
Subtotal: Distribution	—	196,322,423	—	29,635,067	34,270,664	—	260,228,154
Demand Management							
Fixed Demand	—	—	—	—	—	—	—
Fixed Commodity	82,395,620	—	—	—	—	—	82,395,620
Fixed Standby	—	—	—	—	—	—	—
Variable Commodity	—	—	—	—	—	—	—
Hydroelectric	—	—	—	—	—	—	—
Subtotal: Demand Management	82,395,620	—	—	—	—	—	82,395,620
Total							
Fixed Demand	—	—	—	39,215,976	11,717,489	39,031,080	89,964,544
Fixed Commodity	279,484,106	543,830,080	—	—	—	195,494,282	1,018,808,468
Fixed Standby	—	—	—	—	151,781,330	41,235,674	193,017,004
Variable Commodity	(812,916)	—	193,143,712	—	—	39,438,084	231,768,880
Hydroelectric	—	15,975,605	—	—	—	—	15,975,605
Total	\$ 278,671,190	\$ 559,805,685	\$ 193,143,712	\$ 39,215,976	\$ 163,498,819	\$ 315,199,120	\$ 1,549,534,501

Totals may not foot due to rounding

Schedule 17: Allocated Operational Function Revenue Requirements (Distributed to rate design element), FY 2025/26

Fiscal year ending 2026	Rate Design Elements						Total Costs
	Supply Rate	System Access Rate	System Power Rate	Capacity Charge	Readiness-to-Serve Charge	Treatment Surcharge	
Supply							
Fixed Demand	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Fixed Commodity	131,786,417	—	—	—	—	—	131,786,417
Fixed Standby	—	—	—	—	—	—	—
Variable Commodity	—	—	—	—	—	—	—
Hydroelectric	—	—	—	—	—	—	—
Subtotal: Supply	131,786,417	—	—	—	—	—	131,786,417
Conveyance and Aqueduct							
Fixed Demand	—	—	—	—	11,823,009	—	11,823,009
Fixed Commodity	—	350,237,015	—	—	—	—	350,237,015
Fixed Standby	—	—	—	—	54,168,541	—	54,168,541
Variable Commodity	—	—	220,671,679	—	—	—	220,671,679
Hydroelectric	—	—	—	—	—	—	—
Subtotal: Conveyance and Aqueduct	—	350,237,015	220,671,679	—	65,991,550	—	636,900,244
Storage							
Fixed Demand	—	—	—	11,031,895	—	—	11,031,895
Fixed Commodity	83,191,737	36,180,382	—	—	—	—	119,372,119
Fixed Standby	—	—	—	—	68,066,311	—	68,066,311
Variable Commodity	(891,385)	—	—	—	—	—	(891,385)
Hydroelectric	—	—	—	—	—	—	—
Subtotal: Storage	82,300,351	36,180,382	—	11,031,895	68,066,311	—	197,578,939
Treatment							
Fixed Demand	—	—	—	—	—	39,834,516	39,834,516
Fixed Commodity	—	—	—	—	—	210,099,967	210,099,967
Fixed Standby	—	—	—	—	—	48,026,041	48,026,041
Variable Commodity	—	—	—	—	—	43,927,671	43,927,671
Hydroelectric	—	—	—	—	—	—	—
Subtotal: Treatment	—	—	—	—	—	341,888,195	341,888,195
Distribution							
Fixed Demand	—	—	—	33,336,631	—	—	33,336,631
Fixed Commodity	—	203,163,830	—	—	—	—	203,163,830
Fixed Standby	—	—	—	—	38,750,283	—	38,750,283
Variable Commodity	—	—	—	—	—	—	—
Hydroelectric	—	17,050,307	—	—	—	—	17,050,307
Subtotal: Distribution	—	220,214,137	—	33,336,631	38,750,283	—	292,301,051
Demand Management							
Fixed Demand	—	—	—	—	—	—	—
Fixed Commodity	92,184,058	—	—	—	—	—	92,184,058
Fixed Standby	—	—	—	—	—	—	—
Variable Commodity	—	—	—	—	—	—	—
Hydroelectric	—	—	—	—	—	—	—
Subtotal: Demand Management	92,184,058	—	—	—	—	—	92,184,058
Total							
Fixed Demand	—	—	—	44,368,526	11,823,009	39,834,516	96,026,051
Fixed Commodity	307,162,212	589,581,227	—	—	—	210,099,967	1,106,843,406
Fixed Standby	—	—	—	—	160,985,135	48,026,041	209,011,176
Variable Commodity	(891,385)	—	220,671,679	—	—	43,927,671	263,707,964
Hydroelectric	—	17,050,307	—	—	—	—	17,050,307
Total	\$ 306,270,827	\$ 606,631,534	\$ 220,671,679	\$ 44,368,526	\$ 172,808,144	\$ 341,888,195	\$ 1,692,638,905

Totals may not foot due to rounding

Proof of Revenue

FY 2024/25

Schedule 18 shows the Proof of Revenue for FY 2024/25. Based on expected transactions of 1.338 MAF, the expected revenues would be about \$162.6 million higher than the total revenue requirement, if the rates and charges were in effect the entire test year period. The cost of service allocation assuming a full twelve months of revenue is used to allocate costs among the various rate elements but should not be interpreted as over- or under-collection during a given fiscal year. However, because the recommended rates do not take effect until January 1, 2025, the expected revenues for FY 2024/25 will be about \$63.8 million higher than the total revenue requirement in FY 2024/25. The total revenue requirement includes a \$37.8 million decrease in the required reserves for the Revenue Remainder Fund. Deposits to the Treatment Surcharge Stabilization Fund are \$0 million in FY 2024/25. Accounting for these adjustments, the deposit to reserves is about \$26.0 million in FY 2024/25.

FY 2025/26

Schedule 19 shows the Proof of Revenue for FY 2025/26. Based on expected transactions of 1.344 MAF the expected revenues would be about \$151.9 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, 2026, the expected revenues for FY 2025/26 will be about \$48.5 million higher than the total revenue requirement in FY 2025/26. The total revenue requirement includes a \$57.1 million increase in the required reserves for the Revenue Remainder Fund. Deposits to the Treatment Surcharge Stabilization Fund are \$0 million in FY 2025/26. Accounting for these adjustments, the deposit to reserves is about \$105.6 million in FY 2025/26. Schedule 20 summarizes the rates and charges that would be effective on January 1, 2025 and January 1, 2026 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 2024/25 Proof of Revenue (\$ millions)

Proof of Revenue FY2025 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	278.7	28.7	10 %	307.4	1.06	290
System Access Rate	559.8	59.6	11 %	619.4	1.34	463
System Power Rate	193.1	19.6	10 %	212.7	1.34	159
Treatment Surcharge	315.2	33	10 %	348.2	0.72	483
Readiness-to-serve Charge	163.5	17.5	11 %	181.0		
Capacity Charge	39.2	4.2	11 %	43.4		
Total	1,549.5	162.6	10 %	1,712.1		

Totals may not foot due to rounding

Proof of Revenue FY2025 if Rates Effective January 1st

Fiscal Year Ending 2025	Revenue Requirements	% Over (Under) Collected		Revenues if Rates Effective Jan 1st
Supply	278.7	62.2	22 %	340.9
System Access Rate	559.8	-13	-2 %	546.8
System Power Rate	193.1	42.1	22 %	235.3
Treatment Surcharge	315.2	-38.5	-12 %	276.7
Readiness-to-serve Charge	163.5	10.5	6 %	174.0
Capacity Charge	39.2	0.6	1 %	39.8
Total	1,549.5	63.8	4 %	1,613.3

Totals may not foot due to rounding

Schedule 19: FY 2025/26 Proof of Revenue (\$ millions)

Proof of Revenue FY2026 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	306.3	27.5	9 %	333.7	1.07	313
System Access Rate	606.6	54.6	9 %	661.2	1.34	492
System Power Rate	220.7	19.9	9 %	240.6	1.34	179
Treatment Surcharge	341.9	30.7	9 %	372.6	0.68	544
Readiness-to-serve Charge	172.8	15.2	9 %	188.0		
Capacity Charge	44.4	4.1	9 %	48.4		
Total	1,692.6	151.9	9 %	1,844.5		

Totals may not foot due to rounding

Proof of Revenue FY2026 if Rates Effective January 1st

Fiscal Year Ending 2026	Revenue Requirements	% Over (Under) Collected		Revenues if Rates Effective Jan 1st
Supply	306.3	9.2	3 %	315.5
System Access Rate	606.6	26.2	4 %	632.8
System Power Rate	220.7	0.3	— %	221.0
Treatment Surcharge	341.9	-0.4	— %	341.5
Readiness-to-serve Charge	172.8	11.7	7 %	184.5
Capacity Charge	44.4	1.5	3 %	45.9
Total	1,692.6	48.5	3 %	1,741.1

Totals may not foot due to rounding

Schedule 20: Rates and Charges Summary

Effective January 1st	2024	2025	2026
Supply Rate (\$/AF)*	\$332	\$290	\$313
System Access Rate (\$/AF)	\$389	\$463	\$492
System Power Rate (\$/AF)	\$182	\$159	\$179
Full Service Untreated Volumetric Cost (\$/AF)*	\$903	\$912	\$984
Treatment Surcharge (\$/AF)	\$353	\$483	\$544
Full Service Treated Volumetric Cost (\$/AF)*	\$1,256	\$1,395	\$1,528
Readiness-to-Serve Charge (\$M)	\$167	\$181	\$188
Capacity Charge (\$/cfs)	\$11,200	\$13,000	\$14,500

* based on Tier 1 for 2024

System Access Rate (SAR)

The SAR is a volumetric²¹ 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/Emergency Storage.

Shown in Schedule 20, the SAR is \$463 per acre-foot in effective January 1, 2025, and \$492 per acre-foot in effective January 1, 2026. The changes in the SAR are results of multiple factors: 1) increase in projected property tax revenues offsetting SWC Transportation O&M costs 2) increases in SWC Transportation O&M costs, 3) increases in departmental O&M and capital financing expenditures combining with projected lower water sales over the biennium.

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/Emergency Storage facilities.

Metropolitan’s delivery network costs are treated the same whether they were incurred for the SWP or the CRA. The fact that, unlike the CRA, Metropolitan does not hold legal title to the SWP facilities and does not operate the SWP facilities is immaterial for purposes of cost functionalization for the COS and rate determination process.

Metropolitan, like the other State Water Contractors, is obligated to pay all operating expenses and capital costs incurred by the SWP to provide the contractual supply and transportation services. The expenses include all unexpected expenses resulting from operational issues and changes in regulations. DWR charges Metropolitan based on estimated expenses and has the right to charge Metropolitan for any expenses beyond the estimates. The State Water Contractors carry all financial risk and must pay any costs without any regard for Metropolitan’s own cash flows. By allocating costs, DWR does not bear any of these risks; the risks fall to the State Water Contractors. Metropolitan was even responsible for paying for the SWP costs during the extended original construction period, years before Metropolitan received any SWP water. This is also not something typical of a supply contract and hence supportive of Metropolitan’s cost functionalization process.

²¹ A volumetric rate is a charge applied to the actual amount of water delivered.

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 of Metropolitan supplies moving 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 \$159 per acre-foot effective on January 1, 2025 and \$179 per acre-foot effective on January 1, 2026 (see Schedule 20). The changes in the rates are due to several factors including increases in higher projected property tax offsetting increases in CRA power costs and lower projected water transactions offsetting by lower SWP power costs.

Benefits

The primary benefit of the SPR is that it clearly identifies Metropolitan's average cost of power for both SWP and CRA conveyance systems.

Treatment Surcharge

The Treatment Surcharge is a system-wide volumetric rate charged on water treated by Metropolitan. The Treatment Surcharge recovers the cost of treating water, including commodity, demand and standby-related costs as determined in the COS for all five treatment plants. The Treatment Surcharge is \$483 per acre-foot effective on January 1, 2025 and \$544 per acre-foot on January 1, 2026. The increases in the treatment surcharges are primarily due to significant increases in chemical costs and increases in fixed expenditures combining with lower projected treated water sales over the biennium.

Benefits

There are several primary benefits provided by the Treatment Surcharge. First, only treated water users pay for the costs of treatment. Second, by averaging the costs of providing treated water service over the entire system the regional economies of scale are preserved.

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, 2023 is used to charge the Capacity Charge effective January 1, 2025 through December 31, 2025. 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 2025 is included in Schedule 21.

The Capacity Charge is \$13,000 per cubic-foot-second (cfs) of peak demand starting in January 1, 2025 due to lower peak usage resulting from overall lower demand and higher capital financing costs. The Capacity Charge is \$14,500 per cfs starting January 1, 2026, due to the increases to capital financing costs in FY 2025/26 (see Schedule 9).

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.

Schedule 21: Capacity Charge (by Member Agency)

Calendar Year 2025 Capacity Charge					
	Peak Day Demand (cfs) (May 1 through September 30)				Rate (\$/cfs):
	Calendar Year				\$13,000
Member Agency	2021	2022	2023	3-Year Peak	Calendar Year 2025 Capacity Charge
Anaheim	77.2	74.5	64.0	77.2	\$1,003,600
Beverly Hills	24.8	23.7	20.6	24.8	\$322,400
Burbank	15.5	8.4	16.3	16.3	\$211,900
Calleguas	189.6	138.8	159.6	189.6	\$2,464,800
Central Basin	54.1	47.1	53.7	54.1	\$703,300
Compton	0.0	0.0	3.2	3.2	\$41,600
Eastern	179.6	187.3	200.8	200.8	\$2,610,400
Foothill	22.8	16.1	14.9	22.8	\$296,400
Fullerton	20.0	15.1	13.8	20.0	\$260,000
Glendale	32.5	31.8	29.0	32.5	\$422,500
Inland Empire	101.4	95.2	99.5	101.4	\$1,318,200
Las Virgenes	42.9	34.8	37.9	42.9	\$557,700
Long Beach	45.7	44.1	41.4	45.7	\$594,100
Los Angeles	579.4	633.1	452.2	633.1	\$8,230,300
MWD	336.3	282.0	233.6	336.3	\$4,371,900
Pasadena	48.2	38.3	33.0	48.2	\$626,600
San Diego CWA	672.5	841.9	543.9	841.9	\$10,944,700
San Fernando	0.0	5.3	5.0	5.3	\$68,900
San Marino	5.4	4.9	4.3	5.4	\$70,200
Santa Ana	18.3	18.0	6.2	18.3	\$237,900
Santa Monica	15.1	18.0	21.0	21.0	\$273,000
Three Valleys	138.3	86.6	110.4	138.3	\$1,797,900
Torrance	27.2	29.0	27.1	29.0	\$377,000
Upper San	32.4	25.3	11.5	32.4	\$421,200
West Basin	218.2	173.7	171.7	218.2	\$2,836,600
Western MWD	179.8	177.4	180.6	180.6	\$2,347,800
Total	3,077.2	3,050.4	2,555.2	3,339.3	\$43,410,900

Totals may not foot due to rounding

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.

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 \$181 million in calendar year 2025. The RTS increases to \$188 million in calendar year 2026. The changes reflect increases in capital financing costs, including higher PAYGO and debt service combining with lower water transactions²².

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 capacity²³. A ten-year rolling average leads to a relatively stable RTS allocation that reasonably represents an agency's potential 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 2025 is shown in Schedule 22.

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.

²² Standby and peaking capacity factors for Conveyance and Aqueduct (C&A) and standby capacity factor for Distribution system are higher resulting from lower water transaction

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.

Schedule 22: Readiness-to-Serve Charge (by Member Agency)

Calendar Year 2025 RTS Charge			
Member Agency	Rolling Ten-Year Average Firm Deliveries (Acre-Feet) FY2013/14 - FY2022/23	RTS Share	12 months @ \$181 million per year (1/25-12/25)
Anaheim	23,001.9	1.69 %	\$ 3,053,652
Beverly Hills	9,858.1	0.72 %	1,308,727
Burbank	11,540.0	0.85 %	1,532,010
Calleguas MWD	90,313.9	6.62 %	11,989,760
Central Basin MWD	31,768.2	2.33 %	4,217,436
Compton	12.0	0.00 %	1,593
Eastern MWD	96,726.8	7.09 %	12,841,114
Foothill MWD	8,399.5	0.62 %	1,115,088
Fullerton	6,528.4	0.48 %	866,688
Glendale	15,436.0	1.13 %	2,049,230
Inland Empire Utilities Agency	57,672.1	4.23 %	7,656,348
Las Virgenes MWD	19,302.4	1.42 %	2,562,520
Long Beach	27,777.5	2.04 %	3,687,644
Los Angeles	272,316.9	19.97 %	36,151,847
Municipal Water District of Orange County	187,038.3	13.72 %	24,830,556
Pasadena	19,104.9	1.40 %	2,536,300
San Diego County Water Authority	175,570.9	12.88 %	23,308,183
San Fernando	312.4	0.02 %	41,473
San Marino	1,035.1	0.08 %	137,416
Santa Ana	8,648.2	0.63 %	1,148,105
Santa Monica	4,783.2	0.35 %	635,001
Three Valleys MWD	62,674.4	4.60 %	8,320,436
Torrance	15,088.8	1.11 %	2,003,137
Upper San Gabriel Valley MWD	38,526.1	2.83 %	5,114,591
West Basin MWD	111,549.0	8.18 %	14,808,858
Western MWD	68,413.1	5.02 %	9,082,286
MWD Total	1,363,398.1	100.00 %	\$ 181,000,000

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 \$290 per acre-foot effective January 1, 2025 and \$313 per acre-foot effective on January 1, 2026. The changes in the Supply Rate are results of multiple factors: 1) lower SWC Supply costs and projected higher ad-valorem property tax, 2) IRA bucket 1 funding provided by the Inflation Reduction Act (IRA) for conservation agreements in California to offset PVID and Bard supply programs costs and miscellaneous revenues from stored water²⁴, 3) increases in demand management and departmental O&M expenditures combining with lower projected water sales over the biennium.

²⁴ Include \$60M in additional miscellaneous revenues from stored water during the biennium (FY 2024/25 and FY 2025/26)

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.

Transactions

Staff estimates of water transactions used for developing the rate recommendation were based on current member agency demands and information and an expectation that demands will trend to levels expected under normal weather conditions.

Given recent trends in water transactions and Metropolitan’s susceptibility to revenue volatility arising from a rate structure that predominately generates revenue from volumetric rates, directors requested budget options that reflect a more conservative transactions projection during Budget Workshops. The selection of a demand forecast requires a trade-off between rate increases and risk to reserves. With this in mind, at the March 26, 2024 Budget Workshop, the Board consensus was to only consider rate options that are based on 1.34 MAF, a 100 TAF reduction from the originally proposed budget. The impact of this Board guidance is significant and supports financial stability. A lower water transactions forecast increased the likelihood that revenues will come in at or above the budget, increases the likelihood that cash reserves will be at or above target levels, moderates downside risk from lower than expected water transactions, demonstrates commitment to financial stability to rating agencies, and reduces the likelihood of an emergency rate increase. The result will be an organization with improved financial flexibility, resiliency, and sustainability.

“Firm Transactions” refers to member agency purchases that are subject to the calculation of transactions subject to the Readiness-to-Serve Charge and to the calculation of Base Period Demand. Schedule 23 summarizes projected water transactions by service type for Cash Year 2024/25 and Cash Year 2025/26.

Schedule 23: Cash Year Transactions, by Type

Cash Year Ending	2025	2026
Transactions by Treatment Type		
Treated Firm Transactions	721	685
Untreated Firm Transactions	339	381
Untreated Exchange	278	278
Total Transactions	1,338	1,344

APPENDIX: COS TABLES

Allocation of Revenue Requirements: Source Of Supply, CRA
Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					Total	
		Demand	Fixed		Variable Commodity	Other		Hydroelectric
			Commodity	Standby				
Departmental O&M								
Group	Item							
Office of General Manager		170,240	-	170,240	-	-	170,240	
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		276,156	-	276,156	-	-	276,156	
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	
Conveyance and Distribution	C&D General	-	-	-	-	-	-	
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	
Integrated Operations Planning anc	Office of the Manager, Operations Support Services	14,218	-	14,218	-	-	14,218	
Integrated Operations Planning anc	Operations Support Services	-	-	-	-	-	-	
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	
Integrated Operations Planning anc	System Operations Unit	-	-	-	-	-	-	
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	
Integrated Operations Planning anc	Power Operations and Planning	-	-	-	-	-	-	
Integrated Operations Planning anc	Operations Planning & Programs Unit	767,494	-	767,494	-	-	767,494	
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	4,398,115	-	4,398,115	-	-	4,398,115	
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-	
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	
Integrated Operations Planning anc	OSS, Manufacturing Services Unit	-	-	-	-	-	-	
Office of Safety, Security and Prote	Safety, Regulatory, and Training Section	-	-	-	-	-	-	
Integrated Operations Planning anc	OSS, Fleet Services Unit	-	-	-	-	-	-	
Integrated Operations Planning anc	OSS, Power Support Unit	-	-	-	-	-	-	
Integrated Operations Planning anc	Office of the Manager, Operations & Planning Secto	12,191	-	12,191	-	-	12,191	
Office of Safety, Security and Prote	Security & Emergency Management Unit	-	-	-	-	-	-	
Sustainability, Resilience & Innovati		227,646	-	227,646	-	-	227,646	
Diversity, Equity & Inclusion		68,044	-	68,044	-	-	68,044	
Equal Employment Opportunity		51,833	-	51,833	-	-	51,833	
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	884,976	-	884,976	-	-	884,976	
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	
Water Resources Management	Resource Implementation	2,249,786	-	2,249,786	-	-	2,249,786	
Water Resources Management	Office of the Group Manager	235,915	-	235,915	-	-	235,915	
Ethics Office		48,038	-	48,038	-	-	48,038	
Integrated Operations Planning anc	Integrated Operations Planning and Support Service	172,021	-	172,021	-	-	172,021	
General Counsel		-	-	-	-	-	-	
General Auditor		-	-	-	-	-	-	
Total Departmental O&M		9,576,671	-	9,576,671	-	-	9,576,671	
GENERAL DISTRICT REQUIREMENTS								
State Water Contract*		-	-	-	-	-	-	
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 Contract		-	-	-	-	-	-	
Colorado River Aqueduct Power Costs		-	-	-	-	-	-	
Supply Programs (cash funded portion)		68,509,137	-	68,509,137	-	-	68,509,137	
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 net of BABs Interest Subsidy Payment		-	-	-	-	-	-	
G.O. Bond Debt Service		-	-	-	-	-	-	
Debt Administration		-	-	-	-	-	-	
Bond Defeasance		-	-	-	-	-	-	
PAYGO		-	-	-	-	-	-	
Total Capital Financing Costs		-	-	-	-	-	-	
Pure Water Southern California planning costs		-	-	-	-	-	-	
Other Operating Costs		136,803	-	136,803	-	-	136,803	
Operating Equipment		-	-	-	-	-	-	
Succession Planning Labor Pool		-	-	-	-	-	-	
OPEB/PEERS Pre-Funding		-	-	-	-	-	-	
Total Other Operating Costs		136,803	-	136,803	-	-	136,803	
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-	
Total General District Requirements		68,645,940	-	68,645,940	-	-	68,645,940	
REQUIREMENTS BEFORE OFFSETS:		78,222,612	-	78,222,612	-	-	78,222,612	
Revenue Offsets		-	-	-	-	-	-	
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	-	
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	
Interest on Investments		2,177,157	-	2,177,157	-	-	2,177,157	
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 (P/VID Lease)		4,785,840	-	4,785,840	-	-	4,785,840	
Property Taxes - SWC		-	-	-	-	-	-	
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	
CVWD Revenues		-	-	-	-	-	-	
SLR Revenues		-	-	-	-	-	-	
DWCV Revenues		-	-	-	-	-	-	
Grant Funds		-	-	-	-	-	-	
IRA Bucket 1		47,333,073	-	47,333,073	-	-	47,333,073	
Stored Water Sales		60,000,000	-	60,000,000	-	-	60,000,000	
\$80M Grant		-	-	-	-	-	-	
Annexation		-	-	-	-	-	-	
Total Revenue Offsets		114,296,071	-	114,296,071	-	-	114,296,071	
NET REVENUE REQUIREMENTS:		(36,073,459)	-	(36,073,459)	-	-	(36,073,459)	

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Source Of Supply, CRA
Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					Total	
		Fixed			Variable Commodity	Other		Hydroelectric
		Demand	Commodity	Standby				
Departmental O&M								
Group	Item							
Office of General Manager		153,344	-	153,344	-	-	153,344	
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		211,404	-	211,404	-	-	211,404	
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	10,731	-	10,731	-	-	10,731	
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	733,107	-	733,107	-	-	733,107	
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	3,506,568	-	3,506,568	-	-	3,506,568	
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 Protec	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	10,203	-	10,203	-	-	10,203	
Office of Safety, Security and Protec	Security & Emergency Management Unit	-	-	-	-	-	-	
Sustainability, Resilience & Innovatio		118,189	-	118,189	-	-	118,189	
Diversity, Equity & Inclusion		58,291	-	58,291	-	-	58,291	
Equal Employment Opportunity		43,069	-	43,069	-	-	43,069	
Finance and Administration		-	-	-	-	-	-	
Business Technology	Office of Manager	-	-	-	-	-	-	
Engineering Services		-	-	-	-	-	-	
Office of Safety, Security and Protec	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	
Business Technology	Information Technology	534,339	-	534,339	-	-	534,339	
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	
Water Resources Management	Resource Implementation	1,422,975	-	1,422,975	-	-	1,422,975	
Water Resources Management	Office of the Group Manager	227,118	-	227,118	-	-	227,118	
Ethics Office		39,850	-	39,850	-	-	39,850	
Integrated Operations Planning and :	Integrated Operations Planning and Support Services	172,489	-	172,489	-	-	172,489	
General Counsel		-	-	-	-	-	-	
General Auditor		-	-	-	-	-	-	
Total Departmental O&M		7,241,679	-	7,241,679	-	-	7,241,679	

Allocation Percentages: Source Of Supply, SWP
Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					% Total
		Fixed			Variable	Hydroelectric	
		Demand	Commodity	Standby	Commodity		
Departmental O&M							
Group	Item						
Office of General Manager		409,685	0%	100%	0%	0%	100.0%
Office of General Manager	Board of Directors	-	0%	100%	0%	0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	10,097,448	0%	100%	0%	0%	100.0%
External Affairs	Legislative Services	-	0%	100%	0%	0%	100.0%
External Affairs	Media Communications Services	-	0%	100%	0%	0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0%	100%	0%	0%	100.0%
External Affairs	Conservation & Community Services	-	0%	100%	0%	0%	100.0%
Human Resources		664,574	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D General	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Section	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Office of the Manager, Operations Support Services	14,265	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Operations Support Services	-	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	System Operations Unit	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Power Operations and Planning	16,905	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Operations Planning & Programs Unit	767,494	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Water Quality Section	4,398,115	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	OSS, Manufacturing Services Unit	-	0%	100%	0%	0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	OSS, Fleet Services Unit	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	OSS, Power Support Unit	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Office of the Manager, Operations & Planning Section	12,230	0%	100%	0%	0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	-	0%	100%	0%	0%	100.0%
Sustainability, Resilience & Innovation		386,008	0%	100%	0%	0%	100.0%
Diversity, Equity & Inclusion		163,748	0%	100%	0%	0%	100.0%
Equal Employment Opportunity		124,738	0%	100%	0%	0%	100.0%
Finance and Administration		-	0%	100%	0%	0%	100.0%
Business Technology	Office of Manager	-	0%	100%	0%	0%	100.0%
Engineering Services		-	0%	100%	0%	0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0%	100%	0%	0%	100.0%
Business Technology	Information Technology	2,129,711	0%	100%	0%	0%	100.0%
Water Resources Management	Resource Planning & Development	-	0%	100%	0%	0%	100.0%
Water Resources Management	Resource Implementation	7,872,518	0%	100%	0%	0%	100.0%
Water Resources Management	Office of the Group Manager	825,520	0%	100%	0%	0%	100.0%
Ethics Office		133,296	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Integrated Operations Planning and Support Services	172,583	0%	100%	0%	0%	100.0%
General Counsel		-	0%	100%	0%	0%	100.0%
General Auditor		-	0%	100%	0%	0%	100.0%
Total Departmental O&M		28,188,837					
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*							
Supply - O&M		100,648,011	0%	100%	0%	0%	100.0%
Supply - Capital		72,071,112	0%	100%	0%	0%	100.0%
Power - O&M & Off-Aq Capital		-	0%	100%	0%	0%	100.0%
Power - Capital (less Off-Aq)		-	0%	100%	0%	0%	100.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0%	100%	0%	0%	100.0%
Transmission - O&M - Commodity only		-	0%	100%	0%	0%	100.0%
Delta Conveyance - Supply		-	0%	100%	0%	0%	100.0%
Delta Conveyance - Power		-	0%	100%	0%	0%	100.0%
Delta Conveyance - Other		-	0%	100%	0%	0%	100.0%
Total State Water Contract		172,719,123					
Colorado River Aqueduct Power Costs		-	0%	0%	0%	0%	0.0%
Supply Programs (cash funded portion)		-	0%	100%	0%	0%	100.0%
Demand Management (cash funded portion)							
Local Resources Program		-	0%	100%	0%	0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0%	100%	0%	0%	100.0%
Conservation Program (cash funded portion)		-	0%	100%	0%	0%	100.0%
Total Demand Management Costs		-					
Capital Financing							
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		-	0%	0%	0%	0%	0.0%
G.O. Bond Debt Service		-	0%	0%	0%	0%	0.0%
Debt Administration		-	0%	0%	0%	0%	0.0%
Bond Defeasance		-	0%	0%	0%	0%	0.0%
PAYGO		-	0%	0%	0%	0%	0.0%
Total Capital Financing Costs		-					
Pure Water Southern California planning costs		-	0%	0%	0%	0%	0.0%
Other Operating Costs							
Operating Equipment		402,679	0%	100%	0%	0%	100.0%
Succession Planning Labor Pool		-	0%	100%	0%	0%	100.0%
OPEB/PERS Pre-Funding		-	0%	100%	0%	0%	100.0%
Total Other Operating Costs		402,679					
Increase/(Decrease) in Required Reserves			0%	100%	0%	0%	100.0%
Total General District Requirements		173,121,802					
REQUIREMENTS BEFORE OFFSETS:		201,310,639					
Revenue Offsets							
Property Taxes - MWD Portion of SWC GO Debt Service		-	0%	0%	0%	0%	0.0%
Property Taxes - MWD GO Debt Service		-	0%	0%	0%	0%	0.0%
Interest on Investments		3,408,364	0%	100%	0%	0%	100.0%
Hydro-Power Revenue		-	0%	0%	0%	100%	100.0%
CRA Power Revenue		-	0%	0%	0%	0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0%	0%	0%	0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0%	0%	0%	0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0%	0%	0%	0%	0.0%
Property Taxes - SWC		78,852,277	0%	100%	0%	0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0%	0%	0%	0%	0.0%
CIVWD Revenues		-	0%	0%	0%	0%	0.0%
SLR Revenues		-	0%	0%	0%	0%	0.0%
DWCV Revenues		-	0%	0%	0%	0%	0.0%
Grant Funds		-	0%	0%	0%	0%	0.0%
IRA Bucket 1		-	0%	0%	0%	0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%
\$80M Grant		-	0%	0%	0%	0%	0.0%
Annexation		-	0%	0%	0%	0%	0.0%
Total Revenue Offsets		82,260,641					
NET REVENUE REQUIREMENTS:		119,049,998					

Allocation of Revenue Requirements: Source Of Supply, SWP
 Fiscal Year Ending 2025

		Functionalization	Allocation Percentages					Total
			Fixed			Variable Commodity	Hydroelectric	
			Demand	Commodity	Standby			
Departmental O&M								
Group	Item							
	Office of General Manager	409,685	-	409,685	-	-	409,685	
	Office of General Manager Board of Directors	-	-	-	-	-	-	
	Bay Delta Initiatives	10,097,448	-	10,097,448	-	-	10,097,448	
	External Affairs Legislative Services	-	-	-	-	-	-	
	External Affairs Media Communications Services	-	-	-	-	-	-	
	External Affairs Manager, External Affairs/Special Projects	-	-	-	-	-	-	
	External Affairs Conservation & Community Services	-	-	-	-	-	-	
	Human Resources	664,574	-	664,574	-	-	664,574	
	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	14,265	-	14,265	-	-	14,265	
	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	16,905	-	16,905	-	-	16,905	
	Integrated Operations Planning Operations Planning & Programs Unit	767,494	-	767,494	-	-	767,494	
	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	4,398,115	-	4,398,115	-	-	4,398,115	
	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 F 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	12,230	-	12,230	-	-	12,230	
	Office of Safety, Security and F Security & Emergency Management Unit	-	-	-	-	-	-	
	Sustainability, Resilience & Inn	386,008	-	386,008	-	-	386,008	
	Diversity, Equity & Inclusion	163,748	-	163,748	-	-	163,748	
	Equal Employment Opportunity	124,738	-	124,738	-	-	124,738	
	Finance and Administration	-	-	-	-	-	-	
	Business Technology Office of Manager	-	-	-	-	-	-	
	Engineering Services	-	-	-	-	-	-	
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-	
	Business Technology Information Technology	2,129,711	-	2,129,711	-	-	2,129,711	
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-	
	Water Resources Management Resource Implementation	7,872,518	-	7,872,518	-	-	7,872,518	
	Water Resources Management Office of the Group Manager	825,520	-	825,520	-	-	825,520	
	Ethics Office	133,296	-	133,296	-	-	133,296	
	Integrated Operations Planning Integrated Operations Planning and Support Services	172,583	-	172,583	-	-	172,583	
	General Counsel	-	-	-	-	-	-	
	General Auditor	-	-	-	-	-	-	
	Total Departmental O&M	28,188,837	-	28,188,837	-	-	28,188,837	
GENERAL DISTRICT REQUIREMENTS								
	State Water Contract*	-	-	-	-	-	-	
	Supply - O&M	100,648,011	-	100,648,011	-	-	100,648,011	
	Supply - Capital	72,071,112	-	72,071,112	-	-	72,071,112	
	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 Contract	172,719,123	-	172,719,123	-	-	172,719,123	
	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 net of BABs Interest Subsidy Payment	-	-	-	-	-	-	
	G.O. Bond Debt Service	-	-	-	-	-	-	
	Debt Administration	-	-	-	-	-	-	
	Bond Defeasance	-	-	-	-	-	-	
	PAYGO	-	-	-	-	-	-	
	Total Capital Financing Costs	-	-	-	-	-	-	
	Pure Water Southern California planning costs	-	-	-	-	-	-	
	Other Operating Costs	-	-	-	-	-	-	
	Operating Equipment	402,679	-	402,679	-	-	402,679	
	Succession Planning Labor Po	-	-	-	-	-	-	
	OPEB/PERS Pre-Funding	-	-	-	-	-	-	
	Total Other Operating Costs	402,679	-	402,679	-	-	402,679	
	Increase/(Decrease) in Required Reserves	-	-	-	-	-	-	
	Total General District Requirements	173,121,802	-	173,121,802	-	-	173,121,802	
	REQUIREMENTS BEFORE OFFSETS:	201,310,639	-	201,310,639	-	-	201,310,639	
	Revenue Offsets	-	-	-	-	-	-	
	Property Taxes - MWD Portion of SWC GO Debt Service	-	-	-	-	-	-	
	Property Taxes - MWD GO Debt Service	-	-	-	-	-	-	
	Interest on Investments	3,408,364	-	3,408,364	-	-	3,408,364	
	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 - SWC	78,852,277	-	78,852,277	-	-	78,852,277	
	Revenue Reserve used for Revenue Bonds - I&P	-	-	-	-	-	-	
	CVWD Revenues	-	-	-	-	-	-	
	SLR Revenues	-	-	-	-	-	-	
	DWCV Revenues	-	-	-	-	-	-	
	Grant Funds	-	-	-	-	-	-	
	IRA Bucket 1	-	-	-	-	-	-	
	Stored Water Sales	-	-	-	-	-	-	
	\$80M Grant	-	-	-	-	-	-	
	Annexation	-	-	-	-	-	-	
	Total Revenue Offsets	82,260,641	-	82,260,641	-	-	82,260,641	
	NET REVENUE REQUIREMENTS:	119,049,998	-	119,049,998	-	-	119,049,998	

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Source Of Supply, SWP

Fiscal Year Ending 2025

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Departmental O&M							
Group	Item						
	Office of General Manager	369,025	-	369,025	-	-	369,025
	Office of General Manager Board of Directors	-	-	-	-	-	-
	Bay Delta Initiatives	4,749,880	-	4,749,880	-	-	4,749,880
	External Affairs Legislative Services	-	-	-	-	-	-
	External Affairs Media Communications Services	-	-	-	-	-	-
	External Affairs Manager, External Affairs/Special Projects	-	-	-	-	-	-
	External Affairs Conservation & Community Services	-	-	-	-	-	-
	Human Resources	508,749	-	508,749	-	-	508,749
	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	10,766	-	10,766	-	-	10,766
	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	13,843	-	13,843	-	-	13,843
	Integrated Operations Planning Operations Planning & Programs Unit	733,107	-	733,107	-	-	733,107
	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	3,506,568	-	3,506,568	-	-	3,506,568
	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 F 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	10,237	-	10,237	-	-	10,237
	Office of Safety, Security and F Security & Emergency Management Unit	-	-	-	-	-	-
	Sustainability, Resilience & Inn	200,407	-	200,407	-	-	200,407
	Diversity, Equity & Inclusion	140,277	-	140,277	-	-	140,277
	Equal Employment Opportunity	103,647	-	103,647	-	-	103,647
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	-	-	-	-	-	-
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	1,285,898	-	1,285,898	-	-	1,285,898
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	4,979,317	-	4,979,317	-	-	4,979,317
	Water Resources Management Office of the Group Manager	794,739	-	794,739	-	-	794,739
	Ethics Office	110,575	-	110,575	-	-	110,575
	Integrated Operations Planning Integrated Operations Planning and Support Services	173,052	-	173,052	-	-	173,052
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	17,690,089	-	17,690,089	-	-	17,690,089

Allocation of Revenue Requirements: Source Of Supply - Other Supply
Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
<i>Group</i>	<i>Item</i>						
	Office of General Manager	302,730	-	302,730	-	-	302,730
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	491,076	-	491,076	-	-	491,076
	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	14,754	-	14,754	-	-	14,754
	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	767,494	-	767,494	-	-	767,494
	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	4,398,115	-	4,398,115	-	-	4,398,115
	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 F 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	12,650	-	12,650	-	-	12,650
	Office of Safety, Security and F Security & Emergency Management Unit	565,508	-	565,508	-	-	565,508
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	120,999	-	120,999	-	-	120,999
	Equal Employment Opportunity	92,173	-	92,173	-	-	92,173
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	2,567,336	-	2,567,336	-	-	2,567,336
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	1,573,716	-	1,573,716	-	-	1,573,716
	Water Resources Management Resource Planning & Development	5,080,308	-	5,080,308	-	-	5,080,308
	Water Resources Management Resource Implementation	890,901	-	890,901	-	-	890,901
	Water Resources Management Office of the Group Manager	626,147	-	626,147	-	-	626,147
	Ethics Office	96,891	-	96,891	-	-	96,891
	Integrated Operations Planning Integrated Operations Planning and Support Services	178,507	-	178,507	-	-	178,507
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	17,779,305	-	17,779,305	-	-	17,779,305
	GENERAL DISTRICT REQUIREMENTS						
	State Water Contract*						
	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 Contract	-	-	-	-	-	-
	Colorado River Aqueduct Power Costs						
	Supply Programs (cash funded portion)	1,250,000	-	1,250,000	-	-	1,250,000
	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 net of BABs Interest Subsidy Payment	11,161,558	-	11,161,558	-	-	11,161,558
	G.O. Bond Debt Service	-	-	-	-	-	-
	Debt Administration	107,194	-	107,194	-	-	107,194
	Bond Defeasance	-	-	-	-	-	-
	PAYGO	5,827,500	-	5,827,500	-	-	5,827,500
	Total Capital Financing Costs	17,096,252	-	17,096,252	-	-	17,096,252
	Pure Water Southern California planning costs						
	Other Operating Costs						
	Operating Equipment	253,978	-	253,978	-	-	253,978
	Succession Planning Labor Po	-	-	-	-	-	-
	OPEB/PERS Pre-Funding	-	-	-	-	-	-
	Total Other Operating Costs	253,978	-	253,978	-	-	253,978
	Increase/(Decrease) in Required Reserves						
	Total General District Requirements	18,600,230	-	18,600,230	-	-	18,600,230
	REQUIREMENTS BEFORE OFFSETS:	36,379,536	-	36,379,536	-	-	36,379,536
	Revenue Offsets						
	Property Taxes - MWD Portion of SWC GO Debt Service	-	-	-	-	-	-
	Property Taxes - MWD GO Debt Service	-	-	-	-	-	-
	Interest on Investments	1,012,546	-	1,012,546	-	-	1,012,546
	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 - SWC	-	-	-	-	-	-
	Revenue Reserve used for Revenue Bonds - I&P	-	-	-	-	-	-
	CVWD Revenues	-	-	-	-	-	-
	SLR Revenues	-	-	-	-	-	-
	DWCV Revenues	-	-	-	-	-	-
	Grant Funds	-	-	-	-	-	-
	IRA Bucket 1	-	-	-	-	-	-
	Stored Water Sales	-	-	-	-	-	-
	\$80M Grant	13,785,125	-	13,785,125	-	-	13,785,125
	Annexation	-	-	-	-	-	-
	Total Revenue Offsets	14,797,671	-	14,797,671	-	-	14,797,671
	NET REVENUE REQUIREMENTS:	21,581,865	-	21,581,865	-	-	21,581,865

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Source Of Supply - Other Supply

Fiscal Year Ending 2025

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Departmental O&M							
Group	Item						
	Office of General Manager	272,685	-	272,685	-	-	272,685
	Office of General Manager Board of Directors	-	-	-	-	-	-
	Bay Delta Initiatives	-	-	-	-	-	-
	External Affairs	-	-	-	-	-	-
	External Affairs Legislative Services	-	-	-	-	-	-
	External Affairs Media Communications Services	-	-	-	-	-	-
	External Affairs Manager, External Affairs/Special Projects	-	-	-	-	-	-
	External Affairs Conservation & Community Services	-	-	-	-	-	-
	Human Resources	375,932	-	375,932	-	-	375,932
	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	11,136	-	11,136	-	-	11,136
	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	733,107	-	733,107	-	-	733,107
	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	3,506,568	-	3,506,568	-	-	3,506,568
	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 F 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	10,588	-	10,588	-	-	10,588
	Office of Safety, Security and F Security & Emergency Management Unit	159,863	-	159,863	-	-	159,863
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	103,656	-	103,656	-	-	103,656
	Equal Employment Opportunity	76,589	-	76,589	-	-	76,589
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	1,511,516	-	1,511,516	-	-	1,511,516
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	950,194	-	950,194	-	-	950,194
	Water Resources Management Resource Planning & Development	3,948,521	-	3,948,521	-	-	3,948,521
	Water Resources Management Resource Implementation	563,489	-	563,489	-	-	563,489
	Water Resources Management Office of the Group Manager	602,800	-	602,800	-	-	602,800
	Ethics Office	80,376	-	80,376	-	-	80,376
	Integrated Operations Planning Integrated Operations Planning and Support Services	178,993	-	178,993	-	-	178,993
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	13,086,013	-	13,086,013	-	-	13,086,013

Allocation of Revenue Requirements: C&A, CRA Power
Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
<i>Group</i>	<i>Item</i>						
Office of General Manager		80,620	-	80,620	-	-	80,620
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		130,779	-	130,779	-	-	130,779
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	6,541	-	6,541	-	-	6,541
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	1,434,550	-	1,434,550	-	-	1,434,550
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 F	Safety, Regulatory, and Training Section	-	-	-	-	-	-
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-
Integrated Operations Planning	OSS, Power Support Unit	778,838	-	778,838	-	-	778,838
Integrated Operations Planning	Office of the Manager, Operations & Planning Secti	5,608	-	5,608	-	-	5,608
Office of Safety, Security and F	Security & Emergency Management Unit	295,491	-	295,491	-	-	295,491
Sustainability, Resilience & Inn		-	-	-	-	-	-
Diversity, Equity & Inclusion		32,223	-	32,223	-	-	32,223
Equal Employment Opportunity		24,547	-	24,547	-	-	24,547
Finance and Administration		-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-
Engineering Services		1,341,491	-	1,341,491	-	-	1,341,491
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	-
Business Technology	Information Technology	419,099	-	419,099	-	-	419,099
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-
Ethics Office		26,500	-	26,500	-	-	26,500
Integrated Operations Planning	Integrated Operations Planning and Support Service	79,138	-	79,138	-	-	79,138
General Counsel		-	-	-	-	-	-
General Auditor		-	-	-	-	-	-
Total Departmental O&M		4,655,426	-	4,655,426	-	-	4,655,426
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*		-	-	-	-	-	-
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 Contract		-	-	-	-	-	-
Colorado River Aqueduct Power Costs		84,512,654	-	-	84,512,654	-	84,512,654
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 net of BABs Interest Subsidy Payment		5,832,165	-	5,832,165	-	-	5,832,165
G.O. Bond Debt Service		-	-	-	-	-	-
Debt Administration		56,011	-	56,011	-	-	56,011
Bond Defeasance		-	-	-	-	-	-
PAYGO		3,045,000	-	3,045,000	-	-	3,045,000
Total Capital Financing Costs		8,933,177	-	8,933,177	-	-	8,933,177
Pure Water Southern California planning costs		-	-	-	-	-	-
Other Operating Costs		-	-	-	-	-	-
Operating Equipment		66,503	-	66,503	-	-	66,503
Succession Planning Labor Po		-	-	-	-	-	-
OPEB/PERS Pre-Funding		-	-	-	-	-	-
Total Other Operating Costs		66,503	-	66,503	-	-	66,503
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-
Total General District Requirements		93,512,334	-	8,999,680	84,512,654	-	93,512,334
REQUIREMENTS BEFORE OFFSETS:		98,167,760	-	13,655,106	84,512,654	-	98,167,760
Revenue Offsets		-	-	-	-	-	-
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-
Interest on Investments		2,732,288	-	-	-	-	2,732,288
Hydro-Power Revenue		-	-	-	2,732,288	-	-
CRA Power Revenue		13,118,478	-	-	-	-	13,118,478
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	13,118,478	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	-
Property Taxes - SWC		-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-
\$80M Grant		-	-	-	-	-	-
Annexation		-	-	-	-	-	-
Total Revenue Offsets		15,850,766	-	-	15,850,766	-	15,850,766
NET REVENUE REQUIREMENTS:		82,316,994	-	13,655,106	68,661,889	-	82,316,994

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A, CRA Power
Fiscal Year Ending 2025

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
					Hydroelectric		
Departmental O&M							
Group	Item						
	Office of General Manager	72,619	-	72,619	-	-	72,619
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	100,115	-	100,115	-	-	100,115
	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	4,937	-	4,937	-	-	4,937
	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	1,174,658	-	1,174,658	-	-	1,174,658
	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 F Safety, Regulatory, and Training Section	-	-	-	-	-	-
	Integrated Operations Planning OSS, Fleet Services Unit	-	-	-	-	-	-
	Integrated Operations Planning OSS, Power Support Unit	692,261	-	692,261	-	-	692,261
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	4,694	-	4,694	-	-	4,694
	Office of Safety, Security and F Security & Emergency Management Unit	83,532	-	83,532	-	-	83,532
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	27,605	-	27,605	-	-	27,605
	Equal Employment Opportunit	20,396	-	20,396	-	-	20,396
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	789,801	-	789,801	-	-	789,801
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	253,047	-	253,047	-	-	253,047
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	21,983	-	21,983	-	-	21,983
	Integrated Operations Planning Integrated Operations Planning and Support Services	79,353	-	79,353	-	-	79,353
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	3,325,002	-	3,325,002	-	-	3,325,002

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: C&A, CRA All Other

Fiscal Year Ending 2025

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
					Hydroelectric		
Departmental O&M							
Group	Item						
Office of General Manager		1,036,368	-	1,036,368	-	-	1,036,368
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		1,428,766	-	1,428,766	-	-	1,428,766
Conveyance and Distribution	C&D, Eastern & Western	282,371	-	282,371	-	-	282,371
Conveyance and Distribution	C&D General	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	91,975	-	91,975	-	-	91,975
Integrated Operations Planning	Operations Support Services	911,730	-	911,730	-	-	911,730
Conveyance and Distribution	C&D, Desert Region / CRA	29,536,881	-	29,536,881	-	-	29,536,881
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	1,170,629	-	1,170,629	-	-	1,170,629
Conveyance and Distribution	C&D, Western Unit	59,003	-	59,003	-	-	59,003
Integrated Operations Planning	OSS, Manufacturing Services Unit	479,010	-	479,010	-	-	479,010
Office of Safety, Security and F	Safety, Regulatory, and Training Section	1,753,364	-	1,753,364	-	-	1,753,364
Integrated Operations Planning	OSS, Fleet Services Unit	1,969,336	-	1,969,336	-	-	1,969,336
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	87,451	-	87,451	-	-	87,451
Office of Safety, Security and F	Security & Emergency Management Unit	174,745	-	174,745	-	-	174,745
Sustainability, Resilience & Inn		729,686	-	729,686	-	-	729,686
Diversity, Equity & Inclusion		393,954	-	393,954	-	-	393,954
Equal Employment Opportunit		291,083	-	291,083	-	-	291,083
Finance and Administration		-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-
Engineering Services		1,652,228	-	1,652,228	-	-	1,652,228
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	-
Business Technology	Information Technology	3,611,307	-	3,611,307	-	-	3,611,307
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-
Ethics Office		270,297	-	270,297	-	-	270,297
Integrated Operations Planning	Integrated Operations Planning and Support Services	1,478,357	-	1,478,357	-	-	1,478,357
General Counsel		-	-	-	-	-	-
General Auditor		-	-	-	-	-	-
Total Departmental O&M		47,408,542	-	47,408,542	-	-	47,408,542

Allocation of Revenue Requirements: C&A State Water Project Power
Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
Group	Item						
Office of General Manager		-	-	-	-	-	
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 F	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 F	Security & Emergency Management Unit	-	-	-	-	-	
Sustainability, Resilience & Inn		-	-	-	-	-	
Diversity, Equity & Inclusion		-	-	-	-	-	
Equal Employment Opportunity		-	-	-	-	-	
Finance and Administration		-	-	-	-	-	
Business Technology	Office of Manager	-	-	-	-	-	
Engineering Services		-	-	-	-	-	
Office of Safety, Security and F	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 Contract*							
Supply - O&M		-	-	-	-	-	
Supply - Capital		-	-	-	-	-	
Power - O&M & Off-Aq Capital	245,160,657	-	-	-	245,160,657	245,160,657	
Power - Capital (less Off-Aq)	(4,499,022)	-	-	-	(4,499,022)	(4,499,022)	
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	
Transmission - O&M - Commodity only		-	-	-	-	-	
Delta Conveyance - Supply		-	-	-	-	-	
Delta Conveyance - Power		-	-	-	-	-	
Delta Conveyance - Other		-	-	-	-	-	
Total State Water Contract	240,661,634	-	-	-	240,661,634	240,661,634	
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 net of BABs Interest Subsidy Payment		-	-	-	-	-	
G.O. Bond Debt Service		-	-	-	-	-	
Debt Administration		-	-	-	-	-	
Bond Defeasance		-	-	-	-	-	
PAYGO		-	-	-	-	-	
Total Capital Financing Costs		-	-	-	-	-	
Pure Water Southern California planning costs							
Other Operating Costs							
Operating Equipment		-	-	-	-	-	
Succession Planning Labor Po		-	-	-	-	-	
OPEB/PERS Pre-Funding		-	-	-	-	-	
Total Other Operating Costs		-	-	-	-	-	
Increase/(Decrease) in Required Reserves							
Total General District Requirements	240,661,634	-	-	-	240,661,634	240,661,634	
REQUIREMENTS BEFORE OFFSETS:	240,661,634	-	-	-	240,661,634	240,661,634	
Revenue Offsets							
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	
Property Taxes - MWD GO Debt Service		-	-	-	-	-	
Interest on Investments	3,640,292	-	-	-	-	-	
Hydro-Power Revenue		-	-	-	3,640,292	3,640,292	
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 - SWC	109,870,392	-	-	-	-	-	
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	109,870,392	109,870,392	
CVWD Revenues		-	-	-	-	-	
SLR Revenues		-	-	-	-	-	
DWCV Revenues		-	-	-	-	-	
Grant Funds		-	-	-	-	-	
IRA Bucket 1		-	-	-	-	-	
Stored Water Sales		-	-	-	-	-	
\$80M Grant		-	-	-	-	-	
Annexation		-	-	-	-	-	
Total Revenue Offsets	113,510,684	-	-	-	113,510,684	113,510,684	
NET REVENUE REQUIREMENTS:	127,150,951	-	-	-	127,150,951	127,150,951	

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: C&A State Water Project Power

Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					Total
		Fixed			Variable	Hydroelectric	
		Demand	Commodity	Standby	Commodity		
Departmental O&M							
Group	Item						
Office of General Manager		-	-	-	-	-	-
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 F	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 F	Security & Emergency Management Unit	-	-	-	-	-	-
Sustainability, Resilience & Inn		-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-
Equal Employment Opportunit	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-
Office of Safety, Security and F	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 2025

	Functionalization	Allocation Percentages					% Total
		Demand	Commodity	Standby	Variable Commodity	Hydroelectric	
Departmental O&M							
<i>Group</i>	<i>Item</i>						
Office of General Manager		158,704	0%	100%	0%	0%	100.0%
Office of General Manager	Board of Directors	-	0%	100%	0%	0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	1,878,166	0%	100%	0%	0%	100.0%
External Affairs	Legislative Services	-	0%	100%	0%	0%	100.0%
External Affairs	Media Communications Services	-	0%	100%	0%	0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0%	100%	0%	0%	100.0%
External Affairs	Conservation & Community Services	-	0%	100%	0%	0%	100.0%
Human Resources		257,443	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	23,953	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D General	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Section	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Office of the Manager, Operations Support Services	8,881	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Operations Support Services	-	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	System Operations Unit	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Power Operations and Planning	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Operations Planning & Programs Unit	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Water Quality Section	-	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	3,352,622	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D, Western Unit	542,127	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	OSS, Manufacturing Services Unit	-	0%	100%	0%	0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	OSS, Fleet Services Unit	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	OSS, Power Support Unit	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Office of the Manager, Operations & Planning Section	7,615	0%	100%	0%	0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	319,266	0%	100%	0%	0%	100.0%
Sustainability, Resilience & Innovatio		1,821,164	0%	100%	0%	0%	100.0%
Diversity, Equity & Inclusion		63,433	0%	100%	0%	0%	100.0%
Equal Employment Opportunity		48,321	0%	100%	0%	0%	100.0%
Finance and Administration		-	0%	100%	0%	0%	100.0%
Business Technology	Office of Manager	-	0%	100%	0%	0%	100.0%
Engineering Services		1,449,427	0%	100%	0%	0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0%	100%	0%	0%	100.0%
Business Technology	Information Technology	825,009	0%	100%	0%	0%	100.0%
Water Resources Management	Resource Planning & Development	17,763	0%	100%	0%	0%	100.0%
Water Resources Management	Resource Implementation	164,661	0%	100%	0%	0%	100.0%
Water Resources Management	Office of the Group Manager	19,129	0%	100%	0%	0%	100.0%
Ethics Office		56,700	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Integrated Operations Planning and Support Services	107,453	0%	100%	0%	0%	100.0%
General Counsel		-	0%	100%	0%	0%	100.0%
General Auditor		-	0%	100%	0%	0%	100.0%
Total Departmental O&M		11,121,838					
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*							
Supply - O&M		-	0%	0%	0%	0%	0.0%
Supply - Capital		-	0%	0%	0%	0%	0.0%
Power - O&M & Off-Aq Capital		-	0%	0%	0%	0%	0.0%
Power - Capital (less Off-Aq)		-	0%	0%	0%	0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		45,454,259	12%	41%	47%	0%	100.0%
Transmission - O&M - Commodity only		230,149,926	0%	100%	0%	0%	100.0%
Delta Conveyance - Supply		-	0%	100%	0%	0%	100.0%
Delta Conveyance - Power		-	0%	100%	0%	0%	100.0%
Delta Conveyance - Other		11,597,292	12%	41%	47%	0%	100.0%
Total State Water Contract		287,201,477					
Colorado River Aqueduct Power Costs		-	0%	0%	0%	0%	0.0%
Supply Programs (cash funded portion)		-	0%	0%	0%	0%	0.0%
Demand Management (cash funded portion)		-					
Local Resources Program		-	0%	100%	0%	0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0%	100%	0%	0%	100.0%
Conservation Program (cash funded portion)		-	0%	100%	0%	0%	100.0%
Total Demand Management Costs		-					
Capital Financing		-					
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		6,301,420	0%	100%	0%	0%	100.0%
G.O. Bond Debt Service		-	0%	100%	0%	0%	100.0%
Debt Administration		60,518	0%	100%	0%	0%	100.0%
Bond Defeasance		-	0%	100%	0%	0%	100.0%
PAYGO		3,290,000	0%	100%	0%	0%	100.0%
Total Capital Financing Costs		9,651,938					
Pure Water Southern California planning costs		-	12%	41%	47%	0%	100.0%
Other Operating Costs		-					
Operating Equipment		158,876	0%	100%	0%	0%	100.0%
Succession Planning Labor Pool		-	0%	100%	0%	0%	100.0%
OPEB/PERS Pre-Funding		-	0%	100%	0%	0%	100.0%
Total Other Operating Costs		158,876					
Increase/(Decrease) in Required Reserves		-	2%	89%	9%	0%	100.0%
Total General District Requirements		297,012,291	0%	0%	0%	0%	0.0%
REQUIREMENTS BEFORE OFFSETS:		308,134,129	0%	0%	0%	0%	0.0%
Revenue Offsets		-					
Property Taxes - MWD Portion of SWC GO Debt Service		21,052	12%	41%	47%	0%	100.0%
Property Taxes - MWD GO Debt Service		-	0%	0%	0%	0%	0.0%
Interest on Investments		5,073,654	12%	41%	47%	0%	100.0%
Hydro-Power Revenue		-	0%	0%	0%	0%	0.0%
CRA Power Revenue		-	0%	0%	0%	0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0%	0%	0%	0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0%	0%	0%	0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0%	0%	0%	0%	0.0%
Property Taxes - SWC		125,822,880	2%	90%	8%	0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0%	0%	0%	0%	0.0%
CVWD Revenues		-	0%	0%	0%	0%	0.0%
SLR Revenues		-	0%	0%	0%	0%	0.0%
DWCV Revenues		-	0%	0%	0%	0%	0.0%
Grant Funds		-	0%	0%	0%	0%	0.0%
IRA Bucket 1		-	0%	0%	0%	0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%
\$80M Grant		-	0%	0%	0%	0%	0.0%
Annexation		-	12%	41%	47%	0%	100.0%
Total Revenue Offsets		130,917,586					
NET REVENUE REQUIREMENTS:		177,216,544					

Allocation of Revenue Requirements: C&A, State Water Project, All Other
Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
Group	Item						
	Office of General Manager	158,704	-	158,704	-	-	158,704
	Office of General Manager Board of Directors	-	-	-	-	-	-
	Bay Delta Initiatives	1,878,166	-	1,878,166	-	-	1,878,166
	External Affairs Legislative Services	-	-	-	-	-	-
	External Affairs Media Communications Services	-	-	-	-	-	-
	External Affairs Manager, External Affairs/Special Projects	-	-	-	-	-	-
	External Affairs Conservation & Community Services	-	-	-	-	-	-
	Human Resources	257,443	-	257,443	-	-	257,443
	Conveyance and Distribution C&D, Eastern & Western	23,953	-	23,953	-	-	23,953
	Conveyance and Distribution C&D General	-	-	-	-	-	-
	Treatment and Water Quality Treatment Section	-	-	-	-	-	-
	Integrated Operations Planning Office of the Manager, Operations Support Services	8,881	-	8,881	-	-	8,881
	Integrated Operations Planning Operations Support Services	-	-	-	-	-	-
	Conveyance and Distribution C&D, Desert Region / CRA	-	-	-	-	-	-
	Integrated Operations Planning System Operations Unit	-	-	-	-	-	-
	Treatment and Water Quality Treatment and Water Quality Section	-	-	-	-	-	-
	Integrated Operations Planning Power Operations and Planning	-	-	-	-	-	-
	Integrated Operations Planning Operations Planning & Programs Unit	-	-	-	-	-	-
	Treatment and Water Quality Treatment Jensen	-	-	-	-	-	-
	Treatment and Water Quality Treatment Diemer	-	-	-	-	-	-
	Treatment and Water Quality Treatment Mills	-	-	-	-	-	-
	Treatment and Water Quality Treatment Skinner	-	-	-	-	-	-
	Treatment and Water Quality Treatment Weymouth	-	-	-	-	-	-
	Treatment and Water Quality Water Quality Section	-	-	-	-	-	-
	Conveyance and Distribution C&D, Eastern Unit	3,352,622	-	3,352,622	-	-	3,352,622
	Conveyance and Distribution C&D, Western Unit	542,127	-	542,127	-	-	542,127
	Integrated Operations Planning OSS, Manufacturing Services Unit	-	-	-	-	-	-
	Office of Safety, Security and F 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	7,615	-	7,615	-	-	7,615
	Office of Safety, Security and F Security & Emergency Management Unit	319,266	-	319,266	-	-	319,266
	Sustainability, Resilience & Inclusion	1,821,164	-	1,821,164	-	-	1,821,164
	Diversity, Equity & Inclusion	63,433	-	63,433	-	-	63,433
	Equal Employment Opportunity	48,321	-	48,321	-	-	48,321
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	1,449,427	-	1,449,427	-	-	1,449,427
	Engineering Services	-	-	-	-	-	-
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	825,009	-	825,009	-	-	825,009
	Water Resources Management Resource Planning & Development	17,763	-	17,763	-	-	17,763
	Water Resources Management Resource Implementation	164,661	-	164,661	-	-	164,661
	Water Resources Management Office of the Group Manager	19,129	-	19,129	-	-	19,129
	Ethics Office	56,700	-	56,700	-	-	56,700
	Integrated Operations Planning Integrated Operations Planning and Support Services	107,453	-	107,453	-	-	107,453
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	11,121,838	-	11,121,838	-	-	11,121,838
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*							
	Supply - O&M	-	-	-	-	-	-
	Supply - Capital	-	-	-	-	-	-
	Power - O&M & Off-Aq Capital	-	-	-	-	-	-
	Power - Capital (less Off-Aq)	-	-	-	-	-	-
	Transmission - Capital - Commodity, Demand, & Standby	45,454,259	5,435,471	18,743,002	21,275,786	-	45,454,259
	Transmission - O&M - Commodity only	230,149,926	-	230,149,926	-	-	230,149,926
	Delta Conveyance - Supply	-	-	-	-	-	-
	Delta Conveyance - Power	-	-	-	-	-	-
	Delta Conveyance - Other	11,597,292	1,386,817	4,782,128	5,428,347	-	11,597,292
	Total State Water Contract	287,201,477	6,822,288	253,675,056	26,704,133	-	287,201,477
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 net of BABs Interest Subsidy Payment	6,301,420	-	6,301,420	-	-	6,301,420
	G.O. Bond Debt Service	-	-	-	-	-	-
	Debt Administration	60,518	-	60,518	-	-	60,518
	Bond Defeasance	-	-	-	-	-	-
	PAYGO	3,290,000	-	3,290,000	-	-	3,290,000
	Total Capital Financing Costs	9,651,938	-	9,651,938	-	-	9,651,938
Pure Water Southern California planning costs							
Other Operating Costs							
	Operating Equipment	158,876	-	158,876	-	-	158,876
	Succession Planning Labor Po	-	-	-	-	-	-
	OPEB/PERS Pre-Funding	-	-	-	-	-	-
	Total Other Operating Costs	158,876	-	158,876	-	-	158,876
Increase/(Decrease) in Required Reserves							
Total General District Requirements							
REQUIREMENTS BEFORE OFFSETS:							
	Property Taxes - MWD Portion of SWC GO Debt Service	21,052	-	-	-	-	21,052
	Property Taxes - MWD GO Debt Service	-	2,517	8,681	9,854	-	21,052
	Interest on Investments	5,073,654	-	-	-	-	5,073,654
	Hydro-Power Revenue	-	606,713	2,092,114	2,374,826	-	5,073,654
	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 - SWC	125,822,880	-	-	-	-	125,822,880
	Revenue Reserve used for Revenue Bonds - I&P	-	2,481,481	113,628,264	9,713,135	-	125,822,880
	CVWD Revenues	-	-	-	-	-	-
	SLR Revenues	-	-	-	-	-	-
	DWCV Revenues	-	-	-	-	-	-
	Grant Funds	-	-	-	-	-	-
	IRA Bucket 1	-	-	-	-	-	-
	Stored Water Sales	-	-	-	-	-	-
	\$80M Grant	-	-	-	-	-	-
	Annexation	-	-	-	-	-	-
	Total Revenue Offsets	130,917,586	3,090,712	115,729,059	12,097,815	-	130,917,586
NET REVENUE REQUIREMENTS:							
		177,216,544	3,731,576	158,878,649	14,606,318	-	177,216,544

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: C&A, State Water Project, All Other

Fiscal Year Ending 2025

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
					Hydroelectric		
Departmental O&M							
Group	Item						
	Office of General Manager	142,953	-	142,953	-	-	142,953
	Office of General Manager Board of Directors	-	-	-	-	-	-
	Bay Delta Initiatives	883,497	-	883,497	-	-	883,497
	External Affairs Legislative Services	-	-	-	-	-	-
	External Affairs Media Communications Services	-	-	-	-	-	-
	External Affairs Manager, External Affairs/Special Projects	-	-	-	-	-	-
	External Affairs Conservation & Community Services	-	-	-	-	-	-
	Human Resources	197,079	-	197,079	-	-	197,079
	Conveyance and Distribution C&D, Eastern & Western	23,264	-	23,264	-	-	23,264
	Conveyance and Distribution C&D General	-	-	-	-	-	-
	Treatment and Water Quality Treatment Section	-	-	-	-	-	-
	Integrated Operations Planning Office of the Manager, Operations Support Services	6,703	-	6,703	-	-	6,703
	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	2,156,421	-	2,156,421	-	-	2,156,421
	Conveyance and Distribution C&D, Western Unit	378,374	-	378,374	-	-	378,374
	Integrated Operations Planning OSS, Manufacturing Services Unit	-	-	-	-	-	-
	Office of Safety, Security and F 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	6,374	-	6,374	-	-	6,374
	Office of Safety, Security and F Security & Emergency Management Unit	90,253	-	90,253	-	-	90,253
	Sustainability, Resilience & Inn	945,508	-	945,508	-	-	945,508
	Diversity, Equity & Inclusion	54,341	-	54,341	-	-	54,341
	Equal Employment Opportunit	40,151	-	40,151	-	-	40,151
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	853,349	-	853,349	-	-	853,349
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	498,132	-	498,132	-	-	498,132
	Water Resources Management Resource Planning & Development	13,806	-	13,806	-	-	13,806
	Water Resources Management Resource Implementation	104,147	-	104,147	-	-	104,147
	Water Resources Management Office of the Group Manager	18,416	-	18,416	-	-	18,416
	Ethics Office	47,035	-	47,035	-	-	47,035
	Integrated Operations Planning Integrated Operations Planning and Support Services	107,745	-	107,745	-	-	107,745
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	6,567,549	-	6,567,549	-	-	6,567,549

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
<i>Group</i>	<i>Item</i>						
Office of General Manager		200,963	-	200,963	-	-	200,963
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		325,994	-	325,994	-	-	325,994
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	2,252	-	2,252	-	-	2,252
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 F	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 Sect	1,931	-	1,931	-	-	1,931
Office of Safety, Security and F	Security & Emergency Management Unit	2,375,813	-	2,375,813	-	-	2,375,813
Sustainability, Resilience & Inn		-	-	-	-	-	-
Diversity, Equity & Inclusion		80,324	-	80,324	-	-	80,324
Equal Employment Opportunity		61,188	-	61,188	-	-	61,188
Finance and Administration		-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-
Engineering Services		10,785,895	-	10,785,895	-	-	10,785,895
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	-
Business Technology	Information Technology	1,044,688	-	1,044,688	-	-	1,044,688
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-
Ethics Office		92,691	-	92,691	-	-	92,691
Integrated Operations Planning	Integrated Operations Planning and Support Services	27,250	-	27,250	-	-	27,250
General Counsel		-	-	-	-	-	-
General Auditor		-	-	-	-	-	-
Total Departmental O&M		14,998,988	-	14,998,988	-	-	14,998,988
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*		-	-	-	-	-	-
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 Contract		-	-	-	-	-	-
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 net of BABs Interest Subsidy Payment		46,891,950	5,607,391	19,335,832	21,948,726	-	46,891,950
G.O. Bond Debt Service		-	-	-	-	-	-
Debt Administration		450,345	53,853	185,699	210,793	-	450,345
Bond Defeasance		-	-	-	-	-	-
PAYGO		24,482,500	2,927,645	10,095,326	11,459,530	-	24,482,500
Total Capital Financing Costs		71,824,795	8,588,889	29,616,857	33,619,049	-	71,824,795
Pure Water Southern California planning costs		-	-	-	-	-	-
Other Operating Costs		-	-	-	-	-	-
Operating Equipment		214,261	-	214,261	-	-	214,261
Succession Planning Labor Po		-	-	-	-	-	-
OPEB/PERS Pre-Funding		-	-	-	-	-	-
Total Other Operating Costs		214,261	-	214,261	-	-	214,261
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-
Total General District Requirements		72,039,056	8,588,889	29,831,118	33,619,049	-	72,039,056
REQUIREMENTS BEFORE OFFSETS:		87,038,044	8,588,889	44,830,107	33,619,049	-	87,038,044
Revenue Offsets		-	-	-	-	-	-
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-
Interest on Investments		2,422,516	-	-	-	-	-
Hydro-Power Revenue		-	2,422,516	-	-	-	2,422,516
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 - SWC		-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-
\$80M Grant		-	-	-	-	-	-
Annexation		-	-	-	-	-	-
Total Revenue Offsets		2,422,516	2,422,516	-	-	-	2,422,516
NET REVENUE REQUIREMENTS:		84,615,528	6,166,373	44,830,107	33,619,049	-	84,615,528

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A - Other C&A
Fiscal Year Ending 2025

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Departmental O&M							
Group	Item						
	Office of General Manager	181,018	-	181,018	-	-	181,018
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	249,557	-	249,557	-	-	249,557
	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	1,700	-	1,700	-	-	1,700
	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 F 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	1,616	-	1,616	-	-	1,616
	Office of Safety, Security and F Security & Emergency Management Unit	671,615	-	671,615	-	-	671,615
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	68,810	-	68,810	-	-	68,810
	Equal Employment Opportunity	50,842	-	50,842	-	-	50,842
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	6,350,185	-	6,350,185	-	-	6,350,185
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	630,772	-	630,772	-	-	630,772
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	76,892	-	76,892	-	-	76,892
	Integrated Operations Planning Integrated Operations Planning and Support Services	27,324	-	27,324	-	-	27,324
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	8,310,331	-	8,310,331	-	-	8,310,331

Allocation Percentages: Storage - Other Than Power, Emergency
Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					% Total
		Fixed			Variable	Hydroelectric	
		Demand	Commodity	Standby	Commodity		
Departmental O&M							
<i>Group</i>	<i>Item</i>						
Office of General Manager		170,203	0%	100%	0%	0%	100.0%
Office of General Manager	Board of Directors	-	0%	100%	0%	0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	-	0%	100%	0%	0%	100.0%
External Affairs	Legislative Services	-	0%	100%	0%	0%	100.0%
External Affairs	Media Communications Services	-	0%	100%	0%	0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0%	100%	0%	0%	100.0%
External Affairs	Conservation & Community Services	-	0%	100%	0%	0%	100.0%
Human Resources		276,097	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D General	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Section	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Office of the Manager, Operations Support Services	3,588	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Operations Support Services	-	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	System Operations Unit	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Power Operations and Planning	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Operations Planning & Programs Unit	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Water Quality Section	715,731	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	OSS, Manufacturing Services Unit	-	0%	100%	0%	0%	100.0%
Office of Safety, Security and Protectic	Safety, Regulatory, and Training Section	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	OSS, Fleet Services Unit	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	OSS, Power Support Unit	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Office of the Manager, Operations & Planning Section	3,076	0%	100%	0%	0%	100.0%
Office of Safety, Security and Protectic	Security & Emergency Management Unit	1,766,152	0%	100%	0%	0%	100.0%
Sustainability, Resilience & Innovation		257,338	0%	100%	0%	0%	100.0%
Diversity, Equity & Inclusion		68,029	0%	100%	0%	0%	100.0%
Equal Employment Opportunity		51,822	0%	100%	0%	0%	100.0%
Finance and Administration		-	0%	100%	0%	0%	100.0%
Business Technology	Office of Manager	-	0%	100%	0%	0%	100.0%
Engineering Services		8,018,106	0%	100%	0%	0%	100.0%
Office of Safety, Security and Protectic	Office of Safety, Security and Protection Officer	-	0%	100%	0%	0%	100.0%
Business Technology	Information Technology	884,786	0%	100%	0%	0%	100.0%
Water Resources Management	Resource Planning & Development	-	0%	100%	0%	0%	100.0%
Water Resources Management	Resource Implementation	-	0%	100%	0%	0%	100.0%
Water Resources Management	Office of the Group Manager	-	0%	100%	0%	0%	100.0%
Ethics Office		75,102	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Integrated Operations Planning and Support Services	43,411	0%	100%	0%	0%	100.0%
General Counsel		-	0%	100%	0%	0%	100.0%
General Auditor		-	0%	100%	0%	0%	100.0%
Total Departmental O&M		12,333,442					
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*							
Supply - O&M		-	0%	0%	0%	0%	0.0%
Supply - Capital		-	0%	0%	0%	0%	0.0%
Power - O&M & Off-Aq Capital		-	0%	0%	0%	0%	0.0%
Power - Capital (less Off-Aq)		-	0%	0%	0%	0%	0.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0%	0%	0%	0%	0.0%
Transmission - O&M - Commodity only		-	0%	0%	0%	0%	0.0%
Delta Conveyance - Supply		-	0%	0%	0%	0%	0.0%
Delta Conveyance - Power		-	0%	0%	0%	0%	0.0%
Delta Conveyance - Other		-	0%	0%	0%	0%	0.0%
Total State Water Contract							
Colorado River Aqueduct Power Costs			0%	0%	0%	0%	0.0%
Supply Programs (cash funded portion)			0%	0%	0%	0%	0.0%
Demand Management (cash funded portion)							
Local Resources Program		-	0%	100%	0%	0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0%	100%	0%	0%	100.0%
Conservation Program (cash funded portion)		-	0%	100%	0%	0%	100.0%
Total Demand Management Costs							
Capital Financing							
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		34,858,919	0%	0%	100%	0%	100.0%
G.O. Bond Debt Service		-	0%	0%	100%	0%	100.0%
Debt Administration		334,781	0%	0%	100%	0%	100.0%
Bond Defeasance		-	0%	0%	100%	0%	100.0%
PAYGO		18,200,000	0%	0%	100%	0%	100.0%
Total Capital Financing Costs		53,393,700					
Pure Water Southern California planning costs			0%	0%	0%	0%	0.0%
Other Operating Costs							
Operating Equipment		176,184	0%	0%	100%	0%	100.0%
Succession Planning Labor Pool		-	0%	0%	100%	0%	100.0%
OPEB/PERS Pre-Funding		-	0%	0%	100%	0%	100.0%
Total Other Operating Costs		176,184					
Increase/(Decrease) in Required Reserves			0%	0%	100%	0%	100.0%
Total General District Requirements		53,569,884	0%	0%	0%	0%	0.0%
REQUIREMENTS BEFORE OFFSETS:		65,903,326	0%	0%	0%	0%	0.0%
Revenue Offsets							
Property Taxes - MWD Portion of SWC GO Debt Service		-	0%	0%	100%	0%	100.0%
Property Taxes - MWD GO Debt Service		-	0%	0%	100%	0%	100.0%
Interest on Investments		1,834,277	0%	0%	100%	0%	100.0%
Hydro-Power Revenue		-	0%	0%	0%	0%	0.0%
CRA Power Revenue		-	0%	0%	0%	0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0%	0%	0%	0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0%	0%	0%	0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0%	0%	100%	0%	100.0%
Property Taxes - SWC		-	0%	0%	100%	0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0%	0%	100%	0%	100.0%
CVWD Revenues		-	0%	0%	0%	0%	0.0%
SLR Revenues		-	0%	0%	0%	0%	0.0%
DWCV Revenues		-	0%	0%	0%	0%	0.0%
Grant Funds		-	0%	0%	0%	0%	0.0%
IRA Bucket 1		-	0%	0%	0%	0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%
\$80M Grant		-	0%	0%	0%	0%	0.0%
Annexation		-	0%	0%	100%	0%	100.0%
Total Revenue Offsets		1,834,277					
NET REVENUE REQUIREMENTS:		64,069,049					

Allocation of Revenue Requirements: Storage - Other Than Power, Emergency
Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					Total
		Demand	Fixed		Variable Commodity	Hydroelectric	
			Commodity	Standby			
Departmental O&M							
Group	Item						
Office of General Manager		170,203	-	170,203	-	-	170,203
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		276,097	-	276,097	-	-	276,097
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	3,588	-	3,588	-	-	3,588
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	715,731	-	715,731	-	-	715,731
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 F	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 Sect	3,076	-	3,076	-	-	3,076
Office of Safety, Security and F	Security & Emergency Management Unit	1,766,152	-	1,766,152	-	-	1,766,152
Sustainability, Resilience & Inn		257,338	-	257,338	-	-	257,338
Diversity, Equity & Inclusion		68,029	-	68,029	-	-	68,029
Equal Employment Opportunity		51,822	-	51,822	-	-	51,822
Finance and Administration		-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-
Engineering Services		8,018,106	-	8,018,106	-	-	8,018,106
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	-
Business Technology	Information Technology	884,786	-	884,786	-	-	884,786
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-
Ethics Office		75,102	-	75,102	-	-	75,102
Integrated Operations Planning	Integrated Operations Planning and Support Services	43,411	-	43,411	-	-	43,411
General Counsel		-	-	-	-	-	-
General Auditor		-	-	-	-	-	-
Total Departmental O&M		12,333,442	-	12,333,442	-	-	12,333,442
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*		-	-	-	-	-	-
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 Contract		-	-	-	-	-	-
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 net of BABs Interest Subsidy Payment		34,858,919	-	34,858,919	-	-	34,858,919
G.O. Bond Debt Service		-	-	-	-	-	-
Debt Administration		334,781	-	334,781	-	-	334,781
Bond Defeasance		-	-	-	-	-	-
PAYGO		18,200,000	-	18,200,000	-	-	18,200,000
Total Capital Financing Costs		53,393,700	-	53,393,700	-	-	53,393,700
Pure Water Southern California planning costs		-	-	-	-	-	-
Other Operating Costs		-	-	-	-	-	-
Operating Equipment		176,184	-	176,184	-	-	176,184
Succession Planning Labor Po		-	-	-	-	-	-
OPEB/PERS Pre-Funding		-	-	-	-	-	-
Total Other Operating Costs		176,184	-	176,184	-	-	176,184
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-
Total General District Requirements		53,569,884	-	53,569,884	-	-	53,569,884
REQUIREMENTS BEFORE OFFSETS:		65,903,326	-	12,333,442	53,569,884	-	65,903,326
Revenue Offsets		-	-	-	-	-	-
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-
Interest on Investments		1,834,277	-	-	-	-	-
Hydro-Power Revenue		-	-	1,834,277	-	-	1,834,277
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 - SWC		-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-
\$80M Grant		-	-	-	-	-	-
Annexation		-	-	-	-	-	-
Total Revenue Offsets		1,834,277	-	1,834,277	-	-	1,834,277
NET REVENUE REQUIREMENTS:		64,069,049	-	12,333,442	51,735,607	-	64,069,049

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Storage - Other Than Power, Emergency
Fiscal Year Ending 2025

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Hydroelectric							
Departmental O&M							
Group	Item						
	Office of General Manager	153,311	-	153,311	-	-	153,311
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	211,359	-	211,359	-	-	211,359
	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	2,708	-	2,708	-	-	2,708
	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	570,644	-	570,644	-	-	570,644
	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 F 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	2,575	-	2,575	-	-	2,575
	Office of Safety, Security and F Security & Emergency Management Unit	499,271	-	499,271	-	-	499,271
	Sustainability, Resilience & Inn	133,604	-	133,604	-	-	133,604
	Diversity, Equity & Inclusion	58,278	-	58,278	-	-	58,278
	Equal Employment Opportunit	43,060	-	43,060	-	-	43,060
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	4,720,652	-	4,720,652	-	-	4,720,652
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	534,225	-	534,225	-	-	534,225
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	62,301	-	62,301	-	-	62,301
	Integrated Operations Planning Integrated Operations Planning and Support Services	43,529	-	43,529	-	-	43,529
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	7,035,518	-	7,035,518	-	-	7,035,518

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Storage - Other Than Power, Drought

Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					Total
		Fixed			Variable	Hydroelectric	
		Demand	Commodity	Standby	Commodity		
Departmental O&M							
Group	Item						
Office of General Manager		125,095	-	125,095	-	-	125,095
Office of General Manager	Board of Directors	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	388,523	-	388,523	-	-	388,523
External Affairs	Legislative Services	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-
Human Resources		172,459	-	172,459	-	-	172,459
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	2,327	-	2,327	-	-	2,327
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	570,644	-	570,644	-	-	570,644
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 F	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	2,212	-	2,212	-	-	2,212
Office of Safety, Security and F	Security & Emergency Management Unit	348,529	-	348,529	-	-	348,529
Sustainability, Resilience & Inn		228,669	-	228,669	-	-	228,669
Diversity, Equity & Inclusion		47,552	-	47,552	-	-	47,552
Equal Employment Opportunit		35,135	-	35,135	-	-	35,135
Finance and Administration		-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-
Engineering Services		3,295,378	-	3,295,378	-	-	3,295,378
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	-
Business Technology	Information Technology	435,903	-	435,903	-	-	435,903
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-
Ethics Office		49,594	-	49,594	-	-	49,594
Integrated Operations Planning	Integrated Operations Planning and Support Services	37,396	-	37,396	-	-	37,396
General Counsel		-	-	-	-	-	-
General Auditor		-	-	-	-	-	-
Total Departmental O&M		5,739,418	-	5,739,418	-	-	5,739,418

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2025

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Hydroelectric							
Departmental O&M							
Group	Item						
	Office of General Manager	95,887	-	95,887	-	-	95,887
	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	132,193	-	132,193	-	-	132,193
	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	2,188	-	2,188	-	-	2,188
	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	570,644	-	570,644	-	-	570,644
	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 F Safety, Regulatory, and Training Section	-	-	-	-	-	-
	Integrated Operations Planning OSS, Fleet Services Unit	-	-	-	-	-	-
	Integrated Operations Planning OSS, Power Support Unit	-	-	-	-	-	-
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	2,080	-	2,080	-	-	2,080
	Office of Safety, Security and F Security & Emergency Management Unit	293,802	-	293,802	-	-	293,802
	Sustainability, Resilience & Inn	53,956	-	53,956	-	-	53,956
	Diversity, Equity & Inclusion	36,450	-	36,450	-	-	36,450
	Equal Employment Opportunit	26,932	-	26,932	-	-	26,932
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	2,777,922	-	2,777,922	-	-	2,777,922
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	334,127	-	334,127	-	-	334,127
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	38,081	-	38,081	-	-	38,081
	Integrated Operations Planning Integrated Operations Planning and Support Services	35,170	-	35,170	-	-	35,170
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	4,399,432	-	4,399,432	-	-	4,399,432

Allocation of Revenue Requirements: Storage - Power
Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
Group	Item						
	Office of General Manager	-	-	-	-	-	-
	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 F 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 F Security & Emergency Management Unit	-	-	-	-	-	-
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	-	-	-	-	-	-
	Equal Employment Opportunity	-	-	-	-	-	-
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	-	-	-	-	-	-
	Office of Safety, Security and F 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 Contract*						
	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 Contract	-	-	-	-	-	-
	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 net of BABs Interest Subsidy Payment	-	-	-	-	-	-
	G.O. Bond Debt Service	-	-	-	-	-	-
	Debt Administration	-	-	-	-	-	-
	Bond Defeasance	-	-	-	-	-	-
	PAYGO	-	-	-	-	-	-
	Total Capital Financing Costs	-	-	-	-	-	-
	Pure Water Southern California planning costs	-	-	-	-	-	-
	Other Operating Costs						
	Operating Equipment	-	-	-	-	-	-
	Succession Planning Labor Po	-	-	-	-	-	-
	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 SWC GO Debt Service	-	-	-	-	-	-
	Property Taxes - MWD GO Debt Service	-	-	-	-	-	-
	Interest on Investments	-	-	-	-	-	-
	Hydro-Power Revenue	-	-	-	-	-	-
	CRA Power Revenue	-	-	-	-	-	-
	Wadsworth Pumping Plant (DVL) Power Revenue	824,150	-	-	-	-	-
	Misc. allocated to A&G (Lease, Late Fees, etc.)	-	-	-	824,150	-	824,150
	Misc. allocated to supply (PVID Lease)	-	-	-	-	-	-
	Property Taxes - SWC	-	-	-	-	-	-
	Revenue Reserve used for Revenue Bonds - I&P	-	-	-	-	-	-
	CVWD Revenues	-	-	-	-	-	-
	SLR Revenues	-	-	-	-	-	-
	DWCV Revenues	-	-	-	-	-	-
	Grant Funds	-	-	-	-	-	-
	IRA Bucket 1	-	-	-	-	-	-
	Stored Water Sales	-	-	-	-	-	-
	\$80M Grant	-	-	-	-	-	-
	Annexation	-	-	-	-	-	-
	Total Revenue Offsets	824,150	-	-	824,150	-	824,150
	NET REVENUE REQUIREMENTS:	(824,150)	-	-	(824,150)	-	(824,150)

Direct Labor used for A&G Allocation
 Allocation of Revenue Requirements: Storage - Power
 Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					Total
		Fixed			Variable	Hydroelectric	
		Demand	Commodity	Standby	Commodity		
Departmental O&M							
Group	Item						
Office of General Manager		-	-	-	-	-	-
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 F	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 F	Security & Emergency Management Unit	-	-	-	-	-	-
Sustainability, Resilience & Inn		-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-
Equal Employment Opportunit	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-
Office of Safety, Security and F	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 2025

	Functionalization	Allocation Percentages					% Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
Group	Item						
	Office of General Manager	527,543	0%	100%	0%	0%	100.0%
	Office of General Manager Board of Directors	-	0%	100%	0%	0%	100.0%
	Bay Delta Initiatives Bay Delta Initiatives	-	0%	100%	0%	0%	100.0%
	External Affairs Legislative Services	-	0%	100%	0%	0%	100.0%
	External Affairs Media Communications Services	-	0%	100%	0%	0%	100.0%
	External Affairs Manager, External Affairs/Special Projects	-	0%	100%	0%	0%	100.0%
	External Affairs Conservation & Community Services	-	0%	100%	0%	0%	100.0%
	Human Resources	855,759	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern & Western	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D General	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Section	256,264	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations Support Services	52,695	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Support Services	147,193	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Desert Region / CRA	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. System Operations Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment and Water Quality Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Power Operations and Planning	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Planning & Programs Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Jensen	21,658,856	0%	54%	0%	46%	100.0%
	Treatment and Water Quality Treatment Diemer	-	0%	55%	0%	45%	100.0%
	Treatment and Water Quality Treatment Mills	-	0%	71%	0%	29%	100.0%
	Treatment and Water Quality Treatment Skinner	-	0%	58%	0%	42%	100.0%
	Treatment and Water Quality Treatment Weymouth	-	0%	59%	0%	41%	100.0%
	Treatment and Water Quality Water Quality Section	3,155,440	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern Unit	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Western Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Manufacturing Services Unit	182,921	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectio Safety, Regulatory, and Training Section	1,369,650	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Fleet Services Unit	1,481,886	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Power Support Unit	245,174	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations & Planning Section	45,181	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectio Security & Emergency Management Unit	779,484	0%	100%	0%	0%	100.0%
	Sustainability, Resilience & Innovation	-	0%	100%	0%	0%	100.0%
	Diversity, Equity & Inclusion	210,856	0%	100%	0%	0%	100.0%
	Equal Employment Opportunity	160,622	0%	100%	0%	0%	100.0%
	Finance and Administration	-	0%	100%	0%	0%	100.0%
	Business Technology Office of Manager	-	0%	100%	0%	0%	100.0%
	Engineering Services	3,538,760	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectio Office of Safety, Security and Protection Officer	-	0%	100%	0%	0%	100.0%
	Business Technology Information Technology	2,742,387	0%	100%	0%	0%	100.0%
	Water Resources Management Resource Planning & Development	-	0%	100%	0%	0%	100.0%
	Water Resources Management Resource Implementation	-	0%	100%	0%	0%	100.0%
	Water Resources Management Office of the Group Manager	-	0%	100%	0%	0%	100.0%
	Ethics Office	157,621	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Integrated Operations Planning and Support Services	637,537	0%	100%	0%	0%	100.0%
	General Counsel	-	0%	100%	0%	0%	100.0%
	General Auditor	-	0%	100%	0%	0%	100.0%
	Total Departmental O&M	38,205,829					
GENERAL DISTRICT REQUIREMENTS							
	State Water Contract*						
	Supply - O&M	-	0%	0%	0%	0%	0.0%
	Supply - Capital	-	0%	0%	0%	0%	0.0%
	Power - O&M & Off-Aq Capital	-	0%	0%	0%	0%	0.0%
	Power - Capital (less Off-Aq)	-	0%	0%	0%	0%	0.0%
	Transmission - Capital - Commodity, Demand, & Standby	-	0%	0%	0%	0%	0.0%
	Transmission - O&M - Commodity only	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Supply	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Power	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Other	-	0%	0%	0%	0%	0.0%
	Total State Water Contract	-					
	Colorado River Aqueduct Power Costs	-	0%	0%	0%	0%	0.0%
	Supply Programs (cash funded portion)	-	0%	0%	0%	0%	0.0%
	Demand Management (cash funded portion)						
	Local Resources Program	-	0%	100%	0%	0%	100.0%
	Future Supply Actions & Stormwater Pilot	-	0%	100%	0%	0%	100.0%
	Conservation Program (cash funded portion)	-	0%	100%	0%	0%	100.0%
	Total Demand Management Costs	-					
	Capital Financing						
	Revenue Bond Debt Service net of BABs Interest Subsidy Payment	15,384,850	35%	27%	38%	0%	100.0%
	G.O. Bond Debt Service	90,216	35%	27%	38%	0%	100.0%
	Debt Administration	147,754	35%	27%	38%	0%	100.0%
	Bond Defeasance	-	35%	27%	38%	0%	100.0%
	PAYGO	8,032,500	35%	27%	38%	0%	100.0%
	Total Capital Financing Costs	23,655,321					
	Pure Water Southern California planning costs	-	0%	0%	0%	0%	0.0%
	Other Operating Costs						
	Operating Equipment	545,772	0%	100%	0%	0%	100.0%
	Succession Planning Labor Pool	-	0%	100%	0%	0%	100.0%
	OPEB/PERS Pre-Funding	-	0%	100%	0%	0%	100.0%
	Total Other Operating Costs	545,772					
	Increase/(Decrease) in Required Reserves		34%	29%	37%	0%	100.0%
	Total General District Requirements	24,201,092	0%	0%	0%	0%	0.0%
	REQUIREMENTS BEFORE OFFSETS:	62,406,921	0%	0%	0%	0%	0.0%
	Revenue Offsets						
	Property Taxes - MWD Portion of SWC GO Debt Service	-	0%	0%	0%	0%	0.0%
	Property Taxes - MWD GO Debt Service	90,216	0%	0%	100%	0%	100.0%
	Interest on Investments	1,734,451	35%	27%	38%	0%	100.0%
	Hydro-Power Revenue	-	0%	0%	0%	0%	0.0%
	CRA Power Revenue	-	0%	0%	0%	0%	0.0%
	Wadsworth Pumping Plant (DVL) Power Revenue	-	0%	0%	0%	0%	0.0%
	Misc. allocated to A&G (Lease, Late Fees, etc.)	-	0%	0%	0%	0%	0.0%
	Misc. allocated to supply (PVID Lease)	-	0%	0%	0%	0%	0.0%
	Property Taxes - SWC	-	35%	27%	38%	0%	100.0%
	Revenue Reserve used for Revenue Bonds - I&P	-	35%	27%	38%	0%	100.0%
	CVWD Revenues	-	0%	0%	0%	0%	0.0%
	SLR Revenues	-	0%	0%	0%	0%	0.0%
	DWCV Revenues	-	0%	0%	0%	0%	0.0%
	Grant Funds	-	0%	0%	0%	0%	0.0%
	IRA Bucket 1	-	0%	0%	0%	0%	0.0%
	Stored Water Sales	-	0.0%	0.0%	0.0%	0.0%	0.0%
	\$80M Grant	-	0%	0%	0%	0%	0.0%
	Annexation	-	35%	27%	38%	0%	100.0%
	Total Revenue Offsets	1,824,667					
	NET REVENUE REQUIREMENTS:	60,582,254					

Allocation of Revenue Requirements: Treatment - Jensen
Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
<i>Group</i>	<i>Item</i>						
	Office of General Manager	527,543	-	527,543	-	-	527,543
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	855,759	-	855,759	-	-	855,759
	Conveyance and Distribution C&D, Eastern & Western	-	-	-	-	-	-
	Conveyance and Distribution C&D General	-	-	-	-	-	-
	Treatment and Water Quality Treatment Section	256,264	-	256,264	-	-	256,264
	Integrated Operations Planning Office of the Manager, Operations Support Services	52,695	-	52,695	-	-	52,695
	Integrated Operations Planning Operations Support Services	147,193	-	147,193	-	-	147,193
	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	21,658,856	-	11,687,024	9,971,832	-	21,658,856
	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	3,155,440	-	3,155,440	-	-	3,155,440
	Conveyance and Distribution C&D, Eastern Unit	-	-	-	-	-	-
	Conveyance and Distribution C&D, Western Unit	-	-	-	-	-	-
	Integrated Operations Planning OSS, Manufacturing Services Unit	182,921	-	182,921	-	-	182,921
	Office of Safety, Security and F Safety, Regulatory, and Training Section	1,369,650	-	1,369,650	-	-	1,369,650
	Integrated Operations Planning OSS, Fleet Services Unit	1,481,886	-	1,481,886	-	-	1,481,886
	Integrated Operations Planning OSS, Power Support Unit	245,174	-	245,174	-	-	245,174
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	45,181	-	45,181	-	-	45,181
	Office of Safety, Security and F Security & Emergency Management Unit	779,484	-	779,484	-	-	779,484
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	210,856	-	210,856	-	-	210,856
	Equal Employment Opportunity	160,622	-	160,622	-	-	160,622
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	3,538,760	-	3,538,760	-	-	3,538,760
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	2,742,387	-	2,742,387	-	-	2,742,387
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	157,621	-	157,621	-	-	157,621
	Integrated Operations Planning Integrated Operations Planning and Support Services	637,537	-	637,537	-	-	637,537
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	38,205,829	-	28,233,997	9,971,832	-	38,205,829
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*							
	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 Contract	-	-	-	-	-	-
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 net of BABs Interest Subsidy Payment	15,384,850	5,410,906	4,194,501	5,779,443	-	15,384,850
	G.O. Bond Debt Service	90,216	31,729	24,596	33,891	-	90,216
	Debt Administration	147,754	51,966	40,284	55,505	-	147,754
	Bond Defeasance	-	-	-	-	-	-
	PAYGO	8,032,500	2,825,059	2,189,968	3,017,473	-	8,032,500
	Total Capital Financing Costs	23,655,321	8,319,660	6,449,349	8,886,312	-	23,655,321
Pure Water Southern California planning costs							
		-	-	-	-	-	-
Other Operating Costs							
	Operating Equipment	545,772	-	545,772	-	-	545,772
	Succession Planning Labor Po	-	-	-	-	-	-
	OPEB/PERS Pre-Funding	-	-	-	-	-	-
	Total Other Operating Costs	545,772	-	545,772	-	-	545,772
Increase/(Decrease) in Required Reserves							
		-	-	-	-	-	-
Total General District Requirements		24,201,092	8,319,660	6,995,121	8,886,312	-	24,201,092
REQUIREMENTS BEFORE OFFSETS:		62,406,921	8,319,660	35,229,117	8,886,312	9,971,832	62,406,921
Revenue Offsets							
	Property Taxes - MWD Portion of SWC GO Debt Service	-	-	-	-	-	-
	Property Taxes - MWD GO Debt Service	90,216	-	-	-	-	90,216
	Interest on Investments	1,734,451	-	-	90,216	-	1,734,451
	Hydro-Power Revenue	-	610,012	472,878	651,560	-	-
	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 - SWC	-	-	-	-	-	-
	Revenue Reserve used for Revenue Bonds - I&P	-	-	-	-	-	-
	CVWD Revenues	-	-	-	-	-	-
	SLR Revenues	-	-	-	-	-	-
	DWCW Revenues	-	-	-	-	-	-
	Grant Funds	-	-	-	-	-	-
	IRA Bucket 1	-	-	-	-	-	-
	Stored Water Sales	-	-	-	-	-	-
	\$80M Grant	-	-	-	-	-	-
	Annexation	-	-	-	-	-	-
	Total Revenue Offsets	1,824,667	610,012	472,878	741,777	-	1,824,667
NET REVENUE REQUIREMENTS:		60,582,254	7,709,647	34,756,239	8,144,535	9,971,832	60,582,254

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Treatment - Jensen

Fiscal Year Ending 2025

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
					Hydroelectric		
Departmental O&M							
Group	Item						
	Office of General Manager	475,187	-	475,187	-	475,187	
	Office of General Manager Board of Directors	-	-	-	-	-	
	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	655,106	-	655,106	-	655,106	
	Conveyance and Distribution C&D, Eastern & Western	-	-	-	-	-	
	Conveyance and Distribution C&D General	-	-	-	-	-	
	Treatment and Water Quality Treatment Section	100,944	-	100,944	-	100,944	
	Integrated Operations Planning Office of the Manager, Operations Support Services	39,772	-	39,772	-	39,772	
	Integrated Operations Planning Operations Support Services	129,258	-	129,258	-	129,258	
	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	10,792,599	-	10,792,599	-	10,792,599	
	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	2,515,797	-	2,515,797	-	2,515,797	
	Conveyance and Distribution C&D, Eastern Unit	-	-	-	-	-	
	Conveyance and Distribution C&D, Western Unit	-	-	-	-	-	
	Integrated Operations Planning OSS, Manufacturing Services Unit	161,168	-	161,168	-	161,168	
	Office of Safety, Security and F Safety, Regulatory, and Training Section	941,220	-	941,220	-	941,220	
	Integrated Operations Planning OSS, Fleet Services Unit	633,649	-	633,649	-	633,649	
	Integrated Operations Planning OSS, Power Support Unit	217,920	-	217,920	-	217,920	
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	37,816	-	37,816	-	37,816	
	Office of Safety, Security and F Security & Emergency Management Unit	220,351	-	220,351	-	220,351	
	Sustainability, Resilience & Inn	-	-	-	-	-	
	Diversity, Equity & Inclusion	180,632	-	180,632	-	180,632	
	Equal Employment Opportunit	133,465	-	133,465	-	133,465	
	Finance and Administration	-	-	-	-	-	
	Business Technology Office of Manager	-	-	-	-	-	
	Engineering Services	2,083,442	-	2,083,442	-	2,083,442	
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	
	Business Technology Information Technology	1,655,826	-	1,655,826	-	1,655,826	
	Water Resources Management Resource Planning & Development	-	-	-	-	-	
	Water Resources Management Resource Implementation	-	-	-	-	-	
	Water Resources Management Office of the Group Manager	-	-	-	-	-	
	Ethics Office	130,754	-	130,754	-	130,754	
	Integrated Operations Planning Integrated Operations Planning and Support Services	639,272	-	639,272	-	639,272	
	General Counsel	-	-	-	-	-	
	General Auditor	-	-	-	-	-	
	Total Departmental O&M	21,744,177	-	21,744,177	-	21,744,177	

Allocation Percentages: Treatment - Weymouth
Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					% Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
Group	Item						
	Office of General Manager	583,803	0%	100%	0%	0%	100.0%
	Office of General Manager Board of Directors	-	0%	100%	0%	0%	100.0%
	Bay Delta Initiatives Bay Delta Initiatives	-	0%	100%	0%	0%	100.0%
	External Affairs Legislative Services	-	0%	100%	0%	0%	100.0%
	External Affairs Media Communications Services	-	0%	100%	0%	0%	100.0%
	External Affairs Manager, External Affairs/Special Projects	-	0%	100%	0%	0%	100.0%
	External Affairs Conservation & Community Services	-	0%	100%	0%	0%	100.0%
	Human Resources	947,021	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern & Western	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D General	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Section	292,290	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations Support Services	57,950	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Support Services	147,193	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Desert Region / CRA	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. System Operations Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment and Water Quality Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Power Operations and Planning	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Planning & Programs Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Jensen	-	0%	54%	0%	46%	100.0%
	Treatment and Water Quality Treatment Diemer	-	0%	55%	0%	45%	100.0%
	Treatment and Water Quality Treatment Mills	-	0%	71%	0%	29%	100.0%
	Treatment and Water Quality Treatment Skinner	-	0%	58%	0%	42%	100.0%
	Treatment and Water Quality Treatment Weymouth	22,749,327	0%	59%	0%	41%	100.0%
	Treatment and Water Quality Water Quality Section	3,155,440	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern Unit	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Western Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Manufacturing Services Unit	182,921	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protective Safety, Regulatory, and Training Section	1,369,650	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Fleet Services Unit	1,481,886	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Power Support Unit	245,174	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations & Planning Section	49,686	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protective Security & Emergency Management Unit	905,153	0%	100%	0%	0%	100.0%
	Sustainability, Resilience & Innovation	-	0%	100%	0%	0%	100.0%
	Diversity, Equity & Inclusion	233,342	0%	100%	0%	0%	100.0%
	Equal Employment Opportunity	177,752	0%	100%	0%	0%	100.0%
	Finance and Administration	-	0%	100%	0%	0%	100.0%
	Business Technology Office of Manager	-	0%	100%	0%	0%	100.0%
	Engineering Services	4,109,279	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protective Office of Safety, Security and Protection Officer	-	0%	100%	0%	0%	100.0%
	Business Technology Information Technology	3,034,848	0%	100%	0%	0%	100.0%
	Water Resources Management Resource Planning & Development	-	0%	100%	0%	0%	100.0%
	Water Resources Management Resource Implementation	-	0%	100%	0%	0%	100.0%
	Water Resources Management Office of the Group Manager	-	0%	100%	0%	0%	100.0%
	Ethics Office	179,053	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Integrated Operations Planning and Support Services	701,115	0%	100%	0%	0%	100.0%
	General Counsel	-	0%	100%	0%	0%	100.0%
	General Auditor	-	0%	100%	0%	0%	100.0%
	Total Departmental O&M	40,602,884					
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*							
	Supply - O&M	-	0%	0%	0%	0%	0.0%
	Supply - Capital	-	0%	0%	0%	0%	0.0%
	Power - O&M & Off-Aq Capital	-	0%	0%	0%	0%	0.0%
	Power - Capital (less Off-Aq)	-	0%	0%	0%	0%	0.0%
	Transmission - Capital - Commodity, Demand, & Standby	-	0%	0%	0%	0%	0.0%
	Transmission - O&M - Commodity only	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Supply	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Power	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Other	-	0%	0%	0%	0%	0.0%
	Total State Water Contract	-					
	Colorado River Aqueduct Power Costs	-	0%	0%	0%	0%	0.0%
	Supply Programs (cash funded portion)	-	0%	0%	0%	0%	0.0%
	Demand Management (cash funded portion)	-					
	Local Resources Program	-	0%	100%	0%	0%	100.0%
	Future Supply Actions & Stormwater Pilot	-	0%	100%	0%	0%	100.0%
	Conservation Program (cash funded portion)	-	0%	100%	0%	0%	100.0%
	Total Demand Management Costs	-					
	Capital Financing						
	Revenue Bond Debt Service net of BABs Interest Subsidy Payment	17,865,196	35%	27%	38%	0%	100.0%
	G.O. Bond Debt Service	104,761	35%	27%	38%	0%	100.0%
	Debt Administration	171,575	35%	27%	38%	0%	100.0%
	Bond Defeasance	-	35%	27%	38%	0%	100.0%
	PAYGO	9,327,500	35%	27%	38%	0%	100.0%
	Total Capital Financing Costs	27,469,032					
	Pure Water Southern California planning costs	-	0%	0%	0%	0%	0.0%
	Other Operating Costs						
	Operating Equipment	580,014	0%	100%	0%	0%	100.0%
	Succession Planning Labor Pool	-	0%	100%	0%	0%	100.0%
	OPEB/PERS Pre-Funding	-	0%	100%	0%	0%	100.0%
	Total Other Operating Costs	580,014					
	Increase/(Decrease) in Required Reserves		34%	29%	37%	0%	100.0%
	Total General District Requirements	28,049,046	0%	0%	0%	0%	0.0%
	REQUIREMENTS BEFORE OFFSETS:	68,651,930	0%	0%	0%	0%	0.0%
	Revenue Offsets						
	Property Taxes - MWD Portion of SWC GO Debt Service	-	0%	0%	0%	0%	0.0%
	Property Taxes - MWD GO Debt Service	104,761	0%	0%	100%	0%	100.0%
	Interest on Investments	1,907,862	35%	27%	38%	0%	100.0%
	Hydro-Power Revenue	-	0%	0%	0%	0%	0.0%
	CRA Power Revenue	-	0%	0%	0%	0%	0.0%
	Wadsworth Pumping Plant (DVL) Power Revenue	-	0%	0%	0%	0%	0.0%
	Misc. allocated to A&G (Lease, Late Fees, etc.)	-	0%	0%	0%	0%	0.0%
	Misc. allocated to supply (PVID Lease)	-	0%	0%	0%	0%	0.0%
	Property Taxes - SWC	-	35%	27%	38%	0%	100.0%
	Revenue Reserve used for Revenue Bonds - I&P	-	35%	27%	38%	0%	100.0%
	CVWD Revenues	-	0%	0%	0%	0%	0.0%
	SLR Revenues	-	0%	0%	0%	0%	0.0%
	DWCV Revenues	-	0%	0%	0%	0%	0.0%
	Grant Funds	-	0%	0%	0%	0%	0.0%
	IRA Bucket 1	-	0%	0%	0%	0%	0.0%
	Stored Water Sales	-	0.0%	0.0%	0.0%	0.0%	0.0%
	\$80M Grant	-	0%	0%	0%	0%	0.0%
	Annexation	-	35%	27%	38%	0%	100.0%
	Total Revenue Offsets	2,012,624					
	NET REVENUE REQUIREMENTS:	66,639,307					

Allocation of Revenue Requirements: Treatment - Weymouth
Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
Group	Item						
	Office of General Manager	583,803	-	583,803	-	-	583,803
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	947,021	-	947,021	-	-	947,021
	Conveyance and Distribution C&D, Eastern & Western	-	-	-	-	-	-
	Conveyance and Distribution C&D General	-	-	-	-	-	-
	Treatment and Water Quality Treatment Section	292,290	-	292,290	-	-	292,290
	Integrated Operations Planning Office of the Manager, Operations Support Services	57,950	-	57,950	-	-	57,950
	Integrated Operations Planning Operations Support Services	147,193	-	147,193	-	-	147,193
	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	22,749,327	-	13,505,200	-	9,244,128	22,749,327
	Treatment and Water Quality Water Quality Section	3,155,440	-	3,155,440	-	-	3,155,440
	Conveyance and Distribution C&D, Eastern Unit	-	-	-	-	-	-
	Conveyance and Distribution C&D, Western Unit	-	-	-	-	-	-
	Integrated Operations Planning OSS, Manufacturing Services Unit	182,921	-	182,921	-	-	182,921
	Office of Safety, Security and F Safety, Regulatory, and Training Section	1,369,650	-	1,369,650	-	-	1,369,650
	Integrated Operations Planning OSS, Fleet Services Unit	1,481,886	-	1,481,886	-	-	1,481,886
	Integrated Operations Planning OSS, Power Support Unit	245,174	-	245,174	-	-	245,174
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	49,686	-	49,686	-	-	49,686
	Office of Safety, Security and F Security & Emergency Management Unit	905,153	-	905,153	-	-	905,153
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	233,342	-	233,342	-	-	233,342
	Equal Employment Opportunity	177,752	-	177,752	-	-	177,752
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	4,109,279	-	4,109,279	-	-	4,109,279
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	3,034,848	-	3,034,848	-	-	3,034,848
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	179,053	-	179,053	-	-	179,053
	Integrated Operations Planning Integrated Operations Planning and Support Services	701,115	-	701,115	-	-	701,115
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	40,602,884	-	31,358,766	-	9,244,128	40,602,884
GENERAL DISTRICT REQUIREMENTS							
	State Water Contract*	-	-	-	-	-	-
	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 Contract	-	-	-	-	-	-
	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 net of BABs Interest Subsidy Payment	17,865,196	6,283,253	4,870,738	6,711,205	-	17,865,196
	G.O. Bond Debt Service	104,761	36,845	28,562	39,354	-	104,761
	Debt Administration	171,575	60,344	46,778	64,454	-	171,575
	Bond Defeasance	-	-	-	-	-	-
	PAYGO	9,327,500	3,280,515	2,543,035	3,503,951	-	9,327,500
	Total Capital Financing Costs	27,469,032	9,660,956	7,489,113	10,318,963	-	27,469,032
	Pure Water Southern California planning costs	-	-	-	-	-	-
	Other Operating Costs	-	-	-	-	-	-
	Operating Equipment	580,014	-	580,014	-	-	580,014
	Succession Planning Labor Po	-	-	-	-	-	-
	OPEB/PERS Pre-Funding	-	-	-	-	-	-
	Total Other Operating Costs	580,014	-	580,014	-	-	580,014
	Increase/(Decrease) in Required Reserves	-	-	-	-	-	-
	Total General District Requirements	28,049,046	9,660,956	8,069,127	10,318,963	-	28,049,046
	REQUIREMENTS BEFORE OFFSETS:	68,651,930	9,660,956	39,427,883	10,318,963	9,244,128	68,651,930
	Revenue Offsets	-	-	-	-	-	-
	Property Taxes - MWD Portion of SWC GO Debt Service	-	-	-	-	-	-
	Property Taxes - MWD GO Debt Service	104,761	-	-	-	-	104,761
	Interest on Investments	1,907,862	-	-	104,761	-	1,907,862
	Hydro-Power Revenue	-	671,002	520,157	716,704	-	1,907,862
	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 - SWC	-	-	-	-	-	-
	Revenue Reserve used for Revenue Bonds - I&P	-	-	-	-	-	-
	CVWD Revenues	-	-	-	-	-	-
	SLR Revenues	-	-	-	-	-	-
	DWCV Revenues	-	-	-	-	-	-
	Grant Funds	-	-	-	-	-	-
	IRA Bucket 1	-	-	-	-	-	-
	Stored Water Sales	-	-	-	-	-	-
	\$80M Grant	-	-	-	-	-	-
	Annexation	-	-	-	-	-	-
	Total Revenue Offsets	2,012,624	671,002	520,157	821,465	-	2,012,624
	NET REVENUE REQUIREMENTS:	66,639,307	8,989,954	38,907,727	9,497,498	9,244,128	66,639,307

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Treatment - Weymouth

Fiscal Year Ending 2025

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
					Hydroelectric		
Departmental O&M							
Group	Item						
Office of General Manager		525,863	-	525,863	-	525,863	
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		724,969	-	724,969	-	724,969	
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	
Conveyance and Distribution	C&D General	-	-	-	-	-	
Treatment and Water Quality	Treatment Section	115,134	-	115,134	-	115,134	
Integrated Operations Planning	Office of the Manager, Operations Support Services	43,738	-	43,738	-	43,738	
Integrated Operations Planning	Operations Support Services	129,258	-	129,258	-	129,258	
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	12,309,838	-	12,309,838	-	12,309,838	
Treatment and Water Quality	Water Quality Section	2,515,797	-	2,515,797	-	2,515,797	
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	
Integrated Operations Planning	OSS, Manufacturing Services Unit	161,168	-	161,168	-	161,168	
Office of Safety, Security and F	Safety, Regulatory, and Training Section	941,220	-	941,220	-	941,220	
Integrated Operations Planning	OSS, Fleet Services Unit	633,649	-	633,649	-	633,649	
Integrated Operations Planning	OSS, Power Support Unit	217,920	-	217,920	-	217,920	
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	41,587	-	41,587	-	41,587	
Office of Safety, Security and F	Security & Emergency Management Unit	255,876	-	255,876	-	255,876	
Sustainability, Resilience & Inn		-	-	-	-	-	
Diversity, Equity & Inclusion		199,896	-	199,896	-	199,896	
Equal Employment Opportunit		147,698	-	147,698	-	147,698	
Finance and Administration		-	-	-	-	-	
Business Technology	Office of Manager	-	-	-	-	-	
Engineering Services		2,419,334	-	2,419,334	-	2,419,334	
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	
Business Technology	Information Technology	1,832,411	-	1,832,411	-	1,832,411	
Water Resources Management	Resource Planning & Development	-	-	-	-	-	
Water Resources Management	Resource Implementation	-	-	-	-	-	
Water Resources Management	Office of the Group Manager	-	-	-	-	-	
Ethics Office		148,534	-	148,534	-	148,534	
Integrated Operations Planning	Integrated Operations Planning and Support Services	703,023	-	703,023	-	703,023	
General Counsel		-	-	-	-	-	
General Auditor		-	-	-	-	-	
Total Departmental O&M		24,066,914	-	24,066,914	-	24,066,914	

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Treatment - Diemer

Fiscal Year Ending 2025

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
					Hydroelectric		
Departmental O&M							
Group	Item						
Office of General Manager		509,409	-	509,409	-	509,409	
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		702,285	-	702,285	-	702,285	
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	
Conveyance and Distribution	C&D General	-	-	-	-	-	
Treatment and Water Quality	Treatment Section	104,450	-	104,450	-	104,450	
Integrated Operations Planning	Office of the Manager, Operations Support Services	40,956	-	40,956	-	40,956	
Integrated Operations Planning	Operations Support Services	129,258	-	129,258	-	129,258	
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	11,167,480	-	11,167,480	-	11,167,480	
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	2,515,797	-	2,515,797	-	2,515,797	
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	
Integrated Operations Planning	OSS, Manufacturing Services Unit	161,168	-	161,168	-	161,168	
Office of Safety, Security and F	Safety, Regulatory, and Training Section	941,220	-	941,220	-	941,220	
Integrated Operations Planning	OSS, Fleet Services Unit	633,649	-	633,649	-	633,649	
Integrated Operations Planning	OSS, Power Support Unit	217,920	-	217,920	-	217,920	
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	38,941	-	38,941	-	38,941	
Office of Safety, Security and F	Security & Emergency Management Unit	309,644	-	309,644	-	309,644	
Sustainability, Resilience & Inn		-	-	-	-	-	
Diversity, Equity & Inclusion		193,641	-	193,641	-	193,641	
Equal Employment Opportunit		143,077	-	143,077	-	143,077	
Finance and Administration		-	-	-	-	-	
Business Technology	Office of Manager	-	-	-	-	-	
Engineering Services		2,927,712	-	2,927,712	-	2,927,712	
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	
Business Technology	Information Technology	1,775,075	-	1,775,075	-	1,775,075	
Water Resources Management	Resource Planning & Development	-	-	-	-	-	
Water Resources Management	Resource Implementation	-	-	-	-	-	
Water Resources Management	Office of the Group Manager	-	-	-	-	-	
Ethics Office		142,749	-	142,749	-	142,749	
Integrated Operations Planning	Integrated Operations Planning and Support Services	658,300	-	658,300	-	658,300	
General Counsel		-	-	-	-	-	
General Auditor		-	-	-	-	-	
Total Departmental O&M		23,312,731	-	23,312,731	-	23,312,731	

Allocation Percentages: Treatment - Mills
Fiscal Year Ending 2025

		Allocation Percentages					% Total	
		Functionalization	Fixed			Variable Commodity		Hydroelectric
			Demand	Commodity	Standby			
Departmental O&M								
<i>Group</i>	<i>Item</i>							
Office of General Manager		448,698	0%	100%	0%	0%	100.0%	
Office of General Manager	Board of Directors	-	0%	100%	0%	0%	100.0%	
Bay Delta Initiatives	Bay Delta Initiatives	-	0%	100%	0%	0%	100.0%	
External Affairs	Legislative Services	-	0%	100%	0%	0%	100.0%	
External Affairs	Media Communications Services	-	0%	100%	0%	0%	100.0%	
External Affairs	Manager, External Affairs/Special Projects	-	0%	100%	0%	0%	100.0%	
External Affairs	Conservation & Community Services	-	0%	100%	0%	0%	100.0%	
Human Resources		727,860	0%	100%	0%	0%	100.0%	
Conveyance and Distribution	C&D, Eastern & Western	-	0%	100%	0%	0%	100.0%	
Conveyance and Distribution	C&D General	-	0%	100%	0%	0%	100.0%	
Treatment and Water Quality	Treatment Section	226,563	0%	100%	0%	0%	100.0%	
Integrated Operations Planning and St	Office of the Manager, Operations Support Services	47,999	0%	100%	0%	0%	100.0%	
Integrated Operations Planning and St	Operations Support Services	147,193	0%	100%	0%	0%	100.0%	
Conveyance and Distribution	C&D, Desert Region / CRA	-	0%	100%	0%	0%	100.0%	
Integrated Operations Planning and St	System Operations Unit	-	0%	100%	0%	0%	100.0%	
Treatment and Water Quality	Treatment and Water Quality Section	-	0%	100%	0%	0%	100.0%	
Integrated Operations Planning and St	Power Operations and Planning	-	0%	100%	0%	0%	100.0%	
Integrated Operations Planning and St	Operations Planning & Programs Unit	-	0%	100%	0%	0%	100.0%	
Treatment and Water Quality	Treatment Jensen	-	0%	54%	0%	46%	100.0%	
Treatment and Water Quality	Treatment Diemer	-	0%	55%	0%	45%	100.0%	
Treatment and Water Quality	Treatment Mills	14,307,520	0%	71%	0%	29%	100.0%	
Treatment and Water Quality	Treatment Skinner	-	0%	58%	0%	42%	100.0%	
Treatment and Water Quality	Treatment Weymouth	-	0%	59%	0%	41%	100.0%	
Treatment and Water Quality	Water Quality Section	3,155,440	0%	100%	0%	0%	100.0%	
Conveyance and Distribution	C&D, Eastern Unit	-	0%	100%	0%	0%	100.0%	
Conveyance and Distribution	C&D, Western Unit	-	0%	100%	0%	0%	100.0%	
Integrated Operations Planning and St	OSS, Manufacturing Services Unit	182,921	0%	100%	0%	0%	100.0%	
Office of Safety, Security and Protectic	Safety, Regulatory, and Training Section	1,369,650	0%	100%	0%	0%	100.0%	
Integrated Operations Planning and St	OSS, Fleet Services Unit	1,481,886	0%	100%	0%	0%	100.0%	
Integrated Operations Planning and St	OSS, Power Support Unit	245,174	0%	100%	0%	0%	100.0%	
Integrated Operations Planning and St	Office of the Manager, Operations & Planning Section	41,154	0%	100%	0%	0%	100.0%	
Office of Safety, Security and Protectic	Security & Emergency Management Unit	292,094	0%	100%	0%	0%	100.0%	
Sustainability, Resilience & Innovation		-	0%	100%	0%	0%	100.0%	
Diversity, Equity & Inclusion		179,342	0%	100%	0%	0%	100.0%	
Equal Employment Opportunity		136,616	0%	100%	0%	0%	100.0%	
Finance and Administration		-	0%	100%	0%	0%	100.0%	
Business Technology	Office of Manager	-	0%	100%	0%	0%	100.0%	
Engineering Services		1,326,071	0%	100%	0%	0%	100.0%	
Office of Safety, Security and Protectic	Office of Safety, Security and Protection Officer	-	0%	100%	0%	0%	100.0%	
Business Technology	Information Technology	2,332,517	0%	100%	0%	0%	100.0%	
Water Resources Management	Resource Planning & Development	-	0%	100%	0%	0%	100.0%	
Water Resources Management	Resource Implementation	-	0%	100%	0%	0%	100.0%	
Water Resources Management	Office of the Group Manager	-	0%	100%	0%	0%	100.0%	
Ethics Office		128,617	0%	100%	0%	0%	100.0%	
Integrated Operations Planning and St	Integrated Operations Planning and Support Services	580,720	0%	100%	0%	0%	100.0%	
General Counsel		-	0%	100%	0%	0%	100.0%	
General Auditor		-	0%	100%	0%	0%	100.0%	
Total Departmental O&M		27,358,035						
GENERAL DISTRICT REQUIREMENTS								
State Water Contract*								
Supply - O&M		-	0%	0%	0%	0%	0.0%	
Supply - Capital		-	0%	0%	0%	0%	0.0%	
Power - O&M & Off-Aq Capital		-	0%	0%	0%	0%	0.0%	
Power - Capital (less Off-Aq)		-	0%	0%	0%	0%	0.0%	
Transmission - Capital - Commodity, Demand, & Standby		-	0%	0%	0%	0%	0.0%	
Transmission - O&M - Commodity only		-	0%	0%	0%	0%	0.0%	
Delta Conveyance - Supply		-	0%	0%	0%	0%	0.0%	
Delta Conveyance - Power		-	0%	0%	0%	0%	0.0%	
Delta Conveyance - Other		-	0%	0%	0%	0%	0.0%	
Total State Water Contract		-						
Colorado River Aqueduct Power Costs		-	0%	0%	0%	0%	0.0%	
Supply Programs (cash funded portion)		-	0%	0%	0%	0%	0.0%	
Demand Management (cash funded portion)								
Local Resources Program		-	0%	100%	0%	0%	100.0%	
Future Supply Actions & Stormwater Pilot		-	0%	100%	0%	0%	100.0%	
Conservation Program (cash funded portion)		-	0%	100%	0%	0%	100.0%	
Total Demand Management Costs		-						
Capital Financing								
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		5,765,129	35%	27%	38%	0%	100.0%	
G.O. Bond Debt Service		33,807	35%	27%	38%	0%	100.0%	
Debt Administration		55,368	35%	27%	38%	0%	100.0%	
Bond Defeasance		-	35%	27%	38%	0%	100.0%	
PAYGO		3,010,000	35%	27%	38%	0%	100.0%	
Total Capital Financing Costs		8,864,303						
Pure Water Southern California planning costs		-	0%	0%	0%	0%	0.0%	
Other Operating Costs								
Operating Equipment		390,811	0%	100%	0%	0%	100.0%	
Succession Planning Labor Pool		-	0%	100%	0%	0%	100.0%	
OPEB/PERS Pre-Funding		-	0%	100%	0%	0%	100.0%	
Total Other Operating Costs		390,811						
Increase/(Decrease) in Required Reserves			34%	30%	36%	0%	100.0%	
Total General District Requirements		9,255,114	0%	0%	0%	0%	0.0%	
REQUIREMENTS BEFORE OFFSETS:		36,613,149	0%	0%	0%	0%	0.0%	
Revenue Offsets								
Property Taxes - MWD Portion of SWC GO Debt Service		-	0%	0%	0%	0%	0.0%	
Property Taxes - MWD GO Debt Service		33,807	0%	0%	100%	0%	100.0%	
Interest on Investments		1,018,107	35%	27%	38%	0%	100.0%	
Hydro-Power Revenue		-	0%	0%	0%	0%	0.0%	
CRA Power Revenue		-	0%	0%	0%	0%	0.0%	
Wadsworth Pumping Plant (DVL) Power Revenue		-	0%	0%	0%	0%	0.0%	
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0%	0%	0%	0%	0.0%	
Misc. allocated to supply (PVID Lease)		-	0%	0%	0%	0%	0.0%	
Property Taxes - SWIC		-	35%	27%	38%	0%	100.0%	
Revenue Reserve used for Revenue Bonds - I&P		-	35%	27%	38%	0%	100.0%	
CVWD Revenues		-	0%	0%	0%	0%	0.0%	
SLR Revenues		-	0%	0%	0%	0%	0.0%	
DWCV Revenues		-	0%	0%	0%	0%	0.0%	
Grant Funds		-	0%	0%	0%	0%	0.0%	
IRA Bucket 1		-	0%	0%	0%	0%	0.0%	
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%	
\$80M Grant		-	0%	0%	0%	0%	0.0%	
Annexation		-	35%	27%	38%	0%	100.0%	
Total Revenue Offsets		1,051,914						
NET REVENUE REQUIREMENTS:		35,561,236						

Allocation of Revenue Requirements: Treatment - Mills
 Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
<i>Group Item</i>							
Office of General Manager	448,698	-	448,698	-	-	448,698	
Office of General Manager Board of Directors	-	-	-	-	-	-	
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	727,860	-	727,860	-	-	727,860	
Conveyance and Distribution C&D, Eastern & Western	-	-	-	-	-	-	
Conveyance and Distribution C&D General	-	-	-	-	-	-	
Treatment and Water Quality Treatment Section	226,563	-	226,563	-	-	226,563	
Integrated Operations Planning Office of the Manager, Operations Support Services	47,999	-	47,999	-	-	47,999	
Integrated Operations Planning Operations Support Services	147,193	-	147,193	-	-	147,193	
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	14,307,520	-	10,178,702	-	4,128,817	14,307,520	
Treatment and Water Quality Treatment Weymouth	-	-	-	-	-	-	
Treatment and Water Quality Water Quality Section	3,155,440	-	3,155,440	-	-	3,155,440	
Conveyance and Distribution C&D, Eastern Unit	-	-	-	-	-	-	
Conveyance and Distribution C&D, Western Unit	-	-	-	-	-	-	
Integrated Operations Planning OSS, Manufacturing Services Unit	182,921	-	182,921	-	-	182,921	
Office of Safety, Security and F Safety, Regulatory, and Training Section	1,369,650	-	1,369,650	-	-	1,369,650	
Integrated Operations Planning OSS, Fleet Services Unit	1,481,886	-	1,481,886	-	-	1,481,886	
Integrated Operations Planning OSS, Power Support Unit	245,174	-	245,174	-	-	245,174	
Integrated Operations Planning Office of the Manager, Operations & Planning Section	41,154	-	41,154	-	-	41,154	
Office of Safety, Security and F Security & Emergency Management Unit	292,094	-	292,094	-	-	292,094	
Sustainability, Resilience & Inn	-	-	-	-	-	-	
Diversity, Equity & Inclusion	179,342	-	179,342	-	-	179,342	
Equal Employment Opportunity	136,616	-	136,616	-	-	136,616	
Finance and Administration	-	-	-	-	-	-	
Business Technology Office of Manager	-	-	-	-	-	-	
Engineering Services	1,326,071	-	1,326,071	-	-	1,326,071	
Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-	
Business Technology Information Technology	2,332,517	-	2,332,517	-	-	2,332,517	
Water Resources Management Resource Planning & Development	-	-	-	-	-	-	
Water Resources Management Resource Implementation	-	-	-	-	-	-	
Water Resources Management Office of the Group Manager	-	-	-	-	-	-	
Ethics Office	128,617	-	128,617	-	-	128,617	
Integrated Operations Planning Integrated Operations Planning and Support Services	580,720	-	580,720	-	-	580,720	
General Counsel	-	-	-	-	-	-	
General Auditor	-	-	-	-	-	-	
Total Departmental O&M	27,358,035	-	23,229,218	-	4,128,817	27,358,035	
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*							
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 Contract	-	-	-	-	-	-	
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 net of BABs Interest Subsidy Payment	5,765,129	2,027,616	1,571,796	2,165,717	-	5,765,129	
G.O. Bond Debt Service	33,807	11,890	9,217	12,700	-	33,807	
Debt Administration	55,368	19,473	15,095	20,799	-	55,368	
Bond Defeasance	-	-	-	-	-	-	
PAYGO	3,010,000	1,058,628	820,642	1,130,731	-	3,010,000	
Total Capital Financing Costs	8,864,303	3,117,607	2,416,749	3,329,947	-	8,864,303	
Pure Water Southern California planning costs							
Other Operating Costs							
Operating Equipment	390,811	-	390,811	-	-	390,811	
Succession Planning Labor Po	-	-	-	-	-	-	
OPEB/PERS Pre-Funding	-	-	-	-	-	-	
Total Other Operating Costs	390,811	-	390,811	-	-	390,811	
Increase/(Decrease) in Required Reserves							
Total General District Requirements	9,255,114	3,117,607	2,807,560	3,329,947	-	9,255,114	
REQUIREMENTS BEFORE OFFSETS:	36,613,149	3,117,607	26,036,778	3,329,947	4,128,817	36,613,149	
Revenue Offsets							
Property Taxes - MWD Portion of SWC GO Debt Service	-	-	-	-	-	-	
Property Taxes - MWD GO Debt Service	33,807	-	-	-	-	33,807	
Interest on Investments	1,018,107	-	-	33,807	-	1,018,107	
Hydro-Power Revenue	-	358,072	277,575	382,460	-	1,018,107	
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 - SWC	-	-	-	-	-	-	
Revenue Reserve used for Revenue Bonds - I&P	-	-	-	-	-	-	
CVWD Revenues	-	-	-	-	-	-	
SLR Revenues	-	-	-	-	-	-	
DWCV Revenues	-	-	-	-	-	-	
Grant Funds	-	-	-	-	-	-	
IRA Bucket 1	-	-	-	-	-	-	
Stored Water Sales	-	-	-	-	-	-	
\$80M Grant	-	-	-	-	-	-	
Annexation	-	-	-	-	-	-	
Total Revenue Offsets	1,051,914	358,072	277,575	416,267	-	1,051,914	
NET REVENUE REQUIREMENTS:	35,561,236	2,759,535	25,759,203	2,913,680	4,128,817	35,561,236	

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Mills
Fiscal Year Ending 2025

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Hydroelectric							
Departmental O&M							
Group	Item						
	Office of General Manager	404,166	-	404,166	-	-	404,166
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	557,195	-	557,195	-	-	557,195
	Conveyance and Distribution C&D, Eastern & Western	-	-	-	-	-	-
	Conveyance and Distribution C&D General	-	-	-	-	-	-
	Treatment and Water Quality Treatment Section	89,244	-	89,244	-	-	89,244
	Integrated Operations Planning Office of the Manager, Operations Support Services	36,227	-	36,227	-	-	36,227
	Integrated Operations Planning Operations Support Services	129,258	-	129,258	-	-	129,258
	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	9,541,746	-	9,541,746	-	-	9,541,746
	Treatment and Water Quality Treatment Skinner	-	-	-	-	-	-
	Treatment and Water Quality Treatment Weymouth	-	-	-	-	-	-
	Treatment and Water Quality Water Quality Section	2,515,797	-	2,515,797	-	-	2,515,797
	Conveyance and Distribution C&D, Eastern Unit	-	-	-	-	-	-
	Conveyance and Distribution C&D, Western Unit	-	-	-	-	-	-
	Integrated Operations Planning OSS, Manufacturing Services Unit	161,168	-	161,168	-	-	161,168
	Office of Safety, Security and F Safety, Regulatory, and Training Section	941,220	-	941,220	-	-	941,220
	Integrated Operations Planning OSS, Fleet Services Unit	633,649	-	633,649	-	-	633,649
	Integrated Operations Planning OSS, Power Support Unit	217,920	-	217,920	-	-	217,920
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	34,446	-	34,446	-	-	34,446
	Office of Safety, Security and F Security & Emergency Management Unit	82,572	-	82,572	-	-	82,572
	Sustainability, Resilience & Inn Diversity, Equity & Inclusion	153,636	-	153,636	-	-	153,636
	Equal Employment Opportunit Finance and Administration	113,517	-	113,517	-	-	113,517
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	780,723	-	780,723	-	-	780,723
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	1,408,350	-	1,408,350	-	-	1,408,350
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	106,695	-	106,695	-	-	106,695
	Integrated Operations Planning Integrated Operations Planning and Support Services	582,301	-	582,301	-	-	582,301
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	18,489,831	-	18,489,831	-	-	18,489,831

Allocation of Revenue Requirements: Treatment - Skinner
Fiscal Year Ending 2025

	Functionalization	Allocation Percentages				Total	
		Fixed			Variable Commodity		Hydroelectric
		Demand	Commodity	Standby			
Departmental O&M							
Group	Item						
Office of General Manager		493,551	493,551			493,551	
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		800,618	800,618			800,618	
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	
Conveyance and Distribution	C&D General	-	-	-	-	-	
Treatment and Water Quality	Treatment Section	221,261	221,261			221,261	
Integrated Operations Planning	Office of the Manager, Operations Support Services	47,821	47,821			47,821	
Integrated Operations Planning	Operations Support Services	147,193	147,193			147,193	
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	16,833,319	9,812,604		7,020,715	16,833,319	
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	
Treatment and Water Quality	Water Quality Section	3,155,440	3,155,440			3,155,440	
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	
Integrated Operations Planning	OSS, Manufacturing Services Unit	182,921	182,921			182,921	
Office of Safety, Security and F	Safety, Regulatory, and Training Section	1,369,650	1,369,650			1,369,650	
Integrated Operations Planning	OSS, Fleet Services Unit	1,481,886	1,481,886			1,481,886	
Integrated Operations Planning	OSS, Power Support Unit	245,174	245,174			245,174	
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	41,002	41,002			41,002	
Office of Safety, Security and F	Security & Emergency Management Unit	901,756	901,756			901,756	
Sustainability, Resilience & Inn	Diversity, Equity & Inclusion	197,269	197,269			197,269	
Equal Employment Opportunity		150,273	150,273			150,273	
Finance and Administration		-	-	-	-	-	
Business Technology	Office of Manager	-	-	-	-	-	
Engineering Services		4,093,860	4,093,860			4,093,860	
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	
Business Technology	Information Technology	2,565,682	2,565,682			2,565,682	
Water Resources Management	Resource Planning & Development	-	-	-	-	-	
Water Resources Management	Resource Implementation	-	-	-	-	-	
Water Resources Management	Office of the Group Manager	-	-	-	-	-	
Ethics Office		149,985	149,985			149,985	
Integrated Operations Planning	Integrated Operations Planning and Support Services	578,567	578,567			578,567	
General Counsel		-	-	-	-	-	
General Auditor		-	-	-	-	-	
Total Departmental O&M		33,657,227	26,636,512		7,020,715	33,657,227	
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*							
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 Contract		-	-	-	-	-	
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 net of BABs Interest Subsidy Payment		17,798,160	6,259,676	4,852,462	6,686,022	17,798,160	
G.O. Bond Debt Service		104,368	36,707	28,455	39,207	104,368	
Debt Administration		170,931	60,117	46,602	64,212	170,931	
Bond Defeasance		-	-	-	-	-	
PAYGO		9,292,500	3,268,205	2,533,492	3,490,803	9,292,500	
Total Capital Financing Costs		27,365,959	9,624,705	7,461,011	10,280,243	27,365,959	
Pure Water Southern California planning costs							
Other Operating Costs		480,795	480,795	-	-	480,795	
Operating Equipment		480,795	480,795			480,795	
Succession Planning Labor Po		-	-	-	-	-	
OPEB/PERS Pre-Funding		-	-	-	-	-	
Total Other Operating Costs		480,795	480,795	-	-	480,795	
Increase/(Decrease) in Required Reserves							
		-	-	-	-	-	
Total General District Requirements		27,846,754	9,624,705	7,941,806	10,280,243	27,846,754	
REQUIREMENTS BEFORE OFFSETS:		61,503,981	9,624,705	34,578,318	7,020,715	61,503,981	
Revenue Offsets							
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	
Property Taxes - MWD GO Debt Service		104,368	-	-	-	104,368	
Interest on Investments		1,708,926	-	-	104,368	1,708,926	
Hydro-Power Revenue		-	601,035	465,919	641,972	-	
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 - SWC		-	-	-	-	-	
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	
CVWD Revenues		-	-	-	-	-	
SLR Revenues		-	-	-	-	-	
DWCV Revenues		-	-	-	-	-	
Grant Funds		-	-	-	-	-	
IRA Bucket 1		-	-	-	-	-	
Stored Water Sales		-	-	-	-	-	
\$80M Grant		-	-	-	-	-	
Annexation		-	-	-	-	-	
Total Revenue Offsets		1,813,294	601,035	465,919	746,340	1,813,294	
NET REVENUE REQUIREMENTS:		59,690,687	9,023,669	34,112,399	7,020,715	59,690,687	

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Treatment - Skinner

Fiscal Year Ending 2025

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Hydroelectric							
Departmental O&M							
Group	Item						
	Office of General Manager	444,568	-	444,568	-	-	444,568
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	612,894	-	612,894	-	-	612,894
	Conveyance and Distribution C&D, Eastern & Western	-	-	-	-	-	-
	Conveyance and Distribution C&D General	-	-	-	-	-	-
	Treatment and Water Quality Treatment Section	87,155	-	87,155	-	-	87,155
	Integrated Operations Planning Office of the Manager, Operations Support Services	36,093	-	36,093	-	-	36,093
	Integrated Operations Planning Operations Support Services	129,258	-	129,258	-	-	129,258
	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	9,318,421	-	9,318,421	-	-	9,318,421
	Treatment and Water Quality Treatment Weymouth	-	-	-	-	-	-
	Treatment and Water Quality Water Quality Section	2,515,797	-	2,515,797	-	-	2,515,797
	Conveyance and Distribution C&D, Eastern Unit	-	-	-	-	-	-
	Conveyance and Distribution C&D, Western Unit	-	-	-	-	-	-
	Integrated Operations Planning OSS, Manufacturing Services Unit	161,168	-	161,168	-	-	161,168
	Office of Safety, Security and F Safety, Regulatory, and Training Section	941,220	-	941,220	-	-	941,220
	Integrated Operations Planning OSS, Fleet Services Unit	633,649	-	633,649	-	-	633,649
	Integrated Operations Planning OSS, Power Support Unit	217,920	-	217,920	-	-	217,920
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	34,318	-	34,318	-	-	34,318
	Office of Safety, Security and F Security & Emergency Management Unit	254,916	-	254,916	-	-	254,916
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	168,993	-	168,993	-	-	168,993
	Equal Employment Opportunit	124,865	-	124,865	-	-	124,865
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	2,410,256	-	2,410,256	-	-	2,410,256
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	1,549,133	-	1,549,133	-	-	1,549,133
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	124,420	-	124,420	-	-	124,420
	Integrated Operations Planning Integrated Operations Planning and Support Services	580,141	-	580,141	-	-	580,141
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	20,345,188	-	20,345,188	-	-	20,345,188

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Distribution
Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					Total
		Fixed			Variable	Hydroelectric	
		Demand	Commodity	Standby	Commodity		
Departmental O&M							
Group	Item						
Office of General Manager		2,128,078	-	2,128,078	-	-	2,128,078
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		2,933,828	-	2,933,828	-	-	2,933,828
Conveyance and Distribution	C&D, Eastern & Western	197,376	-	197,376	-	-	197,376
Conveyance and Distribution	C&D General	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	65,844	-	65,844	-	-	65,844
Integrated Operations Planning	Office of the Manager, Operations Support Services	177,418	-	177,418	-	-	177,418
Integrated Operations Planning	Operations Support Services	9,521,233	-	9,521,233	-	-	9,521,233
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	5,444,400	-	5,444,400	-	-	5,444,400
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	1,174,658	-	1,174,658	-	-	1,174,658
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	1,430,050	-	1,430,050	-	-	1,430,050
Treatment and Water Quality	Treatment Diemer	1,479,723	-	1,479,723	-	-	1,479,723
Treatment and Water Quality	Treatment Mills	1,264,308	-	1,264,308	-	-	1,264,308
Treatment and Water Quality	Treatment Skinner	1,234,717	-	1,234,717	-	-	1,234,717
Treatment and Water Quality	Treatment Weymouth	1,631,088	-	1,631,088	-	-	1,631,088
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	11,429,034	-	11,429,034	-	-	11,429,034
Conveyance and Distribution	C&D, Western Unit	10,076,577	-	10,076,577	-	-	10,076,577
Integrated Operations Planning	OSS, Manufacturing Services Unit	7,100,742	-	7,100,742	-	-	7,100,742
Office of Safety, Security and F	Safety, Regulatory, and Training Section	4,646,303	-	4,646,303	-	-	4,646,303
Integrated Operations Planning	OSS, Fleet Services Unit	7,542,375	-	7,542,375	-	-	7,542,375
Integrated Operations Planning	OSS, Power Support Unit	4,946,344	-	4,946,344	-	-	4,946,344
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	168,692	-	168,692	-	-	168,692
Office of Safety, Security and F	Security & Emergency Management Unit	908,769	-	908,769	-	-	908,769
Sustainability, Resilience & Inn		629,996	-	629,996	-	-	629,996
Diversity, Equity & Inclusion		808,945	-	808,945	-	-	808,945
Equal Employment Opportunit		597,709	-	597,709	-	-	597,709
Finance and Administration		-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-
Engineering Services		8,592,494	-	8,592,494	-	-	8,592,494
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	-
Business Technology	Information Technology	7,415,457	-	7,415,457	-	-	7,415,457
Water Resources Management	Resource Planning & Development	395,773	-	395,773	-	-	395,773
Water Resources Management	Resource Implementation	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	51,406	-	51,406	-	-	51,406
Ethics Office		621,814	-	621,814	-	-	621,814
Integrated Operations Planning	Integrated Operations Planning and Support Services	2,851,724	-	2,851,724	-	-	2,851,724
General Counsel		-	-	-	-	-	-
General Auditor		-	-	-	-	-	-
Total Departmental O&M		97,466,874	-	97,466,874	-	-	97,466,874

Allocation Percentages: Hydroelectric
Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					% Total
		Fixed			Variable	Hydroelectric	
		Demand	Commodity	Standby	Commodity		
Departmental O&M							
Group	Item						
	Office of General Manager	203,513	0%	0%	0%	0%	100.0%
	Office of General Manager Board of Directors	-	0%	0%	0%	0%	100.0%
	Bay Delta Initiatives Bay Delta Initiatives	-	0%	0%	0%	0%	100.0%
	External Affairs Legislative Services	-	0%	0%	0%	0%	100.0%
	External Affairs Media Communications Services	-	0%	0%	0%	0%	100.0%
	External Affairs Manager, External Affairs/Special Projects	-	0%	0%	0%	0%	100.0%
	External Affairs Conservation & Community Services	-	0%	0%	0%	0%	100.0%
	Human Resources	330,130	0%	0%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern & Western	16,434	0%	0%	0%	0%	100.0%
	Conveyance and Distribution C&D General	-	0%	0%	0%	0%	100.0%
	Treatment and Water Quality Treatment Section	-	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations Support Services	20,315	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Support Services	446,834	0%	0%	0%	0%	100.0%
	Conveyance and Distribution C&D, Desert Region / CRA	-	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. System Operations Unit	-	0%	0%	0%	0%	100.0%
	Treatment and Water Quality Treatment and Water Quality Section	-	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. Power Operations and Planning	1,289,629	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Planning & Programs Unit	-	0%	0%	0%	0%	100.0%
	Treatment and Water Quality Treatment Jensen	-	0%	0%	0%	0%	100.0%
	Treatment and Water Quality Treatment Diemer	-	0%	0%	0%	0%	100.0%
	Treatment and Water Quality Treatment Mills	-	0%	0%	0%	0%	100.0%
	Treatment and Water Quality Treatment Skinner	-	0%	0%	0%	0%	100.0%
	Treatment and Water Quality Treatment Weymouth	-	0%	0%	0%	0%	100.0%
	Treatment and Water Quality Water Quality Section	-	0%	0%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern Unit	718,419	0%	0%	0%	0%	100.0%
	Conveyance and Distribution C&D, Western Unit	1,829,679	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Manufacturing Services Unit	58,824	0%	0%	0%	0%	100.0%
	Office of Safety, Security and Protective Safety, Regulatory, and Training Section	-	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Fleet Services Unit	-	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Fleet Support Unit	3,056,674	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations & Planning Section	17,418	0%	0%	0%	0%	100.0%
	Office of Safety, Security and Protective Security & Emergency Management Unit	302,284	0%	0%	0%	0%	100.0%
	Sustainability, Resilience & Innovation	-	0%	0%	0%	0%	100.0%
	Diversity, Equity & Inclusion	81,343	0%	0%	0%	0%	100.0%
	Equal Employment Opportunity	61,964	0%	0%	0%	0%	100.0%
	Finance and Administration	-	0%	0%	0%	0%	100.0%
	Business Technology Office of Manager	-	0%	0%	0%	0%	100.0%
	Engineering Services	1,372,330	0%	0%	0%	0%	100.0%
	Office of Safety, Security and Protective Office of Safety, Security and Protection Officer	-	0%	0%	0%	0%	100.0%
	Business Technology Information Technology	1,057,944	0%	0%	0%	0%	100.0%
	Water Resources Management Resource Planning & Development	-	0%	0%	0%	0%	100.0%
	Water Resources Management Resource Implementation	-	0%	0%	0%	0%	100.0%
	Water Resources Management Office of the Group Manager	-	0%	0%	0%	0%	100.0%
	Ethics Office	60,672	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. Integrated Operations Planning and Support Services	245,782	0%	0%	0%	0%	100.0%
	General Counsel	-	0%	0%	0%	0%	100.0%
	General Auditor	-	0%	0%	0%	0%	100.0%
	Total Departmental O&M	11,170,187					
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*							
	Supply - O&M	-	0%	0%	0%	0%	0.0%
	Supply - Capital	-	0%	0%	0%	0%	0.0%
	Power - O&M & Off-Aq Capital	-	0%	0%	0%	0%	0.0%
	Power - Capital (less Off-Aq)	-	0%	0%	0%	0%	0.0%
	Transmission - Capital - Commodity, Demand, & Standby	-	0%	0%	0%	0%	0.0%
	Transmission - O&M - Commodity only	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Supply	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Power	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Other	-	0%	0%	0%	0%	0.0%
	Total State Water Contract	-					
	Colorado River Aqueduct Power Costs	-	0%	0%	0%	0%	0.0%
	Supply Programs (cash funded portion)	-	0%	0%	0%	0%	0.0%
	Demand Management (cash funded portion)	-					
	Local Resources Program	-	0%	0%	0%	0%	100.0%
	Future Supply Actions & Stormwater Pilot	-	0%	0%	0%	0%	100.0%
	Conservation Program (cash funded portion)	-	0%	0%	0%	0%	100.0%
	Total Demand Management Costs	-					
	Capital Financing						
	Revenue Bond Debt Service net of BABs Interest Subsidy Payment	5,966,238	0%	0%	0%	0%	100.0%
	G.O. Bond Debt Service	-	0%	0%	0%	0%	100.0%
	Debt Administration	57,299	0%	0%	0%	0%	100.0%
	Bond Defeasance	-	0%	0%	0%	0%	100.0%
	PAYGO	3,115,000	0%	0%	0%	0%	100.0%
	Total Capital Financing Costs	9,138,537					
	Pure Water Southern California planning costs	-	0%	0%	0%	0%	0.0%
	Other Operating Costs						
	Operating Equipment	159,567	0%	0%	0%	0%	100.0%
	Succession Planning Labor Pool	-	0%	0%	0%	0%	100.0%
	OPEB/PERS Pre-Funding	-	0%	0%	0%	0%	100.0%
	Total Other Operating Costs	159,567					
	Increase/(Decrease) in Required Reserves		0%	0%	0%	0%	100.0%
	Total General District Requirements	9,298,104	0%	0%	0%	0%	0.0%
	REQUIREMENTS BEFORE OFFSETS:	20,468,291	0%	0%	0%	0%	0.0%
	Revenue Offsets						
	Property Taxes - MWD Portion of SWC GO Debt Service	-	0%	0%	0%	0%	100.0%
	Property Taxes - MWD GO Debt Service	-	0%	0%	0%	0%	100.0%
	Interest on Investments	569,691	0%	0%	0%	0%	100.0%
	Hydro-Power Revenue	6,969,608	0%	0%	0%	0%	100.0%
	CRA Power Revenue	-	0%	0%	0%	0%	100.0%
	Wadsworth Pumping Plant (DVL) Power Revenue	-	0%	0%	0%	0%	100.0%
	Misc. allocated to A&G (Lease, Late Fees, etc.)	-	0%	0%	0%	0%	100.0%
	Misc. allocated to supply (PVID Lease)	-	0%	0%	0%	0%	100.0%
	Property Taxes - SWC	-	0%	0%	0%	0%	100.0%
	Revenue Reserve used for Revenue Bonds - I&P	-	0%	0%	0%	0%	100.0%
	CVWD Revenues	-	0%	0%	0%	0%	0.0%
	SLR Revenues	-	0%	0%	0%	0%	0.0%
	DWCV Revenues	-	0%	0%	0%	0%	0.0%
	Grant Funds	-	0%	0%	0%	0%	0.0%
	IRA Bucket 1	-	0%	0%	0%	0%	0.0%
	Stored Water Sales	-	0.0%	0.0%	0.0%	0.0%	0.0%
	\$80M Grant	-	0%	0%	0%	0%	0.0%
	Annexation	-	0%	0%	0%	0%	100.0%
	Total Revenue Offsets	7,539,299					
	NET REVENUE REQUIREMENTS:	12,928,992					

Allocation of Revenue Requirements: Hydroelectric
Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
<i>Group</i>	<i>Item</i>						
	Office of General Manager	203,513	-	-	-	203,513	203,513
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	330,130	-	-	-	330,130	330,130
	Conveyance and Distribution C&D, Eastern & Western	16,434	-	-	-	16,434	16,434
	Conveyance and Distribution C&D General	-	-	-	-	-	-
	Treatment and Water Quality Treatment Section	-	-	-	-	-	-
	Integrated Operations Planning Office of the Manager, Operations Support Services	20,315	-	-	-	20,315	20,315
	Integrated Operations Planning Operations Support Services	446,834	-	-	-	446,834	446,834
	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	1,289,629	-	-	-	1,289,629	1,289,629
	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	718,419	-	-	-	718,419	718,419
	Conveyance and Distribution C&D, Western Unit	1,829,679	-	-	-	1,829,679	1,829,679
	Integrated Operations Planning OSS, Manufacturing Services Unit	58,824	-	-	-	58,824	58,824
	Office of Safety, Security and F Safety, Regulatory, and Training Section	-	-	-	-	-	-
	Integrated Operations Planning OSS, Fleet Services Unit	-	-	-	-	-	-
	Integrated Operations Planning OSS, Power Support Unit	3,056,674	-	-	-	3,056,674	3,056,674
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	17,418	-	-	-	17,418	17,418
	Office of Safety, Security and F Security & Emergency Management Unit	302,284	-	-	-	302,284	302,284
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	81,343	-	-	-	81,343	81,343
	Equal Employment Opportunity	61,964	-	-	-	61,964	61,964
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	1,372,330	-	-	-	1,372,330	1,372,330
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	1,057,944	-	-	-	1,057,944	1,057,944
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	60,672	-	-	-	60,672	60,672
	Integrated Operations Planning Integrated Operations Planning and Support Services	245,782	-	-	-	245,782	245,782
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	11,170,187	-	-	-	11,170,187	11,170,187
GENERAL DISTRICT REQUIREMENTS							
	State Water Contract*	-	-	-	-	-	-
	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 Contract	-	-	-	-	-	-
	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 net of BABs Interest Subsidy Payment	5,966,238	-	-	-	5,966,238	5,966,238
	G.O. Bond Debt Service	-	-	-	-	-	-
	Debt Administration	57,299	-	-	-	57,299	57,299
	Bond Defeasance	-	-	-	-	-	-
	PAYGO	3,115,000	-	-	-	3,115,000	3,115,000
	Total Capital Financing Costs	9,138,537	-	-	-	9,138,537	9,138,537
	Pure Water Southern California planning costs	-	-	-	-	-	-
	Other Operating Costs	-	-	-	-	-	-
	Operating Equipment	159,567	-	-	-	159,567	159,567
	Succession Planning Labor Po	-	-	-	-	-	-
	OPEB/PERS Pre-Funding	-	-	-	-	-	-
	Total Other Operating Costs	159,567	-	-	-	159,567	159,567
	Increase/(Decrease) in Required Reserves	-	-	-	-	-	-
	Total General District Requirements	9,298,104	-	-	-	9,298,104	9,298,104
	REQUIREMENTS BEFORE OFFSETS:	20,468,291	-	-	-	20,468,291	20,468,291
	Revenue Offsets	-	-	-	-	-	-
	Property Taxes - MWD Portion of SWC GO Debt Service	-	-	-	-	-	-
	Property Taxes - MWD GO Debt Service	-	-	-	-	-	-
	Interest on Investments	569,691	-	-	-	569,691	569,691
	Hydro-Power Revenue	6,969,608	-	-	-	6,969,608	6,969,608
	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 - SWC	-	-	-	-	-	-
	Revenue Reserve used for Revenue Bonds - I&P	-	-	-	-	-	-
	CVWD Revenues	-	-	-	-	-	-
	SLR Revenues	-	-	-	-	-	-
	DWCV Revenues	-	-	-	-	-	-
	Grant Funds	-	-	-	-	-	-
	IRA Bucket 1	-	-	-	-	-	-
	Stored Water Sales	-	-	-	-	-	-
	\$80M Grant	-	-	-	-	-	-
	Annexation	-	-	-	-	-	-
	Total Revenue Offsets	7,539,299	-	-	-	7,539,299	7,539,299
	NET REVENUE REQUIREMENTS:	12,928,992	-	-	-	12,928,992	12,928,992

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Hydroelectric
Fiscal Year Ending 2025

		Functionalization	Allocation Percentages					Total	
			Fixed			Variable	Other		Hydroelectric
			Demand	Commodity	Standby	Commodity			
Departmental O&M									
Group	Item								
	Office of General Manager	183,315	-	-	-	-	183,315	183,315	
	Office of General Manager Board of Directors	-	-	-	-	-	-	-	
	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	252,723	-	-	-	-	252,723	252,723	
	Conveyance and Distribution C&D, Eastern & Western	15,961	-	-	-	-	15,961	15,961	
	Conveyance and Distribution C&D General	-	-	-	-	-	-	-	
	Treatment and Water Quality Treatment Section	-	-	-	-	-	-	-	
	Integrated Operations Planning Office of the Manager, Operations Support Services	15,333	-	-	-	-	15,333	15,333	
	Integrated Operations Planning Operations Support Services	392,390	-	-	-	-	392,390	392,390	
	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	1,055,991	-	-	-	-	1,055,991	1,055,991	
	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	462,090	-	-	-	-	462,090	462,090	
	Conveyance and Distribution C&D, Western Unit	1,277,013	-	-	-	-	1,277,013	1,277,013	
	Integrated Operations Planning OSS, Manufacturing Services Unit	51,828	-	-	-	-	51,828	51,828	
	Office of Safety, Security and F Safety, Regulatory, and Training Section	-	-	-	-	-	-	-	
	Integrated Operations Planning OSS, Fleet Services Unit	-	-	-	-	-	-	-	
	Integrated Operations Planning OSS, Power Support Unit	2,716,886	-	-	-	-	2,716,886	2,716,886	
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	14,579	-	-	-	-	14,579	14,579	
	Office of Safety, Security and F Security & Emergency Management Unit	85,452	-	-	-	-	85,452	85,452	
	Sustainability, Resilience & Inn	-	-	-	-	-	-	-	
	Diversity, Equity & Inclusion	69,683	-	-	-	-	69,683	69,683	
	Equal Employment Opportunit	51,487	-	-	-	-	51,487	51,487	
	Finance and Administration	-	-	-	-	-	-	-	
	Business Technology Office of Manager	-	-	-	-	-	-	-	
	Engineering Services	807,958	-	-	-	-	807,958	807,958	
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	
	Business Technology Information Technology	638,776	-	-	-	-	638,776	638,776	
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-	-	
	Water Resources Management Resource Implementation	-	-	-	-	-	-	-	
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-	-	
	Ethics Office	50,330	-	-	-	-	50,330	50,330	
	Integrated Operations Planning Integrated Operations Planning and Support Services	246,451	-	-	-	-	246,451	246,451	
	General Counsel	-	-	-	-	-	-	-	
	General Auditor	-	-	-	-	-	-	-	
	Total Departmental O&M	8,388,248	-	-	-	-	8,388,248	8,388,248	

Allocation Percentages: Demand Management
Fiscal Year Ending 2025

		Functionalization	Allocation Percentages					% Total
			Fixed			Variable	Hydroelectric	
			Demand	Commodity	Standby	Commodity		
Departmental O&M								
Group	Item							
	Office of General Manager	191,941	0%	100%	0%	0%	100.0%	
	Office of General Manager Board of Directors	-	0%	100%	0%	0%	100.0%	
	Bay Delta Initiatives Bay Delta Initiatives	-	0%	100%	0%	0%	100.0%	
	External Affairs Legislative Services	-	0%	100%	0%	0%	100.0%	
	External Affairs Media Communications Services	-	0%	100%	0%	0%	100.0%	
	External Affairs Manager, External Affairs/Special Projects	-	0%	100%	0%	0%	100.0%	
	External Affairs Conservation & Community Services	3,308,863	0%	100%	0%	0%	100.0%	
	Human Resources	311,359	0%	100%	0%	0%	100.0%	
	Conveyance and Distribution C&D, Eastern & Western	-	0%	100%	0%	0%	100.0%	
	Conveyance and Distribution C&D General	-	0%	100%	0%	0%	100.0%	
	Treatment and Water Quality Treatment Section	-	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services Office of the Manager, Operations Support Services	426	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services Operations Support Services	-	0%	100%	0%	0%	100.0%	
	Conveyance and Distribution C&D, Desert Region / CRA	-	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services System Operations Unit	-	0%	100%	0%	0%	100.0%	
	Treatment and Water Quality Treatment and Water Quality Section	-	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services Power Operations and Planning	-	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services Operations Planning & Programs Unit	-	0%	100%	0%	0%	100.0%	
	Treatment and Water Quality Treatment Jensen	-	0%	100%	0%	0%	100.0%	
	Treatment and Water Quality Treatment Diemer	-	0%	100%	0%	0%	100.0%	
	Treatment and Water Quality Treatment Mills	-	0%	100%	0%	0%	100.0%	
	Treatment and Water Quality Treatment Skinner	-	0%	100%	0%	0%	100.0%	
	Treatment and Water Quality Treatment Weymouth	-	0%	100%	0%	0%	100.0%	
	Treatment and Water Quality Water Quality Section	-	0%	100%	0%	0%	100.0%	
	Conveyance and Distribution C&D, Eastern Unit	-	0%	100%	0%	0%	100.0%	
	Conveyance and Distribution C&D, Western Unit	-	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services OSS, Manufacturing Services Unit	-	0%	100%	0%	0%	100.0%	
	Office of Safety, Security and Protection Safety, Regulatory, and Training Section	139,559	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services OSS, Fleet Services Unit	-	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services OSS, Power Support Unit	-	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services Office of the Manager, Operations & Planning Section	365	0%	100%	0%	0%	100.0%	
	Office of Safety, Security and Protection Security & Emergency Management Unit	110,384	0%	100%	0%	0%	100.0%	
	Sustainability, Resilience & Innovation	-	0%	100%	0%	0%	100.0%	
	Diversity, Equity & Inclusion	76,718	0%	100%	0%	0%	100.0%	
	Equal Employment Opportunity	58,441	0%	100%	0%	0%	100.0%	
	Finance and Administration	-	0%	100%	0%	0%	100.0%	
	Business Technology Office of Manager	-	0%	100%	0%	0%	100.0%	
	Engineering Services	501,132	0%	100%	0%	0%	100.0%	
	Office of Safety, Security and Protection Office of Safety, Security and Protection Officer	-	0%	100%	0%	0%	100.0%	
	Business Technology Information Technology	997,790	0%	100%	0%	0%	100.0%	
	Water Resources Management Resource Planning & Development	301,976	0%	100%	0%	0%	100.0%	
	Water Resources Management Resource Implementation	6,111,514	0%	100%	0%	0%	100.0%	
	Water Resources Management Office of the Group Manager	672,525	0%	100%	0%	0%	100.0%	
	Ethics Office	59,487	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services Integrated Operations Planning and Support Services	5,157	0%	100%	0%	0%	100.0%	
	General Counsel	-	0%	100%	0%	0%	100.0%	
	General Auditor	-	0%	100%	0%	0%	100.0%	
	Total Departmental O&M	12,847,638						
GENERAL DISTRICT REQUIREMENTS								
State Water Contract*								
	Supply - O&M	-	0%	0%	0%	0%	0.0%	
	Supply - Capital	-	0%	0%	0%	0%	0.0%	
	Power - O&M & Off-Aq Capital	-	0%	0%	0%	0%	0.0%	
	Power - Capital (less Off-Aq)	-	0%	0%	0%	0%	0.0%	
	Transmission - Capital - Commodity, Demand, & Standby	-	0%	0%	0%	0%	0.0%	
	Transmission - O&M - Commodity only	-	0%	0%	0%	0%	0.0%	
	Delta Conveyance - Supply	-	0%	0%	0%	0%	0.0%	
	Delta Conveyance - Power	-	0%	0%	0%	0%	0.0%	
	Delta Conveyance - Other	-	0%	0%	0%	0%	0.0%	
	Total State Water Contract	-						
	Colorado River Aqueduct Power Costs	-	0%	0%	0%	0%	0.0%	
	Supply Programs (cash funded portion)	-	0%	0%	0%	0%	0.0%	
	Demand Management (cash funded portion)							
	Local Resources Program	27,706,354	0%	100%	0%	0%	100.0%	
	Future Supply Actions & Stormwater Pilot	5,892,000	0%	100%	0%	0%	100.0%	
	Conservation Program (cash funded portion)	25,000,000	0%	100%	0%	0%	100.0%	
	Total Demand Management Costs	58,598,354						
	Capital Financing							
	Revenue Bond Debt Service net of BABs Interest Subsidy Payment	2,178,682	0%	100%	0%	0%	100.0%	
	G.O. Bond Debt Service	-	0%	100%	0%	0%	100.0%	
	Debt Administration	20,924	0%	100%	0%	0%	100.0%	
	Bond Defeasance	-	0%	100%	0%	0%	100.0%	
	PAYGO	1,137,500	0%	100%	0%	0%	100.0%	
	Total Capital Financing Costs	3,337,106						
	Pure Water Southern California planning costs	-	0%	0%	0%	0%	0.0%	
	Other Operating Costs							
	Operating Equipment	183,529	0%	100%	0%	0%	100.0%	
	Succession Planning Labor Pool	-	0%	100%	0%	0%	100.0%	
	OPEB/PERS Pre-Funding	-	0%	100%	0%	0%	100.0%	
	Total Other Operating Costs	183,529						
	Increase/(Decrease) in Required Reserves		0%	100%	0%	0%	100.0%	
	Total General District Requirements	62,118,989	0%	0%	0%	0%	0.0%	
	REQUIREMENTS BEFORE OFFSETS:	74,966,627	0%	0%	0%	0%	0.0%	
	Revenue Offsets							
	Property Taxes - MWD Portion of SWC GO Debt Service	-	0%	0%	0%	0%	0.0%	
	Property Taxes - MWD GO Debt Service	-	0%	0%	0%	0%	0.0%	
	Interest on Investments	2,086,534	0%	100%	0%	0%	100.0%	
	Hydro-Power Revenue	-	0%	0%	0%	100%	100.0%	
	CRA Power Revenue	-	0%	0%	0%	0%	0.0%	
	Wadsworth Pumping Plant (DVL) Power Revenue	-	0%	0%	0%	0%	0.0%	
	Misc. allocated to A&G (Lease, Late Fees, etc.)	-	0%	0%	0%	0%	0.0%	
	Misc. allocated to supply (PVID Lease)	-	0%	0%	0%	0%	0.0%	
	Property Taxes - SWC	-	0%	0%	0%	0%	0.0%	
	Revenue Reserve used for Revenue Bonds - I&P	-	0%	0%	0%	0%	0.0%	
	CVWD Revenues	-	0%	0%	0%	0%	0.0%	
	SLR Revenues	-	0%	0%	0%	0%	0.0%	
	DWCV Revenues	-	0%	0%	0%	0%	0.0%	
	Grant Funds	-	0%	0%	0%	0%	0.0%	
	IRA Bucket 1	-	0%	0%	0%	0%	0.0%	
	Stored Water Sales	-	0.0%	0.0%	0.0%	0.0%	0.0%	
	\$80M Grant	-	0%	0%	0%	0%	0.0%	
	Annexation	-	0%	0%	0%	0%	0.0%	
	Total Revenue Offsets	2,086,534						
	NET REVENUE REQUIREMENTS:	72,880,092						

Allocation of Revenue Requirements: Demand Management
Fiscal Year Ending 2025

		Allocation Percentages						Total	
		Functionalization	Fixed			Variable Commodity	Other		Hydroelectric
			Demand	Commodity	Standby				
Departmental O&M									
Group	Item								
Office of General Manager		191,941	-	191,941	-	-	191,941		
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	3,308,863	-	3,308,863	-	-	3,308,863		
Human Resources		311,359	-	311,359	-	-	311,359		
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	426	-	426	-	-	426		
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 F	Safety, Regulatory, and Training Section	139,559	-	139,559	-	-	139,559		
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-		
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-		
Integrated Operations Planning	Office of the Manager, Operations & Planning Sect	-	-	-	-	-	-		
Office of Safety, Security and F	Security & Emergency Management Unit	110,384	-	110,384	-	-	110,384		
Sustainability, Resilience & Inn		-	-	-	-	-	-		
Diversity, Equity & Inclusion		76,718	-	76,718	-	-	76,718		
Equal Employment Opportunity		58,441	-	58,441	-	-	58,441		
Finance and Administration		-	-	-	-	-	-		
Business Technology	Office of Manager	-	-	-	-	-	-		
Engineering Services		501,132	-	501,132	-	-	501,132		
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	-		
Business Technology	Information Technology	997,790	-	997,790	-	-	997,790		
Water Resources Management	Resource Planning & Development	301,976	-	301,976	-	-	301,976		
Water Resources Management	Resource Implementation	6,111,514	-	6,111,514	-	-	6,111,514		
Water Resources Management	Office of the Group Manager	672,525	-	672,525	-	-	672,525		
Ethics Office		59,487	-	59,487	-	-	59,487		
Integrated Operations Planning	Integrated Operations Planning and Support Services	5,157	-	5,157	-	-	5,157		
General Counsel		-	-	-	-	-	-		
General Auditor		-	-	-	-	-	-		
Total Departmental O&M		12,847,638	-	12,847,638	-	-	12,847,638		
GENERAL DISTRICT REQUIREMENTS									
State Water Contract*									
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 Contract		-	-	-	-	-	-		
Colorado River Aqueduct Power Costs									
Supply Programs (cash funded portion)		-	-	-	-	-	-		
Demand Management (cash funded portion)									
Local Resources Program		27,706,354	-	27,706,354	-	-	27,706,354		
Future Supply Actions & Stormwater Pilot		5,892,000	-	5,892,000	-	-	5,892,000		
Conservation Program (cash funded portion)		25,000,000	-	25,000,000	-	-	25,000,000		
Total Demand Management Costs		58,598,354	-	58,598,354	-	-	58,598,354		
Capital Financing									
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		2,178,682	-	2,178,682	-	-	2,178,682		
G.O. Bond Debt Service		-	-	-	-	-	-		
Debt Administration		20,924	-	20,924	-	-	20,924		
Bond Defeasance		-	-	-	-	-	-		
PAYGO		1,137,500	-	1,137,500	-	-	1,137,500		
Total Capital Financing Costs		3,337,106	-	3,337,106	-	-	3,337,106		
Pure Water Southern California planning costs									
Other Operating Costs		-	-	-	-	-	-		
Operating Equipment		183,529	-	183,529	-	-	183,529		
Succession Planning Labor Po		-	-	-	-	-	-		
OPEB/PERS Pre-Funding		-	-	-	-	-	-		
Total Other Operating Costs		183,529	-	183,529	-	-	183,529		
Increase/(Decrease) in Required Reserves									
		-	-	-	-	-	-		
Total General District Requirements		62,118,989	-	62,118,989	-	-	62,118,989		
REQUIREMENTS BEFORE OFFSETS:		74,966,627	-	74,966,627	-	-	74,966,627		
Revenue Offsets									
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	-		
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-		
Interest on Investments		2,086,534	-	2,086,534	-	-	2,086,534		
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 - SWC		-	-	-	-	-	-		
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-		
CVWD Revenues		-	-	-	-	-	-		
SLR Revenues		-	-	-	-	-	-		
DWCV Revenues		-	-	-	-	-	-		
Grant Funds		-	-	-	-	-	-		
IRA Bucket 1		-	-	-	-	-	-		
Stored Water Sales		-	-	-	-	-	-		
\$80M Grant		-	-	-	-	-	-		
Annexation		-	-	-	-	-	-		
Total Revenue Offsets		2,086,534	-	2,086,534	-	-	2,086,534		
NET REVENUE REQUIREMENTS:		72,880,092	-	72,880,092	-	-	72,880,092		

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Demand Management
Fiscal Year Ending 2025

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Departmental O&M							
Group	Item						
	Office of General Manager	172,892	-	172,892	-	-	172,892
	Office of General Manager Board of Directors	-	-	-	-	-	-
	Bay Delta Initiatives	-	-	-	-	-	-
	External Affairs Legislative Services	-	-	-	-	-	-
	External Affairs Media Communications Services	-	-	-	-	-	-
	External Affairs Manager, External Affairs/Special Projects	-	-	-	-	-	-
	External Affairs Conservation & Community Services	2,207,697	-	2,207,697	-	-	2,207,697
	Human Resources	238,353	-	238,353	-	-	238,353
	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	322	-	322	-	-	322
	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 F Safety, Regulatory, and Training Section	95,905	-	95,905	-	-	95,905
	Integrated Operations Planning OSS, Fleet Services Unit	-	-	-	-	-	-
	Integrated Operations Planning OSS, Power Support Unit	-	-	-	-	-	-
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	306	-	306	-	-	306
	Office of Safety, Security and F Security & Emergency Management Unit	31,204	-	31,204	-	-	31,204
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	65,721	-	65,721	-	-	65,721
	Equal Employment Opportunity	48,560	-	48,560	-	-	48,560
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	295,041	-	295,041	-	-	295,041
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	602,455	-	602,455	-	-	602,455
	Water Resources Management Resource Planning & Development	234,702	-	234,702	-	-	234,702
	Water Resources Management Resource Implementation	3,865,494	-	3,865,494	-	-	3,865,494
	Water Resources Management Office of the Group Manager	647,449	-	647,449	-	-	647,449
	Ethics Office	49,347	-	49,347	-	-	49,347
	Integrated Operations Planning Integrated Operations Planning and Support Services	5,171	-	5,171	-	-	5,171
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	8,560,619	-	8,560,619	-	-	8,560,619

Allocation of Revenue Requirements: Administrative & General
 Fiscal Year Ending 2025

	Functionalization	Allocation Percentages					Total
		Demand	Commodity	Standby	Variable Commodity	Other	
Departmental O&M							
<i>Group</i>	<i>Item</i>						
Office of General Manager		-	-	-	-	-	-
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 F	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 F	Security & Emergency Management Unit	-	-	-	-	-	-
Sustainability, Resilience & Inn		-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-
Equal Employment Opportunity		-	-	-	-	-	-
Finance and Administration		-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-
Office of Safety, Security and F	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 Contract*		-	-	-	-	-	-
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 Contract		-	-	-	-	-	-
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 net of BABs Interest Subsidy Payment		-	-	-	-	-	-
G.O. Bond Debt Service		-	-	-	-	-	-
Debt Administration		-	-	-	-	-	-
Bond Defeasance		-	-	-	-	-	-
PAYGO		-	-	-	-	-	-
Total Capital Financing Costs		-	-	-	-	-	-
Pure Water Southern California planning costs		-	-	-	-	-	-
Other Operating Costs		-	-	-	-	-	-
Operating Equipment		-	-	-	-	-	-
Succession Planning Labor Po		-	-	-	-	-	-
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 SWC GO Debt Service		-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-
Interest on Investments	4,593,041	-	-	-	-	-	-
Hydro-Power Revenue		259,472	2,878,555	555,188	854,010	45,816	4,593,041
CRA Power Revenue		-	-	-	-	-	-
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-
Misc. allocated to A&G (Lease, Late Fees, etc.)	7,000,247	-	-	-	-	-	-
Misc. allocated to supply (PVID Lease)		395,461	4,387,201	846,161	1,301,595	69,828	7,000,247
Property Taxes - SWC		-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-
CWVD Revenues	16,800,000	-	-	-	-	-	-
SLR Revenues	2,182,720	949,074	10,528,912	2,030,715	3,123,718	167,582	16,800,000
DWCV Revenues		123,307	1,367,956	263,838	405,845	-	2,182,720
Grant Funds	20,000,000	-	-	-	-	-	-
IRA Bucket 1		1,129,850	12,534,419	2,417,518	3,718,712	199,502	20,000,000
Stored Water Sales		-	-	-	-	-	-
\$80M Grant		-	-	-	-	-	-
Annexation		-	-	-	-	-	-
Total Revenue Offsets	50,576,007	2,857,164	31,697,043	6,113,420	9,403,880	504,500	50,576,007
NET REVENUE REQUIREMENTS:	(50,576,007)	(2,857,164)	(31,697,043)	(6,113,420)	(9,403,880)	(504,500)	(50,576,007)

Functionalization of A&G Costs
 Summary of Allocation Results before Inclusion of Administrative and General Costs
 Fiscal Year Ending 2025

Functional Categories	Functional Costs Allocated for FY 2025	Allocation Categories (Costs Exclude Administrative and General)					Total Allocated Excluding A&G
		Fixed			Variable Commodity	Hydro-Electric	
		Demand	Commodity	Standby			
Source of Supply							
CRA	\$ (36,073,459.00)	\$ -	\$ (36,073,459)	\$ -	\$ -	\$ -	\$ (36,073,459)
SWP	119,049,998	-	119,049,998	-	-	-	119,049,998
Other Supply	21,581,865	-	21,581,865	-	-	-	21,581,865
Subtotal: Source of Supply	104,558,404	-	104,558,404	-	-	-	104,558,404
Conveyance & Aqueduct							
CRA							
CRA Power	82,316,994	-	13,655,106	-	68,661,889	-	82,316,994
CRA All Other	84,245,764	1,946,286	74,681,230	7,618,248	-	-	84,245,764
SWP*	-	-	-	-	-	-	-
SWP Power	127,150,951	-	-	-	127,150,951	-	127,150,951
SWP All Other	177,216,544	3,731,576	158,878,649	14,606,318	-	-	177,216,544
Other Conveyance & Aqueduct	84,615,528	6,166,373	44,830,107	33,619,049	-	-	84,615,528
Subtotal: Conveyance & Aqueduct	555,545,781	11,844,235	292,045,092	55,843,615	195,812,839	-	555,545,781
Storage							
Storage Costs Other Than Power							
Emergency	64,069,049	-	12,333,442	51,735,607	-	-	64,069,049
Drought	69,769,151	-	69,769,151	-	-	-	69,769,151
Regulatory	38,011,203	9,684,544	17,127,556	11,199,103	-	-	38,011,203
Storage Power	(824,150)	-	-	-	(824,150)	-	(824,150)
Subtotal: Storage	171,025,253	9,684,544	99,230,149	62,934,710	(824,150)	-	171,025,253
Treatment							
Jensen	60,582,254	7,709,647	34,756,239	8,144,535	9,971,832	-	60,582,254
Weymouth	66,639,307	8,989,954	38,907,727	9,497,498	9,244,128	-	66,639,307
Diemer	71,560,852	10,970,468	39,381,891	11,590,891	9,617,602	-	71,560,852
Mills	35,561,236	2,759,535	25,759,203	2,913,680	4,128,817	-	35,561,236
Skinner	59,690,687	9,023,669	34,112,399	9,533,903	7,020,715	-	59,690,687
Subtotal: Treatment	294,034,335	39,453,273	172,917,459	41,680,508	39,983,094	-	294,034,335
Distribution	224,115,301	29,955,624	159,519,314	34,640,363	-	-	224,115,301
Demand Management	72,880,092	-	72,880,092	-	-	-	72,880,092
Hydro-Electric	12,928,992	-	-	-	-	12,928,992	12,928,992
Total Costs Allocated	\$ 1,435,088,159	\$ 90,937,677	\$ 901,150,511	\$ 195,099,197	\$ 234,971,783	\$ 12,928,992	\$ 1,435,088,159
A&G Costs to be Functionalized		\$ (973,132)	\$ 117,657,957	\$ (2,082,192,680)	\$ (3,202,903)	\$ 3,046,613	\$ 114,446,342

Percentages Used for Functionalization of A&G Costs

Allocation Categories				
Demand	Fixed		Variable Commodity	Hydro-Electric
	Commodity	Standby		
0.0%	-4.0%	0.0%	0.0%	0.0%
0.0%	13.2%	0.0%	0.0%	0.0%
0.0%	2.4%	0.0%	0.0%	0.0%
0.0%	11.6%	0.0%	0.0%	0.0%
0.0%	1.5%	0.0%	29.2%	0.0%
2.1%	8.3%	3.9%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	54.1%	0.0%
4.1%	17.6%	7.5%	0.0%	0.0%
6.8%	5.0%	17.2%	0.0%	0.0%
13.0%	32.4%	28.6%	83.3%	0.0%
0.0%	1.4%	26.5%	0.0%	0.0%
0.0%	7.7%	0.0%	0.0%	0.0%
10.6%	1.9%	5.7%	0.0%	0.0%
0.0%	0.0%	0.0%	-0.4%	0.0%
10.6%	11.0%	32.3%	-0.4%	0.0%
8.5%	3.9%	4.2%	4.2%	0.0%
9.9%	4.3%	4.9%	3.9%	0.0%
12.1%	4.4%	5.9%	4.1%	0.0%
3.0%	2.9%	1.5%	1.8%	0.0%
9.9%	3.8%	4.9%	3.0%	0.0%
43.4%	19.2%	21.4%	17.0%	0.0%
32.9%	17.7%	17.8%	0.0%	0.0%
0.0%	8.1%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	100.0%
100.0%	100.0%	100.0%	100.0%	100.0%

Administrative and General Costs Redistributed Among Functional Categories

Administrative and General Costs by Allocation Categories						Total A&G Costs Allocated	Functional Categories
Demand	Fixed		Standby	Variable Commodity	Hydro-Electric		
	Commodity	Commodity					
\$ -	\$ (4,709,901)	\$ -	\$ -	\$ -	\$ -	\$ (4,709,901)	Source of Supply
-	15,543,663	-	-	-	-	15,543,663	CRA
-	2,817,818	-	-	-	-	2,817,818	SWP
-	13,651,580	-	-	-	-	13,651,580	Other Supply
-	-	-	-	-	-	-	Subtotal: Source of Supply
-	1,782,867	-	(935,931)	-	-	846,936	Conveyance & Aqueduct
(20,827)	9,750,692	(81,306)	-	-	-	9,648,559	CRA
-	-	-	-	-	-	-	SWP*
-	-	-	(1,733,196)	-	-	(1,733,196)	
(39,932)	20,743,857	(155,886)	-	-	-	20,548,039	Other Conveyance & Aqueduct
(65,987)	5,853,205	(358,799)	-	-	-	5,428,420	
(126,746)	38,130,621	(595,990)	(2,669,127)	-	-	34,738,758	Subtotal: Conveyance & Aqueduct
-	1,610,305	(552,147)	-	-	-	1,058,158	Storage
-	9,109,350	-	-	-	-	9,109,350	Storage Costs Other Than Power
(103,635)	2,236,245	(119,522)	-	-	-	2,013,088	
-	-	-	11,234	-	-	11,234	Storage Power
(103,635)	12,955,901	(671,670)	11,234	-	-	12,191,830	Subtotal: Storage
(82,502)	4,537,919	(86,922)	(135,926)	-	-	4,232,569	Treatment
(96,202)	5,079,955	(101,362)	(126,007)	-	-	4,756,384	Jensen
(117,396)	5,141,863	(123,704)	(131,098)	-	-	4,769,666	Weymouth
(29,530)	3,363,229	(31,096)	(56,280)	-	-	3,246,322	Diemer
(96,563)	4,453,857	(101,750)	(95,699)	-	-	4,159,844	Mills
(422,193)	22,576,822	(444,834)	(545,010)	-	-	21,164,785	Skinner
(320,558)	20,827,505	(369,699)	-	-	-	20,137,248	Subtotal: Treatment
-	9,515,528	-	-	-	-	9,515,528	Distribution
-	-	-	-	3,046,613	-	3,046,613	Demand Management
-	-	-	-	-	-	-	Hydro-Electric
\$ (973,132)	\$ 117,657,957	\$ (2,082,193)	\$ (3,202,903)	\$ 3,046,613	\$ -	\$ 114,446,342	Total Costs Allocated

Summary of Functionalization Percentages
Fiscal Year Ending 2025

	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	7%	12%	3%	0%	20%	18%	1%	2%	37%	100%
Bay Delta Initiatives	79%	15%	6%	0%	0%	0%	0%	0%	0%	100%
Human Resources	8%	15%	4%	0%	25%	22%	2%	2%	22%	100%
External Affairs	0%	0%	0%	0%	0%	0%	14%	0%	86%	100%
Conveyance and Distribution	0%	56%	0%	0%	0%	40%	0%	3%	0%	100%
Treatment and Water Quality	9%	0%	2%	0%	80%	9%	0%	0%	0%	100%
Integrated Operations Planning and Support Services	3%	12%	0%	0%	15%	60%	0%	6%	4%	100%
Office of Safety, Security and Protection	2%	18%	12%	0%	32%	29%	1%	1%	5%	100%
Finance and Administration	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Engineering Services	3%	21%	24%	0%	23%	19%	1%	2%	7%	100%
Business Technology	8%	15%	4%	0%	24%	22%	2%	2%	24%	100%
Water Resources Management	69%	1%	0%	0%	0%	2%	28%	0%	0%	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	8%	15%	5%	0%	24%	23%	2%	2%	21%	100%
Sustainability, Resilience & Innovation	3%	14%	3%	0%	0%	5%	0%	0%	75%	100%
Total Departmental O&M	8%	15%	4%	0%	27%	22%	2%	2%	21%	100%
General District Requirements										
State Water Contract*	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)	74%	0%	26%	0%	0%	0%	0%	0%	0%	100%
Demand Management (cash funded portion)	0%	0%	0%	0%	0%	0%	100%	0%	0%	100%
Capital Financing	3%	21%	24%	0%	23%	19%	1%	2%	7%	100%
Other Operating Costs	8%	15%	4%	0%	27%	22%	2%	2%	21%	100%
Increase/(Decrease) in Required Reserves	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Total General District Requirements	18%	50%	10%	0%	8%	7%	4%	1%	2%	100%
Revenue Offsets	37%	46%	1%	0%	2%	4%	0%	1%	9%	100%
Net Revenue Requirements	7%	36%	11%	0%	19%	14%	5%	1%	7%	100%

Cost Allocation Summary (by budget line item)
Fiscal Year Ending 2025

	Allocation Categories					Total Allocated	
	Fixed			Variable	Other		Hydro-Electric
	Demand	Commodity	Standby	Commodity			
Departmental Operations & Maintenance							
Office of General Manager	\$ -	\$ 10,985,757	\$ -	\$ -	\$ -	\$ 277,296	\$ 11,263,053
Bay Delta Initiatives	-	15,225,330	-	-	-	-	15,225,330
Human Resources	-	17,108,781	-	-	-	431,850	17,540,631
External Affairs	-	4,197,448	-	-	-	-	4,197,448
Conveyance and Distribution	-	100,199,261	-	-	-	3,270,935	103,470,196
Treatment and Water Quality	-	136,630,355	-	39,983,094	-	-	176,613,449
Integrated Operations Planning and Support Services	-	104,923,535	-	-	-	6,944,067	111,867,602
Office of Safety, Security and Protection	-	38,085,592	-	-	-	336,678	38,422,270
Finance and Administration	-	-	-	-	-	-	-
Engineering Services	-	87,107,983	-	-	-	1,697,528	88,805,511
Business Technology	-	52,098,791	-	-	-	1,315,048	53,413,839
Water Resources Management	-	32,823,906	-	-	-	-	32,823,906
General Counsel	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-
Ethics Office	-	3,410,973	-	-	-	80,929	3,491,902
Sustainability, Resilience & Innovation	-	7,079,027	-	-	-	-	7,079,027
Diversity, Equity & Inclusion	-	4,333,748	-	-	-	109,390	4,443,138
Equal Employment Opportunity	-	3,275,863	-	-	-	82,687	3,358,550
Total Departmental O&M	-	617,486,350	-	39,983,094	-	14,546,408	672,015,852
General District Requirements							
State Water Contract*	6,950,611	434,414,424	27,206,424	245,272,974	-	-	713,844,433
Colorado River Aqueduct Power Costs	-	-	-	86,102,292	-	-	86,102,292
Supply Programs (cash funded portion)	-	95,777,875	-	-	-	-	95,777,875
Demand Management (cash funded portion)	-	59,700,557	-	-	-	-	59,700,557
Capital Financing	95,097,484	193,701,503	190,964,437	-	-	9,310,428	489,073,853
Other Operating Costs	-	7,428,008	179,498	-	-	162,568	7,770,073
Increase/(Decrease) in Required Reserves	-	-	-	-	-	-	-
Total General District Requirements	102,048,095	791,022,367	218,350,359	331,375,266	-	9,472,996	1,452,269,083
Revenue Offsets	(12,083,551)	(389,700,250)	(25,333,355)	(139,589,480)	-	(8,043,799)	(574,750,434)
Revenue Offsets	\$ 89,964,544	\$ 1,018,808,468	\$ 193,017,004	\$ 231,768,880	\$ -	\$ 15,975,605	\$ 1,549,534,501

Allocation of Revenue Requirements: Source Of Supply, CRA
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total	
		Demand	Fixed		Variable Commodity	Other		Hydroelectric
			Commodity	Standby				
Departmental O&M								
Group	Item							
Office of General Manager		176,790	-	176,790	-	-	176,790	
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		297,205	-	297,205	-	-	297,205	
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-	
Conveyance and Distribution	C&D General	-	-	-	-	-	-	
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-	
Integrated Operations Planning anc	Office of the Manager, Operations Support Services	15,391	-	15,391	-	-	15,391	
Integrated Operations Planning anc	Operations Support Services	-	-	-	-	-	-	
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-	
Integrated Operations Planning anc	System Operations Unit	-	-	-	-	-	-	
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-	
Integrated Operations Planning anc	Power Operations and Planning	-	-	-	-	-	-	
Integrated Operations Planning anc	Operations Planning & Programs Unit	806,507	-	806,507	-	-	806,507	
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	4,574,388	-	4,574,388	-	-	4,574,388	
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-	
Integrated Operations Planning anc	OSS, Manufacturing Services Unit	-	-	-	-	-	-	
Office of Safety, Security and Prote	Safety, Regulatory, and Training Section	-	-	-	-	-	-	
Integrated Operations Planning anc	OSS, Fleet Services Unit	-	-	-	-	-	-	
Integrated Operations Planning anc	OSS, Power Support Unit	-	-	-	-	-	-	
Integrated Operations Planning anc	Office of the Manager, Operations & Planning Secto	13,050	-	13,050	-	-	13,050	
Office of Safety, Security and Prote	Security & Emergency Management Unit	-	-	-	-	-	-	
Sustainability, Resilience & Innovati		243,242	-	243,242	-	-	243,242	
Diversity, Equity & Inclusion		73,089	-	73,089	-	-	73,089	
Equal Employment Opportunity		57,244	-	57,244	-	-	57,244	
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	951,571	-	951,571	-	-	951,571	
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	
Water Resources Management	Resource Implementation	2,340,860	-	2,340,860	-	-	2,340,860	
Water Resources Management	Office of the Group Manager	248,546	-	248,546	-	-	248,546	
Ethics Office		52,077	-	52,077	-	-	52,077	
Integrated Operations Planning anc	Integrated Operations Planning and Support Service	226,221	-	226,221	-	-	226,221	
General Counsel		-	-	-	-	-	-	
General Auditor		-	-	-	-	-	-	
Total Departmental O&M		10,076,182	-	10,076,182	-	-	10,076,182	
GENERAL DISTRICT REQUIREMENTS								
State Water Contract*								
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 Contract		-	-	-	-	-	-	
Colorado River Aqueduct Power Costs								
Supply Programs (cash funded portion)		67,791,098	-	67,791,098	-	-	67,791,098	
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 net of BABs Interest Subsidy Payment		-	-	-	-	-	-	
G.O. Bond Debt Service		-	-	-	-	-	-	
Debt Administration		-	-	-	-	-	-	
Bond Defeasance		-	-	-	-	-	-	
PAYGO		-	-	-	-	-	-	
Total Capital Financing Costs		-	-	-	-	-	-	
Pure Water Southern California planning costs								
Other Operating Costs								
Operating Equipment		146,276	-	146,276	-	-	146,276	
Succession Planning Labor Pool		-	-	-	-	-	-	
OPEB/PEPS Pre-Funding		-	-	-	-	-	-	
Total Other Operating Costs		146,276	-	146,276	-	-	146,276	
Increase/(Decrease) in Required Reserves								
Total General District Requirements		67,937,374	-	67,937,374	-	-	67,937,374	
REQUIREMENTS BEFORE OFFSETS:		78,013,556	-	78,013,556	-	-	78,013,556	
Revenue Offsets								
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	-	
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	
Interest on Investments		1,826,570	-	1,826,570	-	-	1,826,570	
Hydro-Power Revenue		-	-	-	-	-	-	
CRA Power Revenue		-	-	-	-	-	-	
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	-	-	-	
Misc. allocated to supply (P/VID Lease)		4,881,557	-	4,881,557	-	-	4,881,557	
Property Taxes - SWC		-	-	-	-	-	-	
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	
CVWD Revenues		-	-	-	-	-	-	
SLR Revenues		-	-	-	-	-	-	
DWCV Revenues		-	-	-	-	-	-	
Grant Funds		-	-	-	-	-	-	
IRA Bucket 1		47,333,073	-	47,333,073	-	-	47,333,073	
Stored Water Sales		60,000,000	-	60,000,000	-	-	60,000,000	
\$80M Grant		-	-	-	-	-	-	
Annexation		-	-	-	-	-	-	
Total Revenue Offsets		114,041,200	-	114,041,200	-	-	114,041,200	
NET REVENUE REQUIREMENTS:		(36,027,644)	-	(36,027,644)	-	-	(36,027,644)	

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Source Of Supply, CRA
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total	
		Fixed			Variable	Other		Hydroelectric
		Demand	Commodity	Standby	Commodity			
Departmental O&M								
Group	Item							
Office of General Manager		159,881	-	159,881	-	-	159,881	
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		231,406	-	231,406	-	-	231,406	
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	11,916	-	11,916	-	-	11,916	
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	773,323	-	773,323	-	-	773,323	
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	3,684,464	-	3,684,464	-	-	3,684,464	
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 Protec	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	11,074	-	11,074	-	-	11,074	
Office of Safety, Security and Protec	Security & Emergency Management Unit	-	-	-	-	-	-	
Sustainability, Resilience & Innovatio		127,709	-	127,709	-	-	127,709	
Diversity, Equity & Inclusion		61,703	-	61,703	-	-	61,703	
Equal Employment Opportunity		48,532	-	48,532	-	-	48,532	
Finance and Administration		-	-	-	-	-	-	
Business Technology	Office of Manager	-	-	-	-	-	-	
Engineering Services		-	-	-	-	-	-	
Office of Safety, Security and Protec	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	
Business Technology	Information Technology	563,973	-	563,973	-	-	563,973	
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-	
Water Resources Management	Resource Implementation	1,491,343	-	1,491,343	-	-	1,491,343	
Water Resources Management	Office of the Group Manager	240,099	-	240,099	-	-	240,099	
Ethics Office		42,728	-	42,728	-	-	42,728	
Integrated Operations Planning and :	Integrated Operations Planning and Support Services	228,032	-	228,032	-	-	228,032	
General Counsel		-	-	-	-	-	-	
General Auditor		-	-	-	-	-	-	
Total Departmental O&M		7,676,184	-	7,676,184	-	-	7,676,184	

Allocation Percentages: Source Of Supply, SWP
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					% Total
		Fixed			Variable	Hydroelectric	
		Demand	Commodity	Standby	Commodity		
Departmental O&M							
Group	Item						
Office of General Manager		421,991	0%	100%	0%	0%	100.0%
Office of General Manager	Board of Directors	-	0%	100%	0%	0%	100.0%
Bay Delta Initiatives	Bay Delta Initiatives	10,314,830	0%	100%	0%	0%	100.0%
External Affairs	Legislative Services	-	0%	100%	0%	0%	100.0%
External Affairs	Media Communications Services	-	0%	100%	0%	0%	100.0%
External Affairs	Manager, External Affairs/Special Projects	-	0%	100%	0%	0%	100.0%
External Affairs	Conservation & Community Services	-	0%	100%	0%	0%	100.0%
Human Resources		709,417	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D, Eastern & Western	-	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D General	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Section	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Office of the Manager, Operations Support Services	15,441	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Operations Support Services	-	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D, Desert Region / CRA	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	System Operations Unit	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment and Water Quality Section	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Power Operations and Planning	17,236	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Operations Planning & Programs Unit	806,507	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Jensen	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Diemer	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Mills	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Skinner	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Treatment Weymouth	-	0%	100%	0%	0%	100.0%
Treatment and Water Quality	Water Quality Section	4,574,388	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D, Eastern Unit	-	0%	100%	0%	0%	100.0%
Conveyance and Distribution	C&D, Western Unit	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	OSS, Manufacturing Services Unit	-	0%	100%	0%	0%	100.0%
Office of Safety, Security and Protectio	Safety, Regulatory, and Training Section	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	OSS, Fleet Services Unit	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	OSS, Power Support Unit	-	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Office of the Manager, Operations & Planning Section	13,093	0%	100%	0%	0%	100.0%
Office of Safety, Security and Protectio	Security & Emergency Management Unit	-	0%	100%	0%	0%	100.0%
Sustainability, Resilience & Innovation		412,454	0%	100%	0%	0%	100.0%
Diversity, Equity & Inclusion		174,459	0%	100%	0%	0%	100.0%
Equal Employment Opportunity		136,639	0%	100%	0%	0%	100.0%
Finance and Administration		-	0%	100%	0%	0%	100.0%
Business Technology	Office of Manager	-	0%	100%	0%	0%	100.0%
Engineering Services		-	0%	100%	0%	0%	100.0%
Office of Safety, Security and Protectio	Office of Safety, Security and Protection Officer	-	0%	100%	0%	0%	100.0%
Business Technology	Information Technology	2,271,360	0%	100%	0%	0%	100.0%
Water Resources Management	Resource Planning & Development	-	0%	100%	0%	0%	100.0%
Water Resources Management	Resource Implementation	8,191,207	0%	100%	0%	0%	100.0%
Water Resources Management	Office of the Group Manager	869,720	0%	100%	0%	0%	100.0%
Ethics Office		143,171	0%	100%	0%	0%	100.0%
Integrated Operations Planning and St.	Integrated Operations Planning and Support Services	226,954	0%	100%	0%	0%	100.0%
General Counsel		-	0%	100%	0%	0%	100.0%
General Auditor		-	0%	100%	0%	0%	100.0%
Total Departmental O&M		29,298,865					
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*							
Supply - O&M		105,264,842	0%	100%	0%	0%	100.0%
Supply - Capital		75,093,691	0%	100%	0%	0%	100.0%
Power - O&M & Off-Aq Capital		-	0%	100%	0%	0%	100.0%
Power - Capital (less Off-Aq)		-	0%	100%	0%	0%	100.0%
Transmission - Capital - Commodity, Demand, & Standby		-	0%	100%	0%	0%	100.0%
Transmission - O&M - Commodity only		-	0%	100%	0%	0%	100.0%
Delta Conveyance - Supply		-	0%	100%	0%	0%	100.0%
Delta Conveyance - Power		-	0%	100%	0%	0%	100.0%
Delta Conveyance - Other		-	0%	100%	0%	0%	100.0%
Total State Water Contract		180,358,533					
Colorado River Aqueduct Power Costs		-	0%	0%	0%	0%	0.0%
Supply Programs (cash funded portion)		-	0%	100%	0%	0%	100.0%
Demand Management (cash funded portion)							
Local Resources Program		-	0%	100%	0%	0%	100.0%
Future Supply Actions & Stormwater Pilot		-	0%	100%	0%	0%	100.0%
Conservation Program (cash funded portion)		-	0%	100%	0%	0%	100.0%
Total Demand Management Costs		-					
Capital Financing							
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		-	0%	0%	0%	0%	0.0%
G.O. Bond Debt Service		-	0%	0%	0%	0%	0.0%
Debt Administration		-	0%	0%	0%	0%	0.0%
Bond Defeasance		-	0%	0%	0%	0%	0.0%
PAYGO		-	0%	0%	0%	0%	0.0%
Total Capital Financing Costs		-					
Pure Water Southern California planning costs		-	0%	0%	0%	0%	0.0%
Other Operating Costs							
Operating Equipment		425,332	0%	100%	0%	0%	100.0%
Succession Planning Labor Pool		-	0%	100%	0%	0%	100.0%
OPEB/PERS Pre-Funding		-	0%	100%	0%	0%	100.0%
Total Other Operating Costs		425,332					
Increase/(Decrease) in Required Reserves		-	0%	100%	0%	0%	100.0%
Total General District Requirements		180,783,865					
REQUIREMENTS BEFORE OFFSETS:		210,082,730					
Revenue Offsets							
Property Taxes - MWD Portion of SWC GO Debt Service		-	0%	0%	0%	0%	0.0%
Property Taxes - MWD GO Debt Service		-	0%	0%	0%	0%	0.0%
Interest on Investments		2,928,071	0%	100%	0%	0%	100.0%
Hydro-Power Revenue		-	0%	0%	0%	100%	100.0%
CRA Power Revenue		-	0%	0%	0%	0%	0.0%
Wadsworth Pumping Plant (DVL) Power Revenue		-	0%	0%	0%	0%	0.0%
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	0%	0%	0%	0%	0.0%
Misc. allocated to supply (PVID Lease)		-	0%	0%	0%	0%	0.0%
Property Taxes - SWC		85,023,585	0%	100%	0%	0%	100.0%
Revenue Reserve used for Revenue Bonds - I&P		-	0%	0%	0%	0%	0.0%
CWVD Revenues		-	0%	0%	0%	0%	0.0%
SLR Revenues		-	0%	0%	0%	0%	0.0%
DWCV Revenues		-	0%	0%	0%	0%	0.0%
Grant Funds		-	0%	0%	0%	0%	0.0%
IRA Bucket 1		-	0%	0%	0%	0%	0.0%
Stored Water Sales		-	0.0%	0.0%	0.0%	0.0%	0.0%
\$80M Grant		-	0%	0%	0%	0%	0.0%
Annexation		-	0%	0%	0%	0%	0.0%
Total Revenue Offsets		87,951,656					
NET REVENUE REQUIREMENTS:		122,131,074					

Allocation of Revenue Requirements: Source Of Supply, SWP
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total
		Demand	Fixed		Variable Commodity	Hydroelectric	
			Commodity	Standby			
Departmental O&M							
Group	Item						
	Office of General Manager	421,991	-	421,991	-	-	421,991
	Office of General Manager Board of Directors	-	-	-	-	-	-
	Bay Delta Initiatives	10,314,830	-	10,314,830	-	-	10,314,830
	External Affairs Legislative Services	-	-	-	-	-	-
	External Affairs Media Communications Services	-	-	-	-	-	-
	External Affairs Manager, External Affairs/Special Projects	-	-	-	-	-	-
	External Affairs Conservation & Community Services	-	-	-	-	-	-
	Human Resources	709,417	-	709,417	-	-	709,417
	Conveyance and Distribution C&D, Eastern & Western	-	-	-	-	-	-
	Conveyance and Distribution C&D General	-	-	-	-	-	-
	Treatment and Water Quality Treatment Section	-	-	-	-	-	-
	Integrated Operations Planning Office of the Manager, Operations Support Services	15,441	-	15,441	-	-	15,441
	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	17,236	-	17,236	-	-	17,236
	Integrated Operations Planning Operations Planning & Programs Unit	806,507	-	806,507	-	-	806,507
	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	4,574,388	-	4,574,388	-	-	4,574,388
	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 F 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	13,093	-	13,093	-	-	13,093
	Office of Safety, Security and F Security & Emergency Management Unit	-	-	-	-	-	-
	Sustainability, Resilience & Inn	412,454	-	412,454	-	-	412,454
	Diversity, Equity & Inclusion	174,459	-	174,459	-	-	174,459
	Equal Employment Opportunity	136,639	-	136,639	-	-	136,639
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	-	-	-	-	-	-
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	2,271,360	-	2,271,360	-	-	2,271,360
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	8,191,207	-	8,191,207	-	-	8,191,207
	Water Resources Management Office of the Group Manager	869,720	-	869,720	-	-	869,720
	Ethics Office	143,171	-	143,171	-	-	143,171
	Integrated Operations Planning Integrated Operations Planning and Support Services	226,954	-	226,954	-	-	226,954
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	29,298,865	-	29,298,865	-	-	29,298,865
GENERAL DISTRICT REQUIREMENTS							
	State Water Contract*	-	-	-	-	-	-
	Supply - O&M	105,264,842	-	105,264,842	-	-	105,264,842
	Supply - Capital	75,093,691	-	75,093,691	-	-	75,093,691
	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 Contract	180,358,533	-	180,358,533	-	-	180,358,533
	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 net of BABs Interest Subsidy Payment	-	-	-	-	-	-
	G.O. Bond Debt Service	-	-	-	-	-	-
	Debt Administration	-	-	-	-	-	-
	Bond Defeasance	-	-	-	-	-	-
	PAYGO	-	-	-	-	-	-
	Total Capital Financing Costs	-	-	-	-	-	-
	Pure Water Southern California planning costs	-	-	-	-	-	-
	Other Operating Costs	-	-	-	-	-	-
	Operating Equipment	425,332	-	425,332	-	-	425,332
	Succession Planning Labor Po	-	-	-	-	-	-
	OPEB/PERS Pre-Funding	-	-	-	-	-	-
	Total Other Operating Costs	425,332	-	425,332	-	-	425,332
	Increase/(Decrease) in Required Reserves	-	-	-	-	-	-
	Total General District Requirements	180,783,865	-	180,783,865	-	-	180,783,865
	REQUIREMENTS BEFORE OFFSETS:	210,082,730	-	210,082,730	-	-	210,082,730
	Revenue Offsets	-	-	-	-	-	-
	Property Taxes - MWD Portion of SWC GO Debt Service	-	-	-	-	-	-
	Property Taxes - MWD GO Debt Service	-	-	-	-	-	-
	Interest on Investments	2,928,071	-	2,928,071	-	-	2,928,071
	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 - SWC	85,023,585	-	85,023,585	-	-	85,023,585
	Revenue Reserve used for Revenue Bonds - I&P	-	-	-	-	-	-
	CVWD Revenues	-	-	-	-	-	-
	SLR Revenues	-	-	-	-	-	-
	DWCV Revenues	-	-	-	-	-	-
	Grant Funds	-	-	-	-	-	-
	IRA Bucket 1	-	-	-	-	-	-
	Stored Water Sales	-	-	-	-	-	-
	\$80M Grant	-	-	-	-	-	-
	Annexation	-	-	-	-	-	-
	Total Revenue Offsets	87,951,656	-	87,951,656	-	-	87,951,656
	NET REVENUE REQUIREMENTS:	122,131,074	-	122,131,074	-	-	122,131,074

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Source Of Supply, SWP

Fiscal Year Ending 2026

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Departmental O&M							
Group	Item						
	Office of General Manager	381,630	-	381,630	-	-	381,630
	Office of General Manager Board of Directors	-	-	-	-	-	-
	Bay Delta Initiatives	4,945,186	-	4,945,186	-	-	4,945,186
	External Affairs Legislative Services	-	-	-	-	-	-
	External Affairs Media Communications Services	-	-	-	-	-	-
	External Affairs Manager, External Affairs/Special Projects	-	-	-	-	-	-
	External Affairs Conservation & Community Services	-	-	-	-	-	-
	Human Resources	552,356	-	552,356	-	-	552,356
	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	11,955	-	11,955	-	-	11,955
	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	14,433	-	14,433	-	-	14,433
	Integrated Operations Planning Operations Planning & Programs Unit	773,323	-	773,323	-	-	773,323
	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	3,684,464	-	3,684,464	-	-	3,684,464
	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 F 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	11,109	-	11,109	-	-	11,109
	Office of Safety, Security and F Security & Emergency Management Unit	-	-	-	-	-	-
	Sustainability, Resilience & Inn	216,551	-	216,551	-	-	216,551
	Diversity, Equity & Inclusion	147,283	-	147,283	-	-	147,283
	Equal Employment Opportunity	115,844	-	115,844	-	-	115,844
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	-	-	-	-	-	-
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	1,346,181	-	1,346,181	-	-	1,346,181
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	5,218,551	-	5,218,551	-	-	5,218,551
	Water Resources Management Office of the Group Manager	840,163	-	840,163	-	-	840,163
	Ethics Office	117,467	-	117,467	-	-	117,467
	Integrated Operations Planning Integrated Operations Planning and Support Services	228,771	-	228,771	-	-	228,771
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	18,605,266	-	18,605,266	-	-	18,605,266

Allocation of Revenue Requirements: Source Of Supply - Other Supply
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
Group	Item						
	Office of General Manager	312,908	-	312,908	-	-	312,908
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	526,035	-	526,035	-	-	526,035
	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	15,965	-	15,965	-	-	15,965
	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	806,507	-	806,507	-	-	806,507
	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	4,574,388	-	4,574,388	-	-	4,574,388
	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 F 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	13,537	-	13,537	-	-	13,537
	Office of Safety, Security and F Security & Emergency Management Unit	582,057	-	582,057	-	-	582,057
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	129,362	-	129,362	-	-	129,362
	Equal Employment Opportunity	101,318	-	101,318	-	-	101,318
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	2,468,762	-	2,468,762	-	-	2,468,762
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	1,684,221	-	1,684,221	-	-	1,684,221
	Water Resources Management Resource Planning & Development	5,232,221	-	5,232,221	-	-	5,232,221
	Water Resources Management Resource Implementation	926,966	-	926,966	-	-	926,966
	Water Resources Management Office of the Group Manager	653,966	-	653,966	-	-	653,966
	Ethics Office	102,356	-	102,356	-	-	102,356
	Integrated Operations Planning Integrated Operations Planning and Support Services	234,657	-	234,657	-	-	234,657
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	18,365,226	-	18,365,226	-	-	18,365,226
GENERAL DISTRICT REQUIREMENTS							
	State Water Contract*	-	-	-	-	-	-
	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 Contract	-	-	-	-	-	-
	Colorado River Aqueduct Power Costs	-	-	-	-	-	-
	Supply Programs (cash funded portion)	1,250,000	-	1,250,000	-	-	1,250,000
	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 net of BABs Interest Subsidy Payment	11,541,856	-	11,541,856	-	-	11,541,856
	G.O. Bond Debt Service	-	-	-	-	-	-
	Debt Administration	95,362	-	95,362	-	-	95,362
	Bond Defeasance	-	-	-	-	-	-
	PAYGO	5,792,500	-	5,792,500	-	-	5,792,500
	Total Capital Financing Costs	17,429,718	-	17,429,718	-	-	17,429,718
	Pure Water Southern California planning costs	-	-	-	-	-	-
	Other Operating Costs	-	-	-	-	-	-
	Operating Equipment	266,608	-	266,608	-	-	266,608
	Succession Planning Labor Po	-	-	-	-	-	-
	OPEB/PERS Pre-Funding	-	-	-	-	-	-
	Total Other Operating Costs	266,608	-	266,608	-	-	266,608
	Increase/(Decrease) in Required Reserves	-	-	-	-	-	-
	Total General District Requirements	18,946,326	-	18,946,326	-	-	18,946,326
	REQUIREMENTS BEFORE OFFSETS:	37,311,552	-	37,311,552	-	-	37,311,552
	Revenue Offsets	-	-	-	-	-	-
	Property Taxes - MWD Portion of SWC GO Debt Service	-	-	-	-	-	-
	Property Taxes - MWD GO Debt Service	-	-	-	-	-	-
	Interest on Investments	873,594	-	873,594	-	-	873,594
	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 - SWC	-	-	-	-	-	-
	Revenue Reserve used for Revenue Bonds - I&P	-	-	-	-	-	-
	CVWD Revenues	-	-	-	-	-	-
	SLR Revenues	-	-	-	-	-	-
	DWCV Revenues	-	-	-	-	-	-
	Grant Funds	-	-	-	-	-	-
	IRA Bucket 1	-	-	-	-	-	-
	Stored Water Sales	-	-	-	-	-	-
	\$80M Grant	11,987,169	-	11,987,169	-	-	11,987,169
	Annexation	-	-	-	-	-	-
	Total Revenue Offsets	12,860,762	-	12,860,762	-	-	12,860,762
	NET REVENUE REQUIREMENTS:	24,450,790	-	24,450,790	-	-	24,450,790

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Source Of Supply - Other Supply

Fiscal Year Ending 2026

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Departmental O&M							
Group	Item						
	Office of General Manager	282,980	-	282,980	-	-	282,980
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	409,574	-	409,574	-	-	409,574
	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	12,360	-	12,360	-	-	12,360
	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	773,323	-	773,323	-	-	773,323
	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	3,684,464	-	3,684,464	-	-	3,684,464
	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 F 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	11,486	-	11,486	-	-	11,486
	Office of Safety, Security and F Security & Emergency Management Unit	166,235	-	166,235	-	-	166,235
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	109,211	-	109,211	-	-	109,211
	Equal Employment Opportunity	85,899	-	85,899	-	-	85,899
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	1,578,532	-	1,578,532	-	-	1,578,532
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	998,198	-	998,198	-	-	998,198
	Water Resources Management Resource Planning & Development	4,146,422	-	4,146,422	-	-	4,146,422
	Water Resources Management Resource Implementation	590,563	-	590,563	-	-	590,563
	Water Resources Management Office of the Group Manager	631,741	-	631,741	-	-	631,741
	Ethics Office	83,980	-	83,980	-	-	83,980
	Integrated Operations Planning Integrated Operations Planning and Support Services	236,536	-	236,536	-	-	236,536
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	13,801,503	-	13,801,503	-	-	13,801,503

Allocation of Revenue Requirements: C&A, CRA Power
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
Group	Item						
	Office of General Manager	84,249	-	84,249	-	-	84,249
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	141,633	-	141,633	-	-	141,633
	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	7,035	-	7,035	-	-	7,035
	Integrated Operations Planning Operations Support Services	-	-	-	-	-	-
	Conveyance and Distribution C&D, Desert Region / CRA	-	-	-	-	-	-
	Integrated Operations Planning System Operations Unit	-	-	-	-	-	-
	Treatment and Water Quality Treatment and Water Quality Section	-	-	-	-	-	-
	Integrated Operations Planning Power Operations and Planning	1,462,584	-	1,462,584	-	-	1,462,584
	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 F Safety, Regulatory, and Training Section	-	-	-	-	-	-
	Integrated Operations Planning OSS, Fleet Services Unit	-	-	-	-	-	-
	Integrated Operations Planning OSS, Power Support Unit	808,256	-	808,256	-	-	808,256
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	-	-	-	-	-	-
	Office of Safety, Security and F Security & Emergency Management Unit	318,285	-	318,285	-	-	318,285
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	34,830	-	34,830	-	-	34,830
	Equal Employment Opportunity	27,280	-	27,280	-	-	27,280
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	1,349,988	-	1,349,988	-	-	1,349,988
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	453,470	-	453,470	-	-	453,470
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	28,207	-	28,207	-	-	28,207
	Integrated Operations Planning Integrated Operations Planning and Support Services	103,404	-	103,404	-	-	103,404
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	4,825,186	-	4,825,186	-	-	4,825,186
GENERAL DISTRICT REQUIREMENTS							
	State Water Contract*	-	-	-	-	-	-
	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 Contract	-	-	-	-	-	-
	Colorado River Aqueduct Power Costs	93,279,668	-	-	93,279,668	-	93,279,668
	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 net of BABs Interest Subsidy Payment	6,311,408	-	6,311,408	-	-	6,311,408
	G.O. Bond Debt Service	-	-	-	-	-	-
	Debt Administration	52,146	-	52,146	-	-	52,146
	Bond Defeasance	-	-	-	-	-	-
	PAYGO	3,167,500	-	3,167,500	-	-	3,167,500
	Total Capital Financing Costs	9,531,054	-	9,531,054	-	-	9,531,054
	Pure Water Southern California planning costs	-	-	-	-	-	-
	Other Operating Costs	-	-	-	-	-	-
	Operating Equipment	70,047	-	70,047	-	-	70,047
	Succession Planning Labor Po	-	-	-	-	-	-
	OPEB/PERS Pre-Funding	-	-	-	-	-	-
	Total Other Operating Costs	70,047	-	70,047	-	-	70,047
	Increase/(Decrease) in Required Reserves	-	-	-	-	-	-
	Total General District Requirements	102,880,769	-	9,601,101	93,279,668	-	102,880,769
	REQUIREMENTS BEFORE OFFSETS:	107,705,956	-	14,426,288	93,279,668	-	107,705,956
	Revenue Offsets	-	-	-	-	-	-
	Property Taxes - MWD Portion of SWC GO Debt Service	-	-	-	-	-	-
	Property Taxes - MWD GO Debt Service	-	-	-	-	-	-
	Interest on Investments	2,521,772	-	-	-	-	2,521,772
	Hydro-Power Revenue	-	-	-	2,521,772	-	-
	CRA Power Revenue	9,771,393	-	-	-	-	9,771,393
	Wadsworth Pumping Plant (DVL) Power Revenue	-	-	-	9,771,393	-	-
	Misc. allocated to A&G (Lease, Late Fees, etc.)	-	-	-	-	-	-
	Misc. allocated to supply (PVID Lease)	-	-	-	-	-	-
	Property Taxes - SWC	-	-	-	-	-	-
	Revenue Reserve used for Revenue Bonds - I&P	-	-	-	-	-	-
	CVWD Revenues	-	-	-	-	-	-
	SLR Revenues	-	-	-	-	-	-
	DWCV Revenues	-	-	-	-	-	-
	Grant Funds	-	-	-	-	-	-
	IRA Bucket 1	-	-	-	-	-	-
	Stored Water Sales	-	-	-	-	-	-
	\$80M Grant	-	-	-	-	-	-
	Annexation	-	-	-	-	-	-
	Total Revenue Offsets	12,293,165	-	-	12,293,165	-	12,293,165
	NET REVENUE REQUIREMENTS:	95,412,791	-	14,426,288	80,986,503	-	95,412,791

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A, CRA Power
Fiscal Year Ending 2026

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Departmental O&M							
Group	Item						
	Office of General Manager	76,191	-	76,191	-	-	76,191
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	110,276	-	110,276	-	-	110,276
	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	5,447	-	5,447	-	-	5,447
	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	1,224,742	-	1,224,742	-	-	1,224,742
	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 F Safety, Regulatory, and Training Section	-	-	-	-	-	-
	Integrated Operations Planning OSS, Fleet Services Unit	-	-	-	-	-	-
	Integrated Operations Planning OSS, Power Support Unit	721,970	-	721,970	-	-	721,970
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	5,062	-	5,062	-	-	5,062
	Office of Safety, Security and F Security & Emergency Management Unit	90,902	-	90,902	-	-	90,902
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	29,405	-	29,405	-	-	29,405
	Equal Employment Opportunit	23,128	-	23,128	-	-	23,128
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	863,185	-	863,185	-	-	863,185
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	268,761	-	268,761	-	-	268,761
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	23,143	-	23,143	-	-	23,143
	Integrated Operations Planning Integrated Operations Planning and Support Services	104,232	-	104,232	-	-	104,232
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	3,546,444	-	3,546,444	-	-	3,546,444

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: C&A, CRA All Other

Fiscal Year Ending 2026

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
					Hydroelectric		
Departmental O&M							
Group	Item						
Office of General Manager		1,072,999	-	1,072,999	-	1,072,999	
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		1,553,017	-	1,553,017	-	1,553,017	
Conveyance and Distribution	C&D, Eastern & Western	303,267	-	303,267	-	303,267	
Conveyance and Distribution	C&D General	-	-	-	-	-	
Treatment and Water Quality	Treatment Section	-	-	-	-	-	
Integrated Operations Planning	Office of the Manager, Operations Support Services	101,043	-	101,043	-	101,043	
Integrated Operations Planning	Operations Support Services	958,518	-	958,518	-	958,518	
Conveyance and Distribution	C&D, Desert Region / CRA	30,677,824	-	30,677,824	-	30,677,824	
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	1,226,430	-	1,226,430	-	1,226,430	
Conveyance and Distribution	C&D, Western Unit	61,487	-	61,487	-	61,487	
Integrated Operations Planning	OSS, Manufacturing Services Unit	501,090	-	501,090	-	501,090	
Office of Safety, Security and F	Safety, Regulatory, and Training Section	1,855,297	-	1,855,297	-	1,855,297	
Integrated Operations Planning	OSS, Fleet Services Unit	2,032,236	-	2,032,236	-	2,032,236	
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	93,900	-	93,900	-	93,900	
Office of Safety, Security and F	Security & Emergency Management Unit	184,315	-	184,315	-	184,315	
Sustainability, Resilience & Inn		788,467	-	788,467	-	788,467	
Diversity, Equity & Inclusion		414,106	-	414,106	-	414,106	
Equal Employment Opportunit		325,709	-	325,709	-	325,709	
Finance and Administration		-	-	-	-	-	
Business Technology	Office of Manager	-	-	-	-	-	
Engineering Services		1,750,215	-	1,750,215	-	1,750,215	
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	
Business Technology	Information Technology	3,784,953	-	3,784,953	-	3,784,953	
Water Resources Management	Resource Planning & Development	-	-	-	-	-	
Water Resources Management	Resource Implementation	-	-	-	-	-	
Water Resources Management	Office of the Group Manager	-	-	-	-	-	
Ethics Office		286,580	-	286,580	-	286,580	
Integrated Operations Planning	Integrated Operations Planning and Support Services	1,933,635	-	1,933,635	-	1,933,635	
General Counsel		-	-	-	-	-	
General Auditor		-	-	-	-	-	
Total Departmental O&M		49,905,087	-	49,905,087	-	49,905,087	

Allocation Percentages: C&A, State Water Project Power
 Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					% Total
		Fixed			Variable	Hydroelectric	
		Demand	Commodity	Standby	Commodity		
Departmental O&M							
Group	Item						
-	Office of General Manager	0%	100%	0%	0%	0%	100.0%
-	Office of General Manager Board of Directors	0%	100%	0%	0%	0%	100.0%
-	Bay Delta Initiatives Bay Delta Initiatives	0%	100%	0%	0%	0%	100.0%
-	External Affairs Legislative Services	0%	100%	0%	0%	0%	100.0%
-	External Affairs Media Communications Services	0%	100%	0%	0%	0%	100.0%
-	External Affairs Manager, External Affairs/Special Projects	0%	100%	0%	0%	0%	100.0%
-	External Affairs Conservation & Community Services	0%	100%	0%	0%	0%	100.0%
-	Human Resources	0%	100%	0%	0%	0%	100.0%
-	Conveyance and Distribution C&D, Eastern & Western	0%	100%	0%	0%	0%	100.0%
-	Conveyance and Distribution C&D General	0%	100%	0%	0%	0%	100.0%
-	Treatment and Water Quality Treatment Section	0%	100%	0%	0%	0%	100.0%
-	Integrated Operations Planning and St. Office of the Manager, Operations Support Services	0%	100%	0%	0%	0%	100.0%
-	Integrated Operations Planning and St. Operations Support Services	0%	100%	0%	0%	0%	100.0%
-	Conveyance and Distribution C&D, Desert Region / CRA	0%	100%	0%	0%	0%	100.0%
-	Integrated Operations Planning and St. System Operations Unit	0%	100%	0%	0%	0%	100.0%
-	Treatment and Water Quality Treatment and Water Quality Section	0%	100%	0%	0%	0%	100.0%
-	Integrated Operations Planning and St. Power Operations and Planning	0%	100%	0%	0%	0%	100.0%
-	Integrated Operations Planning and St. Operations Planning & Programs Unit	0%	100%	0%	0%	0%	100.0%
-	Treatment and Water Quality Treatment Jensen	0%	100%	0%	0%	0%	100.0%
-	Treatment and Water Quality Treatment Diemer	0%	100%	0%	0%	0%	100.0%
-	Treatment and Water Quality Treatment Mills	0%	100%	0%	0%	0%	100.0%
-	Treatment and Water Quality Treatment Skinner	0%	100%	0%	0%	0%	100.0%
-	Treatment and Water Quality Treatment Weymouth	0%	100%	0%	0%	0%	100.0%
-	Treatment and Water Quality Water Quality Section	0%	100%	0%	0%	0%	100.0%
-	Conveyance and Distribution C&D, Eastern Unit	0%	100%	0%	0%	0%	100.0%
-	Conveyance and Distribution C&D, Western Unit	0%	100%	0%	0%	0%	100.0%
-	Integrated Operations Planning and St. OSS, Manufacturing Services Unit	0%	100%	0%	0%	0%	100.0%
-	Office of Safety, Security and Protection Safety, Regulatory, and Training Section	0%	100%	0%	0%	0%	100.0%
-	Integrated Operations Planning and St. OSS, Fleet Services Unit	0%	100%	0%	0%	0%	100.0%
-	Integrated Operations Planning and St. OSS, Power Support Unit	0%	100%	0%	0%	0%	100.0%
-	Integrated Operations Planning and St. Office of the Manager, Operations & Planning Section	0%	100%	0%	0%	0%	100.0%
-	Office of Safety, Security and Protection Security & Emergency Management Unit	0%	100%	0%	0%	0%	100.0%
-	Sustainability, Resilience & Innovation	0%	100%	0%	0%	0%	100.0%
-	Diversity, Equity & Inclusion	0%	100%	0%	0%	0%	100.0%
-	Equal Employment Opportunity	0%	100%	0%	0%	0%	100.0%
-	Finance and Administration	0%	100%	0%	0%	0%	100.0%
-	Business Technology Office of Manager	0%	100%	0%	0%	0%	100.0%
-	Engineering Services	0%	100%	0%	0%	0%	100.0%
-	Office of Safety, Security and Protection Office of Safety, Security and Protection Officer	0%	100%	0%	0%	0%	100.0%
-	Business Technology Information Technology	0%	100%	0%	0%	0%	100.0%
-	Water Resources Management Resource Planning & Development	0%	100%	0%	0%	0%	100.0%
-	Water Resources Management Resource Implementation	0%	100%	0%	0%	0%	100.0%
-	Water Resources Management Office of the Group Manager	0%	100%	0%	0%	0%	100.0%
-	Ethics Office	0%	100%	0%	0%	0%	100.0%
-	Integrated Operations Planning and St. Integrated Operations Planning and Support Services	0%	100%	0%	0%	0%	100.0%
-	General Counsel	0%	100%	0%	0%	0%	100.0%
-	General Auditor	0%	100%	0%	0%	0%	100.0%
-	Total Departmental O&M	-	-	-	-	-	-
GENERAL DISTRICT REQUIREMENTS							
-	State Water Contract*						
-	Supply - O&M	0%	0%	0%	100%	0%	100.0%
-	Supply - Capital	0%	0%	0%	100%	0%	100.0%
-	Power - O&M & Off-Aq Capital 242,461,733	0%	0%	0%	100%	0%	100.0%
-	Power - Capital (less Off-Aq) (4,635,806)	0%	0%	0%	100%	0%	100.0%
-	Transmission - Capital - Commodity, Demand, & Standby	0%	0%	0%	100%	0%	100.0%
-	Transmission - O&M - Commodity only	0%	0%	0%	100%	0%	100.0%
-	Delta Conveyance - Supply	0%	0%	0%	100%	0%	100.0%
-	Delta Conveyance - Power	0%	0%	0%	100%	0%	100.0%
-	Delta Conveyance - Other	0%	0%	0%	100%	0%	100.0%
-	Total State Water Contract	237,825,927					
-	Colorado River Aqueduct Power Costs	0%	0%	0%	0%	0%	0.0%
-	Supply Programs (cash funded portion)	0%	0%	0%	0%	0%	0.0%
-	Demand Management (cash funded portion)						
-	Local Resources Program	0%	100%	0%	0%	0%	100.0%
-	Future Supply Actions & Stormwater Pilot	0%	100%	0%	0%	0%	100.0%
-	Conservation Program (cash funded portion)	0%	100%	0%	0%	0%	100.0%
-	Total Demand Management Costs						
-	Capital Financing						
-	Revenue Bond Debt Service net of BABs Interest Subsidy Payment	0%	0%	0%	0%	0%	0.0%
-	G.O. Bond Debt Service	0%	0%	0%	0%	0%	0.0%
-	Debt Administration	0%	0%	0%	0%	0%	0.0%
-	Bond Defeasance	0%	0%	0%	0%	0%	0.0%
-	PAYGO	0%	0%	0%	0%	0%	0.0%
-	Total Capital Financing Costs						
-	Pure Water Southern California planning costs	0%	0%	0%	0%	0%	0.0%
-	Other Operating Costs						
-	Operating Equipment	0%	100%	0%	0%	0%	100.0%
-	Succession Planning Labor Pool	0%	100%	0%	0%	0%	100.0%
-	OPEB/PERS Pre-Funding	0%	100%	0%	0%	0%	100.0%
-	Total Other Operating Costs						
-	Increase/(Decrease) in Required Reserves	0%	0%	0%	100%	0%	100.0%
-	Total General District Requirements	237,825,927	0%	0%	0%	0%	0.0%
-	REQUIREMENTS BEFORE OFFSETS:	237,825,927	0%	0%	0%	0%	0.0%
-	Revenue Offsets						
-	Property Taxes - MWD Portion of SWC GO Debt Service	0%	0%	0%	0%	0%	0.0%
-	Property Taxes - MWD GO Debt Service	0%	0%	0%	0%	0%	0.0%
-	Interest on Investments 2,943,343	0%	0%	0%	100%	0%	100.0%
-	Hydro-Power Revenue	0%	0%	0%	0%	0%	0.0%
-	CRA Power Revenue	0%	0%	0%	0%	0%	0.0%
-	Wadsworth Pumping Plant (DVL) Power Revenue	0%	0%	0%	0%	0%	0.0%
-	Misc. allocated to A&G (Lease, Late Fees, etc.)	0%	0%	0%	0%	0%	0.0%
-	Misc. allocated to supply (PVID Lease)	0%	0%	0%	100%	0%	100.0%
-	Property Taxes - SWC	0%	0%	0%	100%	0%	100.0%
-	Revenue Reserve used for Revenue Bonds - I&P	0%	0%	0%	0%	0%	0.0%
-	CVWD Revenues	0%	0%	0%	0%	0%	0.0%
-	SLR Revenues	0%	0%	0%	0%	0%	0.0%
-	DWCV Revenues	0%	0%	0%	0%	0%	0.0%
-	Grant Funds	0%	0%	0%	0%	0%	0.0%
-	IRA Bucket 1	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%
-	Annexation	0%	0%	0%	0%	0%	0.0%
-	Total Revenue Offsets	115,057,877					
-	NET REVENUE REQUIREMENTS:	122,768,051					

Allocation of Revenue Requirements: C&A State Water Project Power
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
<i>Group</i>	<i>Item</i>						
Office of General Manager		-	-	-	-	-	
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 F	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 F	Security & Emergency Management Unit	-	-	-	-	-	
Sustainability, Resilience & Inn		-	-	-	-	-	
Diversity, Equity & Inclusion		-	-	-	-	-	
Equal Employment Opportunity		-	-	-	-	-	
Finance and Administration		-	-	-	-	-	
Business Technology	Office of Manager	-	-	-	-	-	
Engineering Services		-	-	-	-	-	
Office of Safety, Security and F	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 Contract*							
Supply - O&M		-	-	-	-	-	
Supply - Capital		-	-	-	-	-	
Power - O&M & Off-Aq Capital	242,461,733	-	-	-	242,461,733	242,461,733	
Power - Capital (less Off-Aq)	(4,635,806)	-	-	-	(4,635,806)	(4,635,806)	
Transmission - Capital - Commodity, Demand, & Standby		-	-	-	-	-	
Transmission - O&M - Commodity only		-	-	-	-	-	
Delta Conveyance - Supply		-	-	-	-	-	
Delta Conveyance - Power		-	-	-	-	-	
Delta Conveyance - Other		-	-	-	-	-	
Total State Water Contract	237,825,927	-	-	-	237,825,927	237,825,927	
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 net of BABs Interest Subsidy Payment		-	-	-	-	-	
G.O. Bond Debt Service		-	-	-	-	-	
Debt Administration		-	-	-	-	-	
Bond Defeasance		-	-	-	-	-	
PAYGO		-	-	-	-	-	
Total Capital Financing Costs		-	-	-	-	-	
Pure Water Southern California planning costs							
Other Operating Costs							
Operating Equipment		-	-	-	-	-	
Succession Planning Labor Po		-	-	-	-	-	
OPEB/PERS Pre-Funding		-	-	-	-	-	
Total Other Operating Costs		-	-	-	-	-	
Increase/(Decrease) in Required Reserves							
Total General District Requirements	237,825,927	-	-	-	237,825,927	237,825,927	
REQUIREMENTS BEFORE OFFSETS:	237,825,927	-	-	-	237,825,927	237,825,927	
Revenue Offsets							
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	
Property Taxes - MWD GO Debt Service		-	-	-	-	-	
Interest on Investments	2,943,343	-	-	-	-	-	
Hydro-Power Revenue		-	-	-	2,943,343	2,943,343	
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 - SWC	112,114,534	-	-	-	-	-	
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	112,114,534	112,114,534	
CVWD Revenues		-	-	-	-	-	
SLR Revenues		-	-	-	-	-	
DWCV Revenues		-	-	-	-	-	
Grant Funds		-	-	-	-	-	
IRA Bucket 1		-	-	-	-	-	
Stored Water Sales		-	-	-	-	-	
\$80M Grant		-	-	-	-	-	
Annexation		-	-	-	-	-	
Total Revenue Offsets	115,057,877	-	-	-	115,057,877	115,057,877	
NET REVENUE REQUIREMENTS:	122,768,051	-	-	-	122,768,051	122,768,051	

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: C&A State Water Project Power

Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total
		Fixed			Variable	Hydroelectric	
		Demand	Commodity	Standby	Commodity		
Departmental O&M							
Group	Item						
Office of General Manager		-	-	-	-	-	-
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 F	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 F	Security & Emergency Management Unit	-	-	-	-	-	-
Sustainability, Resilience & Inn		-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-
Equal Employment Opportunit	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-
Office of Safety, Security and F	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		-	-	-	-	-	-

	Functionalization	Allocation Percentages					% Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
Group	Item						
	Office of General Manager	164,289	0%	100%	0%	0%	100.0%
	Office of General Manager Board of Directors	-	0%	100%	0%	0%	100.0%
	Bay Delta Initiatives	1,918,600	0%	100%	0%	0%	100.0%
	External Affairs Legislative Services	-	0%	100%	0%	0%	100.0%
	External Affairs Media Communications Services	-	0%	100%	0%	0%	100.0%
	External Affairs Manager, External Affairs/Special Projects	-	0%	100%	0%	0%	100.0%
	External Affairs Conservation & Community Services	-	0%	100%	0%	0%	100.0%
	Human Resources	276,188	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern & Western	25,815	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D General	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and Support Services Office of the Manager, Operations Support Services	9,571	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and Support Services Operations Support Services	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Desert Region / CRA	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and Support Services System Operations Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment and Water Quality Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and Support Services Power Operations and Planning	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and Support Services Operations Planning & Programs Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Jensen	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Diemer	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Mills	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Skinner	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Weymouth	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Water Quality Section	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern Unit	3,556,564	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Western Unit	560,752	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and Support Services OSS, Manufacturing Services Unit	-	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protection Safety, Regulatory, and Training Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and Support Services OSS, Fleet Services Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and Support Services OSS, Power Support Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and Support Services Office of the Manager, Operations & Planning Section	8,115	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protection Security & Emergency Management Unit	327,077	0%	100%	0%	0%	100.0%
	Sustainability, Resilience & Innovation	1,945,936	0%	100%	0%	0%	100.0%
	Diversity, Equity & Inclusion	67,920	0%	100%	0%	0%	100.0%
	Equal Employment Opportunity	53,196	0%	100%	0%	0%	100.0%
	Finance and Administration	-	0%	100%	0%	0%	100.0%
	Business Technology Office of Manager	-	0%	100%	0%	0%	100.0%
	Engineering Services	1,387,280	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protection Office of Safety, Security and Protection Officer	-	0%	100%	0%	0%	100.0%
	Business Technology Information Technology	884,280	0%	100%	0%	0%	100.0%
	Water Resources Management Resource Planning & Development	18,294	0%	100%	0%	0%	100.0%
	Water Resources Management Resource Implementation	171,326	0%	100%	0%	0%	100.0%
	Water Resources Management Office of the Group Manager	20,133	0%	100%	0%	0%	100.0%
	Ethics Office	60,426	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and Support Services Integrated Operations Planning and Support Services	140,677	0%	100%	0%	0%	100.0%
	General Counsel	-	0%	100%	0%	0%	100.0%
	General Auditor	-	0%	100%	0%	0%	100.0%
	Total Departmental O&M	11,596,443					
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*							
	Supply - O&M	-	0%	0%	0%	0%	0.0%
	Supply - Capital	-	0%	0%	0%	0%	0.0%
	Power - O&M & Off-Aq Capital	-	0%	0%	0%	0%	0.0%
	Power - Capital (less Off-Aq)	-	0%	0%	0%	0%	0.0%
	Transmission - Capital - Commodity, Demand, & Standby	46,206,021	12%	41%	47%	0%	100.0%
	Transmission - O&M - Commodity only	239,499,106	0%	100%	0%	0%	100.0%
	Delta Conveyance - Supply	-	0%	100%	0%	0%	100.0%
	Delta Conveyance - Power	-	0%	100%	0%	0%	100.0%
	Delta Conveyance - Other	-	12%	41%	47%	0%	100.0%
	Total State Water Contract	285,705,127					
	Colorado River Aqueduct Power Costs	-	0%	0%	0%	0%	0.0%
	Supply Programs (cash funded portion)	-	0%	0%	0%	0%	0.0%
	Demand Management (cash funded portion)	-	0%	100%	0%	0%	100.0%
	Local Resources Program	-	0%	100%	0%	0%	100.0%
	Future Supply Actions & Stormwater Pilot	-	0%	100%	0%	0%	100.0%
	Conservation Program (cash funded portion)	-	0%	100%	0%	0%	100.0%
	Total Demand Management Costs	-					
	Capital Financing	-					
	Revenue Bond Debt Service net of BABs Interest Subsidy Payment	6,485,756	0%	100%	0%	0%	100.0%
	G.O. Bond Debt Service	-	0%	100%	0%	0%	100.0%
	Debt Administration	53,587	0%	100%	0%	0%	100.0%
	Bond Defeasance	-	0%	100%	0%	0%	100.0%
	PAYGO	3,255,000	0%	100%	0%	0%	100.0%
	Total Capital Financing Costs	9,794,343					
	Pure Water Southern California planning costs	-	12%	41%	47%	0%	100.0%
	Other Operating Costs	-					
	Operating Equipment	168,346	0%	100%	0%	0%	100.0%
	Succession Planning Labor Pool	-	0%	100%	0%	0%	100.0%
	OPEB/PERS Pre-Funding	-	0%	100%	0%	0%	100.0%
	Total Other Operating Costs	168,346					
	Increase/(Decrease) in Required Reserves	-	2%	91%	7%	0%	100.0%
	Total General District Requirements	295,667,816	0%	0%	0%	0%	0.0%
	REQUIREMENTS BEFORE OFFSETS:	307,264,258	0%	0%	0%	0%	0.0%
	Revenue Offsets	-					
	Property Taxes - MWD Portion of SWC GO Debt Service	-	12%	41%	47%	0%	100.0%
	Property Taxes - MWD GO Debt Service	-	0%	0%	0%	0%	0.0%
	Interest on Investments	4,040,672	12%	41%	47%	0%	100.0%
	Hydro-Power Revenue	-	0%	0%	0%	0%	0.0%
	CRA Power Revenue	-	0%	0%	0%	0%	0.0%
	Wadsworth Pumping Plant (DVL) Power Revenue	-	0%	0%	0%	0%	0.0%
	Misc. allocated to A&G (Lease, Late Fees, etc.)	-	0%	0%	0%	0%	0.0%
	Misc. allocated to supply (PVID Lease)	-	0%	0%	0%	0%	0.0%
	Property Taxes - SWC	134,685,472	2%	91%	8%	0%	100.0%
	Revenue Reserve used for Revenue Bonds - I&P	-	0%	0%	0%	0%	0.0%
	CVWD Revenues	-	0%	0%	0%	0%	0.0%
	SLR Revenues	-	0%	0%	0%	0%	0.0%
	DWCV Revenues	-	0%	0%	0%	0%	0.0%
	Grant Funds	-	0%	0%	0%	0%	0.0%
	IRA Bucket 1	-	0%	0%	0%	0%	0.0%
	Stored Water Sales	-	0.0%	0.0%	0.0%	0.0%	0.0%
	\$80M Grant	-	0%	0%	0%	0%	0.0%
	Annexation	-	12%	41%	47%	0%	100.0%
	Total Revenue Offsets	138,726,144					
	NET REVENUE REQUIREMENTS:	168,538,115					

Allocation of Revenue Requirements: C&A, State Water Project, All Other
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
Group	Item						
Office of General Manager		164,289	-	164,289	-	-	164,289
Office of General Manager	Board of Directors	-	-	-	-	-	-
Bay Delta Initiatives	Bay Delta Initiatives	1,918,600	-	1,918,600	-	-	1,918,600
External Affairs	Legislative Services	-	-	-	-	-	-
External Affairs	Media Communications Services	-	-	-	-	-	-
External Affairs	Manager, External Affairs/Special Projects	-	-	-	-	-	-
External Affairs	Conservation & Community Services	-	-	-	-	-	-
Human Resources		276,188	-	276,188	-	-	276,188
Conveyance and Distribution	C&D, Eastern & Western	25,815	-	25,815	-	-	25,815
Conveyance and Distribution	C&D General	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	-	-	-	-	-	-
Integrated Operations Planning	Office of the Manager, Operations Support Services	9,571	-	9,571	-	-	9,571
Integrated Operations Planning	Operations Support Services	-	-	-	-	-	-
Conveyance and Distribution	C&D, Desert Region / CRA	-	-	-	-	-	-
Integrated Operations Planning	System Operations Unit	-	-	-	-	-	-
Treatment and Water Quality	Treatment and Water Quality Section	-	-	-	-	-	-
Integrated Operations Planning	Power Operations and Planning	-	-	-	-	-	-
Integrated Operations Planning	Operations Planning & Programs Unit	-	-	-	-	-	-
Treatment and Water Quality	Treatment Jensen	-	-	-	-	-	-
Treatment and Water Quality	Treatment Diemer	-	-	-	-	-	-
Treatment and Water Quality	Treatment Mills	-	-	-	-	-	-
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	-	-	-	-	-	-
Conveyance and Distribution	C&D, Eastern Unit	3,556,564	-	3,556,564	-	-	3,556,564
Conveyance and Distribution	C&D, Western Unit	560,752	-	560,752	-	-	560,752
Integrated Operations Planning	OSS, Manufacturing Services Unit	-	-	-	-	-	-
Office of Safety, Security and F	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 Sect	8,115	-	8,115	-	-	8,115
Office of Safety, Security and F	Security & Emergency Management Unit	327,077	-	327,077	-	-	327,077
Sustainability, Resilience & Inn		1,945,936	-	1,945,936	-	-	1,945,936
Diversity, Equity & Inclusion		67,920	-	67,920	-	-	67,920
Equal Employment Opportunity		53,196	-	53,196	-	-	53,196
Finance and Administration		-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-
Engineering Services		1,387,280	-	1,387,280	-	-	1,387,280
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	-
Business Technology	Information Technology	884,280	-	884,280	-	-	884,280
Water Resources Management	Resource Planning & Development	18,294	-	18,294	-	-	18,294
Water Resources Management	Resource Implementation	171,326	-	171,326	-	-	171,326
Water Resources Management	Office of the Group Manager	20,133	-	20,133	-	-	20,133
Ethics Office		60,426	-	60,426	-	-	60,426
Integrated Operations Planning	Integrated Operations Planning and Support Services	140,677	-	140,677	-	-	140,677
General Counsel		-	-	-	-	-	-
General Auditor		-	-	-	-	-	-
Total Departmental O&M		11,596,443	-	11,596,443	-	-	11,596,443
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*							
Supply - O&M		-	-	-	-	-	-
Supply - Capital		-	-	-	-	-	-
Power - O&M & Off-Aq Capital		-	-	-	-	-	-
Power - Capital (less Off-Aq)		-	-	-	-	-	-
Transmission - Capital - Commodity, Demand, & Standby		46,206,021	5,550,853	19,140,872	21,514,296	-	46,206,021
Transmission - O&M - Commodity only		239,499,106	-	239,499,106	-	-	239,499,106
Delta Conveyance - Supply		-	-	-	-	-	-
Delta Conveyance - Power		-	-	-	-	-	-
Delta Conveyance - Other		-	-	-	-	-	-
Total State Water Contract		285,705,127	5,550,853	258,639,978	21,514,296	-	285,705,127
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 net of BABs Interest Subsidy Payment		6,485,756	-	6,485,756	-	-	6,485,756
G.O. Bond Debt Service		-	-	-	-	-	-
Debt Administration		53,587	-	53,587	-	-	53,587
Bond Defeasance		-	-	-	-	-	-
PAYGO		3,255,000	-	3,255,000	-	-	3,255,000
Total Capital Financing Costs		9,794,343	-	9,794,343	-	-	9,794,343
Pure Water Southern California planning costs							
Other Operating Costs							
Operating Equipment		168,346	-	168,346	-	-	168,346
Succession Planning Labor Po		-	-	-	-	-	-
OPEB/PERS Pre-Funding		-	-	-	-	-	-
Total Other Operating Costs		168,346	-	168,346	-	-	168,346
Increase/(Decrease) in Required Reserves							
Total General District Requirements		295,667,816	5,550,853	268,602,667	21,514,296	-	295,667,816
REQUIREMENTS BEFORE OFFSETS:		307,264,258	5,550,853	280,199,109	21,514,296	-	307,264,258
Revenue Offsets							
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-
Interest on Investments		4,040,672	-	-	-	-	4,040,672
Hydro-Power Revenue		-	485,417	1,673,851	1,881,404	-	-
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 - SWC		134,685,472	-	-	-	-	134,685,472
Revenue Reserve used for Revenue Bonds - I&P		-	2,616,751	121,926,575	10,142,146	-	-
CVWD Revenues		-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-
\$80M Grant		-	-	-	-	-	-
Annexation		-	-	-	-	-	-
Total Revenue Offsets		138,726,144	3,102,168	123,600,425	12,023,550	-	138,726,144
NET REVENUE REQUIREMENTS:		168,538,115	2,448,685	156,598,684	9,490,746	-	168,538,115

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: C&A, State Water Project, All Other

Fiscal Year Ending 2026

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Departmental O&M							
Group	Item						
	Office of General Manager	148,575	-	148,575	-	-	148,575
	Office of General Manager Board of Directors	-	-	-	-	-	-
	Bay Delta Initiatives	919,825	-	919,825	-	-	919,825
	External Affairs Legislative Services	-	-	-	-	-	-
	External Affairs Media Communications Services	-	-	-	-	-	-
	External Affairs Manager, External Affairs/Special Projects	-	-	-	-	-	-
	External Affairs Conservation & Community Services	-	-	-	-	-	-
	Human Resources	215,042	-	215,042	-	-	215,042
	Conveyance and Distribution C&D, Eastern & Western	25,175	-	25,175	-	-	25,175
	Conveyance and Distribution C&D General	-	-	-	-	-	-
	Treatment and Water Quality Treatment Section	-	-	-	-	-	-
	Integrated Operations Planning Office of the Manager, Operations Support Services	7,410	-	7,410	-	-	7,410
	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	2,259,213	-	2,259,213	-	-	2,259,213
	Conveyance and Distribution C&D, Western Unit	394,308	-	394,308	-	-	394,308
	Integrated Operations Planning OSS, Manufacturing Services Unit	-	-	-	-	-	-
	Office of Safety, Security and F 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	6,886	-	6,886	-	-	6,886
	Office of Safety, Security and F Security & Emergency Management Unit	93,413	-	93,413	-	-	93,413
	Sustainability, Resilience & Inn	1,021,676	-	1,021,676	-	-	1,021,676
	Diversity, Equity & Inclusion	57,340	-	57,340	-	-	57,340
	Equal Employment Opportunit	45,100	-	45,100	-	-	45,100
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	887,030	-	887,030	-	-	887,030
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	524,092	-	524,092	-	-	524,092
	Water Resources Management Resource Planning & Development	14,498	-	14,498	-	-	14,498
	Water Resources Management Resource Implementation	109,151	-	109,151	-	-	109,151
	Water Resources Management Office of the Group Manager	19,449	-	19,449	-	-	19,449
	Ethics Office	49,578	-	49,578	-	-	49,578
	Integrated Operations Planning Integrated Operations Planning and Support Services	141,804	-	141,804	-	-	141,804
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	6,939,562	-	6,939,562	-	-	6,939,562

	Functionalization	Allocation Percentages					% Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
Group	Item						
	Office of General Manager	201,212	0%	100%	0%	0%	100.0%
	Office of General Manager Board of Directors	-	0%	100%	0%	0%	100.0%
	Bay Delta Initiatives Bay Delta Initiatives	-	0%	100%	0%	0%	100.0%
	External Affairs Legislative Services	-	0%	100%	0%	0%	100.0%
	External Affairs Media Communications Services	-	0%	100%	0%	0%	100.0%
	External Affairs Manager, External Affairs/Special Projects	-	0%	100%	0%	0%	100.0%
	External Affairs Conservation & Community Services	-	0%	100%	0%	0%	100.0%
	Human Resources	338,261	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern & Western	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D General	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations Support Services	2,356	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Support Services	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Desert Region / CRA	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. System Operations Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment and Water Quality Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Power Operations and Planning	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Planning & Programs Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Jensen	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Diemer	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Mills	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Skinner	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Weymouth	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Water Quality Section	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern Unit	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Western Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Manufacturing Services Unit	-	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectio Safety, Regulatory, and Training Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Fleet Services Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Power Support Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations & Planning Section	1,998	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectio Security & Emergency Management Unit	2,389,773	0%	100%	0%	0%	100.0%
	Sustainability, Resilience & Innovation	-	0%	100%	0%	0%	100.0%
	Diversity, Equity & Inclusion	83,185	0%	100%	0%	0%	100.0%
	Equal Employment Opportunity	65,152	0%	100%	0%	0%	100.0%
	Finance and Administration	-	0%	100%	0%	0%	100.0%
	Business Technology Office of Manager	-	0%	100%	0%	0%	100.0%
	Engineering Services	10,136,094	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectio Office of Safety, Security and Protection Officer	-	0%	100%	0%	0%	100.0%
	Business Technology Information Technology	1,083,020	0%	100%	0%	0%	100.0%
	Water Resources Management Resource Planning & Development	-	0%	100%	0%	0%	100.0%
	Water Resources Management Resource Implementation	-	0%	100%	0%	0%	100.0%
	Water Resources Management Office of the Group Manager	-	0%	100%	0%	0%	100.0%
	Ethics Office	90,506	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Integrated Operations Planning and Support Services	34,636	0%	100%	0%	0%	100.0%
	General Counsel	-	0%	100%	0%	0%	100.0%
	General Auditor	-	0%	100%	0%	0%	100.0%
	Total Departmental O&M	14,426,194					
GENERAL DISTRICT REQUIREMENTS							
	State Water Contract*						
	Supply - O&M	-	0%	0%	0%	0%	0.0%
	Supply - Capital	-	0%	0%	0%	0%	0.0%
	Power - O&M & Off-Aq Capital	-	0%	0%	0%	0%	0.0%
	Power - Capital (less Off-Aq)	-	0%	0%	0%	0%	0.0%
	Transmission - Capital - Commodity, Demand, & Standby	-	0%	0%	0%	0%	0.0%
	Transmission - O&M - Commodity only	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Supply	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Power	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Other	-	0%	0%	0%	0%	0.0%
	Total State Water Contract						
	Colorado River Aqueduct Power Costs		0%	0%	0%	0%	0.0%
	Supply Programs (cash funded portion)		0%	0%	0%	0%	0.0%
	Demand Management (cash funded portion)						
	Local Resources Program	-	0%	100%	0%	0%	100.0%
	Future Supply Actions & Stormwater Pilot	-	0%	100%	0%	0%	100.0%
	Conservation Program (cash funded portion)	-	0%	100%	0%	0%	100.0%
	Total Demand Management Costs						
	Capital Financing						
	Revenue Bond Debt Service net of BABs Interest Subsidy Payment	47,387,862	12%	41%	47%	0%	100.0%
	G.O. Bond Debt Service	-	12%	41%	47%	0%	100.0%
	Debt Administration	391,530	12%	41%	47%	0%	100.0%
	Bond Defeasance	-	12%	41%	47%	0%	100.0%
	PAYGO	23,782,500	12%	41%	47%	0%	100.0%
	Total Capital Financing Costs	71,561,892					
	Pure Water Southern California planning costs		12%	41%	47%	0%	100.0%
	Other Operating Costs						
	Operating Equipment	209,425	0%	100%	0%	0%	100.0%
	Succession Planning Labor Pool	-	0%	100%	0%	0%	100.0%
	OPEB/PERS Pre-Funding	-	0%	100%	0%	0%	100.0%
	Total Other Operating Costs	209,425					
	Increase/(Decrease) in Required Reserves		12%	42%	46%	0%	100.0%
	Total General District Requirements	71,771,318	0%	0%	0%	0%	0.0%
	REQUIREMENTS BEFORE OFFSETS:	86,197,512	0%	0%	0%	0%	0.0%
	Revenue Offsets						
	Property Taxes - MWD Portion of SWC GO Debt Service	-	0%	0%	0%	0%	0.0%
	Property Taxes - MWD GO Debt Service	-	0%	0%	0%	0%	0.0%
	Interest on Investments	2,018,185	100%	0%	0%	0%	100.0%
	Hydro-Power Revenue	-	0%	0%	0%	0%	0.0%
	CRA Power Revenue	-	0%	0%	0%	0%	0.0%
	Wadsworth Pumping Plant (DVL) Power Revenue	-	0%	0%	0%	0%	0.0%
	Misc. allocated to A&G (Lease, Late Fees, etc.)	-	0%	0%	0%	0%	0.0%
	Misc. allocated to supply (PVID Lease)	-	0%	0%	0%	0%	0.0%
	Property Taxes - SWC	-	12%	41%	47%	0%	100.0%
	Revenue Reserve used for Revenue Bonds - I&P	-	12%	41%	47%	0%	100.0%
	CVWD Revenues	-	0%	0%	0%	0%	0.0%
	SLR Revenues	-	0%	0%	0%	0%	0.0%
	DWCV Revenues	-	0%	0%	0%	0%	0.0%
	Grant Funds	-	0%	0%	0%	0%	0.0%
	IRA Bucket 1	-	0%	0%	0%	0%	0.0%
	Stored Water Sales	-	0.0%	0.0%	0.0%	0.0%	0.0%
	\$80M Grant	-	0%	0%	0%	0%	0.0%
	Annexation	-	0%	0%	0%	0%	0.0%
	Total Revenue Offsets	2,018,185					
	NET REVENUE REQUIREMENTS:	84,179,327					

Allocation of Revenue Requirements: C&A - Other C&A
 Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
<i>Group</i>	<i>Item</i>						
Office of General Manager		201,212	-	201,212	-	-	201,212
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		338,261	-	338,261	-	-	338,261
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	2,356	-	2,356	-	-	2,356
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 F	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 Sect	1,998	-	1,998	-	-	1,998
Office of Safety, Security and F	Security & Emergency Management Unit	2,389,773	-	2,389,773	-	-	2,389,773
Sustainability, Resilience & Inn		-	-	-	-	-	-
Diversity, Equity & Inclusion		83,185	-	83,185	-	-	83,185
Equal Employment Opportunity		65,152	-	65,152	-	-	65,152
Finance and Administration		-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-
Engineering Services		10,136,094	-	10,136,094	-	-	10,136,094
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	-
Business Technology	Information Technology	1,083,020	-	1,083,020	-	-	1,083,020
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-
Ethics Office		90,506	-	90,506	-	-	90,506
Integrated Operations Planning	Integrated Operations Planning and Support Services	34,636	-	34,636	-	-	34,636
General Counsel		-	-	-	-	-	-
General Auditor		-	-	-	-	-	-
Total Departmental O&M		14,426,194	-	14,426,194	-	-	14,426,194
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*							
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 Contract		-	-	-	-	-	-
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 net of BABs Interest Subsidy Payment		47,387,862	5,692,831	19,630,451	22,064,581	-	47,387,862
G.O. Bond Debt Service		-	-	-	-	-	-
Debt Administration		391,530	47,036	162,192	182,303	-	391,530
Bond Defeasance		-	-	-	-	-	-
PAYGO		23,782,500	2,857,055	9,851,915	11,073,530	-	23,782,500
Total Capital Financing Costs		71,561,892	8,596,922	29,644,557	33,320,413	-	71,561,892
Pure Water Southern California planning costs		-	-	-	-	-	-
Other Operating Costs							
Operating Equipment		209,425	-	209,425	-	-	209,425
Succession Planning Labor Po		-	-	-	-	-	-
OPEB/PERS Pre-Funding		-	-	-	-	-	-
Total Other Operating Costs		209,425	-	209,425	-	-	209,425
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-
Total General District Requirements		71,771,318	8,596,922	29,853,983	33,320,413	-	71,771,318
REQUIREMENTS BEFORE OFFSETS:		86,197,512	8,596,922	44,280,177	33,320,413	-	86,197,512
Revenue Offsets							
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-
Interest on Investments		2,018,185	-	-	-	-	2,018,185
Hydro-Power Revenue		-	2,018,185	-	-	-	2,018,185
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 - SWC		-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-
\$80M Grant		-	-	-	-	-	-
Annexation		-	-	-	-	-	-
Total Revenue Offsets		2,018,185	2,018,185	-	-	-	2,018,185
NET REVENUE REQUIREMENTS:		84,179,327	6,578,737	44,280,177	33,320,413	-	84,179,327

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: C&A - Other C&A
Fiscal Year Ending 2026

		Allocation Percentages					Total	
		Functionalization	Fixed			Variable Commodity		Hydroelectric
			Demand	Commodity	Standby			
Departmental O&M								
Group	Item							
	Office of General Manager	181,967	-	181,967	-	-	181,967	
	Office of General Manager Board of Directors	-	-	-	-	-	-	
	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	263,372	-	263,372	-	-	263,372	
	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	1,824	-	1,824	-	-	1,824	
	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 F Safety, Regulatory, and Training Section	-	-	-	-	-	-	
	Integrated Operations Planning OSS, Fleet Services Unit	-	-	-	-	-	-	
	Integrated Operations Planning OSS, Power Support Unit	-	-	-	-	-	-	
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	1,695	-	1,695	-	-	1,695	
	Office of Safety, Security and F Security & Emergency Management Unit	682,517	-	682,517	-	-	682,517	
	Sustainability, Resilience & Inn	-	-	-	-	-	-	
	Diversity, Equity & Inclusion	70,227	-	70,227	-	-	70,227	
	Equal Employment Opportunity	55,236	-	55,236	-	-	55,236	
	Finance and Administration	-	-	-	-	-	-	
	Business Technology Office of Manager	-	-	-	-	-	-	
	Engineering Services	6,481,040	-	6,481,040	-	-	6,481,040	
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-	
	Business Technology Information Technology	641,880	-	641,880	-	-	641,880	
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-	
	Water Resources Management Resource Implementation	-	-	-	-	-	-	
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-	
	Ethics Office	74,258	-	74,258	-	-	74,258	
	Integrated Operations Planning Integrated Operations Planning and Support Services	34,913	-	34,913	-	-	34,913	
	General Counsel	-	-	-	-	-	-	
	General Auditor	-	-	-	-	-	-	
	Total Departmental O&M	8,488,931	-	8,488,931	-	-	8,488,931	

Allocation Percentages: Storage - Other Than Power, Emergency
Fiscal Year Ending 2026

		Allocation Percentages					% Total	
		Functionalization	Fixed			Variable Commodity		Hydroelectric
			Demand	Commodity	Standby			
Departmental O&M								
<i>Group</i>	<i>Item</i>							
	Office of General Manager	171,268	0%	100%	0%	0%	100.0%	
	Office of General Manager Board of Directors	-	0%	100%	0%	0%	100.0%	
	Bay Delta Initiatives Bay Delta Initiatives	-	0%	100%	0%	0%	100.0%	
	External Affairs Legislative Services	-	0%	100%	0%	0%	100.0%	
	External Affairs Media Communications Services	-	0%	100%	0%	0%	100.0%	
	External Affairs Manager, External Affairs/Special Projects	-	0%	100%	0%	0%	100.0%	
	External Affairs Conservation & Community Services	-	0%	100%	0%	0%	100.0%	
	Human Resources	287,921	0%	100%	0%	0%	100.0%	
	Conveyance and Distribution C&D, Eastern & Western	-	0%	100%	0%	0%	100.0%	
	Conveyance and Distribution C&D General	-	0%	100%	0%	0%	100.0%	
	Treatment and Water Quality Treatment Section	-	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services Office of the Manager, Operations Support Services	3,821	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services Operations Support Services	-	0%	100%	0%	0%	100.0%	
	Conveyance and Distribution C&D, Desert Region / CRA	-	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services System Operations Unit	-	0%	100%	0%	0%	100.0%	
	Treatment and Water Quality Treatment and Water Quality Section	-	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services Power Operations and Planning	-	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services Operations Planning & Programs Unit	-	0%	100%	0%	0%	100.0%	
	Treatment and Water Quality Treatment Jensen	-	0%	100%	0%	0%	100.0%	
	Treatment and Water Quality Treatment Diemer	-	0%	100%	0%	0%	100.0%	
	Treatment and Water Quality Treatment Mills	-	0%	100%	0%	0%	100.0%	
	Treatment and Water Quality Treatment Skinner	-	0%	100%	0%	0%	100.0%	
	Treatment and Water Quality Treatment Weymouth	-	0%	100%	0%	0%	100.0%	
	Treatment and Water Quality Water Quality Section	744,417	0%	100%	0%	0%	100.0%	
	Conveyance and Distribution C&D, Eastern Unit	-	0%	100%	0%	0%	100.0%	
	Conveyance and Distribution C&D, Western Unit	-	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services OSS, Manufacturing Services Unit	-	0%	100%	0%	0%	100.0%	
	Office of Safety, Security and Protection Safety, Regulatory, and Training Section	-	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services OSS, Fleet Services Unit	-	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services OSS, Power Support Unit	-	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services Office of the Manager, Operations & Planning Section	3,240	0%	100%	0%	0%	100.0%	
	Office of Safety, Security and Protection Security & Emergency Management Unit	1,776,064	0%	100%	0%	0%	100.0%	
	Sustainability, Resilience & Innovation	274,969	0%	100%	0%	0%	100.0%	
	Diversity, Equity & Inclusion	70,805	0%	100%	0%	0%	100.0%	
	Equal Employment Opportunity	55,456	0%	100%	0%	0%	100.0%	
	Finance and Administration	-	0%	100%	0%	0%	100.0%	
	Business Technology Office of Manager	-	0%	100%	0%	0%	100.0%	
	Engineering Services	7,533,080	0%	100%	0%	0%	100.0%	
	Office of Safety, Security and Protection Office of Safety, Security and Protection Officer	-	0%	100%	0%	0%	100.0%	
	Business Technology Information Technology	921,846	0%	100%	0%	0%	100.0%	
	Water Resources Management Resource Planning & Development	-	0%	100%	0%	0%	100.0%	
	Water Resources Management Resource Implementation	-	0%	100%	0%	0%	100.0%	
	Water Resources Management Office of the Group Manager	-	0%	100%	0%	0%	100.0%	
	Ethics Office	74,026	0%	100%	0%	0%	100.0%	
	Integrated Operations Planning and Support Services Integrated Operations Planning and Support Services	56,169	0%	100%	0%	0%	100.0%	
	General Counsel	-	0%	100%	0%	0%	100.0%	
	General Auditor	-	0%	100%	0%	0%	100.0%	
	Total Departmental O&M	11,973,084						
GENERAL DISTRICT REQUIREMENTS								
State Water Contract*								
	Supply - O&M	-	0%	0%	0%	0%	0.0%	
	Supply - Capital	-	0%	0%	0%	0%	0.0%	
	Power - O&M & Off-Aq Capital	-	0%	0%	0%	0%	0.0%	
	Power - Capital (less Off-Aq)	-	0%	0%	0%	0%	0.0%	
	Transmission - Capital - Commodity, Demand, & Standby	-	0%	0%	0%	0%	0.0%	
	Transmission - O&M - Commodity only	-	0%	0%	0%	0%	0.0%	
	Delta Conveyance - Supply	-	0%	0%	0%	0%	0.0%	
	Delta Conveyance - Power	-	0%	0%	0%	0%	0.0%	
	Delta Conveyance - Other	-	0%	0%	0%	0%	0.0%	
	Total State Water Contract	-						
	Colorado River Aqueduct Power Costs	-	0%	0%	0%	0%	0.0%	
	Supply Programs (cash funded portion)	-	0%	0%	0%	0%	0.0%	
	Demand Management (cash funded portion)	-						
	Local Resources Program	-	0%	100%	0%	0%	100.0%	
	Future Supply Actions & Stormwater Pilot	-	0%	100%	0%	0%	100.0%	
	Conservation Program (cash funded portion)	-	0%	100%	0%	0%	100.0%	
	Total Demand Management Costs	-						
	Capital Financing							
	Revenue Bond Debt Service net of BABs Interest Subsidy Payment	35,218,352	0%	0%	100%	0%	100.0%	
	G.O. Bond Debt Service	-	0%	0%	100%	0%	100.0%	
	Debt Administration	290,983	0%	0%	100%	0%	100.0%	
	Bond Defeasance	-	0%	0%	100%	0%	100.0%	
	PAYGO	17,675,000	0%	0%	100%	0%	100.0%	
	Total Capital Financing Costs	53,184,335						
	Pure Water Southern California planning costs	-	0%	0%	0%	0%	0.0%	
	Other Operating Costs							
	Operating Equipment	173,813	0%	0%	100%	0%	100.0%	
	Succession Planning Labor Pool	-	0%	0%	100%	0%	100.0%	
	OPEB/PERS Pre-Funding	-	0%	0%	100%	0%	100.0%	
	Total Other Operating Costs	173,813						
	Increase/(Decrease) in Required Reserves	-	0%	0%	100%	0%	100.0%	
	Total General District Requirements	53,358,148	0%	0%	0%	0%	0.0%	
	REQUIREMENTS BEFORE OFFSETS:	65,331,232	0%	0%	0%	0%	0.0%	
	Revenue Offsets							
	Property Taxes - MWD Portion of SWC GO Debt Service	-	0%	0%	100%	0%	100.0%	
	Property Taxes - MWD GO Debt Service	-	0%	0%	100%	0%	100.0%	
	Interest on Investments	1,529,632	0%	0%	100%	0%	100.0%	
	Hydro-Power Revenue	-	0%	0%	0%	0%	0.0%	
	CRA Power Revenue	-	0%	0%	0%	0%	0.0%	
	Wadsworth Pumping Plant (DVL) Power Revenue	-	0%	0%	0%	0%	0.0%	
	Misc. allocated to A&G (Lease, Late Fees, etc.)	-	0%	0%	0%	0%	0.0%	
	Misc. allocated to supply (PVID Lease)	-	0%	0%	100%	0%	100.0%	
	Property Taxes - SWC	-	0%	0%	100%	0%	100.0%	
	Revenue Reserve used for Revenue Bonds - I&P	-	0%	0%	100%	0%	100.0%	
	CVWD Revenues	-	0%	0%	0%	0%	0.0%	
	SLR Revenues	-	0%	0%	0%	0%	0.0%	
	DWCV Revenues	-	0%	0%	0%	0%	0.0%	
	Grant Funds	-	0%	0%	0%	0%	0.0%	
	IRA Bucket 1	-	0%	0%	0%	0%	0.0%	
	Stored Water Sales	-	0.0%	0.0%	0.0%	0.0%	0.0%	
	\$80M Grant	-	0%	0%	0%	0%	0.0%	
	Annexation	-	0%	0%	100%	0%	100.0%	
	Total Revenue Offsets	1,529,632						
	NET REVENUE REQUIREMENTS:	63,801,600						

Allocation of Revenue Requirements: Storage - Other Than Power, Emergency
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total
		Demand	Fixed		Variable Commodity	Hydroelectric	
			Commodity	Standby			
Departmental O&M							
Group	Item						
	Office of General Manager	171,268	-	171,268	-	-	171,268
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	287,921	-	287,921	-	-	287,921
	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	3,821	-	3,821	-	-	3,821
	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	744,417	-	744,417	-	-	744,417
	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 F 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	3,240	-	3,240	-	-	3,240
	Office of Safety, Security and F Security & Emergency Management Unit	1,776,064	-	1,776,064	-	-	1,776,064
	Sustainability, Resilience & Inn	274,969	-	274,969	-	-	274,969
	Diversity, Equity & Inclusion	70,805	-	70,805	-	-	70,805
	Equal Employment Opportunity	55,456	-	55,456	-	-	55,456
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	7,533,080	-	7,533,080	-	-	7,533,080
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	921,846	-	921,846	-	-	921,846
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	74,026	-	74,026	-	-	74,026
	Integrated Operations Planning Integrated Operations Planning and Support Services	56,169	-	56,169	-	-	56,169
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	11,973,084	-	11,973,084	-	-	11,973,084
GENERAL DISTRICT REQUIREMENTS							
	State Water Contract*	-	-	-	-	-	-
	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 Contract	-	-	-	-	-	-
	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 net of BABs Interest Subsidy Payment	35,218,352	-	35,218,352	-	-	35,218,352
	G.O. Bond Debt Service	-	-	-	-	-	-
	Debt Administration	290,983	-	290,983	-	-	290,983
	Bond Defeasance	-	-	-	-	-	-
	PAYGO	17,675,000	-	17,675,000	-	-	17,675,000
	Total Capital Financing Costs	53,184,335	-	53,184,335	-	-	53,184,335
	Pure Water Southern California planning costs	-	-	-	-	-	-
	Other Operating Costs	-	-	-	-	-	-
	Operating Equipment	173,813	-	173,813	-	-	173,813
	Succession Planning Labor Po	-	-	-	-	-	-
	OPEB/PERS Pre-Funding	-	-	-	-	-	-
	Total Other Operating Costs	173,813	-	173,813	-	-	173,813
	Increase/(Decrease) in Required Reserves	-	-	-	-	-	-
	Total General District Requirements	53,358,148	-	53,358,148	-	-	53,358,148
	REQUIREMENTS BEFORE OFFSETS:	65,331,232	-	11,973,084	53,358,148	-	65,331,232
	Revenue Offsets	-	-	-	-	-	-
	Property Taxes - MWD Portion of SWC GO Debt Service	-	-	-	-	-	-
	Property Taxes - MWD GO Debt Service	-	-	-	-	-	-
	Interest on Investments	1,529,632	-	-	-	-	1,529,632
	Hydro-Power Revenue	-	-	1,529,632	-	-	-
	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 - SWC	-	-	-	-	-	-
	Revenue Reserve used for Revenue Bonds - I&P	-	-	-	-	-	-
	CVWD Revenues	-	-	-	-	-	-
	SLR Revenues	-	-	-	-	-	-
	DWCV Revenues	-	-	-	-	-	-
	Grant Funds	-	-	-	-	-	-
	IRA Bucket 1	-	-	-	-	-	-
	Stored Water Sales	-	-	-	-	-	-
	\$80M Grant	-	-	-	-	-	-
	Annexation	-	-	-	-	-	-
	Total Revenue Offsets	1,529,632	-	1,529,632	-	-	1,529,632
	NET REVENUE REQUIREMENTS:	63,801,600	-	11,973,084	51,828,516	-	63,801,600

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Storage - Other Than Power, Emergency
Fiscal Year Ending 2026

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Hydroelectric							
Departmental O&M							
Group	Item						
	Office of General Manager	154,887	-	154,887	-	-	154,887
	Office of General Manager Board of Directors	-	-	-	-	-	-
	Bay Delta Initiatives	-	-	-	-	-	-
	External Affairs Legislative Services	-	-	-	-	-	-
	External Affairs Media Communications Services	-	-	-	-	-	-
	External Affairs Manager, External Affairs/Special Projects	-	-	-	-	-	-
	External Affairs Conservation & Community Services	-	-	-	-	-	-
	Human Resources	224,177	-	224,177	-	-	224,177
	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	2,959	-	2,959	-	-	2,959
	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	599,594	-	599,594	-	-	599,594
	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 F 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	2,749	-	2,749	-	-	2,749
	Office of Safety, Security and F Security & Emergency Management Unit	507,242	-	507,242	-	-	507,242
	Sustainability, Resilience & Inn	144,367	-	144,367	-	-	144,367
	Diversity, Equity & Inclusion	59,776	-	59,776	-	-	59,776
	Equal Employment Opportunit	47,016	-	47,016	-	-	47,016
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	4,816,667	-	4,816,667	-	-	4,816,667
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	546,356	-	546,356	-	-	546,356
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	60,736	-	60,736	-	-	60,736
	Integrated Operations Planning Integrated Operations Planning and Support Services	56,619	-	56,619	-	-	56,619
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	7,223,147	-	7,223,147	-	-	7,223,147

Allocation Percentages: Storage - Other Than Power, Drought
Fiscal Year Ending 2026

Departmental O&M	Functionalization	Allocation Percentages					% Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Group	Item						
	Office of General Manager	146,055	0%	100%	0%	0%	100.0%
	Office of General Manager Board of Directors	-	0%	100%	0%	0%	100.0%
	Bay Delta Initiatives	843,717	0%	100%	0%	0%	100.0%
	External Affairs Legislative Services	-	0%	100%	0%	0%	100.0%
	External Affairs Media Communications Services	-	0%	100%	0%	0%	100.0%
	External Affairs Manager, External Affairs/Special Projects	-	0%	100%	0%	0%	100.0%
	External Affairs Conservation & Community Services	-	0%	100%	0%	0%	100.0%
	Human Resources	245,536	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern & Western	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D General	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations Support Services	3,360	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Support Services	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Desert Region / CRA	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. System Operations Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment and Water Quality Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Power Operations and Planning	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Planning & Programs Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Jensen	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Diemer	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Mills	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Skinner	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Weymouth	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Water Quality Section	744,417	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern Unit	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Western Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Manufacturing Services Unit	-	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protection Safety, Regulatory, and Training Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Fleet Services Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Power Support Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations & Planning Section	2,849	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protection Security & Emergency Management Unit	1,308,308	0%	100%	0%	0%	100.0%
	Sustainability, Resilience & Innovation	470,620	0%	100%	0%	0%	100.0%
	Diversity, Equity & Inclusion	60,382	0%	100%	0%	0%	100.0%
	Equal Employment Opportunity	47,292	0%	100%	0%	0%	100.0%
	Finance and Administration	-	0%	100%	0%	0%	100.0%
	Business Technology Office of Manager	-	0%	100%	0%	0%	100.0%
	Engineering Services	5,549,120	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protection Office of Safety, Security and Protection Officer	-	0%	100%	0%	0%	100.0%
	Business Technology Information Technology	786,139	0%	100%	0%	0%	100.0%
	Water Resources Management Resource Planning & Development	-	0%	100%	0%	0%	100.0%
	Water Resources Management Resource Implementation	-	0%	100%	0%	0%	100.0%
	Water Resources Management Office of the Group Manager	-	0%	100%	0%	0%	100.0%
	Ethics Office	62,200	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Integrated Operations Planning and Support Services	49,390	0%	100%	0%	0%	100.0%
	General Counsel	-	0%	100%	0%	0%	100.0%
	General Auditor	-	0%	100%	0%	0%	100.0%
	Total Departmental O&M	10,319,386					
GENERAL DISTRICT REQUIREMENTS							
	State Water Contract*						
	Supply - O&M	-	0%	0%	0%	0%	0.0%
	Supply - Capital	-	0%	0%	0%	0%	0.0%
	Power - O&M & Off-Aq Capital	-	0%	0%	0%	0%	0.0%
	Power - Capital (less Off-Aq)	-	0%	0%	0%	0%	0.0%
	Transmission - Capital - Commodity, Demand, & Standby	-	0%	0%	0%	0%	0.0%
	Transmission - O&M - Commodity only	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Supply	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Power	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Other	-	0%	0%	0%	0%	0.0%
	Total State Water Contract	-					
	Colorado River Aqueduct Power Costs	-	0%	0%	0%	0%	0.0%
	Supply Programs (cash funded portion)	21,815,267	0%	100%	0%	0%	100.0%
	Demand Management (cash funded portion)						
	Local Resources Program	-	0%	100%	0%	0%	100.0%
	Future Supply Actions & Stormwater Pilot	-	0%	100%	0%	0%	100.0%
	Conservation Program (cash funded portion)	-	0%	100%	0%	0%	100.0%
	Total Demand Management Costs	-					
	Capital Financing						
	Revenue Bond Debt Service net of BABs Interest Subsidy Payment	25,943,024	0%	100%	0%	0%	100.0%
	G.O. Bond Debt Service	-	0%	100%	0%	0%	100.0%
	Debt Administration	214,348	0%	100%	0%	0%	100.0%
	Bond Defeasance	-	0%	100%	0%	0%	100.0%
	PAYGO	13,020,000	0%	100%	0%	0%	100.0%
	Total Capital Financing Costs	39,177,372					
	Pure Water Southern California planning costs	-	0%	0%	0%	0%	0.0%
	Other Operating Costs						
	Operating Equipment	149,807	0%	100%	0%	0%	100.0%
	Succession Planning Labor Pool	-	0%	100%	0%	0%	100.0%
	OPEB/PERS Pre-Funding	-	0%	100%	0%	0%	100.0%
	Total Other Operating Costs	149,807					
	Increase/(Decrease) in Required Reserves	-	0%	100%	0%	0%	100.0%
	Total General District Requirements	61,142,445	0%	0%	0%	0%	0.0%
	REQUIREMENTS BEFORE OFFSETS:	71,461,831	0%	0%	0%	0%	0.0%
	Revenue Offsets						
	Property Taxes - MWD Portion of SWC GO Debt Service	-	0%	0%	0%	0%	0.0%
	Property Taxes - MWD GO Debt Service	-	0%	0%	0%	0%	0.0%
	Interest on Investments	1,673,171	0%	100%	0%	0%	100.0%
	Hydro-Power Revenue	-	0%	0%	0%	0%	0.0%
	CRA Power Revenue	-	0%	0%	0%	0%	0.0%
	Wadsworth Pumping Plant (DVL) Power Revenue	-	0%	0%	0%	0%	0.0%
	Misc. allocated to A&G (Lease, Late Fees, etc.)	-	0%	0%	0%	0%	0.0%
	Misc. allocated to supply (PVID Lease)	-	0%	100%	0%	0%	100.0%
	Property Taxes - SWC	-	0%	100%	0%	0%	100.0%
	Revenue Reserve used for Revenue Bonds - I&P	-	0%	100%	0%	0%	100.0%
	CVWD Revenues	-	0%	0%	0%	0%	0.0%
	SLR Revenues	-	0%	0%	0%	0%	0.0%
	DWCV Revenues	-	0%	0%	0%	0%	0.0%
	Grant Funds	-	0%	0%	0%	0%	0.0%
	IRA Bucket 1	-	0%	0%	0%	0%	0.0%
	Stored Water Sales	-	0.0%	0.0%	0.0%	0.0%	0.0%
	\$80M Grant	-	0%	0%	0%	0%	0.0%
	Annexation	-	0%	100%	0%	0%	100.0%
	Total Revenue Offsets	1,673,171					
	NET REVENUE REQUIREMENTS:	69,788,660					

Allocation of Revenue Requirements: Storage - Other Than Power, Drought
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total
		Demand	Fixed		Variable Commodity	Hydroelectric	
			Commodity	Standby			
Departmental O&M							
<i>Group</i>	<i>Item</i>						
	Office of General Manager	146,055	-	146,055	-	-	146,055
	Office of General Manager Board of Directors	-	-	-	-	-	-
	Bay Delta Initiatives	843,717	-	843,717	-	-	843,717
	External Affairs Legislative Services	-	-	-	-	-	-
	External Affairs Media Communications Services	-	-	-	-	-	-
	External Affairs Manager, External Affairs/Special Projects	-	-	-	-	-	-
	External Affairs Conservation & Community Services	-	-	-	-	-	-
	Human Resources	245,536	-	245,536	-	-	245,536
	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	3,360	-	3,360	-	-	3,360
	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	744,417	-	744,417	-	-	744,417
	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 F 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	2,849	-	2,849	-	-	2,849
	Office of Safety, Security and F Security & Emergency Management Unit	1,308,308	-	1,308,308	-	-	1,308,308
	Sustainability, Resilience & Inn	470,620	-	470,620	-	-	470,620
	Diversity, Equity & Inclusion	60,382	-	60,382	-	-	60,382
	Equal Employment Opportunity	47,292	-	47,292	-	-	47,292
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	5,549,120	-	5,549,120	-	-	5,549,120
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	786,139	-	786,139	-	-	786,139
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	62,200	-	62,200	-	-	62,200
	Integrated Operations Planning Integrated Operations Planning and Support Services	49,390	-	49,390	-	-	49,390
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	10,319,386	-	10,319,386	-	-	10,319,386
GENERAL DISTRICT REQUIREMENTS							
	State Water Contract*	-	-	-	-	-	-
	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 Contract	-	-	-	-	-	-
	Colorado River Aqueduct Power Costs	-	-	-	-	-	-
	Supply Programs (cash funded portion)	21,815,267	-	21,815,267	-	-	21,815,267
	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 net of BABs Interest Subsidy Payment	25,943,024	-	25,943,024	-	-	25,943,024
	G.O. Bond Debt Service	-	-	-	-	-	-
	Debt Administration	214,348	-	214,348	-	-	214,348
	Bond Defeasance	-	-	-	-	-	-
	PAYGO	13,020,000	-	13,020,000	-	-	13,020,000
	Total Capital Financing Costs	39,177,372	-	39,177,372	-	-	39,177,372
	Pure Water Southern California planning costs	-	-	-	-	-	-
	Other Operating Costs	-	-	-	-	-	-
	Operating Equipment	149,807	-	149,807	-	-	149,807
	Succession Planning Labor Po	-	-	-	-	-	-
	OPEB/PERS Pre-Funding	-	-	-	-	-	-
	Total Other Operating Costs	149,807	-	149,807	-	-	149,807
	Increase/(Decrease) in Required Reserves	-	-	-	-	-	-
	Total General District Requirements	61,142,445	-	61,142,445	-	-	61,142,445
	REQUIREMENTS BEFORE OFFSETS:	71,461,831	-	71,461,831	-	-	71,461,831
	Revenue Offsets	-	-	-	-	-	-
	Property Taxes - MWD Portion of SWC GO Debt Service	-	-	-	-	-	-
	Property Taxes - MWD GO Debt Service	-	-	-	-	-	-
	Interest on Investments	1,673,171	-	1,673,171	-	-	1,673,171
	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 - SWC	-	-	-	-	-	-
	Revenue Reserve used for Revenue Bonds - I&P	-	-	-	-	-	-
	CVWD Revenues	-	-	-	-	-	-
	SLR Revenues	-	-	-	-	-	-
	DWCV Revenues	-	-	-	-	-	-
	Grant Funds	-	-	-	-	-	-
	IRA Bucket 1	-	-	-	-	-	-
	Stored Water Sales	-	-	-	-	-	-
	\$80M Grant	-	-	-	-	-	-
	Annexation	-	-	-	-	-	-
	Total Revenue Offsets	1,673,171	-	1,673,171	-	-	1,673,171
	NET REVENUE REQUIREMENTS:	69,788,660	-	69,788,660	-	-	69,788,660

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Storage - Other Than Power, Drought
Fiscal Year Ending 2026

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Hydroelectric							
Departmental O&M							
Group	Item						
	Office of General Manager	132,086	-	132,086	-	-	132,086
	Office of General Manager Board of Directors	-	-	-	-	-	-
	Bay Delta Initiatives	404,499	-	404,499	-	-	404,499
	External Affairs Legislative Services	-	-	-	-	-	-
	External Affairs Media Communications Services	-	-	-	-	-	-
	External Affairs Manager, External Affairs/Special Projects	-	-	-	-	-	-
	External Affairs Conservation & Community Services	-	-	-	-	-	-
	Human Resources	191,176	-	191,176	-	-	191,176
	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	2,602	-	2,602	-	-	2,602
	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	599,594	-	599,594	-	-	599,594
	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 F 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	2,418	-	2,418	-	-	2,418
	Office of Safety, Security and F Security & Emergency Management Unit	373,651	-	373,651	-	-	373,651
	Sustainability, Resilience & Inn	247,090	-	247,090	-	-	247,090
	Diversity, Equity & Inclusion	50,976	-	50,976	-	-	50,976
	Equal Employment Opportunit	40,095	-	40,095	-	-	40,095
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	3,548,119	-	3,548,119	-	-	3,548,119
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	465,926	-	465,926	-	-	465,926
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	51,033	-	51,033	-	-	51,033
	Integrated Operations Planning Integrated Operations Planning and Support Services	49,785	-	49,785	-	-	49,785
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	6,159,050	-	6,159,050	-	-	6,159,050

Allocation Percentages: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					% Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
Group	Item						
	Office of General Manager	114,230	0%	100%	0%	0%	100.0%
	Office of General Manager - Board of Directors	-	0%	100%	0%	0%	100.0%
	Bay Delta Initiatives - Bay Delta Initiatives	-	0%	100%	0%	0%	100.0%
	External Affairs - Legislative Services	-	0%	100%	0%	0%	100.0%
	External Affairs - Media Communications Services	-	0%	100%	0%	0%	100.0%
	External Affairs - Manager, External Affairs/Special Projects	-	0%	100%	0%	0%	100.0%
	External Affairs - Conservation & Community Services	-	0%	100%	0%	0%	100.0%
	Human Resources	192,033	0%	100%	0%	0%	100.0%
	Conveyance and Distribution - C&D, Eastern & Western	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution - C&D General	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality - Treatment Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. - Office of the Manager, Operations Support Services	3,182	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. - Operations Support Services	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution - C&D, Desert Region / CRA	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. - System Operations Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality - Treatment and Water Quality Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. - Power Operations and Planning	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. - Operations Planning & Programs Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality - Treatment Jensen	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality - Treatment Diemer	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality - Treatment Mills	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality - Treatment Skinner	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality - Treatment Weymouth	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality - Water Quality Section	744,417	0%	100%	0%	0%	100.0%
	Conveyance and Distribution - C&D, Eastern Unit	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution - C&D, Western Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. - OSS, Manufacturing Services Unit	-	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectio - Safety, Regulatory, and Training Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. - OSS, Fleet Services Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. - OSS, Power Support Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. - Office of the Manager, Operations & Planning Section	2,698	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectio - Security & Emergency Management Unit	1,127,185	0%	100%	0%	0%	100.0%
	Sustainability, Resilience & Innovation	111,045	0%	100%	0%	0%	100.0%
	Diversity, Equity & Inclusion	47,225	0%	100%	0%	0%	100.0%
	Equal Employment Opportunity	36,987	0%	100%	0%	0%	100.0%
	Finance and Administration	-	0%	100%	0%	0%	100.0%
	Business Technology - Office of Manager	-	0%	100%	0%	0%	100.0%
	Engineering Services	4,780,895	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectio - Office of Safety, Security and Protection Officer	-	0%	100%	0%	0%	100.0%
	Business Technology - Information Technology	614,839	0%	100%	0%	0%	100.0%
	Water Resources Management - Resource Planning & Development	-	0%	100%	0%	0%	100.0%
	Water Resources Management - Resource Implementation	-	0%	100%	0%	0%	100.0%
	Water Resources Management - Office of the Group Manager	-	0%	100%	0%	0%	100.0%
	Ethics Office	48,517	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. - Integrated Operations Planning and Support Services	46,765	0%	100%	0%	0%	100.0%
	General Counsel	-	0%	100%	0%	0%	100.0%
	General Auditor	-	0%	100%	0%	0%	100.0%
	Total Departmental O&M	7,870,018					
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*							
	Supply - O&M	-	0%	0%	0%	0%	0.0%
	Supply - Capital	-	0%	0%	0%	0%	0.0%
	Power - O&M & Off-Aq Capital	-	0%	0%	0%	0%	0.0%
	Power - Capital (less Off-Aq)	-	0%	0%	0%	0%	0.0%
	Transmission - Capital - Commodity, Demand, & Standby	-	0%	0%	0%	0%	0.0%
	Transmission - O&M - Commodity only	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Supply	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Power	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Other	-	0%	0%	0%	0%	0.0%
	Total State Water Contract	-					
	Colorado River Aqueduct Power Costs	-	0%	0%	0%	0%	0.0%
	Supply Programs (cash funded portion)	-	0%	0%	0%	0%	0.0%
	Demand Management (cash funded portion)						
	Local Resources Program	-	0%	100%	0%	0%	100.0%
	Future Supply Actions & Stormwater Pilot	-	0%	100%	0%	0%	100.0%
	Conservation Program (cash funded portion)	-	0%	100%	0%	0%	100.0%
	Total Demand Management Costs	-					
	Capital Financing						
	Revenue Bond Debt Service net of BABs Interest Subsidy Payment	22,351,449	31%	34%	36%	0%	100.0%
	G.O. Bond Debt Service	-	31%	34%	36%	0%	100.0%
	Debt Administration	184,673	31%	34%	36%	0%	100.0%
	Bond Defeasance	-	31%	34%	36%	0%	100.0%
	PAYGO	11,217,500	31%	34%	36%	0%	100.0%
	Total Capital Financing Costs	33,753,623					
	Pure Water Southern California planning costs	-	0%	0%	0%	0%	0.0%
	Other Operating Costs						
	Operating Equipment	114,249	0%	100%	0%	0%	100.0%
	Succession Planning Labor Pool	-	0%	100%	0%	0%	100.0%
	OPEB/PERS Pre-Funding	-	0%	100%	0%	0%	100.0%
	Total Other Operating Costs	114,249					
	Increase/(Decrease) in Required Reserves		31%	34%	36%	0%	100.0%
	Total General District Requirements	33,867,872	0%	0%	0%	0%	0.0%
	REQUIREMENTS BEFORE OFFSETS:	41,737,889	0%	0%	0%	0%	0.0%
	Revenue Offsets						
	Property Taxes - MWD Portion of SWC GO Debt Service	-	100%	0%	0%	0%	100.0%
	Property Taxes - MWD GO Debt Service	-	100%	0%	0%	0%	100.0%
	Interest on Investments	977,230	0%	100%	0%	0%	100.0%
	Hydro-Power Revenue	-	0%	0%	0%	0%	0.0%
	CRA Power Revenue	-	0%	0%	0%	0%	0.0%
	Wadsworth Pumping Plant (DVL) Power Revenue	-	0%	0%	0%	0%	0.0%
	Misc. allocated to A&G (Lease, Late Fees, etc.)	-	0%	0%	0%	0%	0.0%
	Misc. allocated to supply (PVID Lease)	-	25%	46%	29%	0%	100.0%
	Property Taxes - SWC	-	31%	34%	36%	0%	100.0%
	Revenue Reserve used for Revenue Bonds - I&P	-	31%	34%	36%	0%	100.0%
	CVWD Revenues	-	0%	0%	0%	0%	0.0%
	SLR Revenues	-	0%	0%	0%	0%	0.0%
	DWCV Revenues	-	0%	0%	0%	0%	0.0%
	Grant Funds	-	0%	0%	0%	0%	0.0%
	IRA Bucket 1	-	0%	0%	0%	0%	0.0%
	Stored Water Sales	-	0.0%	0.0%	0.0%	0.0%	0.0%
	\$80M Grant	-	0%	0%	0%	0%	0.0%
	Annexation	-	0%	0%	0%	0%	0.0%
	Total Revenue Offsets	977,230					
	NET REVENUE REQUIREMENTS:	40,760,660					

Allocation of Revenue Requirements: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
<i>Group Item</i>							
Office of General Manager	114,230	-	114,230	-	-	114,230	
Office of General Manager Board of Directors	-	-	-	-	-	-	
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	192,033	-	192,033	-	-	192,033	
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	3,182	-	3,182	-	-	3,182	
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	744,417	-	744,417	-	-	744,417	
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 F 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	2,698	-	2,698	-	-	2,698	
Office of Safety, Security and F Security & Emergency Management Unit	1,127,185	-	1,127,185	-	-	1,127,185	
Sustainability, Resilience & Inn	111,045	-	111,045	-	-	111,045	
Diversity, Equity & Inclusion	47,225	-	47,225	-	-	47,225	
Equal Employment Opportunity	36,987	-	36,987	-	-	36,987	
Finance and Administration	-	-	-	-	-	-	
Business Technology Office of Manager	-	-	-	-	-	-	
Engineering Services	4,780,895	-	4,780,895	-	-	4,780,895	
Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-	
Business Technology Information Technology	614,839	-	614,839	-	-	614,839	
Water Resources Management Resource Planning & Development	-	-	-	-	-	-	
Water Resources Management Resource Implementation	-	-	-	-	-	-	
Water Resources Management Office of the Group Manager	-	-	-	-	-	-	
Ethics Office	48,517	-	48,517	-	-	48,517	
Integrated Operations Planning Integrated Operations Planning and Support Services	46,765	-	46,765	-	-	46,765	
General Counsel	-	-	-	-	-	-	
General Auditor	-	-	-	-	-	-	
Total Departmental O&M	7,870,018	-	7,870,018	-	-	7,870,018	
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*							
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 Contract							
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 net of BABs Interest Subsidy Payment	22,351,449	6,854,754	7,529,952	7,966,743	-	22,351,449	
G.O. Bond Debt Service	-	-	-	-	-	-	
Debt Administration	184,673	56,636	62,214	65,823	-	184,673	
Bond Defeasance	-	-	-	-	-	-	
PAYGO	11,217,500	3,440,189	3,779,049	3,998,262	-	11,217,500	
Total Capital Financing Costs	33,753,623	10,351,579	11,371,215	12,030,828		33,753,623	
Pure Water Southern California planning costs							
Other Operating Costs							
Operating Equipment	114,249	-	114,249	-	-	114,249	
Succession Planning Labor Po	-	-	-	-	-	-	
OPEB/PERS Pre-Funding	-	-	-	-	-	-	
Total Other Operating Costs	114,249		114,249			114,249	
Increase/(Decrease) in Required Reserves							
Total General District Requirements	33,867,872	10,351,579	11,485,465	12,030,828		33,867,872	
REQUIREMENTS BEFORE OFFSETS:	41,737,889	10,351,579	19,355,482	12,030,828		41,737,889	
Revenue Offsets							
Property Taxes - MWD Portion of SWC GO Debt Service	-	-	-	-	-	-	
Property Taxes - MWD GO Debt Service	-	-	-	-	-	-	
Interest on Investments	977,230	-	-	-	-	977,230	
Hydro-Power Revenue	-	-	977,230	-	-	977,230	
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 - SWC	-	-	-	-	-	-	
Revenue Reserve used for Revenue Bonds - I&P	-	-	-	-	-	-	
CVWD Revenues	-	-	-	-	-	-	
SLR Revenues	-	-	-	-	-	-	
DWCV Revenues	-	-	-	-	-	-	
Grant Funds	-	-	-	-	-	-	
IRA Bucket 1	-	-	-	-	-	-	
Stored Water Sales	-	-	-	-	-	-	
\$80M Grant	-	-	-	-	-	-	
Annexation	-	-	-	-	-	-	
Total Revenue Offsets	977,230	-	977,230	-	-	977,230	
NET REVENUE REQUIREMENTS:	40,760,660	10,351,579	18,378,252	12,030,828		40,760,660	

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Storage - Other Than Power, Regulatory
Fiscal Year Ending 2026

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Hydroelectric							
Departmental O&M							
Group	Item						
	Office of General Manager	103,304	-	103,304	-	-	103,304
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	149,518	-	149,518	-	-	149,518
	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	2,463	-	2,463	-	-	2,463
	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	599,594	-	599,594	-	-	599,594
	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 F 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	2,289	-	2,289	-	-	2,289
	Office of Safety, Security and F Security & Emergency Management Unit	321,923	-	321,923	-	-	321,923
	Sustainability, Resilience & Inn	58,302	-	58,302	-	-	58,302
	Diversity, Equity & Inclusion	39,868	-	39,868	-	-	39,868
	Equal Employment Opportunit	31,358	-	31,358	-	-	31,358
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	3,056,915	-	3,056,915	-	-	3,056,915
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	364,400	-	364,400	-	-	364,400
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	39,807	-	39,807	-	-	39,807
	Integrated Operations Planning Integrated Operations Planning and Support Services	47,139	-	47,139	-	-	47,139
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	4,816,882	-	4,816,882	-	-	4,816,882

Allocation of Revenue Requirements: Storage - Power
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
<i>Group</i>	<i>Item</i>						
Office of General Manager		-	-	-	-	-	
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 F	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 Sect	-	-	-	-	-	
Office of Safety, Security and F	Security & Emergency Management Unit	-	-	-	-	-	
Sustainability, Resilience & Inn		-	-	-	-	-	
Diversity, Equity & Inclusion		-	-	-	-	-	
Equal Employment Opportunity	-	-	-	-	-	-	
Finance and Administration	-	-	-	-	-	-	
Business Technology	Office of Manager	-	-	-	-	-	
Engineering Services		-	-	-	-	-	
Office of Safety, Security and F	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 Contract*							
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 Contract		-	-	-	-	-	
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 net of BABs Interest Subsidy Payment		-	-	-	-	-	
G.O. Bond Debt Service		-	-	-	-	-	
Debt Administration		-	-	-	-	-	
Bond Defeasance		-	-	-	-	-	
PAYGO		-	-	-	-	-	
Total Capital Financing Costs		-	-	-	-	-	
Pure Water Southern California planning costs							
Other Operating Costs							
Operating Equipment		-	-	-	-	-	
Succession Planning Labor Po		-	-	-	-	-	
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 SWC GO Debt Service		-	-	-	-	-	
Property Taxes - MWD GO Debt Service		-	-	-	-	-	
Interest on Investments		-	-	-	-	-	
Hydro-Power Revenue		-	-	-	-	-	
CRA Power Revenue		-	-	-	-	-	
Wadsworth Pumping Plant (DVL) Power Revenue	823,050	-	-	-	-	-	
Misc. allocated to A&G (Lease, Late Fees, etc.)		-	-	-	823,050	823,050	
Misc. allocated to supply (PVID Lease)		-	-	-	-	-	
Property Taxes - SWC		-	-	-	-	-	
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	
CVWD Revenues		-	-	-	-	-	
SLR Revenues		-	-	-	-	-	
DWCV Revenues		-	-	-	-	-	
Grant Funds		-	-	-	-	-	
IRA Bucket 1		-	-	-	-	-	
Stored Water Sales		-	-	-	-	-	
\$80M Grant		-	-	-	-	-	
Annexation		-	-	-	-	-	
Total Revenue Offsets	823,050	-	-	-	823,050	823,050	
NET REVENUE REQUIREMENTS:	(823,050)	-	-	-	(823,050)	(823,050)	

Direct Labor used for A&G Allocation
 Allocation of Revenue Requirements: Storage - Power
 Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total
		Fixed			Variable	Hydroelectric	
		Demand	Commodity	Standby	Commodity		
Departmental O&M							
Group	Item						
Office of General Manager		-	-	-	-	-	-
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 F	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 F	Security & Emergency Management Unit	-	-	-	-	-	-
Sustainability, Resilience & Inn		-	-	-	-	-	-
Diversity, Equity & Inclusion		-	-	-	-	-	-
Equal Employment Opportunit	-	-	-	-	-	-	-
Finance and Administration	-	-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-
Engineering Services		-	-	-	-	-	-
Office of Safety, Security and F	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 of Revenue Requirements: Treatment - Jensen
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total
		Demand	Fixed		Variable Commodity	Hydroelectric	
			Commodity	Standby			
Departmental O&M							
<i>Group</i>	<i>Item</i>						
	Office of General Manager	544,058	-	544,058	-	-	544,058
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	914,626	-	914,626	-	-	914,626
	Conveyance and Distribution C&D, Eastern & Western	-	-	-	-	-	-
	Conveyance and Distribution C&D General	-	-	-	-	-	-
	Treatment and Water Quality Treatment Section	268,747	-	268,747	-	-	268,747
	Integrated Operations Planning Office of the Manager, Operations Support Services	56,838	-	56,838	-	-	56,838
	Integrated Operations Planning Operations Support Services	153,633	-	153,633	-	-	153,633
	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	22,300,488	-	12,184,030	10,116,458	-	22,300,488
	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	3,281,907	-	3,281,907	-	-	3,281,907
	Conveyance and Distribution C&D, Eastern Unit	-	-	-	-	-	-
	Conveyance and Distribution C&D, Western Unit	-	-	-	-	-	-
	Integrated Operations Planning OSS, Manufacturing Services Unit	190,729	-	190,729	-	-	190,729
	Office of Safety, Security and F Safety, Regulatory, and Training Section	1,427,447	-	1,427,447	-	-	1,427,447
	Integrated Operations Planning OSS, Fleet Services Unit	1,498,496	-	1,498,496	-	-	1,498,496
	Integrated Operations Planning OSS, Power Support Unit	254,434	-	254,434	-	-	254,434
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	48,195	-	48,195	-	-	48,195
	Office of Safety, Security and F Security & Emergency Management Unit	768,455	-	768,455	-	-	768,455
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	224,924	-	224,924	-	-	224,924
	Equal Employment Opportunity	176,164	-	176,164	-	-	176,164
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	3,259,362	-	3,259,362	-	-	3,259,362
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	2,928,384	-	2,928,384	-	-	2,928,384
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	166,880	-	166,880	-	-	166,880
	Integrated Operations Planning Integrated Operations Planning and Support Services	835,426	-	835,426	-	-	835,426
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	39,299,194	-	29,182,736	10,116,458	-	39,299,194
GENERAL DISTRICT REQUIREMENTS							
	State Water Contract*	-	-	-	-	-	-
	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 Contract	-	-	-	-	-	-
	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 net of BABs Interest Subsidy Payment	15,238,040	5,092,060	3,947,333	6,198,647	-	15,238,040
	G.O. Bond Debt Service	85,991	28,735	22,275	34,980	-	85,991
	Debt Administration	125,900	42,072	32,614	51,215	-	125,900
	Bond Defeasance	-	-	-	-	-	-
	PAYGO	7,647,500	2,555,547	1,981,044	3,110,909	-	7,647,500
	Total Capital Financing Costs	23,097,431	7,718,414	5,983,267	9,395,750	-	23,097,431
	Pure Water Southern California planning costs	-	-	-	-	-	-
	Other Operating Costs	-	-	-	-	-	-
	Operating Equipment	570,507	-	570,507	-	-	570,507
	Succession Planning Labor Po	-	-	-	-	-	-
	OPEB/PERS Pre-Funding	-	-	-	-	-	-
	Total Other Operating Costs	570,507	-	570,507	-	-	570,507
	Increase/(Decrease) in Required Reserves	-	-	-	-	-	-
	Total General District Requirements	23,667,938	7,718,414	6,553,774	9,395,750	-	23,667,938
	REQUIREMENTS BEFORE OFFSETS:	62,967,132	7,718,414	35,736,510	9,395,750	10,116,458	62,967,132
	Revenue Offsets	-	-	-	-	-	-
	Property Taxes - MWD Portion of SWC GO Debt Service	-	-	-	-	-	-
	Property Taxes - MWD GO Debt Service	85,991	-	-	-	-	85,991
	Interest on Investments	1,472,267	-	-	85,991	-	1,472,267
	Hydro-Power Revenue	-	491,984	381,383	598,900	-	1,472,267
	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 - SWC	-	-	-	-	-	-
	Revenue Reserve used for Revenue Bonds - I&P	-	-	-	-	-	-
	CVWD Revenues	-	-	-	-	-	-
	SLR Revenues	-	-	-	-	-	-
	DWCV Revenues	-	-	-	-	-	-
	Grant Funds	-	-	-	-	-	-
	IRA Bucket 1	-	-	-	-	-	-
	Stored Water Sales	-	-	-	-	-	-
	\$80M Grant	-	-	-	-	-	-
	Annexation	-	-	-	-	-	-
	Total Revenue Offsets	1,558,258	491,984	381,383	684,891	-	1,558,258
	NET REVENUE REQUIREMENTS:	61,408,874	7,226,430	35,355,127	8,710,859	10,116,458	61,408,874

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Treatment - Jensen

Fiscal Year Ending 2026

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Hydroelectric							
Departmental O&M							
Group	Item						
	Office of General Manager	492,022	-	492,022	-	-	492,022
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	712,133	-	712,133	-	-	712,133
	Conveyance and Distribution C&D, Eastern & Western	-	-	-	-	-	-
	Conveyance and Distribution C&D General	-	-	-	-	-	-
	Treatment and Water Quality Treatment Section	113,495	-	113,495	-	-	113,495
	Integrated Operations Planning Office of the Manager, Operations Support Services	44,005	-	44,005	-	-	44,005
	Integrated Operations Planning Operations Support Services	135,891	-	135,891	-	-	135,891
	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	11,304,459	-	11,304,459	-	-	11,304,459
	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	2,643,429	-	2,643,429	-	-	2,643,429
	Conveyance and Distribution C&D, Eastern Unit	-	-	-	-	-	-
	Conveyance and Distribution C&D, Western Unit	-	-	-	-	-	-
	Integrated Operations Planning OSS, Manufacturing Services Unit	168,598	-	168,598	-	-	168,598
	Office of Safety, Security and F Safety, Regulatory, and Training Section	995,939	-	995,939	-	-	995,939
	Integrated Operations Planning OSS, Fleet Services Unit	653,887	-	653,887	-	-	653,887
	Integrated Operations Planning OSS, Power Support Unit	227,272	-	227,272	-	-	227,272
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	40,894	-	40,894	-	-	40,894
	Office of Safety, Security and F Security & Emergency Management Unit	219,470	-	219,470	-	-	219,470
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	189,887	-	189,887	-	-	189,887
	Equal Employment Opportunit	149,353	-	149,353	-	-	149,353
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	2,084,043	-	2,084,043	-	-	2,084,043
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	1,735,584	-	1,735,584	-	-	1,735,584
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	136,920	-	136,920	-	-	136,920
	Integrated Operations Planning Integrated Operations Planning and Support Services	842,115	-	842,115	-	-	842,115
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	22,889,397	-	22,889,397	-	-	22,889,397

Allocation Percentages: Treatment - Weymouth
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					% Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
Group	Item						
	Office of General Manager	602,678	0%	100%	0%	0%	100.0%
	Office of General Manager Board of Directors	-	0%	100%	0%	0%	100.0%
	Bay Delta Initiatives Bay Delta Initiatives	-	0%	100%	0%	0%	100.0%
	External Affairs Legislative Services	-	0%	100%	0%	0%	100.0%
	External Affairs Media Communications Services	-	0%	100%	0%	0%	100.0%
	External Affairs Manager, External Affairs/Special Projects	-	0%	100%	0%	0%	100.0%
	External Affairs Conservation & Community Services	-	0%	100%	0%	0%	100.0%
	Human Resources	1,013,172	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern & Western	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D General	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Section	305,816	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations Support Services	62,417	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Support Services	153,633	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Desert Region / CRA	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. System Operations Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment and Water Quality Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Power Operations and Planning	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Planning & Programs Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Jensen	-	0%	55%	0%	45%	100.0%
	Treatment and Water Quality Treatment Diemer	-	0%	56%	0%	44%	100.0%
	Treatment and Water Quality Treatment Mills	-	0%	72%	0%	28%	100.0%
	Treatment and Water Quality Treatment Skinner	-	0%	59%	0%	41%	100.0%
	Treatment and Water Quality Treatment Weymouth	23,414,007	0%	60%	0%	40%	100.0%
	Treatment and Water Quality Water Quality Section	3,281,907	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern Unit	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Western Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Manufacturing Services Unit	190,729	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectic Safety, Regulatory, and Training Section	1,427,447	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Fleet Services Unit	1,498,496	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Fleet Support Unit	254,434	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations & Planning Section	52,926	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectic Security & Emergency Management Unit	912,651	0%	100%	0%	0%	100.0%
	Sustainability, Resilience & Innovation	-	0%	100%	0%	0%	100.0%
	Diversity, Equity & Inclusion	249,159	0%	100%	0%	0%	100.0%
	Equal Employment Opportunity	195,145	0%	100%	0%	0%	100.0%
	Finance and Administration	-	0%	100%	0%	0%	100.0%
	Business Technology Office of Manager	-	0%	100%	0%	0%	100.0%
	Engineering Services	3,870,959	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectic Office of Safety, Security and Protection Officer	-	0%	100%	0%	0%	100.0%
	Business Technology Information Technology	3,243,902	0%	100%	0%	0%	100.0%
	Water Resources Management Resource Planning & Development	-	0%	100%	0%	0%	100.0%
	Water Resources Management Resource Implementation	-	0%	100%	0%	0%	100.0%
	Water Resources Management Office of the Group Manager	-	0%	100%	0%	0%	100.0%
	Ethics Office	189,784	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Integrated Operations Planning and Support Services	917,440	0%	100%	0%	0%	100.0%
	General Counsel	-	0%	100%	0%	0%	100.0%
	General Auditor	-	0%	100%	0%	0%	100.0%
	Total Departmental O&M	41,836,700					
GENERAL DISTRICT REQUIREMENTS							
	State Water Contract*						
	Supply - O&M	-	0%	0%	0%	0%	0.0%
	Supply - Capital	-	0%	0%	0%	0%	0.0%
	Power - O&M & Off-Aq Capital	-	0%	0%	0%	0%	0.0%
	Power - Capital (less Off-Aq)	-	0%	0%	0%	0%	0.0%
	Transmission - Capital - Commodity, Demand, & Standby	-	0%	0%	0%	0%	0.0%
	Transmission - O&M - Commodity only	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Supply	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Power	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Other	-	0%	0%	0%	0%	0.0%
	Total State Water Contract	-					
	Colorado River Aqueduct Power Costs	-	0%	0%	0%	0%	0.0%
	Supply Programs (cash funded portion)	-	0%	0%	0%	0%	0.0%
	Demand Management (cash funded portion)	-					
	Local Resources Program	-	0%	100%	0%	0%	100.0%
	Future Supply Actions & Stormwater Pilot	-	0%	100%	0%	0%	100.0%
	Conservation Program (cash funded portion)	-	0%	100%	0%	0%	100.0%
	Total Demand Management Costs	-					
	Capital Financing						
	Revenue Bond Debt Service net of BABs Interest Subsidy Payment	18,097,351	33%	26%	41%	0%	100.0%
	G.O. Bond Debt Service	102,126	33%	26%	41%	0%	100.0%
	Debt Administration	149,525	33%	26%	41%	0%	100.0%
	Bond Defeasance	-	33%	26%	41%	0%	100.0%
	PAYGO	9,082,500	33%	26%	41%	0%	100.0%
	Total Capital Financing Costs	27,431,502					
	Pure Water Southern California planning costs	-	0%	0%	0%	0%	0.0%
	Other Operating Costs						
	Operating Equipment	607,344	0%	100%	0%	0%	100.0%
	Succession Planning Labor Pool	-	0%	100%	0%	0%	100.0%
	OPEB/PERS Pre-Funding	-	0%	100%	0%	0%	100.0%
	Total Other Operating Costs	607,344					
	Increase/(Decrease) in Required Reserves		33%	28%	40%	0%	100.0%
	Total General District Requirements	28,038,846	0%	0%	0%	0%	0.0%
	REQUIREMENTS BEFORE OFFSETS:	69,875,546	0%	0%	0%	0%	0.0%
	Revenue Offsets						
	Property Taxes - MWD Portion of SWC GO Debt Service	-	0%	0%	0%	0%	0.0%
	Property Taxes - MWD GO Debt Service	102,126	0%	0%	100%	0%	100.0%
	Interest on Investments	1,633,639	33%	26%	41%	0%	100.0%
	Hydro-Power Revenue	-	0%	0%	0%	0%	0.0%
	CRA Power Revenue	-	0%	0%	0%	0%	0.0%
	Wadsworth Pumping Plant (DVL) Power Revenue	-	0%	0%	0%	0%	0.0%
	Misc. allocated to A&G (Lease, Late Fees, etc.)	-	0%	0%	0%	0%	0.0%
	Misc. allocated to supply (PVID Lease)	-	0%	0%	0%	0%	0.0%
	Property Taxes - SWC	-	33%	26%	41%	0%	100.0%
	Revenue Reserve used for Revenue Bonds - I&P	-	33%	26%	41%	0%	100.0%
	CVWD Revenues	-	0%	0%	0%	0%	0.0%
	SLR Revenues	-	0%	0%	0%	0%	0.0%
	DWCV Revenues	-	0%	0%	0%	0%	0.0%
	Grant Funds	-	0%	0%	0%	0%	0.0%
	IRA Bucket 1	-	0%	0%	0%	0%	0.0%
	Stored Water Sales	-	0.0%	0.0%	0.0%	0.0%	0.0%
	\$80M Grant	-	0%	0%	0%	0%	0.0%
	Annexation	-	33%	26%	41%	0%	100.0%
	Total Revenue Offsets	1,735,766					
	NET REVENUE REQUIREMENTS:	68,139,781					

Allocation of Revenue Requirements: Treatment - Weymouth
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
Group	Item						
	Office of General Manager	602,678	-	602,678	-	-	602,678
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	1,013,172	-	1,013,172	-	-	1,013,172
	Conveyance and Distribution C&D, Eastern & Western	-	-	-	-	-	-
	Conveyance and Distribution C&D General	-	-	-	-	-	-
	Treatment and Water Quality Treatment Section	305,816	-	305,816	-	-	305,816
	Integrated Operations Planning Office of the Manager, Operations Support Services	62,417	-	62,417	-	-	62,417
	Integrated Operations Planning Operations Support Services	153,633	-	153,633	-	-	153,633
	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	23,414,007	-	14,038,777	-	9,375,230	23,414,007
	Treatment and Water Quality Water Quality Section	3,281,907	-	3,281,907	-	-	3,281,907
	Conveyance and Distribution C&D, Eastern Unit	-	-	-	-	-	-
	Conveyance and Distribution C&D, Western Unit	-	-	-	-	-	-
	Integrated Operations Planning OSS, Manufacturing Services Unit	190,729	-	190,729	-	-	190,729
	Office of Safety, Security and F Safety, Regulatory, and Training Section	1,427,447	-	1,427,447	-	-	1,427,447
	Integrated Operations Planning OSS, Fleet Services Unit	1,498,496	-	1,498,496	-	-	1,498,496
	Integrated Operations Planning OSS, Power Support Unit	254,434	-	254,434	-	-	254,434
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	52,926	-	52,926	-	-	52,926
	Office of Safety, Security and F Security & Emergency Management Unit	912,651	-	912,651	-	-	912,651
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	249,159	-	249,159	-	-	249,159
	Equal Employment Opportunity	195,145	-	195,145	-	-	195,145
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	3,870,959	-	3,870,959	-	-	3,870,959
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	3,243,902	-	3,243,902	-	-	3,243,902
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	189,784	-	189,784	-	-	189,784
	Integrated Operations Planning Integrated Operations Planning and Support Services	917,440	-	917,440	-	-	917,440
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	41,836,700	-	32,461,471	-	9,375,230	41,836,700
GENERAL DISTRICT REQUIREMENTS							
	State Water Contract*	-	-	-	-	-	-
	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 Contract	-	-	-	-	-	-
	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 net of BABs Interest Subsidy Payment	18,097,351	6,047,549	4,688,023	7,361,779	-	18,097,351
	G.O. Bond Debt Service	102,126	34,127	26,455	41,544	-	102,126
	Debt Administration	149,525	49,966	38,734	60,825	-	149,525
	Bond Defeasance	-	-	-	-	-	-
	PAYGO	9,082,500	3,035,078	2,352,773	3,694,649	-	9,082,500
	Total Capital Financing Costs	27,431,502	9,166,721	7,105,985	11,158,797	-	27,431,502
	Pure Water Southern California planning costs	-	-	-	-	-	-
	Other Operating Costs	-	-	-	-	-	-
	Operating Equipment	607,344	-	607,344	-	-	607,344
	Succession Planning Labor Po	-	-	-	-	-	-
	OPEB/PERS Pre-Funding	-	-	-	-	-	-
	Total Other Operating Costs	607,344	-	607,344	-	-	607,344
	Increase/(Decrease) in Required Reserves	-	-	-	-	-	-
	Total General District Requirements	28,038,846	9,166,721	7,713,329	11,158,797	-	28,038,846
	REQUIREMENTS BEFORE OFFSETS:	69,875,546	9,166,721	40,174,799	11,158,797	9,375,230	69,875,546
	Revenue Offsets	-	-	-	-	-	-
	Property Taxes - MWD Portion of SWC GO Debt Service	-	-	-	-	-	-
	Property Taxes - MWD GO Debt Service	102,126	-	-	-	-	102,126
	Interest on Investments	1,633,639	-	-	-	-	1,633,639
	Hydro-Power Revenue	-	545,909	423,186	664,544	-	1,633,639
	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 - SWC	-	-	-	-	-	-
	Revenue Reserve used for Revenue Bonds - I&P	-	-	-	-	-	-
	CVWD Revenues	-	-	-	-	-	-
	SLR Revenues	-	-	-	-	-	-
	DWCV Revenues	-	-	-	-	-	-
	Grant Funds	-	-	-	-	-	-
	IRA Bucket 1	-	-	-	-	-	-
	Stored Water Sales	-	-	-	-	-	-
	\$80M Grant	-	-	-	-	-	-
	Annexation	-	-	-	-	-	-
	Total Revenue Offsets	1,735,766	545,909	423,186	766,671	-	1,735,766
	NET REVENUE REQUIREMENTS:	68,139,781	8,620,811	39,751,614	10,392,126	9,375,230	68,139,781

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Weymouth
Fiscal Year Ending 2026

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Departmental O&M							
Group	Item						
	Office of General Manager	545,035	-	545,035	-	-	545,035
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	788,862	-	788,862	-	-	788,862
	Conveyance and Distribution C&D, Eastern & Western	-	-	-	-	-	-
	Conveyance and Distribution C&D General	-	-	-	-	-	-
	Treatment and Water Quality Treatment Section	129,149	-	129,149	-	-	129,149
	Integrated Operations Planning Office of the Manager, Operations Support Services	48,325	-	48,325	-	-	48,325
	Integrated Operations Planning Operations Support Services	135,891	-	135,891	-	-	135,891
	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	12,863,726	-	12,863,726	-	-	12,863,726
	Treatment and Water Quality Water Quality Section	2,643,429	-	2,643,429	-	-	2,643,429
	Conveyance and Distribution C&D, Eastern Unit	-	-	-	-	-	-
	Conveyance and Distribution C&D, Western Unit	-	-	-	-	-	-
	Integrated Operations Planning OSS, Manufacturing Services Unit	168,598	-	168,598	-	-	168,598
	Office of Safety, Security and F Safety, Regulatory, and Training Section	995,939	-	995,939	-	-	995,939
	Integrated Operations Planning OSS, Fleet Services Unit	653,887	-	653,887	-	-	653,887
	Integrated Operations Planning OSS, Power Support Unit	227,272	-	227,272	-	-	227,272
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	44,909	-	44,909	-	-	44,909
	Office of Safety, Security and F Security & Emergency Management Unit	260,652	-	260,652	-	-	260,652
	Sustainability, Resilience & Inn Diversity, Equity & Inclusion	210,347	-	210,347	-	-	210,347
	Equal Employment Opportunit	165,445	-	165,445	-	-	165,445
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	2,475,099	-	2,475,099	-	-	2,475,099
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	1,922,583	-	1,922,583	-	-	1,922,583
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	155,712	-	155,712	-	-	155,712
	Integrated Operations Planning Integrated Operations Planning and Support Services	924,785	-	924,785	-	-	924,785
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	25,359,646	-	25,359,646	-	-	25,359,646

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Treatment - Diemer

Fiscal Year Ending 2026

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
					Hydroelectric		
Departmental O&M							
Group	Item						
Office of General Manager		528,848	-	528,848	-	528,848	
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		765,433	-	765,433	-	765,433	
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	
Conveyance and Distribution	C&D General	-	-	-	-	-	
Treatment and Water Quality	Treatment Section	118,184	-	118,184	-	118,184	
Integrated Operations Planning	Office of the Manager, Operations Support Services	45,509	-	45,509	-	45,509	
Integrated Operations Planning	Operations Support Services	135,891	-	135,891	-	135,891	
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	11,771,510	-	11,771,510	-	11,771,510	
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	2,643,429	-	2,643,429	-	2,643,429	
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	
Integrated Operations Planning	OSS, Manufacturing Services Unit	168,598	-	168,598	-	168,598	
Office of Safety, Security and F	Safety, Regulatory, and Training Section	995,939	-	995,939	-	995,939	
Integrated Operations Planning	OSS, Fleet Services Unit	653,887	-	653,887	-	653,887	
Integrated Operations Planning	OSS, Power Support Unit	227,272	-	227,272	-	227,272	
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	42,292	-	42,292	-	42,292	
Office of Safety, Security and F	Security & Emergency Management Unit	310,372	-	310,372	-	310,372	
Sustainability, Resilience & Inn		-	-	-	-	-	
Diversity, Equity & Inclusion		204,100	-	204,100	-	204,100	
Equal Employment Opportunit		160,532	-	160,532	-	160,532	
Finance and Administration		-	-	-	-	-	
Business Technology	Office of Manager	-	-	-	-	-	
Engineering Services		2,947,228	-	2,947,228	-	2,947,228	
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	
Business Technology	Information Technology	1,865,485	-	1,865,485	-	1,865,485	
Water Resources Management	Resource Planning & Development	-	-	-	-	-	
Water Resources Management	Resource Implementation	-	-	-	-	-	
Water Resources Management	Office of the Group Manager	-	-	-	-	-	
Ethics Office		149,239	-	149,239	-	149,239	
Integrated Operations Planning	Integrated Operations Planning and Support Services	870,897	-	870,897	-	870,897	
General Counsel		-	-	-	-	-	
General Auditor		-	-	-	-	-	
Total Departmental O&M		24,604,643	-	24,604,643	-	24,604,643	

Allocation of Revenue Requirements: Treatment - Mills
Fiscal Year Ending 2026

		Allocation Percentages					Total
		Functionalization	Fixed			Variable Commodity	
Demand	Commodity		Standby				
Departmental O&M							
Group Item							
Office of General Manager		464,160	-	464,160	-	-	464,160
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		780,307	-	780,307	-	-	780,307
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	236,434	-	236,434	-	-	236,434
Integrated Operations Planning	Office of the Manager, Operations Support Services	51,637	-	51,637	-	-	51,637
Integrated Operations Planning	Operations Support Services	153,633	-	153,633	-	-	153,633
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	14,751,862	-	10,565,331	4,186,531	-	14,751,862
Treatment and Water Quality	Treatment Skinner	-	-	-	-	-	-
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,281,907	-	3,281,907	-	-	3,281,907
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	190,729	-	190,729	-	-	190,729
Office of Safety, Security and F	Safety, Regulatory, and Training Section	1,427,447	-	1,427,447	-	-	1,427,447
Integrated Operations Planning	OSS, Fleet Services Unit	1,498,496	-	1,498,496	-	-	1,498,496
Integrated Operations Planning	OSS, Power Support Unit	254,434	-	254,434	-	-	254,434
Integrated Operations Planning	Office of the Manager, Operations & Planning Secti	43,785	-	43,785	-	-	43,785
Office of Safety, Security and F	Security & Emergency Management Unit	300,700	-	300,700	-	-	300,700
Sustainability, Resilience & Inn		-	-	-	-	-	-
Diversity, Equity & Inclusion		191,893	-	191,893	-	-	191,893
Equal Employment Opportunity		150,293	-	150,293	-	-	150,293
Finance and Administration		-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-
Engineering Services		1,275,403	-	1,275,403	-	-	1,275,403
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	-
Business Technology	Information Technology	2,498,331	-	2,498,331	-	-	2,498,331
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-
Ethics Office		137,936	-	137,936	-	-	137,936
Integrated Operations Planning	Integrated Operations Planning and Support Services	758,979	-	758,979	-	-	758,979
General Counsel		-	-	-	-	-	-
General Auditor		-	-	-	-	-	-
Total Departmental O&M		28,448,364	-	24,261,833	4,186,531	-	28,448,364
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*		-	-	-	-	-	-
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 Contract		-	-	-	-	-	-
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 net of BABs Interest Subsidy Payment		5,962,711	1,992,545	1,544,609	2,425,557	-	5,962,711
G.O. Bond Debt Service		33,649	11,244	8,716	13,688	-	33,649
Debt Administration		49,265	16,463	12,762	20,041	-	49,265
Bond Defeasance		-	-	-	-	-	-
PAYGO		2,992,500	999,997	775,191	1,217,312	-	2,992,500
Total Capital Financing Costs		9,038,125	3,020,249	2,341,278	3,676,598	-	9,038,125
Pure Water Southern California planning costs		-	-	-	-	-	-
Other Operating Costs		-	-	-	-	-	-
Operating Equipment		412,985	-	412,985	-	-	412,985
Succession Planning Labor Po		-	-	-	-	-	-
OPEB/PERS Pre-Funding		-	-	-	-	-	-
Total Other Operating Costs		412,985	-	412,985	-	-	412,985
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-
Total General District Requirements		9,451,110	3,020,249	2,754,263	3,676,598	-	9,451,110
REQUIREMENTS BEFORE OFFSETS:		37,899,474	3,020,249	27,016,096	3,676,598	4,186,531	37,899,474
Revenue Offsets		-	-	-	-	-	-
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		33,649	-	-	-	-	33,649
Interest on Investments		886,571	-	-	33,649	-	886,571
Hydro-Power Revenue		-	296,263	229,662	360,646	-	886,571
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 - SWC		-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-
DWCV Revenues		-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-
\$80M Grant		-	-	-	-	-	-
Annexation		-	-	-	-	-	-
Total Revenue Offsets		920,220	296,263	229,662	394,295	-	920,220
NET REVENUE REQUIREMENTS:		36,979,255	2,723,986	26,786,435	3,282,303	4,186,531	36,979,255

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Treatment - Mills
Fiscal Year Ending 2026

		Allocation Percentages					Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Hydroelectric							
Departmental O&M							
Group	Item						
	Office of General Manager	419,765	-	419,765	-	-	419,765
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	607,552	-	607,552	-	-	607,552
	Conveyance and Distribution C&D, Eastern & Western	-	-	-	-	-	-
	Conveyance and Distribution C&D General	-	-	-	-	-	-
	Treatment and Water Quality Treatment Section	99,848	-	99,848	-	-	99,848
	Integrated Operations Planning Office of the Manager, Operations Support Services	39,978	-	39,978	-	-	39,978
	Integrated Operations Planning Operations Support Services	135,891	-	135,891	-	-	135,891
	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	9,945,257	-	9,945,257	-	-	9,945,257
	Treatment and Water Quality Treatment Skinner	-	-	-	-	-	-
	Treatment and Water Quality Treatment Weymouth	-	-	-	-	-	-
	Treatment and Water Quality Water Quality Section	2,643,429	-	2,643,429	-	-	2,643,429
	Conveyance and Distribution C&D, Eastern Unit	-	-	-	-	-	-
	Conveyance and Distribution C&D, Western Unit	-	-	-	-	-	-
	Integrated Operations Planning OSS, Manufacturing Services Unit	168,598	-	168,598	-	-	168,598
	Office of Safety, Security and F Safety, Regulatory, and Training Section	995,939	-	995,939	-	-	995,939
	Integrated Operations Planning OSS, Fleet Services Unit	653,887	-	653,887	-	-	653,887
	Integrated Operations Planning OSS, Power Support Unit	227,272	-	227,272	-	-	227,272
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	37,152	-	37,152	-	-	37,152
	Office of Safety, Security and F Security & Emergency Management Unit	85,880	-	85,880	-	-	85,880
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	162,001	-	162,001	-	-	162,001
	Equal Employment Opportunit	127,420	-	127,420	-	-	127,420
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	815,495	-	815,495	-	-	815,495
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	1,480,701	-	1,480,701	-	-	1,480,701
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	113,173	-	113,173	-	-	113,173
	Integrated Operations Planning Integrated Operations Planning and Support Services	765,055	-	765,055	-	-	765,055
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	19,524,294	-	19,524,294	-	-	19,524,294

Allocation Percentages: Treatment - Skinner
 Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					% Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
Group	Item						
	Office of General Manager	506,793	0%	100%	0%	0%	100.0%
	Office of General Manager Board of Directors	-	0%	100%	0%	0%	100.0%
	Bay Delta Initiatives Bay Delta Initiatives	-	0%	100%	0%	0%	100.0%
	External Affairs Legislative Services	-	0%	100%	0%	0%	100.0%
	External Affairs Media Communications Services	-	0%	100%	0%	0%	100.0%
	External Affairs Manager, External Affairs/Special Projects	-	0%	100%	0%	0%	100.0%
	External Affairs Conservation & Community Services	-	0%	100%	0%	0%	100.0%
	Human Resources	851,978	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern & Western	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D General	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Section	230,759	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations Support Services	51,387	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Support Services	153,633	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Desert Region / CRA	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. System Operations Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment and Water Quality Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Power Operations and Planning	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Planning & Programs Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Jensen	-	0%	55%	0%	45%	100.0%
	Treatment and Water Quality Treatment Diemer	-	0%	56%	0%	44%	100.0%
	Treatment and Water Quality Treatment Mills	-	0%	72%	0%	28%	100.0%
	Treatment and Water Quality Treatment Skinner	17,314,407	0%	59%	0%	41%	100.0%
	Treatment and Water Quality Treatment Weymouth	-	0%	60%	0%	40%	100.0%
	Treatment and Water Quality Water Quality Section	3,281,907	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern Unit	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Western Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Manufacturing Services Unit	190,729	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectio Safety, Regulatory, and Training Section	1,427,447	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Fleet Services Unit	1,498,496	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Power Support Unit	254,434	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations & Planning Section	43,573	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectio Security & Emergency Management Unit	891,549	0%	100%	0%	0%	100.0%
	Sustainability, Resilience & Innovation	-	0%	100%	0%	0%	100.0%
	Diversity, Equity & Inclusion	209,518	0%	100%	0%	0%	100.0%
	Equal Employment Opportunity	164,098	0%	100%	0%	0%	100.0%
	Finance and Administration	-	0%	100%	0%	0%	100.0%
	Business Technology Office of Manager	-	0%	100%	0%	0%	100.0%
	Engineering Services	3,781,457	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectio Office of Safety, Security and Protection Officer	-	0%	100%	0%	0%	100.0%
	Business Technology Information Technology	2,727,803	0%	100%	0%	0%	100.0%
	Water Resources Management Resource Planning & Development	-	0%	100%	0%	0%	100.0%
	Water Resources Management Resource Implementation	-	0%	100%	0%	0%	100.0%
	Water Resources Management Office of the Group Manager	-	0%	100%	0%	0%	100.0%
	Ethics Office	157,687	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Integrated Operations Planning and Support Services	755,308	0%	100%	0%	0%	100.0%
	General Counsel	-	0%	100%	0%	0%	100.0%
	General Auditor	-	0%	100%	0%	0%	100.0%
	Total Departmental O&M	34,492,962					
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*							
	Supply - O&M	-	0%	0%	0%	0%	0.0%
	Supply - Capital	-	0%	0%	0%	0%	0.0%
	Power - O&M & Off-Aq Capital	-	0%	0%	0%	0%	0.0%
	Power - Capital (less Off-Aq)	-	0%	0%	0%	0%	0.0%
	Transmission - Capital - Commodity, Demand, & Standby	-	0%	0%	0%	0%	0.0%
	Transmission - O&M - Commodity only	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Supply	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Power	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Other	-	0%	0%	0%	0%	0.0%
	Total State Water Contract	-					
	Colorado River Aqueduct Power Costs	-	0%	0%	0%	0%	0.0%
	Supply Programs (cash funded portion)	-	0%	0%	0%	0%	0.0%
	Demand Management (cash funded portion)	-					
	Local Resources Program	-	0%	100%	0%	0%	100.0%
	Future Supply Actions & Stormwater Pilot	-	0%	100%	0%	0%	100.0%
	Conservation Program (cash funded portion)	-	0%	100%	0%	0%	100.0%
	Total Demand Management Costs	-					
	Capital Financing						
	Revenue Bond Debt Service net of BABs Interest Subsidy Payment	17,678,916	33%	26%	41%	0%	100.0%
	G.O. Bond Debt Service	99,765	33%	26%	41%	0%	100.0%
	Debt Administration	146,068	33%	26%	41%	0%	100.0%
	Bond Defeasance	-	33%	26%	41%	0%	100.0%
	PAYGO	8,872,500	33%	26%	41%	0%	100.0%
	Total Capital Financing Costs	26,797,248					
	Pure Water Southern California planning costs	-	0%	0%	0%	0%	0.0%
	Other Operating Costs						
	Operating Equipment	500,735	0%	100%	0%	0%	100.0%
	Succession Planning Labor Pool	-	0%	100%	0%	0%	100.0%
	OPEB/PERS Pre-Funding	-	0%	100%	0%	0%	100.0%
	Total Other Operating Costs	500,735					
	Increase/(Decrease) in Required Reserves		33%	27%	40%	0%	100.0%
	Total General District Requirements	27,297,983	0%	0%	0%	0%	0.0%
	REQUIREMENTS BEFORE OFFSETS:	61,790,945	0%	0%	0%	0%	0.0%
	Revenue Offsets						
	Property Taxes - MWD Portion of SWC GO Debt Service	-	0%	0%	0%	0%	0.0%
	Property Taxes - MWD GO Debt Service	99,765	0%	0%	100%	0%	100.0%
	Interest on Investments	1,444,406	33%	26%	41%	0%	100.0%
	Hydro-Power Revenue	-	0%	0%	0%	0%	0.0%
	CRA Power Revenue	-	0%	0%	0%	0%	0.0%
	Wadsworth Pumping Plant (DVL) Power Revenue	-	0%	0%	0%	0%	0.0%
	Misc. allocated to A&G (Lease, Late Fees, etc.)	-	0%	0%	0%	0%	0.0%
	Misc. allocated to supply (PVID Lease)	-	0%	0%	0%	0%	0.0%
	Property Taxes - SWC	-	33%	26%	41%	0%	100.0%
	Revenue Reserve used for Revenue Bonds - I&P	-	33%	26%	41%	0%	100.0%
	CVWD Revenues	-	0%	0%	0%	0%	0.0%
	SLR Revenues	-	0%	0%	0%	0%	0.0%
	DWCV Revenues	-	0%	0%	0%	0%	0.0%
	Grant Funds	-	0%	0%	0%	0%	0.0%
	IRA Bucket 1	-	0%	0%	0%	0%	0.0%
	Stored Water Sales	-	0.0%	0.0%	0.0%	0.0%	0.0%
	\$80M Grant	-	0%	0%	0%	0%	0.0%
	Annexation	-	33%	26%	41%	0%	100.0%
	Total Revenue Offsets	1,544,171					
	NET REVENUE REQUIREMENTS:	60,246,774					

Allocation of Revenue Requirements: Treatment - Skinner
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
<i>Group</i>	<i>Item</i>						
Office of General Manager		506,793	-	506,793	-	-	506,793
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		851,978	-	851,978	-	-	851,978
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	230,759	-	230,759	-	-	230,759
Integrated Operations Planning	Office of the Manager, Operations Support Services	51,387	-	51,387	-	-	51,387
Integrated Operations Planning	Operations Support Services	153,633	-	153,633	-	-	153,633
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	17,314,407	-	10,191,056	7,123,351	-	17,314,407
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	3,281,907	-	3,281,907	-	-	3,281,907
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	190,729	-	190,729	-	-	190,729
Office of Safety, Security and F	Safety, Regulatory, and Training Section	1,427,447	-	1,427,447	-	-	1,427,447
Integrated Operations Planning	OSS, Fleet Services Unit	1,498,496	-	1,498,496	-	-	1,498,496
Integrated Operations Planning	OSS, Power Support Unit	254,434	-	254,434	-	-	254,434
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	43,573	-	43,573	-	-	43,573
Office of Safety, Security and F	Security & Emergency Management Unit	891,549	-	891,549	-	-	891,549
Sustainability, Resilience & Inn		-	-	-	-	-	-
Diversity, Equity & Inclusion		209,518	-	209,518	-	-	209,518
Equal Employment Opportunity		164,098	-	164,098	-	-	164,098
Finance and Administration		-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-
Engineering Services		3,781,457	-	3,781,457	-	-	3,781,457
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	-
Business Technology	Information Technology	2,727,803	-	2,727,803	-	-	2,727,803
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-
Ethics Office		157,687	-	157,687	-	-	157,687
Integrated Operations Planning	Integrated Operations Planning and Support Services	755,308	-	755,308	-	-	755,308
General Counsel		-	-	-	-	-	-
General Auditor		-	-	-	-	-	-
Total Departmental O&M		34,492,962	-	27,369,611	7,123,351	-	34,492,962
GENERAL DISTRICT REQUIREMENTS							
State Water Contract*		-	-	-	-	-	-
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 Contract		-	-	-	-	-	-
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 net of BABs Interest Subsidy Payment		17,678,916	5,907,722	4,579,629	7,191,565	-	17,678,916
G.O. Bond Debt Service		99,765	33,338	25,844	40,583	-	99,765
Debt Administration		146,068	48,811	37,838	59,418	-	146,068
Bond Defeasance		-	-	-	-	-	-
PAYGO		8,872,500	2,964,902	2,298,374	3,609,224	-	8,872,500
Total Capital Financing Costs		26,797,248	8,954,773	6,941,685	10,900,790	-	26,797,248
Pure Water Southern California planning costs		-	-	-	-	-	-
Other Operating Costs		-	-	-	-	-	-
Operating Equipment		500,735	-	500,735	-	-	500,735
Succession Planning Labor Po		-	-	-	-	-	-
OPEB/PERS Pre-Funding		-	-	-	-	-	-
Total Other Operating Costs		500,735	-	500,735	-	-	500,735
Increase/(Decrease) in Required Reserves		-	-	-	-	-	-
Total General District Requirements		27,297,983	8,954,773	7,442,419	10,900,790	-	27,297,983
REQUIREMENTS BEFORE OFFSETS:		61,790,945	8,954,773	34,812,031	10,900,790	7,123,351	61,790,945
Revenue Offsets		-	-	-	-	-	-
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	-
Property Taxes - MWD GO Debt Service		99,765	-	-	-	-	99,765
Interest on Investments		1,444,406	-	-	99,765	-	99,765
Hydro-Power Revenue		-	482,674	374,166	587,566	-	1,444,406
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 - SWC		-	-	-	-	-	-
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-
CVWD Revenues		-	-	-	-	-	-
SLR Revenues		-	-	-	-	-	-
DWCW Revenues		-	-	-	-	-	-
Grant Funds		-	-	-	-	-	-
IRA Bucket 1		-	-	-	-	-	-
Stored Water Sales		-	-	-	-	-	-
\$80M Grant		-	-	-	-	-	-
Annexation		-	-	-	-	-	-
Total Revenue Offsets		1,544,171	482,674	374,166	687,331	-	1,544,171
NET REVENUE REQUIREMENTS:		60,246,774	8,472,100	34,437,865	10,213,459	7,123,351	60,246,774

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Treatment - Skinner

Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total
		Fixed			Variable	Hydroelectric	
		Demand	Commodity	Standby	Commodity		
Departmental O&M							
Group	Item						
Office of General Manager		458,321	-	458,321	-	-	458,321
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		663,355	-	663,355	-	-	663,355
Conveyance and Distribution	C&D, Eastern & Western	-	-	-	-	-	-
Conveyance and Distribution	C&D General	-	-	-	-	-	-
Treatment and Water Quality	Treatment Section	97,452	-	97,452	-	-	97,452
Integrated Operations Planning	Office of the Manager, Operations Support Services	39,785	-	39,785	-	-	39,785
Integrated Operations Planning	Operations Support Services	135,891	-	135,891	-	-	135,891
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	9,706,573	-	9,706,573	-	-	9,706,573
Treatment and Water Quality	Treatment Weymouth	-	-	-	-	-	-
Treatment and Water Quality	Water Quality Section	2,643,429	-	2,643,429	-	-	2,643,429
Conveyance and Distribution	C&D, Eastern Unit	-	-	-	-	-	-
Conveyance and Distribution	C&D, Western Unit	-	-	-	-	-	-
Integrated Operations Planning	OSS, Manufacturing Services Unit	168,598	-	168,598	-	-	168,598
Office of Safety, Security and F	Safety, Regulatory, and Training Section	995,939	-	995,939	-	-	995,939
Integrated Operations Planning	OSS, Fleet Services Unit	653,887	-	653,887	-	-	653,887
Integrated Operations Planning	OSS, Power Support Unit	227,272	-	227,272	-	-	227,272
Integrated Operations Planning	Office of the Manager, Operations & Planning Section	36,972	-	36,972	-	-	36,972
Office of Safety, Security and F	Security & Emergency Management Unit	254,625	-	254,625	-	-	254,625
Sustainability, Resilience & Inn		-	-	-	-	-	-
Diversity, Equity & Inclusion		176,881	-	176,881	-	-	176,881
Equal Employment Opportunit		139,123	-	139,123	-	-	139,123
Finance and Administration		-	-	-	-	-	-
Business Technology	Office of Manager	-	-	-	-	-	-
Engineering Services		2,417,872	-	2,417,872	-	-	2,417,872
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	-
Business Technology	Information Technology	1,616,704	-	1,616,704	-	-	1,616,704
Water Resources Management	Resource Planning & Development	-	-	-	-	-	-
Water Resources Management	Resource Implementation	-	-	-	-	-	-
Water Resources Management	Office of the Group Manager	-	-	-	-	-	-
Ethics Office		129,378	-	129,378	-	-	129,378
Integrated Operations Planning	Integrated Operations Planning and Support Services	761,355	-	761,355	-	-	761,355
General Counsel		-	-	-	-	-	-
General Auditor		-	-	-	-	-	-
Total Departmental O&M		21,323,412	-	21,323,412	-	-	21,323,412

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Distribution
Fiscal Year Ending 2026

		Functionalization	Allocation Percentages					Total
			Fixed			Variable	Hydroelectric	
			Demand	Commodity	Standby	Commodity		
Departmental O&M								
Group	Item							
	Office of General Manager	2,215,739	-	2,215,739	-	-	2,215,739	
	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	3,206,974	-	3,206,974	-	-	3,206,974	
	Conveyance and Distribution C&D, Eastern & Western	213,223	-	213,223	-	-	213,223	
	Conveyance and Distribution C&D General	-	-	-	-	-	-	
	Treatment and Water Quality Treatment Section	73,954	-	73,954	-	-	73,954	
	Integrated Operations Planning Office of the Manager, Operations Support Services	195,770	-	195,770	-	-	195,770	
	Integrated Operations Planning Operations Support Services	10,009,844	-	10,009,844	-	-	10,009,844	
	Conveyance and Distribution C&D, Desert Region / CRA	-	-	-	-	-	-	
	Integrated Operations Planning System Operations Unit	5,616,042	-	5,616,042	-	-	5,616,042	
	Treatment and Water Quality Treatment and Water Quality Section	-	-	-	-	-	-	
	Integrated Operations Planning Power Operations and Planning	1,224,742	-	1,224,742	-	-	1,224,742	
	Integrated Operations Planning Operations Planning & Programs Unit	-	-	-	-	-	-	
	Treatment and Water Quality Treatment Jensen	1,497,873	-	1,497,873	-	-	1,497,873	
	Treatment and Water Quality Treatment Diemer	1,559,758	-	1,559,758	-	-	1,559,758	
	Treatment and Water Quality Treatment Mills	1,317,775	-	1,317,775	-	-	1,317,775	
	Treatment and Water Quality Treatment Skinner	1,286,148	-	1,286,148	-	-	1,286,148	
	Treatment and Water Quality Treatment Weymouth	1,704,480	-	1,704,480	-	-	1,704,480	
	Treatment and Water Quality Water Quality Section	-	-	-	-	-	-	
	Conveyance and Distribution C&D, Eastern Unit	11,973,828	-	11,973,828	-	-	11,973,828	
	Conveyance and Distribution C&D, Western Unit	10,500,903	-	10,500,903	-	-	10,500,903	
	Integrated Operations Planning OSS, Manufacturing Services Unit	7,428,053	-	7,428,053	-	-	7,428,053	
	Office of Safety, Security and F Safety, Regulatory, and Training Section	4,916,418	-	4,916,418	-	-	4,916,418	
	Integrated Operations Planning OSS, Fleet Services Unit	7,783,275	-	7,783,275	-	-	7,783,275	
	Integrated Operations Planning OSS, Power Support Unit	5,158,626	-	5,158,626	-	-	5,158,626	
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	181,929	-	181,929	-	-	181,929	
	Office of Safety, Security and F Security & Emergency Management Unit	972,800	-	972,800	-	-	972,800	
	Sustainability, Resilience & Inn	680,747	-	680,747	-	-	680,747	
	Diversity, Equity & Inclusion	855,127	-	855,127	-	-	855,127	
	Equal Employment Opportunit	672,588	-	672,588	-	-	672,588	
	Finance and Administration	-	-	-	-	-	-	
	Business Technology Office of Manager	-	-	-	-	-	-	
	Engineering Services	9,237,509	-	9,237,509	-	-	9,237,509	
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-	
	Business Technology Information Technology	7,815,915	-	7,815,915	-	-	7,815,915	
	Water Resources Management Resource Planning & Development	415,609	-	415,609	-	-	415,609	
	Water Resources Management Resource Implementation	-	-	-	-	-	-	
	Water Resources Management Office of the Group Manager	53,791	-	53,791	-	-	53,791	
	Ethics Office	657,146	-	657,146	-	-	657,146	
	Integrated Operations Planning Integrated Operations Planning and Support Services	3,746,385	-	3,746,385	-	-	3,746,385	
	General Counsel	-	-	-	-	-	-	
	General Auditor	-	-	-	-	-	-	
	Total Departmental O&M	103,172,973	-	103,172,973	-	-	103,172,973	

Allocation Percentages: Hydroelectric
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					% Total
		Fixed			Variable	Hydroelectric	
		Demand	Commodity	Standby	Commodity		
Departmental O&M							
Group	Item						
	Office of General Manager	209,423	0%	0%	0%	0%	100.0%
	Office of General Manager Board of Directors	-	0%	0%	0%	0%	100.0%
	Bay Delta Initiatives Bay Delta Initiatives	-	0%	0%	0%	0%	100.0%
	External Affairs Legislative Services	-	0%	0%	0%	0%	100.0%
	External Affairs Media Communications Services	-	0%	0%	0%	0%	100.0%
	External Affairs Manager, External Affairs/Special Projects	-	0%	0%	0%	0%	100.0%
	External Affairs Conservation & Community Services	-	0%	0%	0%	0%	100.0%
	Human Resources	352,065	0%	0%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern & Western	17,657	0%	0%	0%	0%	100.0%
	Conveyance and Distribution C&D General	-	0%	0%	0%	0%	100.0%
	Treatment and Water Quality Treatment Section	-	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations Support Services	21,819	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Support Services	466,386	0%	0%	0%	0%	100.0%
	Conveyance and Distribution C&D, Desert Region / CRA	-	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. System Operations Unit	-	0%	0%	0%	0%	100.0%
	Treatment and Water Quality Treatment and Water Quality Section	-	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. Power Operations and Planning	1,314,831	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Planning & Programs Unit	-	0%	0%	0%	0%	100.0%
	Treatment and Water Quality Treatment Jensen	-	0%	0%	0%	0%	100.0%
	Treatment and Water Quality Treatment Diemer	-	0%	0%	0%	0%	100.0%
	Treatment and Water Quality Treatment Mills	-	0%	0%	0%	0%	100.0%
	Treatment and Water Quality Treatment Skinner	-	0%	0%	0%	0%	100.0%
	Treatment and Water Quality Treatment Weymouth	-	0%	0%	0%	0%	100.0%
	Treatment and Water Quality Water Quality Section	-	0%	0%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern Unit	762,121	0%	0%	0%	0%	100.0%
	Conveyance and Distribution C&D, Western Unit	1,892,539	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Manufacturing Services Unit	61,334	0%	0%	0%	0%	100.0%
	Office of Safety, Security and Protecct Safety, Regulatory, and Training Section	-	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Fleet Services Unit	-	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Power Support Unit	3,172,127	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations & Planning Section	18,501	0%	0%	0%	0%	100.0%
	Office of Safety, Security and Protecct Security & Emergency Management Unit	302,458	0%	0%	0%	0%	100.0%
	Sustainability, Resilience & Innovation	-	0%	0%	0%	0%	100.0%
	Diversity, Equity & Inclusion	86,580	0%	0%	0%	0%	100.0%
	Equal Employment Opportunity	67,810	0%	0%	0%	0%	100.0%
	Finance and Administration	-	0%	0%	0%	0%	100.0%
	Business Technology Office of Manager	-	0%	0%	0%	0%	100.0%
	Engineering Services	1,282,861	0%	0%	0%	0%	100.0%
	Office of Safety, Security and Protecct Office of Safety, Security and Protection Officer	-	0%	0%	0%	0%	100.0%
	Business Technology Information Technology	1,127,216	0%	0%	0%	0%	100.0%
	Water Resources Management Resource Planning & Development	-	0%	0%	0%	0%	100.0%
	Water Resources Management Resource Implementation	-	0%	0%	0%	0%	100.0%
	Water Resources Management Office of the Group Manager	-	0%	0%	0%	0%	100.0%
	Ethics Office	64,220	0%	0%	0%	0%	100.0%
	Integrated Operations Planning and St. Integrated Operations Planning and Support Services	320,711	0%	0%	0%	0%	100.0%
	General Counsel	-	0%	0%	0%	0%	100.0%
	General Auditor	-	0%	0%	0%	0%	100.0%
	Total Departmental O&M	11,540,660					
GENERAL DISTRICT REQUIREMENTS							
	State Water Contract*						
	Supply - O&M	-	0%	0%	0%	0%	0.0%
	Supply - Capital	-	0%	0%	0%	0%	0.0%
	Power - O&M & Off-Aq Capital	-	0%	0%	0%	0%	0.0%
	Power - Capital (less Off-Aq)	-	0%	0%	0%	0%	0.0%
	Transmission - Capital - Commodity, Demand, & Standby	-	0%	0%	0%	0%	0.0%
	Transmission - O&M - Commodity only	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Supply	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Power	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Other	-	0%	0%	0%	0%	0.0%
	Total State Water Contract	-					
	Colorado River Aqueduct Power Costs	-	0%	0%	0%	0%	0.0%
	Supply Programs (cash funded portion)	-	0%	0%	0%	0%	0.0%
	Demand Management (cash funded portion)						
	Local Resources Program	-	0%	0%	0%	0%	100.0%
	Future Supply Actions & Stormwater Pilot	-	0%	0%	0%	0%	100.0%
	Conservation Program (cash funded portion)	-	0%	0%	0%	0%	100.0%
	Total Demand Management Costs	-					
	Capital Financing						
	Revenue Bond Debt Service net of BABs Interest Subsidy Payment	5,997,581	0%	0%	0%	0%	100.0%
	G.O. Bond Debt Service	-	0%	0%	0%	0%	100.0%
	Debt Administration	49,553	0%	0%	0%	0%	100.0%
	Bond Defeasance	-	0%	0%	0%	0%	100.0%
	PAYGO	3,010,000	0%	0%	0%	0%	100.0%
	Total Capital Financing Costs	9,057,134					
	Pure Water Southern California planning costs	-	0%	0%	0%	0%	0.0%
	Other Operating Costs						
	Operating Equipment	167,536	0%	0%	0%	0%	100.0%
	Succession Planning Labor Pool	-	0%	0%	0%	0%	100.0%
	OPEB/PERS Pre-Funding	-	0%	0%	0%	0%	100.0%
	Total Other Operating Costs	167,536					
	Increase/(Decrease) in Required Reserves		0%	0%	0%	0%	100.0%
	Total General District Requirements	9,224,670	0%	0%	0%	0%	0.0%
	REQUIREMENTS BEFORE OFFSETS:	20,765,330	0%	0%	0%	0%	0.0%
	Revenue Offsets						
	Property Taxes - MWD Portion of SWC GO Debt Service	-	0%	0%	0%	0%	100.0%
	Property Taxes - MWD GO Debt Service	-	0%	0%	0%	0%	100.0%
	Interest on Investments	486,189	0%	0%	0%	0%	100.0%
	Hydro-Power Revenue	7,041,271	0%	0%	0%	0%	100.0%
	CRA Power Revenue	-	0%	0%	0%	0%	100.0%
	Wadsworth Pumping Plant (DVL) Power Revenue	-	0%	0%	0%	0%	100.0%
	Misc. allocated to A&G (Lease, Late Fees, etc.)	-	0%	0%	0%	0%	100.0%
	Misc. allocated to supply (PVID Lease)	-	0%	0%	0%	0%	100.0%
	Property Taxes - SWC	-	0%	0%	0%	0%	100.0%
	Revenue Reserve used for Revenue Bonds - I&P	-	0%	0%	0%	0%	100.0%
	CVWD Revenues	-	0%	0%	0%	0%	0.0%
	SLR Revenues	-	0%	0%	0%	0%	0.0%
	DWCV Revenues	-	0%	0%	0%	0%	0.0%
	Grant Funds	-	0%	0%	0%	0%	0.0%
	IRA Bucket 1	-	0%	0%	0%	0%	0.0%
	Stored Water Sales	-	0.0%	0.0%	0.0%	0.0%	0.0%
	\$80M Grant	-	0%	0%	0%	0%	0.0%
	Annexation	-	0%	0%	0%	0%	100.0%
	Total Revenue Offsets	7,527,460					
	NET REVENUE REQUIREMENTS:	13,237,870					

Allocation of Revenue Requirements: Hydroelectric
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total
		Fixed			Variable Commodity	Hydroelectric	
		Demand	Commodity	Standby			
Departmental O&M							
<i>Group</i>	<i>Item</i>						
	Office of General Manager	209,423	-	-	-	209,423	209,423
	Office of General Manager Board of Directors	-	-	-	-	-	-
	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	352,065	-	-	-	352,065	352,065
	Conveyance and Distribution C&D, Eastern & Western	17,657	-	-	-	17,657	17,657
	Conveyance and Distribution C&D General	-	-	-	-	-	-
	Treatment and Water Quality Treatment Section	-	-	-	-	-	-
	Integrated Operations Planning Office of the Manager, Operations Support Services	21,819	-	-	-	21,819	21,819
	Integrated Operations Planning Operations Support Services	466,386	-	-	-	466,386	466,386
	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	1,314,831	-	-	-	1,314,831	1,314,831
	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	762,121	-	-	-	762,121	762,121
	Conveyance and Distribution C&D, Western Unit	1,892,539	-	-	-	1,892,539	1,892,539
	Integrated Operations Planning OSS, Manufacturing Services Unit	61,334	-	-	-	61,334	61,334
	Office of Safety, Security and F Safety, Regulatory, and Training Section	-	-	-	-	-	-
	Integrated Operations Planning OSS, Fleet Services Unit	-	-	-	-	-	-
	Integrated Operations Planning OSS, Power Support Unit	3,172,127	-	-	-	3,172,127	3,172,127
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	18,501	-	-	-	18,501	18,501
	Office of Safety, Security and F Security & Emergency Management Unit	302,458	-	-	-	302,458	302,458
	Sustainability, Resilience & Inn	-	-	-	-	-	-
	Diversity, Equity & Inclusion	86,580	-	-	-	86,580	86,580
	Equal Employment Opportunity	67,810	-	-	-	67,810	67,810
	Finance and Administration	-	-	-	-	-	-
	Business Technology Office of Manager	-	-	-	-	-	-
	Engineering Services	1,282,861	-	-	-	1,282,861	1,282,861
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-
	Business Technology Information Technology	1,127,216	-	-	-	1,127,216	1,127,216
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-
	Water Resources Management Resource Implementation	-	-	-	-	-	-
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-
	Ethics Office	64,220	-	-	-	64,220	64,220
	Integrated Operations Planning Integrated Operations Planning and Support Services	320,711	-	-	-	320,711	320,711
	General Counsel	-	-	-	-	-	-
	General Auditor	-	-	-	-	-	-
	Total Departmental O&M	11,540,660	-	-	-	11,540,660	11,540,660
GENERAL DISTRICT REQUIREMENTS							
	State Water Contract*	-	-	-	-	-	-
	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 Contract	-	-	-	-	-	-
	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 net of BABs Interest Subsidy Payment	5,997,581	-	-	-	5,997,581	5,997,581
	G.O. Bond Debt Service	-	-	-	-	-	-
	Debt Administration	49,553	-	-	-	49,553	49,553
	Bond Defeasance	-	-	-	-	-	-
	PAYGO	3,010,000	-	-	-	3,010,000	3,010,000
	Total Capital Financing Costs	9,057,134	-	-	-	9,057,134	9,057,134
	Pure Water Southern California planning costs	-	-	-	-	-	-
	Other Operating Costs	-	-	-	-	-	-
	Operating Equipment	167,536	-	-	-	167,536	167,536
	Succession Planning Labor Po	-	-	-	-	-	-
	OPEB/PERS Pre-Funding	-	-	-	-	-	-
	Total Other Operating Costs	167,536	-	-	-	167,536	167,536
	Increase/(Decrease) in Required Reserves	-	-	-	-	-	-
	Total General District Requirements	9,224,670	-	-	-	9,224,670	9,224,670
	REQUIREMENTS BEFORE OFFSETS:	20,765,330	-	-	-	20,765,330	20,765,330
	Revenue Offsets	-	-	-	-	-	-
	Property Taxes - MWD Portion of SWC GO Debt Service	-	-	-	-	-	-
	Property Taxes - MWD GO Debt Service	-	-	-	-	-	-
	Interest on Investments	486,189	-	-	-	486,189	486,189
	Hydro-Power Revenue	7,041,271	-	-	-	7,041,271	7,041,271
	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 - SWC	-	-	-	-	-	-
	Revenue Reserve used for Revenue Bonds - I&P	-	-	-	-	-	-
	CVWD Revenues	-	-	-	-	-	-
	SLR Revenues	-	-	-	-	-	-
	DWCV Revenues	-	-	-	-	-	-
	Grant Funds	-	-	-	-	-	-
	IRA Bucket 1	-	-	-	-	-	-
	Stored Water Sales	-	-	-	-	-	-
	\$80M Grant	-	-	-	-	-	-
	Annexation	-	-	-	-	-	-
	Total Revenue Offsets	7,527,460	-	-	-	7,527,460	7,527,460
	NET REVENUE REQUIREMENTS:	13,237,870	-	-	-	13,237,870	13,237,870

Direct Labor used for A&G Allocation
Allocation of Revenue Requirements: Hydroelectric
Fiscal Year Ending 2026

		Allocation Percentages						Total	
		Functionalization	Fixed			Variable	Other		Hydroelectric
			Demand	Commodity	Standby	Commodity			
Departmental O&M									
Group	Item								
	Office of General Manager	189,393	-	-	-	-	189,393	189,393	
	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	274,120	-	-	-	-	274,120	274,120	
	Conveyance and Distribution C&D, Eastern & Western	17,218	-	-	-	-	17,218	17,218	
	Conveyance and Distribution C&D General	-	-	-	-	-	-	-	
	Treatment and Water Quality Treatment Section	-	-	-	-	-	-	-	
	Integrated Operations Planning Office of the Manager, Operations Support Services	16,893	-	-	-	-	16,893	16,893	
	Integrated Operations Planning Operations Support Services	412,527	-	-	-	-	412,527	412,527	
	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	1,101,016	-	-	-	-	1,101,016	1,101,016	
	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	484,117	-	-	-	-	484,117	484,117	
	Conveyance and Distribution C&D, Western Unit	1,330,788	-	-	-	-	1,330,788	1,330,788	
	Integrated Operations Planning OSS, Manufacturing Services Unit	54,217	-	-	-	-	54,217	54,217	
	Office of Safety, Security and F Safety, Regulatory, and Training Section	-	-	-	-	-	-	-	
	Integrated Operations Planning OSS, Fleet Services Unit	-	-	-	-	-	-	-	
	Integrated Operations Planning OSS, Power Support Unit	2,833,486	-	-	-	-	2,833,486	2,833,486	
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	15,699	-	-	-	-	15,699	15,699	
	Office of Safety, Security and F Security & Emergency Management Unit	86,382	-	-	-	-	86,382	86,382	
	Sustainability, Resilience & Inn	-	-	-	-	-	-	-	
	Diversity, Equity & Inclusion	73,093	-	-	-	-	73,093	73,093	
	Equal Employment Opportunit	57,490	-	-	-	-	57,490	57,490	
	Finance and Administration	-	-	-	-	-	-	-	
	Business Technology Office of Manager	-	-	-	-	-	-	-	
	Engineering Services	820,264	-	-	-	-	820,264	820,264	
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-	-	
	Business Technology Information Technology	668,074	-	-	-	-	668,074	668,074	
	Water Resources Management Resource Planning & Development	-	-	-	-	-	-	-	
	Water Resources Management Resource Implementation	-	-	-	-	-	-	-	
	Water Resources Management Office of the Group Manager	-	-	-	-	-	-	-	
	Ethics Office	52,690	-	-	-	-	52,690	52,690	
	Integrated Operations Planning Integrated Operations Planning and Support Services	323,279	-	-	-	-	323,279	323,279	
	General Counsel	-	-	-	-	-	-	-	
	General Auditor	-	-	-	-	-	-	-	
	Total Departmental O&M	8,810,747	-	-	-	-	8,810,747	8,810,747	

Allocation Percentages: Demand Management
Fiscal Year Ending 2026

		Allocation Percentages					% Total
		Functionalization	Fixed			Variable	
			Demand	Commodity	Standby	Commodity	
Departmental O&M							
Group	Item						
	Office of General Manager	199,978	0%	100%	0%	0%	100.0%
	Office of General Manager Board of Directors	-	0%	100%	0%	0%	100.0%
	Bay Delta Initiatives Bay Delta Initiatives	-	0%	100%	0%	0%	100.0%
	External Affairs Legislative Services	-	0%	100%	0%	0%	100.0%
	External Affairs Media Communications Services	-	0%	100%	0%	0%	100.0%
	External Affairs Manager, External Affairs/Special Projects	-	0%	100%	0%	0%	100.0%
	External Affairs Conservation & Community Services	3,517,589	0%	100%	0%	0%	100.0%
	Human Resources	336,187	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern & Western	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D General	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations Support Services	491	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Support Services	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Desert Region / CRA	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. System Operations Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment and Water Quality Section	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Power Operations and Planning	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Operations Planning & Programs Unit	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Jensen	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Diemer	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Mills	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Skinner	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Treatment Weymouth	-	0%	100%	0%	0%	100.0%
	Treatment and Water Quality Water Quality Section	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Eastern Unit	-	0%	100%	0%	0%	100.0%
	Conveyance and Distribution C&D, Western Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Manufacturing Services Unit	-	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectio Safety, Regulatory, and Training Section	145,448	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Fleet Services Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. OSS, Power Support Unit	-	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Office of the Manager, Operations & Planning Section	416	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectio Security & Emergency Management Unit	142,437	0%	100%	0%	0%	100.0%
	Sustainability, Resilience & Innovation	-	0%	100%	0%	0%	100.0%
	Diversity, Equity & Inclusion	82,675	0%	100%	0%	0%	100.0%
	Equal Employment Opportunity	64,752	0%	100%	0%	0%	100.0%
	Finance and Administration	-	0%	100%	0%	0%	100.0%
	Business Technology Office of Manager	-	0%	100%	0%	0%	100.0%
	Engineering Services	604,138	0%	100%	0%	0%	100.0%
	Office of Safety, Security and Protectio Office of Safety, Security and Protection Officer	-	0%	100%	0%	0%	100.0%
	Business Technology Information Technology	1,076,380	0%	100%	0%	0%	100.0%
	Water Resources Management Resource Planning & Development	311,006	0%	100%	0%	0%	100.0%
	Water Resources Management Resource Implementation	6,359,916	0%	100%	0%	0%	100.0%
	Water Resources Management Office of the Group Manager	708,194	0%	100%	0%	0%	100.0%
	Ethics Office	64,521	0%	100%	0%	0%	100.0%
	Integrated Operations Planning and St. Integrated Operations Planning and Support Services	7,214	0%	100%	0%	0%	100.0%
	General Counsel	-	0%	100%	0%	0%	100.0%
	General Auditor	-	0%	100%	0%	0%	100.0%
	Total Departmental O&M	13,620,343					
GENERAL DISTRICT REQUIREMENTS							
	State Water Contract*						
	Supply - O&M	-	0%	0%	0%	0%	0.0%
	Supply - Capital	-	0%	0%	0%	0%	0.0%
	Power - O&M & Off-Aq Capital	-	0%	0%	0%	0%	0.0%
	Power - Capital (less Off-Aq)	-	0%	0%	0%	0%	0.0%
	Transmission - Capital - Commodity, Demand, & Standby	-	0%	0%	0%	0%	0.0%
	Transmission - O&M - Commodity only	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Supply	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Power	-	0%	0%	0%	0%	0.0%
	Delta Conveyance - Other	-	0%	0%	0%	0%	0.0%
	Total State Water Contract	-					
	Colorado River Aqueduct Power Costs	-	0%	0%	0%	0%	0.0%
	Supply Programs (cash funded portion)	-	0%	0%	0%	0%	0.0%
	Demand Management (cash funded portion)						
	Local Resources Program	32,634,901	0%	100%	0%	0%	100.0%
	Future Supply Actions & Stormwater Pilot	3,468,000	0%	100%	0%	0%	100.0%
	Conservation Program (cash funded portion)	25,000,000	0%	100%	0%	0%	100.0%
	Total Demand Management Costs	61,102,901					
	Capital Financing						
	Revenue Bond Debt Service net of BABs Interest Subsidy Payment	2,824,442	0%	100%	0%	0%	100.0%
	G.O. Bond Debt Service	-	0%	100%	0%	0%	100.0%
	Debt Administration	23,336	0%	100%	0%	0%	100.0%
	Bond Defeasance	-	0%	100%	0%	0%	100.0%
	PAYGO	1,417,500	0%	100%	0%	0%	100.0%
	Total Capital Financing Costs	4,265,278					
	Pure Water Southern California planning costs	-	0%	0%	0%	0%	0.0%
	Other Operating Costs						
	Operating Equipment	197,727	0%	100%	0%	0%	100.0%
	Succession Planning Labor Pool	-	0%	100%	0%	0%	100.0%
	OPEB/PERS Pre-Funding	-	0%	100%	0%	0%	100.0%
	Total Other Operating Costs	197,727					
	Increase/(Decrease) in Required Reserves		0%	100%	0%	0%	100.0%
	Total General District Requirements	65,565,906	0%	0%	0%	0%	0.0%
	REQUIREMENTS BEFORE OFFSETS:	79,186,249	0%	0%	0%	0%	0.0%
	Revenue Offsets						
	Property Taxes - MWD Portion of SWC GO Debt Service	-	0%	0%	0%	0%	0.0%
	Property Taxes - MWD GO Debt Service	-	0%	0%	0%	0%	0.0%
	Interest on Investments	1,854,027	0%	100%	0%	0%	100.0%
	Hydro-Power Revenue	-	0%	0%	0%	100%	100.0%
	CRA Power Revenue	-	0%	0%	0%	0%	0.0%
	Wadsworth Pumping Plant (DVL) Power Revenue	-	0%	0%	0%	0%	0.0%
	Misc. allocated to A&G (Lease, Late Fees, etc.)	-	0%	0%	0%	0%	0.0%
	Misc. allocated to supply (PVID Lease)	-	0%	0%	0%	0%	0.0%
	Property Taxes - SWC	-	0%	0%	0%	0%	0.0%
	Revenue Reserve used for Revenue Bonds - I&P	-	0%	0%	0%	0%	0.0%
	CVWD Revenues	-	0%	0%	0%	0%	0.0%
	SLR Revenues	-	0%	0%	0%	0%	0.0%
	DWCV Revenues	-	0%	0%	0%	0%	0.0%
	Grant Funds	-	0%	0%	0%	0%	0.0%
	IRA Bucket 1	-	0%	0%	0%	0%	0.0%
	Stored Water Sales	-	0.0%	0.0%	0.0%	0.0%	0.0%
	\$80M Grant	-	0%	0%	0%	0%	0.0%
	Annexation	-	0%	0%	0%	0%	0.0%
	Total Revenue Offsets	1,854,027					
	NET REVENUE REQUIREMENTS:	77,332,223					

Allocation of Revenue Requirements: Demand Management
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total	
		Fixed			Variable Commodity	Other		Hydroelectric
		Demand	Commodity	Standby				
Departmental O&M								
<i>Group</i>	<i>Item</i>							
Office of General Manager		199,978	-	199,978	-	-	199,978	
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	3,517,589	-	3,517,589	-	-	3,517,589	
Human Resources		336,187	-	336,187	-	-	336,187	
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	491	-	491	-	-	491	
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 F	Safety, Regulatory, and Training Section	145,448	-	145,448	-	-	145,448	
Integrated Operations Planning	OSS, Fleet Services Unit	-	-	-	-	-	-	
Integrated Operations Planning	OSS, Power Support Unit	-	-	-	-	-	-	
Integrated Operations Planning	Office of the Manager, Operations & Planning Sect	416	-	416	-	-	416	
Office of Safety, Security and F	Security & Emergency Management Unit	142,437	-	142,437	-	-	142,437	
Sustainability, Resilience & Inn		-	-	-	-	-	-	
Diversity, Equity & Inclusion		82,675	-	82,675	-	-	82,675	
Equal Employment Opportunity		64,752	-	64,752	-	-	64,752	
Finance and Administration		-	-	-	-	-	-	
Business Technology	Office of Manager	-	-	-	-	-	-	
Engineering Services		604,138	-	604,138	-	-	604,138	
Office of Safety, Security and F	Office of Safety, Security and Protection Officer	-	-	-	-	-	-	
Business Technology	Information Technology	1,076,380	-	1,076,380	-	-	1,076,380	
Water Resources Management	Resource Planning & Development	311,006	-	311,006	-	-	311,006	
Water Resources Management	Resource Implementation	6,358,916	-	6,358,916	-	-	6,358,916	
Water Resources Management	Office of the Group Manager	708,194	-	708,194	-	-	708,194	
Ethics Office		64,521	-	64,521	-	-	64,521	
Integrated Operations Planning	Integrated Operations Planning and Support Services	7,214	-	7,214	-	-	7,214	
General Counsel		-	-	-	-	-	-	
General Auditor		-	-	-	-	-	-	
Total Departmental O&M		13,620,343	-	13,620,343	-	-	13,620,343	
GENERAL DISTRICT REQUIREMENTS								
State Water Contract*								
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 Contract		-	-	-	-	-	-	
Colorado River Aqueduct Power Costs								
Supply Programs (cash funded portion)		-	-	-	-	-	-	
Demand Management (cash funded portion)								
Local Resources Program		32,634,901	-	32,634,901	-	-	32,634,901	
Future Supply Actions & Stormwater Pilot		3,468,000	-	3,468,000	-	-	3,468,000	
Conservation Program (cash funded portion)		25,000,000	-	25,000,000	-	-	25,000,000	
Total Demand Management Costs		61,102,901	-	61,102,901	-	-	61,102,901	
Capital Financing								
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		2,824,442	-	2,824,442	-	-	2,824,442	
G.O. Bond Debt Service		-	-	-	-	-	-	
Debt Administration		23,336	-	23,336	-	-	23,336	
Bond Defeasance		-	-	-	-	-	-	
PAYGO		1,417,500	-	1,417,500	-	-	1,417,500	
Total Capital Financing Costs		4,265,278	-	4,265,278	-	-	4,265,278	
Pure Water Southern California planning costs								
Other Operating Costs		-	-	-	-	-	-	
Operating Equipment		197,727	-	197,727	-	-	197,727	
Succession Planning Labor Po		-	-	-	-	-	-	
OPEB/PERS Pre-Funding		-	-	-	-	-	-	
Total Other Operating Costs		197,727	-	197,727	-	-	197,727	
Increase/(Decrease) in Required Reserves								
		-	-	-	-	-	-	
Total General District Requirements		65,565,906	-	65,565,906	-	-	65,565,906	
REQUIREMENTS BEFORE OFFSETS:		79,186,249	-	79,186,249	-	-	79,186,249	
Revenue Offsets								
Property Taxes - MWD Portion of SWC GO Debt Service		-	-	-	-	-	-	
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	
Interest on Investments		1,854,027	-	1,854,027	-	-	1,854,027	
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 - SWC		-	-	-	-	-	-	
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	
CVWD Revenues		-	-	-	-	-	-	
SLR Revenues		-	-	-	-	-	-	
DWCV Revenues		-	-	-	-	-	-	
Grant Funds		-	-	-	-	-	-	
IRA Bucket 1		-	-	-	-	-	-	
Stored Water Sales		-	-	-	-	-	-	
\$80M Grant		-	-	-	-	-	-	
Annexation		-	-	-	-	-	-	
Total Revenue Offsets		1,854,027	-	1,854,027	-	-	1,854,027	
NET REVENUE REQUIREMENTS:		77,332,223	-	77,332,223	-	-	77,332,223	

Direct Labor used for A&G Allocation

Allocation of Revenue Requirements: Demand Management

Fiscal Year Ending 2026

		Allocation Percentages					Total	
		Functionalization	Fixed			Variable Commodity		Hydroelectric
			Demand	Commodity	Standby			
Departmental O&M								
Group	Item							
	Office of General Manager	180,851	-	180,851	-	-	180,851	
	Office of General Manager Board of Directors	-	-	-	-	-	-	
	Bay Delta Initiatives	-	-	-	-	-	-	
	External Affairs Legislative Services	-	-	-	-	-	-	
	External Affairs Media Communications Services	-	-	-	-	-	-	
	External Affairs Manager, External Affairs/Special Projects	-	-	-	-	-	-	
	External Affairs Conservation & Community Services	2,323,702	-	2,323,702	-	-	2,323,702	
	Human Resources	261,757	-	261,757	-	-	261,757	
	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	380	-	380	-	-	380	
	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 F Safety, Regulatory, and Training Section	101,480	-	101,480	-	-	101,480	
	Integrated Operations Planning OSS, Fleet Services Unit	-	-	-	-	-	-	
	Integrated Operations Planning OSS, Power Support Unit	-	-	-	-	-	-	
	Integrated Operations Planning Office of the Manager, Operations & Planning Section	353	-	353	-	-	353	
	Office of Safety, Security and F Security & Emergency Management Unit	40,680	-	40,680	-	-	40,680	
	Sustainability, Resilience & Inn	-	-	-	-	-	-	
	Diversity, Equity & Inclusion	69,797	-	69,797	-	-	69,797	
	Equal Employment Opportunit	54,898	-	54,898	-	-	54,898	
	Finance and Administration	-	-	-	-	-	-	
	Business Technology Office of Manager	-	-	-	-	-	-	
	Engineering Services	386,287	-	386,287	-	-	386,287	
	Office of Safety, Security and F Office of Safety, Security and Protection Officer	-	-	-	-	-	-	
	Business Technology Information Technology	637,945	-	637,945	-	-	637,945	
	Water Resources Management Resource Planning & Development	246,466	-	246,466	-	-	246,466	
	Water Resources Management Resource Implementation	4,051,213	-	4,051,213	-	-	4,051,213	
	Water Resources Management Office of the Group Manager	684,126	-	684,126	-	-	684,126	
	Ethics Office	52,937	-	52,937	-	-	52,937	
	Integrated Operations Planning Integrated Operations Planning and Support Services	7,272	-	7,272	-	-	7,272	
	General Counsel	-	-	-	-	-	-	
	General Auditor	-	-	-	-	-	-	
	Total Departmental O&M	9,100,145	-	9,100,145	-	-	9,100,145	

Allocation of Revenue Requirements: Administrative & General
Fiscal Year Ending 2026

	Functionalization	Allocation Percentages					Total	
		Fixed			Variable Commodity	Other		Hydroelectric
		Demand	Commodity	Standby				
Departmental O&M								
Group	Item							
Office of General Manager		-	-	-	-	-	-	
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 F	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 Sect	-	-	-	-	-	-	
Office of Safety, Security and F	Security & Emergency Management Unit	-	-	-	-	-	-	
Sustainability, Resilience & Inn		-	-	-	-	-	-	
Diversity, Equity & Inclusion		-	-	-	-	-	-	
Equal Employment Opportunity	-	-	-	-	-	-	-	
Finance and Administration	-	-	-	-	-	-	-	
Business Technology	Office of Manager	-	-	-	-	-	-	
Engineering Services		-	-	-	-	-	-	
Office of Safety, Security and F	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 Contract*		-	-	-	-	-	-	
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 Contract		-	-	-	-	-	-	
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 net of BABs Interest Subsidy Payment		-	-	-	-	-	-	
G.O. Bond Debt Service		-	-	-	-	-	-	
Debt Administration		-	-	-	-	-	-	
Bond Defeasance		-	-	-	-	-	-	
PAYGO		-	-	-	-	-	-	
Total Capital Financing Costs		-	-	-	-	-	-	
Pure Water Southern California planning costs		-	-	-	-	-	-	
Other Operating Costs		-	-	-	-	-	-	
Operating Equipment		-	-	-	-	-	-	
Succession Planning Labor Po		-	-	-	-	-	-	
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 SWC GO Debt Service		-	-	-	-	-	-	
Property Taxes - MWD GO Debt Service		-	-	-	-	-	-	
Interest on Investments	6,422,553	-	-	-	-	-	-	
Hydro-Power Revenue		348,317	4,061,376	759,856	1,189,126	63,878	6,422,553	
CRA Power Revenue		-	-	-	-	-	-	
Wadsworth Pumping Plant (DVL) Power Revenue		-	-	-	-	-	-	
Misc. allocated to A&G (Lease, Late Fees, etc.)	7,177,656	-	-	-	-	-	-	
Misc. allocated to supply (PVID Lease)		389,269	4,538,875	849,192	1,328,933	71,388	7,177,656	
Property Taxes - SWC		-	-	-	-	-	-	
Revenue Reserve used for Revenue Bonds - I&P		-	-	-	-	-	-	
CWVD Revenues	17,300,000	-	-	-	-	-	-	
SLR Revenues	2,216,560	938,238	10,939,857	2,046,772	3,203,070	172,063	17,300,000	
DWCV Revenues		120,212	1,401,668	262,242	410,393	-	2,216,560	
Grant Funds	20,000,000	-	-	-	-	-	-	
IRA Bucket 1		1,084,668	12,647,234	2,366,211	3,702,971	198,917	20,000,000	
Stored Water Sales		-	-	-	-	-	-	
\$80M Grant		-	-	-	-	-	-	
Annexation		-	-	-	-	-	-	
Total Revenue Offsets	53,116,769	2,880,703	33,589,010	6,284,273	9,834,492	528,291	53,116,769	
NET REVENUE REQUIREMENTS:	(53,116,769)	(2,880,703)	(33,589,010)	(6,284,273)	(9,834,492)	(528,291)	(53,116,769)	

A&G Cost Allocation Percentages
(Carried to COS Schedule E-a for A&G allocation)
Fiscal Year 2020

		A&G Line Item Allocators by Allocation Category						Total
		Fixed			Variable			
		Demand	Commodity	Standby	Commodity	Management	Hydro-Electric	
Departmental O&M								
Group	Item							
Office of General Manager		0.00%	2.08%	0.00%	0.00%	0.00%	0.00%	2.13%
Office of General Manager	Board of Directors	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Bay Delta Initiatives	Bay Delta Initiatives	0.00%	1.73%	0.00%	0.00%	0.00%	0.00%	1.73%
External Affairs	Legislative Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
External Affairs	Media Communications Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
External Affairs	Manager, External Affairs/Special Projects	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
External Affairs	Conservation & Community Services	0.00%	0.84%	0.00%	0.00%	0.00%	0.00%	0.84%
Human Resources		0.00%	3.01%	0.00%	0.00%	0.00%	0.00%	3.09%
Conveyance and Distribution	C&D, Eastern & Western	0.00%	0.15%	0.00%	0.00%	0.00%	0.00%	0.15%
Conveyance and Distribution	C&D General	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Treatment and Water Quality	Treatment Section	0.00%	0.17%	0.00%	0.00%	0.00%	0.00%	0.17%
Integrated Operations Planning and	Office of the Manager, Operations Support	0.00%	0.16%	0.00%	0.00%	0.00%	0.00%	0.16%
Integrated Operations Planning and	Operations Support Services	0.00%	3.22%	0.00%	0.00%	0.00%	0.11%	3.33%
Conveyance and Distribution	C&D, Desert Region / CRA	0.00%	8.48%	0.00%	0.00%	0.00%	0.00%	8.48%
Integrated Operations Planning and	System Operations Unit	0.00%	1.55%	0.00%	0.00%	0.00%	0.00%	1.55%
Treatment and Water Quality	Treatment and Water Quality Section	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Integrated Operations Planning and	Power Operations and Planning	0.00%	0.68%	0.00%	0.00%	0.00%	0.30%	0.98%
Integrated Operations Planning and	Operations Planning & Programs Unit	0.00%	0.64%	0.00%	0.00%	0.00%	0.00%	0.64%
Treatment and Water Quality	Treatment Jensen	0.00%	3.54%	0.00%	0.00%	0.00%	0.00%	3.54%
Treatment and Water Quality	Treatment Diemer	0.00%	3.68%	0.00%	0.00%	0.00%	0.00%	3.68%
Treatment and Water Quality	Treatment Mills	0.00%	3.11%	0.00%	0.00%	0.00%	0.00%	3.11%
Treatment and Water Quality	Treatment Skinner	0.00%	3.04%	0.00%	0.00%	0.00%	0.00%	3.04%
Treatment and Water Quality	Treatment Weymouth	0.00%	4.02%	0.00%	0.00%	0.00%	0.00%	4.02%
Treatment and Water Quality	Water Quality Section	0.00%	7.20%	0.00%	0.00%	0.00%	0.00%	7.20%
Conveyance and Distribution	C&D, Eastern Unit	0.00%	4.27%	0.00%	0.00%	0.00%	0.13%	4.40%
Conveyance and Distribution	C&D, Western Unit	0.00%	3.03%	0.00%	0.00%	0.00%	0.37%	3.39%
Integrated Operations Planning and	OSS, Manufacturing Services Unit	0.00%	2.42%	0.00%	0.00%	0.00%	0.01%	2.44%
Office of Safety, Security and Protec	Safety, Regulatory, and Training Section	0.00%	3.27%	0.00%	0.00%	0.00%	0.00%	3.27%
Integrated Operations Planning and	OSS, Fleet Services Unit	0.00%	3.62%	0.00%	0.00%	0.00%	0.00%	3.62%
Integrated Operations Planning and	OSS, Power Support Unit	0.00%	1.94%	0.00%	0.00%	0.00%	0.78%	2.72%
Integrated Operations Planning and	Office of the Manager, Operations & Plan	0.00%	0.15%	0.00%	0.00%	0.00%	0.00%	0.15%
Office of Safety, Security and Protec	Security & Emergency Management Unit	0.00%	1.26%	0.00%	0.00%	0.00%	0.02%	1.29%
Sustainability, Resilience & Innovat		0.00%	0.91%	0.00%	0.00%	0.00%	0.00%	0.91%
Diversity, Equity & Inclusion		0.00%	0.80%	0.00%	0.00%	0.00%	0.02%	0.82%
Equal Employment Opportunity		0.00%	0.63%	0.00%	0.00%	0.00%	0.02%	0.65%
Finance and Administration		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Business Technology	Office of Manager	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Engineering Services		0.00%	11.98%	0.00%	0.00%	0.00%	0.23%	12.20%
Office of Safety, Security and Protec	Office of Safety, Security and Protection C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Business Technology	Information Technology	0.00%	7.34%	0.00%	0.00%	0.00%	0.18%	7.53%
Water Resources Management	Resource Planning & Development	0.00%	1.33%	0.00%	0.00%	0.00%	0.00%	1.33%
Water Resources Management	Resource Implementation	0.00%	3.17%	0.00%	0.00%	0.00%	0.00%	3.17%
Water Resources Management	Office of the Group Manager	0.00%	0.68%	0.00%	0.00%	0.00%	0.00%	0.68%
Ethics Office		0.00%	0.61%	0.00%	0.00%	0.00%	0.01%	0.63%
Integrated Operations Planning and	Integrated Operations Planning and Supp	0.00%	3.03%	0.00%	0.00%	0.00%	0.09%	3.12%
General Counsel		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Auditor		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Departmental O&M		0.00%	97.57%	0.00%	0.00%	0.00%	2.43%	100.00%
GENERAL DISTRICT REQUIREMENTS								
State Water Contract*								
Supply - O&M		0.00%	7.25%	0.00%	0.00%	0.00%	0.00%	7.25%
Supply - Capital		0.00%	5.17%	0.00%	0.00%	0.00%	0.00%	5.17%
Power - O&M & Off-Aq Capital		0.00%	0.00%	0.00%	16.71%	0.00%	0.00%	16.71%
Power - Capital (less Off-Aq)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transmission - Capital - Commodity, Demand, & Standby		0.38%	1.32%	1.48%	0.00%	0.00%	0.00%	3.18%
Transmission - O&M - Commodity only		0.00%	16.50%	0.00%	0.00%	0.00%	0.00%	16.50%
Delta Conveyance - Supply		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Delta Conveyance - Power		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Delta Conveyance - Other		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total State Water Contract		0.38%	30.25%	1.48%	16.71%	0.00%	0.00%	48.82%
Colorado River Aqueduct Power Costs		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	6.43%	0.00%	0.00%	6.43%
Supply Programs (cash funded portion)		0.00%	6.26%	0.00%	0.00%	0.00%	0.00%	6.26%
Demand Management (cash funded portion)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Local Resources Program		0.00%	2.25%	0.00%	0.00%	0.00%	0.00%	2.25%
Future Supply Actions & Stormwater Pilot		0.00%	0.24%	0.00%	0.00%	0.00%	0.00%	0.24%
Conservation Program (cash funded portion)		0.00%	1.72%	0.00%	0.00%	0.00%	0.00%	1.72%
Total Demand Management Costs		0.00%	4.21%	0.00%	0.00%	0.00%	0.00%	4.21%
Capital Financing		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Revenue Bond Debt Service net of BABs Interest Subsidy Payment		4.21%	8.86%	8.77%	0.00%	0.00%	0.41%	22.25%
G.O. Bond Debt Service		0.04%	0.04%	0.05%	0.00%	0.00%	0.00%	0.14%
Debt Administration		0.03%	0.07%	0.07%	0.00%	0.00%	0.18%	0.35%
Bond Defeasance		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PAYGO		2.11%	4.45%	4.40%	0.00%	0.00%	0.21%	11.17%
Total Capital Financing Costs		6.39%	13.43%	13.29%	0.00%	0.00%	0.62%	33.73%
Pure Water Southern California planning costs		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Operating Costs		0.00%	0.53%	0.01%	0.00%	0.00%	0.01%	0.55%
Operating Equipment		0.00%	0.53%	0.01%	0.00%	0.00%	0.00%	0.55%
Succession Planning Labor Pool		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OP&B/PERS Pre-Funding		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Other Operating Costs		0.00%	0.53%	0.01%	0.00%	0.00%	0.01%	0.55%
Increase/(Decrease) in Required Reserves		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General District Requirements		6.78%	54.68%	14.78%	23.13%	0.00%	0.64%	100.00%
REQUIREMENTS BEFORE OFFSETS:		5.42%	63.24%	11.83%	18.51%	0.00%	0.99%	100.00%

Functionalization of A&G Costs
 Summary of Allocation Results before Inclusion of Administrative and General Costs
 Fiscal Year Ending 2026

Functional Categories	Functional Costs Allocated for FY 2026	Allocation Categories (Costs Exclude Administrative and General)					Total Allocated Excluding A&G
		Fixed			Variable Commodity	Hydro-Electric	
		Demand	Commodity	Standby			
Source of Supply							
CRA	\$ (36,027,644.11)	\$ -	\$ (36,027,644)	\$ -	\$ -	\$ -	\$ (36,027,644)
SWP	122,131,074	-	122,131,074	-	-	-	122,131,074
Other Supply	24,450,790	-	24,450,790	-	-	-	24,450,790
Subtotal: Source of Supply	110,554,220	-	110,554,220	-	-	-	110,554,220
Conveyance & Aqueduct							
CRA							
CRA Power	95,412,791	-	14,426,288	-	80,986,503	-	95,412,791
CRA All Other	88,580,825	2,066,485	78,504,947	8,009,393	-	-	88,580,825
SWP*	-	-	-	-	-	-	-
SWP Power	122,768,051	-	-	-	122,768,051	-	122,768,051
SWP All Other	168,538,115	2,448,685	156,598,684	9,490,746	-	-	168,538,115
Other Conveyance & Aqueduct	84,179,327	6,578,737	44,280,177	33,320,413	-	-	84,179,327
Subtotal: Conveyance & Aqueduct	559,479,109	11,093,907	293,810,096	50,820,552	203,754,554	-	559,479,109
Storage							
Storage Costs Other Than Power							
Emergency	63,801,600	-	11,973,084	51,828,516	-	-	63,801,600
Drought	69,788,660	-	69,788,660	-	-	-	69,788,660
Regulatory	40,760,660	10,351,579	18,378,252	12,030,828	-	-	40,760,660
Storage Power	(823,050)	-	-	-	(823,050)	-	(823,050)
Subtotal: Storage	173,527,870	10,351,579	100,139,997	63,859,345	(823,050)	-	173,527,870
Treatment							
Jensen	61,408,874	7,226,430	35,355,127	8,710,859	10,116,458	-	61,408,874
Weymouth	68,139,781	8,620,811	39,751,614	10,392,126	9,375,230	-	68,139,781
Diemer	72,471,725	10,334,671	39,919,581	12,458,954	9,758,520	-	72,471,725
Mills	36,979,255	2,723,986	26,786,435	3,282,303	4,186,531	-	36,979,255
Skinner	60,246,774	8,472,100	34,437,865	10,213,459	7,123,351	-	60,246,774
Subtotal: Treatment	299,246,408	37,377,997	176,250,621	45,057,701	40,560,089	-	299,246,408
Distribution	238,068,042	31,280,824	170,431,970	36,355,249	-	-	238,068,042
Demand Management	77,332,223	-	77,332,223	-	-	-	77,332,223
Hydro-Electric	13,237,870	-	-	-	-	13,237,870	13,237,870
Total Costs Allocated	\$ 1,471,445,742	\$ 90,104,306	\$ 928,519,126	\$ 196,092,847	\$ 243,491,593	\$ 13,237,870	\$ 1,471,445,742
A&G Costs to be Functionalized		\$ 5,921,745	\$ 178,324,280	\$ 12,918,328.539	\$ 20,216,372	\$ 3,812,437	\$ 221,193,163

Percentages Used for Functionalization of A&G Costs

Allocation Categories				
Fixed			Variable	Hydro-Electric
Demand	Commodity	Standby	Commodity	
0.0%	-3.9%	0.0%	0.0%	0.0%
0.0%	13.2%	0.0%	0.0%	0.0%
0.0%	2.6%	0.0%	0.0%	0.0%
0.0%	11.9%	0.0%	0.0%	0.0%
0.0%	1.6%	0.0%	33.3%	0.0%
2.3%	8.5%	4.1%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	50.4%	0.0%
2.7%	16.9%	4.8%	0.0%	0.0%
7.3%	4.8%	17.0%	0.0%	0.0%
12.3%	31.6%	25.9%	83.7%	0.0%
0.0%	1.3%	26.4%	0.0%	0.0%
0.0%	7.5%	0.0%	0.0%	0.0%
11.5%	2.0%	6.1%	0.0%	0.0%
0.0%	0.0%	0.0%	-0.3%	0.0%
11.5%	10.8%	32.6%	-0.3%	0.0%
8.0%	3.8%	4.4%	4.2%	0.0%
9.6%	4.3%	5.3%	3.9%	0.0%
11.5%	4.3%	6.4%	4.0%	0.0%
3.0%	2.9%	1.7%	1.7%	0.0%
9.4%	3.7%	5.2%	2.9%	0.0%
41.5%	19.0%	23.0%	16.7%	0.0%
34.7%	18.4%	18.5%	0.0%	0.0%
0.0%	8.3%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	100.0%
100.0%	100.0%	100.0%	100.0%	100.0%

Administrative and General Costs Redistributed Among Functional Categories

Administrative and General Costs by Allocation Categories					Total A&G Costs Allocated	Functional Categories
Fixed			Variable	Hydro-Electric		
Demand	Commodity	Standby	Commodity			
\$ -	\$ (6,919,194)	\$ -	\$ -	\$ -	\$ (6,919,194)	Source of Supply
-	23,455,560	-	-	-	23,455,560	CRA
-	4,695,832	-	-	-	4,695,832	SWP
-	21,232,198	-	-	-	21,232,198	Other Supply
-	-	-	-	-	-	Subtotal: Source of Supply
-	2,770,602	-	6,724,065	-	9,494,667	Conveyance & Aqueduct
135,811	15,077,060	527,648	-	-	15,740,519	CRA
-	-	-	-	-	-	SWP*
-	-	-	10,193,060	-	10,193,060	
160,930	30,075,145	625,237	-	-	30,861,313	
432,361	8,504,112	2,195,103	-	-	11,131,577	Other Conveyance & Aqueduct
729,103	56,426,920	3,347,988	16,917,125	-	77,421,136	Subtotal: Conveyance & Aqueduct
-	2,299,459	3,414,392	-	-	5,713,851	Storage
-	13,403,076	-	-	-	13,403,076	Storage Costs Other Than Power
680,316	3,529,587	792,575	-	-	5,002,477	
-	-	-	(68,335)	-	(68,335)	Storage Power
680,316	19,232,122	4,206,966	(68,335)	-	24,051,069	Subtotal: Storage
474,928	6,790,035	573,859	839,939	-	8,678,762	Treatment
566,568	7,634,391	684,619	778,397	-	9,663,975	Jensen
679,205	7,666,649	820,779	810,220	-	9,976,853	Weymouth
179,023	5,144,398	216,234	347,595	-	5,887,249	Diemer
556,795	6,613,873	672,849	591,430	-	8,434,947	Mills
2,456,519	33,849,346	2,968,340	3,367,582	-	42,641,787	Skinner
2,055,807	32,731,860	2,395,034	-	-	37,182,701	Subtotal: Treatment
-	14,851,835	-	-	-	14,851,835	Distribution
-	-	-	-	3,812,437	3,812,437	Demand Management
\$ 5,921,745	\$ 178,324,280	\$ 12,918,329	\$ 20,216,372	\$ 3,812,437	\$ 221,193,163	Hydro-Electric
						Total Costs Allocated

Summary of Functionalization Percentages
Fiscal Year Ending 2026

	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	7%	12%	3%	0%	20%	18%	1%	2%	37%	100%
Bay Delta Initiatives	79%	15%	6%	0%	0%	0%	0%	0%	0%	100%
Human Resources	8%	15%	4%	0%	25%	22%	2%	2%	22%	100%
External Affairs	0%	0%	0%	0%	0%	0%	14%	0%	86%	100%
Conveyance and Distribution	0%	56%	0%	0%	0%	40%	0%	3%	0%	100%
Treatment and Water Quality	9%	0%	2%	0%	80%	9%	0%	0%	0%	100%
Integrated Operations Planning and Support Services	3%	12%	0%	0%	16%	60%	0%	6%	4%	100%
Office of Safety, Security and Protection	2%	18%	12%	0%	32%	30%	1%	1%	5%	100%
Finance and Administration	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Engineering Services	3%	21%	24%	0%	23%	19%	1%	2%	7%	100%
Business Technology	8%	15%	4%	0%	24%	22%	2%	2%	23%	100%
Water Resources Management	69%	1%	0%	0%	0%	2%	28%	0%	0%	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	8%	15%	5%	0%	24%	23%	2%	2%	21%	100%
Sustainability, Resilience & Innovation	3%	14%	3%	0%	0%	5%	0%	0%	75%	100%
Total Departmental O&M	8%	15%	4%	0%	27%	22%	2%	2%	21%	100%
General District Requirements										
State Water Contract*	26%	74%	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)	76%	0%	24%	0%	0%	0%	0%	0%	0%	100%
Demand Management (cash funded portion)	0%	0%	0%	0%	0%	0%	100%	0%	0%	100%
Capital Financing	3%	21%	24%	0%	23%	20%	1%	2%	7%	100%
Other Operating Costs	8%	15%	4%	0%	27%	22%	2%	2%	21%	100%
Increase/(Decrease) in Required Reserves	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Total General District Requirements	17%	46%	9%	0%	8%	7%	4%	1%	8%	100%
Revenue Offsets	37%	47%	1%	0%	1%	4%	0%	1%	9%	100%
Net Revenue Requirements	7%	33%	10%	0%	18%	14%	5%	1%	13%	100%

Cost Allocation Summary (by budget line item)
Fiscal Year Ending 2026

	Allocation Categories					Total Allocated	
	Fixed			Variable	Other		Hydro-Electric
	Demand	Commodity	Standby	Commodity			
Departmental Operations & Maintenance							
Office of General Manager	\$ -	\$ 11,338,130	\$ -	\$ -	\$ -	\$ 284,982	\$ 11,623,112
Bay Delta Initiatives	-	15,578,380	-	-	-	-	15,578,380
Human Resources	-	18,358,025	-	-	-	461,425	18,819,451
External Affairs	-	4,444,635	-	-	-	-	4,444,635
Conveyance and Distribution	-	104,694,723	-	-	-	3,403,246	108,097,968
Treatment and Water Quality	-	142,059,360	-	40,560,089	-	-	182,619,449
Integrated Operations Planning and Support Services	-	111,185,377	-	-	-	7,273,572	118,458,949
Office of Safety, Security and Protection	-	39,520,995	-	-	-	336,921	39,857,916
Finance and Administration	-	-	-	-	-	-	-
Engineering Services	-	85,082,925	-	-	-	1,610,107	86,693,032
Business Technology	-	55,450,812	-	-	-	1,393,745	56,844,557
Water Resources Management	-	34,113,104	-	-	-	-	34,113,104
General Counsel	-	-	-	-	-	-	-
General Auditor	-	-	-	-	-	-	-
Ethics Office	-	3,597,611	-	-	-	85,241	3,682,852
Sustainability, Resilience & Innovation	-	7,567,128	-	-	-	-	7,567,128
Diversity, Equity & Inclusion	-	4,604,775	-	-	-	115,740	4,720,515
Equal Employment Opportunity	-	3,610,382	-	-	-	90,746	3,701,128
Total Departmental O&M	-	641,206,363	-	40,560,089	-	15,055,725	696,822,177
General District Requirements							
State Water Contract*	6,047,688	478,291,504	23,439,954	259,527,703	-	-	767,306,848
Colorado River Aqueduct Power Costs	-	-	-	101,628,756	-	-	101,628,756
Supply Programs (cash funded portion)	-	98,988,553	-	-	-	-	98,988,553
Demand Management (cash funded portion)	-	66,571,976	-	-	-	-	66,571,976
Capital Financing	101,099,561	212,375,658	210,113,147	-	-	9,867,802	533,456,168
Other Operating Costs	-	8,365,418	189,371	-	-	182,531	8,737,320
Increase/(Decrease) in Required Reserves	-	-	-	-	-	-	-
Total General District Requirements	107,147,248	864,593,109	233,742,472	361,156,459	-	10,050,333	1,576,689,621
Revenue Offsets	(11,121,197)	(398,956,066)	(24,731,296)	(138,008,584)	-	(8,055,751)	(580,872,894)
Revenue Offsets	\$ 96,026,051	\$ 1,106,843,406	\$ 209,011,176	\$ 263,707,964	\$ -	\$ 17,050,307	\$ 1,692,638,905

