



City of Fort Lauderdale, FL

# FY 2026 Water and Wastewater Comprehensive Rate Study – Final Draft Report

April 21, 2026





April 21, 2026

Ms. Rickelle Williams  
City Manager  
101 NE 3rd Ave  
Fort Lauderdale, FL 33301

Re: FY 2026 Water &  
Wastewater Comprehensive  
Rate Study – Draft Report

Dear Ms. Williams,

Stantec Consulting Services Inc. is pleased to present this Draft Report of the Water and Wastewater Comprehensive Rate Study that was performed for the City of Fort Lauderdale, Florida. Stantec appreciates the fine assistance provided by you and all the City staff who participated in this Study.

If you or others have any questions, please do not hesitate to call me at (813) 269-6011. Stantec appreciates the opportunity to be of service to the City and looks forward to doing so again in the near future.

Sincerely,

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Enclosure

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# 1. EXECUTIVE SUMMARY

This Executive Summary presents an overview of the results of the Comprehensive Rate Study (Study) that was conducted for the water and wastewater systems of the City of Fort Lauderdale (City or Utility) by Stantec Consulting Services, Inc (Stantec).

## 1.1 INTRODUCTION

Stantec has conducted a Study for the Water & Wastewater Fund (Utility) of the City of Fort Lauderdale, FL. The following sections of this report describe in detail the assumptions, procedures, results, conclusions and recommendations of the Study.

The City of Fort Lauderdale is located on the southeastern coast of Florida and has approximately 200,000 residents in Central Broward County. One of the many essential functions of the City is to provide water and wastewater services. At the end of 2024, there were approximately 55,000 water and 46,000 wastewater customers receiving service from the City. The City has one central wastewater treatment plant and two existing water treatment plants serving approximately 260,000 customers, with a new one under construction.

## 1.2 OBJECTIVES

The principal objectives or components of the Study are as follows:

**Cost of Service Analysis** – Perform a cost-of-service analysis allocating revenues and expenses between water and wastewater service lines, based upon appropriate allocation criteria to assist in the development of the recommended rate revenue plans, to confirm that the Utility’s rates reflect the appropriate distribution of system costs between each system.

**Rate Design Analysis** – Review the City’s existing rate structures and develop modifications, as appropriate, verifying that the City’s rates conform to recent system usage characteristics, accepted industry practice and reflect the appropriate distribution of system costs, while achieving its policy objectives, such as fiscal stability, affordability, and conservation to the greatest extent possible.

**Capital Expansion Fee Analysis** – Review the City’s water and wastewater capital expansion fees and calculate the current cost of capacity for the water and wastewater systems. Analyze the most appropriate level of service (LOS) factor for use in determining system capacity, represented in terms of usage per day per equivalent residential unit (ERU) and calculate the updated level of capital expansion fees per ERU based on the current cost of capacity and level of service.

**Miscellaneous Service Charges** – Assist the City in identifying the cost of providing its various miscellaneous services (such as service reconnections, meter installations, etc.) to serve as the basis for potential adjustment to the charges for these types of services.

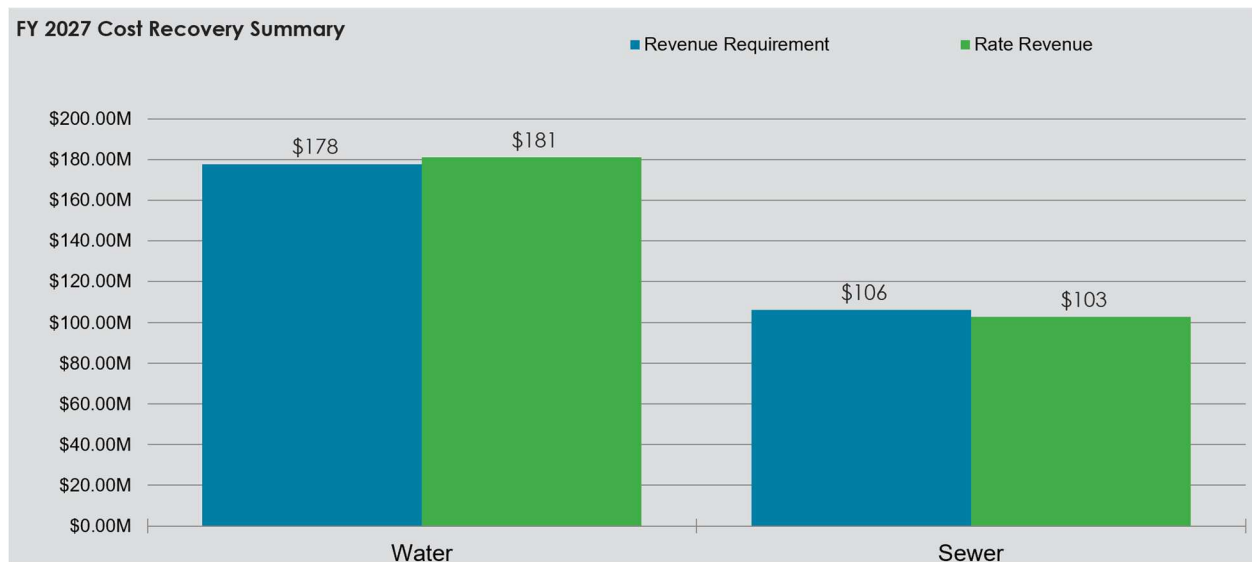
## 1.3 RESULTS

### 1.3.1 Cost of Service Analysis

A cost of service analysis (COSA) was performed for the Water and Wastewater Fund to identify the cost of providing water and wastewater service to the City’s customers. This study was also conducted with an objective to identify the cost of service differential between retail and master metered, or wholesale service. This study sought to enhance the appropriateness and transparency of the City’s COSA allocations and aimed to align user rates with COSA results.

The COSA analysis identified a minor variance between the current cost to provide water and wastewater service and the current revenue remittance levels by each service line expected in Fiscal Year (FY) 2027. Based on this analysis, water rate revenues in FY 2027 are expected to collect slightly more revenue than the cost to provide water service and wastewater rate revenues are expected to be collecting slightly less revenue than the cost to provide wastewater service. Figure 1.3.1 displays a graphical representation of the COSA findings.

**Figure 1.3.1 – FY 2027 Cost of Service Results**



Stantec’s initial results from the cost of service analysis indicate that revenues and costs by service line remain substantially aligned going into FY 2027. While the City should continue to monitor this relationship in future rate evaluations, the results of the current analysis do not indicate that corrective rate action is warranted at this time, as further described in Section 2 of this report. Additionally, it is recommended that the City adjust the master metered (wholesale) water service rates to levels that fully reflect the cost of providing service, based on the COSA, immediately. The recommended master metered (wholesale) water service rates are further discussed in Section 2.4 of this report.

### 1.3.2 Rate Design

The Study included an examination of the City's current water and wastewater rates and the development of recommended modifications to those rates that i) fairly and proportionally recover the current cost of service requirements, ii) conform to accepted local and national industry practices, iii) contribute to revenue and fiscal stability of the utility, iv) recover all fixed and variable costs, v) minimize administrative burden, and vi) enhance the ability of the rates to be easily understood by customers.

The City's current water and wastewater rate structures broadly align with accepted industry best practices, guidance published by the American Water Works Association (AWWA), and the operating characteristics of the utility systems. The existing rate frameworks generally reflect established principles of utility rate design, including the use of both fixed and variable charges to recover costs and the alignment of rates with customer demand patterns and system usage characteristics.

The recommendations included in this analysis are intended to further strengthen the City's rates by refining the alignment between revenues and the current cost of service, incorporating the most recent system data, and improving transparency and defensibility. These adjustments build upon an already well-structured rate framework and are designed to enhance consistency with industry guidance while confirming that rates for both the water and wastewater systems continue to proportionally recover the cost of providing service.

Common industry practice is to develop a two-part rate structure comprised of both fixed and variable charges. Utilities often have substantial fixed debt service and operating costs that are incurred year-round regardless of the level of customer usage. Failure to establish a proper level of fixed cost recovery could subject the utility to revenue erosion under certain circumstances such as extreme weather conditions or seasonal customer usage variations.

Stantec recommends establishing fixed charges that recover i) the current costs for customer service, meter reading and billing and collection and ii) a portion of the remaining fixed costs representing readiness-to-serve costs. Costs related to customer service, meter reading and billing and collection should be recovered equally by account; whereas readiness-to-serve costs should scale by meter size for the single-family and commercial classes based on potential flow of the water meter. Multi-family accounts should have fixed charges based on the number of dwelling units behind the meter, because it is the best measure of potential demand for that customer class. In addition, this analysis recommends increasing the amount of fixed cost recovery for the water system to 20% from the current level of ~15% by 1% per year, over a multi-year period, to better protect the utility from revenue erosion and align with industry standards. All remaining net revenue requirements should be recovered through a volumetric user rate.

As it relates to the City's usage or volume-based rates, Stantec recommends the following:

1. Adjust irrigation tier thresholds and pricing relative to the single-family rate structure to allow for an additional tier of 8,000 gallons monthly of irrigation usage that comports with the normal usage patterns of single-family home in the service area.

2. Update the wholesale water customer class (currently the master metered class) rate to be reflective of COSA findings. Change the designation of this class from “Master Metered” to “Wholesale Water”.

### 1.3.3 Capital Expansion Fees

As part of the Study, Stantec also evaluated the City’s water and wastewater capital expansion fees based upon the cost of its current infrastructure and five-year Community Investment Plan (CIP). A capital expansion fee is a one-time charge paid by a new customer for system capacity and infrastructure and is also often applied to existing customers requiring increased system capacity. Such charges are the mechanism by which growth can “pay its own way” and minimize the extent to which existing customers must bear the cost of growth-related facilities. Capital expansion fees are based on the costs of backbone infrastructure necessary to provide service to all customers, including water supply facilities, treatment facilities, effluent disposal facilities, and water & wastewater transmission mains. Capital expansion fees are also commonly referred to as impact fees, system development charges, or connection fees.

This analysis determined that the City’s calculated unit cost of water capacity is approximately 16.5% or \$326 higher than the current water system capital expansion fee and the cost of wastewater capacity is approximately 0.4% or \$8 higher than the current wastewater system capital expansion fee. Stantec recommends that the City adopt the calculated fee for the water system of \$2,303 and hold the wastewater fee at its current level given the similarity of the calculation attained herein. In 2021, the Florida Impact Fee Act was amended in several areas, including a limitation on impact fee increases, with House Bill No. 337 as well as exceeding limitations. The statutory changes are described in detail in Section 5 of this report.

### 1.3.4 Miscellaneous Service Charges

The City currently applies miscellaneous service charges for the provision of specific services to individual customers. Inspection fees, connect/disconnect service charges<sup>1</sup>, and tap charges are examples of the types of services for which the City has various miscellaneous service charges. The intent of miscellaneous service charges is to confirm the recipient of the benefit of a specific service bears the costs associated with providing that service. Stantec developed a standardized cost of service template to evaluate each existing miscellaneous service charge, as well as any potential new charges the City may wish to consider. Using this template, Stantec conducted interviews with City staff to better understand the activities, staff time, materials, and resources required to perform each service. The information gathered through this process was used to estimate the cost of providing each service and to develop proposed fees. The resulting recommended fees are summarized in Table 1.3.1.

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<sup>1</sup> Nomenclature of such charges may require minor revisions to the City’s existing ordinance to reflect current operational practices, including use of remote connections/disconnections.

**Table 1.3.1 – Proposed Miscellaneous Service Charge**

Fee Description	Current Fee	Full Cost Recovery	Current Cost Recovery	Proposed Fees
Connect and/or Disconnect Service	\$10	\$34	30%	\$30
Set Meter	\$35	\$42	83%	\$40
Meter Test 1	\$16	\$85	19%	\$80
Meter Test 2 (if done within 12 months of the first test)	\$70	\$85	82%	\$80
Unauthorized Water Connection or Meter (anti-theft device installed)	\$150	\$73	205%	\$70
Unauthorized Water Connection or Meter (cut at main)	\$360	\$1,031	35%	\$1,030
AMI Domestic Meter (5/8")	\$-	\$1,893	0.0%	\$1,890
AMI Domestic Meter (3/4")	\$-	\$1,899	0.0%	\$1,900
AMI Domestic Meter (1")	\$-	\$2,174	0.0%	\$2,170
AMI Domestic Meter (1 1/2")	\$-	\$3,137	0.0%	\$3,140
AMI Domestic Meter (2")	\$-	\$3,381	0.0%	\$3,380
Fire Service Tapping Charge (2")	\$6,369	\$3,511	181%	\$3,510
Fire Service Tapping Charge (4")	\$15,053	\$4,734	318%	\$4,730
Fire Service Tapping Charge (6")	\$16,790	\$8,235	204%	\$8,240
Fire Service Tapping Charge (8")	\$24,317	\$10,529	231%	\$10,530
Sewer Lateral Relocation	\$-	At Cost	0%	At Cost

## 2. COST OF SERVICE ANALYSIS

This section of the report presents the procedures and results of the cost of service analysis (COSA) performed for the City's Water and Wastewater Fund.

### 2.1 DESCRIPTION

A cost of service analysis (COSA) was conducted for the Water and Wastewater Fund to identify the cost of providing water service and wastewater service, respectively, with a secondary objective of identifying the cost of service differentials between retail service and master-metered, or wholesale service. This Study is intended to enhance the transparency and defensibility of the City's cost allocations and to align user rates more closely with recognized cost of service and cost-causation principles.

The following analytical steps were completed in performing the cost of service analysis:

1. Establish the test year expenditure basis. A representative twelve-month period, referred to as the test year, was selected to serve as the expenditure basis for the analysis. The test year includes projected gross operating expenditures, debt service, and capital-related costs. The City's Adopted FY 2025 budget was determined to be a reasonable and appropriate basis for this analysis. While the cost of service calculations are based on FY 2025 detailed expenditures, revenue requirements were sized in aggregate for FY 2027 implementation, which is the first fiscal year outside of the currently adopted rate revenue adjustments and the year in which additional water expenditures are expected, related to the Prospect Lake Clean Water Center.
2. Assign expenditures between water and wastewater service lines. Each individual line item within the FY 2025 budget was reviewed and allocated to the water service function, wastewater service function, or a portion to both, resulting in a calculated current cost of service for water and wastewater service lines, respectively.
3. Further allocate water service costs by customer class. Costs allocated to water service were further assigned to those incurred in serving retail customers, those incurred in serving master-metered or wholesale customers, and those incurred in serving both customer classes. Costs that benefit both retail and wholesale customers were included in the development of wholesale rates, while costs that benefit retail customers exclusively were excluded from the wholesale rate calculations, consistent with cost-causation principles.

### 2.2 SUMMARY OF BUDGETED EXPENDITURES

Expenditure requirements for the City's water and wastewater systems in FY 2025 include operating and maintenance expenses, debt service, and cash-funded capital expenditures. The City's utility budget is highly detailed, consisting of more than 1,700 active line items, each of which was individually reviewed as part of this analysis. Table 2.2.1 summarizes the major components of the FY 2025 expenditure basis and

identifies the adjustments applied to translate net rate requirements to FY 2027 for rate implementation purposes.

**Table 2.2.1 – FY 2027 Net Rate Revenue Requirements**

Description	Total
Operating & Maintenance Expenses <sup>2</sup>	\$134,608,838
Transfers <sup>2</sup>	\$2,853,859
Annual Debt Service – Outstanding Debt	\$70,292,395
Cash Funded Capital Projects	\$30,937,479
2027 Revenue Requirements <sup>3</sup>	\$46,594,389
<b>Total Gross Cost</b>	<b>\$285,286,961</b>
Fund Balance Adj. <sup>4</sup>	\$10,083,467
<i>Less Other Revenue <sup>5</sup>:</i>	( <i>\$11,173,081</i> )
<b>Total Net Rate Revenue Requirement</b>	<b>\$284,197,347</b>

In total it is expected that the combined Water and Wastewater Utility (Fund 450) will require approximately \$284.2M in revenue from water and wastewater rates in order to fund services. Once established, this total rate revenue requirement will be used for the remainder of the analysis.

### 2.3 ALLOCATION OF EXPENDITURES TO WATER OR SEWER SERVICE

The first analytical step in the cost of service analysis was the assignment of FY 2027 rate revenue requirements components between water and wastewater services. Each individual budget line-item was reviewed with the City’s subject matter experts and assigned based on whether it supports the provision of water service, wastewater service, or a combination of both, consistent with the principles outlined in AWWA Manual M54, Water and Wastewater Utility Management Practices.

Service line assignments were performed using industry-standard allocation bases designed to reflect cost causation and the manner in which costs are incurred to provide service. Allocation criteria were selected

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<sup>2</sup> Source: 2025 Budget

<sup>3</sup> Includes projected costs for Prospect Lake Clean Water Center. A more detailed cost breakdown is shown in Table 2.3.1.

<sup>4</sup> Includes adjustments to verify the correct rate revenues for FY 2027 which included use of reserve funds and adopted rate increases over FY 2025 levels.

<sup>5</sup> Other revenues consist of non-rate revenues such as service charges, installation fees, inspection fees, and miscellaneous revenues.

on a line-item basis and included, as appropriate, the number of customers, billed water volumes, utility plant and fixed asset values, management estimates, and the indirect allocation of shared costs using directly functionalized expenses as allocators, consistent with accepted utility rate-setting practice.

Table 2.3.1 presents a consolidated summary of the functionalized expenditures by service, while Appendix A provides detailed line-item allocation support.

**Table 2.3.1 - FY 2027 Service Line Costs**

Description	Water	Wastewater	Total
<b>Operating &amp; Maintenance Expenses</b>	\$61,209,764	\$73,399,073	\$134,608,838
<b>Transfers</b>	\$1,804,611	\$1,049,248	\$2,853,859
<b>Annual Debt Service - Outstanding Debt</b>	\$55,269,237	\$15,023,158	\$70,292,395
<b>Cash Funded Capital Projects</b>	\$12,820,588	\$18,116,891	\$30,937,479
<b>2027 PLCWC O&amp;M <sup>6</sup></b>	\$14,037,544		\$14,037,544
<b>2027 PLCWC Availability Payment O&amp;M</b>	\$20,581,836		\$20,581,836
<b>2027 PLCWC Availability Payment Subordinate Note</b>	\$8,820,787		\$8,820,787
<b>2027 Composite Project Debt Service</b>	\$3,154,222		\$3,154,222
<b>Total Gross Cost <sup>7</sup></b>	<b>\$177,698,591</b>	<b>\$107,588,370</b>	<b>\$285,286,961</b>
<b>Fund Balance Adj.</b>	\$6,300,691	\$3,782,776	\$10,083,467
<b>Less Other Revenue:</b>	(\$6,132,758)	(\$5,040,323)	(\$11,173,081)
<b>Total Net Rate Revenue Requirement</b>	<b>\$177,866,524</b>	<b>\$106,330,823</b>	<b>\$284,197,347</b>

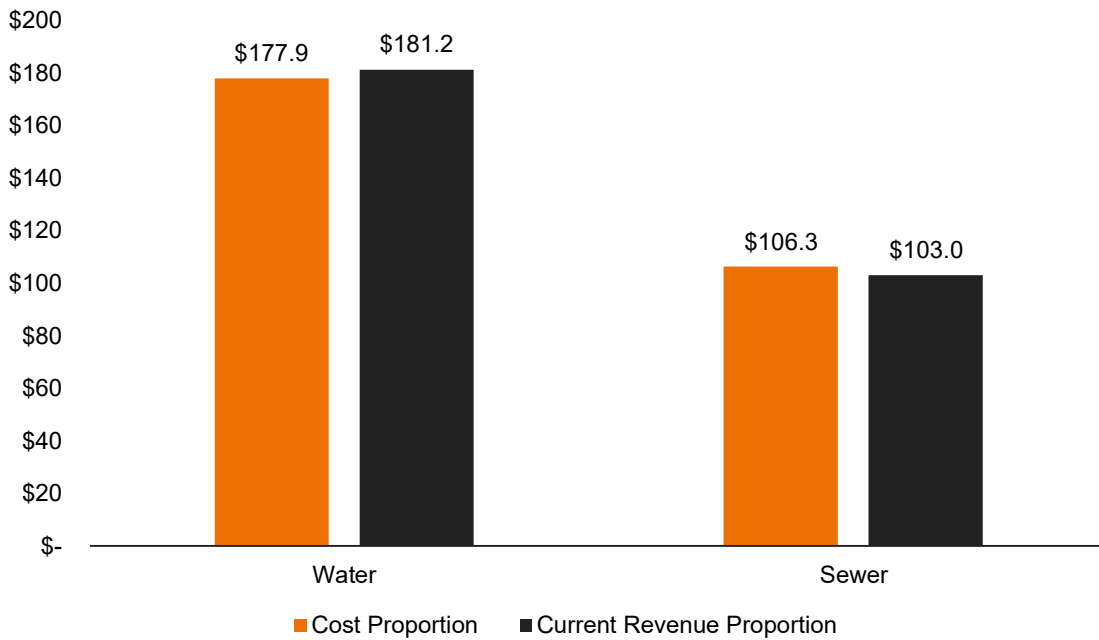
The cost of service analysis (COSA) indicates that water service accounts for approximately 62 percent of total budgeted expenditures in the test year FY 2027, while water rate revenue represents approximately

<sup>6</sup> Projected FY 2027 Prospect Lake Clean Water Center (PLCWC) related costs.

<sup>7</sup> Variances may exist due to rounding.

64 percent of total system revenues. A comparison of identified costs to current revenue remittances indicates that water service will over-recover its cost to serve by approximately \$3.3 million in FY 2027. This relationship is illustrated in Figure 2.3.1, which compares cost responsibility and revenue recovery by service line.

**Figure 2.3.1 – FY 2027 Cost Responsibility vs. Revenue Recovery by Service Line (\$ Millions)**



Wastewater service represents approximately 38 percent of total enterprise fund costs, while wastewater rates generate approximately 36 percent of total rate revenue. As shown in Figure 2.3.1, wastewater service is expected to under-recover its cost to serve by approximately \$3.3 million.

When viewed in the context of a combined utility system with annual revenues approaching \$300 million, this variance is immaterial and reflects a utility that has historically maintained close alignment between cost responsibility and revenue recovery by service line. For a utility operating at the scale and complexity of the City of Fort Lauderdale, normal variation in weather, customer usage patterns, and system demand can reasonably be expected to produce cost and revenue variances that exceed the magnitude observed in the test year.

Therefore, Stantec’s first finding from the COSA is that revenues and costs by service line remain substantially aligned. While the City should continue to monitor this relationship in future rate evaluations, the results of the current analysis do not indicate that corrective rate action is warranted at this time.

## 2.4 MASTER METER CUSTOMERS

The City of Fort Lauderdale has a number of master metered or wholesale water customers. These customers are considered unique from a cost of service perspective due to their utilization of only a portion

of the water system's service functions. Wholesale customers only utilize the backbone water system assets such as supply, treatment, and transmission, effectively not benefitting from the distribution function, which primarily benefits the retail class. This observation dictates that a proper cost of service analysis allocates water costs to those incurred by serving only the retail class (distribution) and those costs incurred by serving both the retail and wholesale class (supply, treatment, and transmission), such that wholesale water customers only pay their fair share of system costs that benefit the wholesale class.

In order to calculate the service needs of this customer class, water system costs were further broken down into functional components. This was accomplished by using allocation factors including direct assignments and water main size allocations. Table 2.4.1 displays the results of this allocation of water system costs which shows the functional breakdown of water cost and its applicability to wholesale users.

**Table 2.4.1 – FY 2025 Water Functions**

Function Description	Function Cost	Used to Service Wholesale?
<b>Customer Costs</b>	\$ 2,782,565	Yes
<b>Supply / Production</b>	\$ 83,726,706	Yes
<b>Transmission Mains</b>	\$ 21,453,484	Yes
<b>Distribution Mains</b>	\$ 32,224,702	No

The calculation of the City's updated water rates incorporates the cost and usage information summarized in Table 2.4.1. Notably, distribution and customer-related costs are excluded from this analysis and were not assigned for recovery through wholesale rates. All other functional cost categories were allocated between wholesale and retail customer classes based on their proportional use of the system, measured by billed water usage in thousands of gallons or by number of customers, as appropriate.

In the test year, master-metered customers accounted for approximately 19.04 percent of the system's total billed water consumption while representing only 0.047 percent of total system connections. These system usage characteristics were used to allocate supply/production and transmission costs across divisions in order to determine the proportion of the overall gross water cost attributable to wholesale users. The resulting gross costs were then reduced to reflect applicable offsetting revenues, as summarized in Table 2.4.2.

The results of this component of the cost of service analysis were subsequently carried forward into the development of the updated wholesale and retail water rates presented in Section 3 of this report.

**Table 2.4.2 – FY 2025 Expense Allocations**

Division Title	Supply/Prod (\$)	Transmission (\$)	Allocation %	Allocation \$ <sup>8</sup>
Administration	\$1,927,655	\$493,927	19.05%	\$461,222
Customer Service	\$2,782,565	\$0	0.05%	\$1,310
Department Support	\$308,456	\$91,964	19.05%	\$76,265
Distribution & Collection	\$0	\$11,856,823	19.05%	\$2,258,286
Environmental Resources	\$727,338	\$216,851	19.05%	\$179,833
Fund Transfers	\$0	\$0	19.05%	\$0
Loans & Notes	\$3,683	\$944	19.05%	\$881
Treatment	\$20,175,274	\$0	19.05%	\$3,842,643
Utilities Engineering	\$2,198,694	\$1,594,482	19.05%	\$722,460
Utility Billing & Collections	\$2,258,846	\$0	0.05%	\$1,063
TR to Special Obligation Bonds	\$1,099,627	\$281,760	19.05%	\$263,103
Debt Service	\$43,092,394	\$5,602,975	19.05%	\$9,274,666
Cash Funded Capital	\$5,312,892	\$330,010	19.05%	\$1,074,764
Change of Fund Balance	\$3,839,282	\$983,748	19.05%	\$918,609
<b>Total Gross Cost to Serve FY 2025</b>				<b>\$19,075,106</b>
<b>Rate Offset<sup>9</sup></b>				<b>(\$1,387,628)</b>
<b>Total Net Cost to Serve FY 2025</b>				<b>\$17,687,478</b>

This analysis supports recovery of approximately \$17.6 million from wholesale customers through normal rate charges associated with ongoing service in FY 2027, including monthly fixed charges and volumetric charges. This amount does not include any applicable outside-City surcharges.

<sup>8</sup> Variances may exist due to rounding.

<sup>9</sup> Includes the pro rata proportion of offsetting revenues as shown in total in table 2.2.1

### 3. RATE DESIGN

This comprehensive Study included an examination of the City's current water and wastewater rates and the development of recommended modifications to those rates that i) proportionally recover the current cost of service requirements, ii) conform to accepted local and national industry practices, iii) contribute to revenue and fiscal stability of the utility, iv) recover all fixed and variable costs, v) minimize administrative burden, and vi) enhance the ability for the utility rates to be easily understood by customers.

The City's existing water and wastewater rate structures are generally consistent with recognized industry practices, guidance from the American Water Works Association (AWWA), and the operational characteristics of the local utility systems. Overall, the current rate design reflects widely accepted utility pricing principles, including the recovery of costs through a combination of fixed and volumetric charges and the general alignment of rates with system demand patterns and customer usage characteristics.

The recommendations developed through this analysis are intended to further refine and enhance the City's rate structure. Specifically, the proposed adjustments improve the alignment between revenues and the current cost of service, incorporate updated system data, and strengthen the transparency and defensibility of the rates. These refinements build upon an already sound framework and are intended to maintain consistency with industry guidance while allowing water and wastewater rates continue to equitably recover the cost of providing service.

Fort Lauderdale's existing water and wastewater rate structures are comprised of monthly fixed charges by meter size and volumetric charges per thousand gallons of use that vary by customer class. The existing volumetric water rate structure for single-family and multi-family residential customers is a five-tier inclining block rate structure. All other water customers have a uniform volumetric rate applied to all consumption, except for irrigation, which has three inclining tiers. The Utility's wastewater rate structure includes monthly fixed charges similar to the water rate structure and a two-tier volumetric rate applicable to residential and multi-family customer classes for all billed wastewater volume without a cap. Commercial customers are billed a uniform rate for all wastewater volume without a cap. Additionally, the City applies a 25% surcharge to customers getting service outside of the municipal boundaries<sup>10</sup>. This analysis assumes the continued ability of the City to levy outside-city surcharges. Such surcharges constitute a material component of the utility's revenue base. Should the City be unable to continue imposing these charges, system rates would need to be increased across all customer classes, all else equal, to maintain revenue sufficiency. Tables 3.0.1, 3.0.2, 3.0.3 and 3.0.4 summarize the current rates and charges of the Utility for each customer class.

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<sup>10</sup> Oakland Park is applied a 12.5% surcharge per agreement.

**Table 3.0.1 Current FY 2026 Fixed Monthly Charges by Meter Size and Service Line**

Meter Size	Water Fixed Monthly Total <sup>11</sup> <sub>12</sub>	Wastewater Fixed Monthly Total <sup>12</sup>	Sprinkler Fixed Monthly Total <sup>12</sup>	Master Meter Fixed Monthly Total <sup>12</sup>
5/8"	\$13.52	\$18.00	\$13.52	\$77.53
3/4"	\$17.99	\$25.10	\$17.99	\$114.05
1"	\$26.92	\$39.34	\$26.92	\$187.02
1 1/2"	\$49.30	\$74.87	\$49.30	\$369.50
2"	\$76.11	\$117.52	\$76.11	\$588.49
3"	\$161.10	\$252.61	\$161.10	\$1,281.88
4"	\$272.90	\$430.34	\$272.90	\$2,194.26
6"	\$608.51	\$963.54	\$608.51	\$4,931.37
8"	\$720.14	\$1,141.27	\$720.14	\$5,843.72
10"	\$1,882.99	\$2,989.73	\$1,882.99	\$15,332.32
12"	\$2,374.94	\$3,771.80	\$2,374.94	\$19,346.73
16"	\$2,732.72	\$4,344.34	\$2,732.72	\$22,266.32

**Table 3.0.2 – Current FY 2026 Water Commodity – Monthly Usage Charges**

Class	Tiers	Consumption	Rate
<b>Single-Family</b> (units with separate meters are billed under this)	TIER 1	0 - 3,000	\$4.92
	TIER 2	4,000 - 8,000	\$10.80
	TIER 3	9,000 - 12,000	\$13.52
	TIER 4	13,000 - 20,000	\$18.24
	TIER 5	> 20,000	\$26.48
<b>Multi-Family Residential</b> (1,000 gallons per month X number of dwelling units X .55)	TIER 1	0 - 3,000	\$4.92
	TIER 2	4,000 - 8,000	\$10.80
	TIER 3	9,000 - 12,000	\$13.52
	TIER 4	13,000 - 20,000	\$18.24
	TIER 5	> 20,000	\$26.48
<b>Commercial</b>		> 1,000	\$11.17
<b>Hydrant Meter</b>		> 1,000	\$11.17
<b>Master Meter</b> (For Each 1,000 Gallons or Fraction Thereof)		> 1,000	\$5.54

<sup>11</sup> Fixed charges apply to residential, multi-family, commercial, and wholesale customer classes.

<sup>12</sup> Per bill charge plus fixed rate.

**Table 3.0.3 – Current FY 2026 Sewer (Wastewater) Commodity – Monthly Usage Charges**

Class	Tiers	Consumption	Rate
<b>Single-Family</b> (units with separate meters are billed under this classification)	TIER 1	0 - 3,000	\$6.59
	TIER 2	> 3,000	\$14.57
<b>Multi-Family Residential</b> (multifamily units that are not separately metered - 1,000 gallons per month X number of dwelling units X .55)	TIER 1	0 - 3,000	\$6.59
	TIER 2	> 3,000	\$14.57
<b>Commercial</b>		> 1,000	\$11.72

**Table 3.0.4 – Current FY 2026 Sprinkler Meter Commodity – Monthly Usage Charges**

Class	Tiers	Consumption	Rate
<b>All Customer Classes</b> (1,000 gallons per month X the Meter Equivalency Factor)	TIER 1	0 - 12,000	\$13.52
	TIER 2	13,000 - 20,000	\$18.24
	TIER 3	> 20,000	\$26.48

### 3.1 FIXED CHARGES

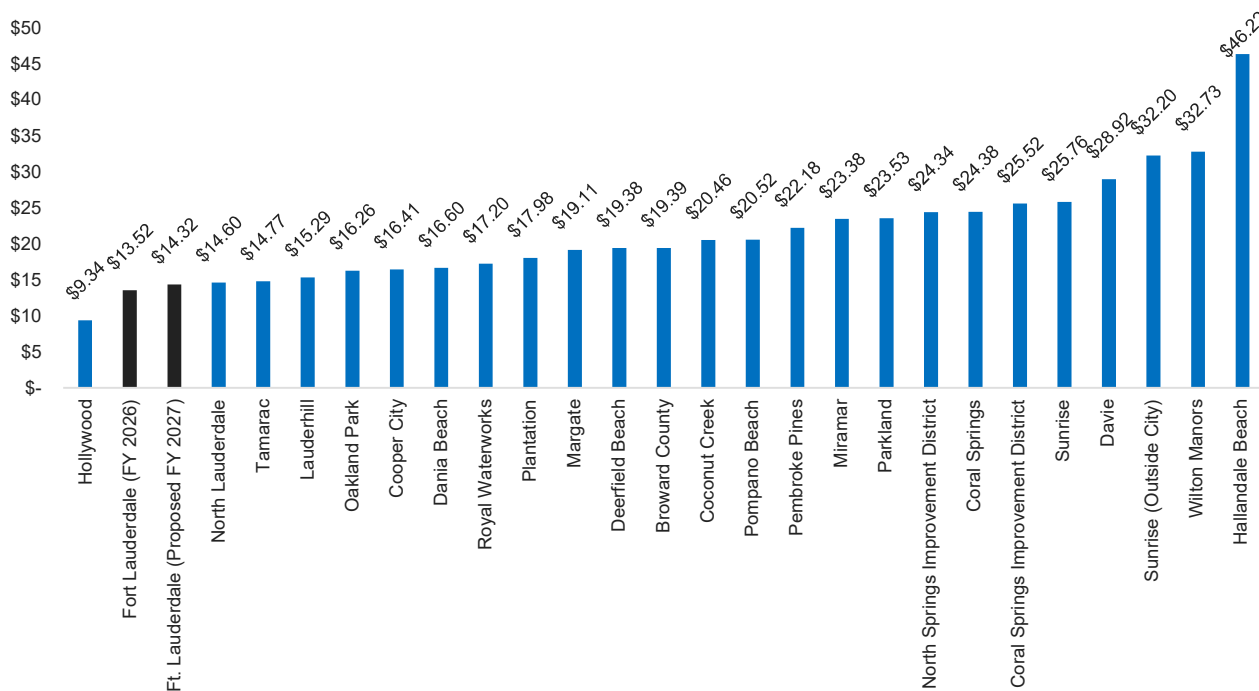
Common industry practice is to develop a two-part rate structure comprised of both a fixed monthly charge and usage rates per thousand gallons. It is recognized that utilities often have substantial customer-specific costs related to customer service, meter reading, and billing and collection that are incurred year-round regardless of the level of water or wastewater usage. In addition, a significant portion of a utility's costs are fixed and do not vary with usage, such as debt service and core staffing levels. Failure to establish a proper level of fixed cost recovery for at least a portion of those fixed costs could subject the Utility to revenue erosion under certain conditions caused by adverse weather conditions or seasonal variations in customer usage.

Therefore, Stantec recommends establishing fixed charges that recover the current cost to the Utility for customer service, meter reading, and billing and collection, and a portion of the other fixed costs of the system that are incurred to maintain a readiness-to-serve. Customer-related costs such as customer service and billing and collection should be recovered at the same level by each account, and readiness-to-serve costs should be recovered by meter size or number of units to reflect the potential demands placed on the system. For single-family and commercial customers, this potential demand is best represented by meter size (based on the published American Water Works Association, or AWWA, meter flow ratios), whereas, for multi-family this potential demand is best represented by the dwelling units behind the meter. Variable usage rates should recover all remaining net revenue requirements that the fixed charges do not recover.

During the Study, several observations were made regarding the level of the Utility's fixed charges. As part of the regional rate survey in Figure 3.1.1, it was observed that the City's fixed charges for both single-

family residential and commercial customer classes are on the lower end relative to peer utilities. Consistent with this finding, revenue generated from fixed charges currently represents approximately 15 percent of the water utility’s total annual revenues.

**Figure 3.1.1 – FY 2026 Single-Family Water Fixed Rate Survey**



Credit rating agencies, including Fitch Ratings, have identified a fixed-charge revenue share of 30 percent or greater as a characteristic of a financially healthy utility, as it provides greater revenue stability and reduces exposure to demand variability. At the same time, it is anticipated that approximately 36 percent of the Utility’s total costs in FY 2027 will consist of fixed debt service obligations. These costs do not vary with customer usage and have increased as a proportion of total expenditures in recent years.

Given the growing share of fixed debt costs and the relatively low level of fixed-charge recovery, it would be prudent for the water utility to consider increasing the portion of revenues recovered through fixed charges to better align revenue structure with underlying cost drivers and enhance long-term financial stability. In regard to the wastewater utility fixed cost recovery levels, the current level of 24% is sufficient and should be maintained.

Fixed charges should recover customer-related costs on an equal per-account basis, while an allocated portion of readiness-to-serve costs should be recovered proportionally by meter size, using American Water Works Association (AWWA) meter flow ratios. The combination of these two components, consistent with current industry practice, provides the Utility with a strong and defensible basis for establishing fixed charges. While this approach is sound, Stantec recommends that the City gradually increase fixed cost recovery for the water utility from the current level of approximately 15 percent to at least 20 percent over

a multi-year period in order to mitigate potential impacts to low-use customers. Specifically, the Utility should target an increase in fixed cost recovery of approximately one percentage point per year by adjusting fixed charges at a faster rate than volumetric charges, within the total annual rate revenue adjustment framework established by the City Commission.

Accordingly, Stantec recommends that the revised fixed monthly charges be implemented for all customer classes, as presented in Table 3.1.2 and Table 3.1.3.

### 3.1.1 Multi-Family Fixed Charges

The City's fixed charges are currently applied to the multi-family customer class based upon the size of the meter serving the customer's account. However, when available, the best determinate of potential demands for this customer class is the number of dwelling units behind the meter. The City recognizes this paradigm in the manner that it charges volumetric rates to the multi-family customer class, which are scaled using the number of dwelling units behind the meter. Basing the current fixed charges on meter size is i) inconsistent with the volumetric tier structure, and ii) not reflective of the potential demand placed on the system by the multi-family customers. Therefore, Stantec recommends the application of unit-based pricing on the fixed charge for the multi-family customer class. Doing so will synchronize the volumetric and fixed charge mechanisms for this customer class, enhance rate proportionality and enables the utility collect the correct amount of fixed charge revenue from this customer class, based on the best measure of potential demands placed on the system. The fee per unit should be developed by calculating the ratio of monthly usage per unit for the multi-family class to the monthly usage per household for the single-family class, and then applying this ratio to the fixed charge for a 5/8-inch single-family fixed monthly charge, to determine the monthly fixed charge per unit for the multi-family class. Based on the test year billing data, Stantec's analysis indicates that the above-described ratio for the multi-family class compared to the single-family class is 55%. Therefore, this factor was utilized to determine the calculated fixed monthly unit charges for the multi-family class in Table 3.1.1.

### 3.1.2 Calculated Fixed Charges

**Table 3.1.1 – Calculated Monthly Water Fixed Charge**

Meter Size	Per Bill Charge	Residential / Commercial Fixed Monthly Total <sup>13</sup>	Multi-Family Fixed Monthly Per Unit	Sprinkler Fixed Monthly Total	Master Meter Fixed Monthly Total
5/8"	\$4.30	\$10.02	\$5.51	\$12.53	\$81.71
3/4"	\$4.30	\$15.03	\$5.51	\$18.79	\$122.62

<sup>13</sup> Fixed charges apply to residential, multi-family, commercial, sprinkler and master meter customer classes.

1"	\$4.30	\$25.04	\$5.51	\$31.30	\$204.35
1 1/2"	\$4.30	\$50.10	\$5.51	\$62.62	\$408.72
2"	\$4.30	\$80.13	\$5.51	\$100.17	\$653.98
3"	\$4.30	\$175.31	\$5.51	\$219.14	\$1,430.58
4"	\$4.30	\$300.54	\$5.51	\$375.67	\$2,452.42
6"	\$4.30	\$676.42	\$5.51	\$845.52	\$5,517.95
8"	\$4.30	\$801.43	\$5.51	\$1,001.79	\$6,539.77
10"	\$4.30	\$2,103.80	\$5.51	\$2,629.76	\$17,166.87
12"	\$4.30	\$2,654.78	\$5.51	\$3,318.48	\$21,662.95
16"	\$4.30	\$3,055.49	\$5.51	\$3,819.36	\$24,932.86
*** Master meter fixed fees are sized based on average usage described below ***					

**Table 3.1.2 – Calculated Monthly Wastewater Fixed Charges**

Meter Size	Per Bill Charge	Residential	Multi-Family	Commercial
5/8"	\$4.20	\$14.12	\$7.77	\$14.12
3/4"	\$4.20	\$21.18	\$7.77	\$21.18
1"	\$4.20	\$35.32	\$7.77	\$35.32
1 1/2"	\$4.20	\$70.61	\$7.77	\$70.61
2"	\$4.20	\$112.97	\$7.77	\$112.97
3"	\$4.20	\$247.12	\$7.77	\$247.12
4"	\$4.20	\$423.63	\$7.77	\$423.63
6"	\$4.20	\$953.15	\$7.77	\$953.15
8"	\$4.20	\$1,129.66	\$7.77	\$1,129.66
10"	\$4.20	\$2,965.37	\$7.77	\$2,965.37
12"	\$4.20	\$3,742.05	\$7.77	\$3,742.05
16"	\$4.20	\$4,310.64	\$7.77	\$4,310.64

Table 3.1.3 contains a list of public water utilities in South Florida (around Fort Lauderdale or similar in size) and whether they scale their fixed monthly water charges based on **dwelling units**. For each utility, we note the location, whether dwelling-unit counts factor into the base charge, and provide notes on how the charges are applied. This information helps provide context with regards to how other utilities assess fixed charges and broadly illuminates that charging per unit behind the meter is common among municipalities.

**Table 3.1.3 - Potable Water Utilities Near Fort Lauderdale (South Florida) and Use of Dwelling Units in Base Charges<sup>14</sup>**

Utility Name	Dwelling Units Used in Base Charge?	Details
<b>City of Fort Lauderdale</b> (Water Utility)	<b>No</b>	Per meter size
<b>Broward County Water &amp; Wastewater Services</b> (WWS)	<b>Yes</b>	Fee of \$13.17 per dwelling unit
<b>City of Hollywood Utilities</b> (Water)	<b>Yes</b>	Fee of \$7.09 per dwelling unit
<b>City of Pompano Beach</b> (Utilities Department) <sup>15</sup>	<b>Yes</b>	Hybrid approach: Fee of \$14.10 plus an additional \$6.48 per dwelling unit
<b>City of Hallandale Beach</b> (Utilities)	<b>Yes</b>	Fee of \$20.35 per dwelling unit
<b>Town of Lauderdale-by-the-Sea</b> (Water Service) <sup>16</sup>	<b>Yes</b>	Fee of \$8.51 per dwelling unit
<b>City of Miramar</b> (Water Utility)	<b>Yes</b>	Fee of \$18.73 per dwelling unit
<b>City of Boca Raton</b> (Utility Services)	<b>Yes</b>	Fee of \$22.55 per dwelling unit

<sup>14</sup> The information above is drawn from official utility rate schedules and ordinances.

<sup>15</sup> Multi-family accounts pay a base charge by meter size *plus* an added charge for each additional unit on the same meter.

<sup>16</sup> Lauderdale-by-the-Sea's town utility rates apply to customers not directly served by the City of Pompano Beach. The town is split between water suppliers (Ft. Lauderdale to the south, Pompano Beach to the north) but has a unified rate ordinance for its residents.

Utility Name	Dwelling Units Used in Base Charge?	Details
<b>Palm Beach County Water Utilities Dept. (PBCWUD)</b>	<b>Yes</b>	Fee of \$11.06 per dwelling unit
<b>Miami-Dade Water &amp; Wastewater Dept. (MDWASD)</b>	<b>Yes</b>	Fee of \$5.06 per dwelling unit

### 3.1.3 Master Meter Water Fixed Charges

Wholesale users have large points of interconnections to the water transmission system, which allow them to serve their own distribution networks. A construct of this relationship dictates that large volumes are served through a small number of connections. Stantec verified the usage of these customers as compared to the usage level of the City's retail customers to confirm the appropriate level of fixed charges applied to the wholesale customers is still accurate. The City's current rate structure acknowledges this dynamic by adjusting the fixed charge level so that wholesale customers contribute towards fixed charges closer in alignment with observed average usage levels. Thus, Stantec recommends maintaining the fixed fee differential for the master meter water class as presented in Table 3.1.1.

## 3.2 VOLUMETRIC RATES

Volumetric rates for wholesale customers should be updated to reflect the findings of the cost of service analysis and the revised fixed charge levels developed as part of this study. Wholesale customers rely primarily on the backbone components of the water system, including source of supply, treatment, and transmission functions. Because these customers do not receive service from the retail distribution system, no portion of distribution-related costs are allocated to this customer class.

To determine the appropriate volumetric rate for master-metered (wholesale) customers, the net revenue requirement identified in the cost of service analysis, as summarized in Table 2.4.2, is first adjusted to remove the portion of revenue recovered through fixed charges. The remaining revenue requirement represents the amount to be recovered through volumetric charges. This amount is then divided by the projected units of service for the wholesale class to derive the volumetric rate, as presented in Table 3.2.1. That amount is then adjusted from a FY 2025 cost basis into FY 2027 for implementation.

This approach maintains that wholesale rates appropriately reflect the cost of the system functions utilized by these customers while maintaining consistency with the overall cost of service framework applied throughout the analysis.

### 3.2.1 Master Metered Volumetric Rates

**Table 3.2.1 – Master Metered Water – Monthly Usage Charges**

	Revenue Requirements/ Rate
<b>Total Net Cost to Serve</b>	\$17,687,478
<b>Fixed Cost Recovery</b>	\$2,572,150
<b>Volumetric Recovery</b>	\$15,115,328
<b>Units of Service (1,000 Gallons)</b>	2,279,007
<b>Master Meter</b> (For Each 1,000 Gallons or Fraction Thereof) FY 2025	\$6.33
<b>Master Meter</b> (For Each 1,000 Gallons or Fraction Thereof) FY 2027 <sup>17</sup>	\$7.88

### 3.2.2 Sprinkler Water Volumetric Rates

Currently, the City employs a three-tier inclining block rate structure for sprinkler customers, with tier thresholds aligned to the highest three inclining block tiers applicable to single-family customers. This structure assumes that once a single-family customer exceeds the first two tiers, water use transitions from primarily indoor domestic consumption to outdoor irrigation demands.

While this assumption generally holds, it is possible for an average household, defined as 2.4<sup>18</sup> persons per household using water at current efficiency standards of 36.6 gallons per day<sup>19</sup>, to confine all indoor water use within the first inclining block tier. Under this scenario, all irrigation demand would fall within Tier 2, effectively allowing up to 8,000 gallons of irrigation water to be billed at a lower, non-irrigation rate. This outcome creates a potential inequity in the treatment of sprinkler meter tiers when a separate dedicated irrigation meter is used.

To address this incongruity, Stantec recommends extending the Tier 2 single-family volume threshold and corresponding pricing to sprinkler customers. This adjustment would result in reduced rates for the first

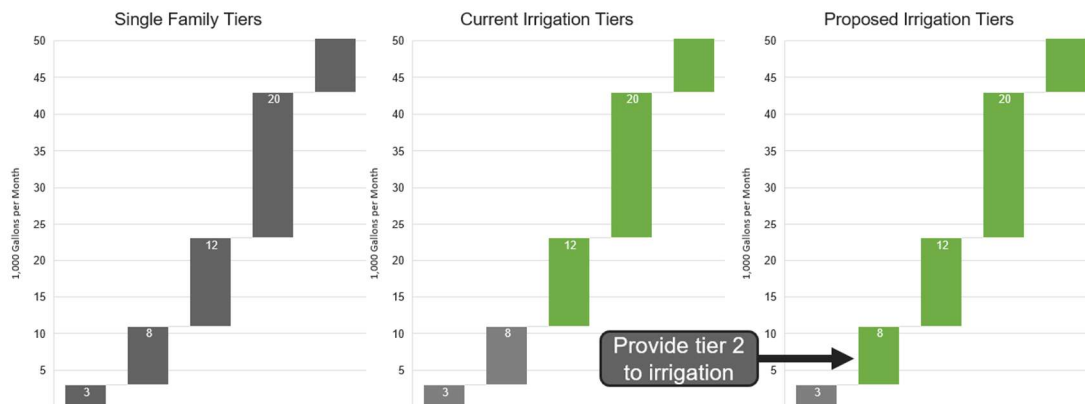
<sup>17</sup> Rate has been adjusted by the FY 2026 and FY 2027 adopted water revenue increases of 9.00%.

<sup>18</sup> As defined by American Community Survey Data, U.S. Census Bureau.

<sup>19</sup> Source: 2016 Residential End Uses of Water

8,000 gallons of irrigation water while improving rate equity across customer classes. Figure 3.2.1 illustrates the recommended change to the sprinkler customer class.

**Figure 3.2.1 – Single-Family Vs. Irrigation Tiers**



For the remaining volumetric water rate customer classifications, Stantec does not recommend any structural modifications. The remaining volumetric charges have been updated to recover the FY 2027 revenue requirements as discussed in this report.

### 3.2.3 Calculated FY2027 Water Volumetric Charges

**Table 3.2.1 – Water Commodity – Calculated Monthly Usage Charges**

Class	Tiers	Consumption	Rate
<b>Single-Family</b> (units with separate meters are billed under this)	TIER 1	0 - 3,000	\$5.30
	TIER 2	4,000 - 8,000	\$11.64
	TIER 3	9,000 - 12,000	\$14.57
	TIER 4	13,000 - 20,000	\$19.65
	TIER 5	> 20,000	\$28.53
<b>Multi-Family Residential</b> (1,000 gallons per month X number of dwelling units X .55)	TIER 1	0 - 3,000	\$5.30
	TIER 2	4,000 - 8,000	\$11.64
	TIER 3	9,000 - 12,000	\$14.57
	TIER 4	13,000 - 20,000	\$19.65
	TIER 5	> 20,000	\$28.53
<b>Commercial</b>		> 1,000	\$12.04
<b>Hydrant Meter</b>		> 1,000	\$12.04
<b>Master Meter<sup>20</sup></b>		> 1,000	\$7.88

<sup>20</sup> Rates are presented before the application of the 25% and 12.5% standard out of city surcharge and surcharge for Oakland Park, respectively.

**Table 3.2.2 – Sprinkler Meter Commodity – Calculated Monthly Usage Charges**

Class	Tiers	Consumption	Rate
<b>All Customer Classes</b> (1,000 gallons per month X the Meter Equivalency Factor)	TIER 1	0 - 8,000	\$11.64
	TIER 2	9,000 - 12,000	\$14.57
	TIER 3	13,000 – 20,000	\$19.65
	TIER 4	> 20,000	\$28.53

### 3.2.4 Calculated FY2027 Wastewater Volumetric Charges

Stantec does not recommend any changes to the current wastewater volumetric rate structure. The existing approach to recovering wastewater system costs through volumetric charges is consistent with accepted industry practices and appropriately reflects the manner in which wastewater service costs are incurred and recovered.

As part of this analysis, wastewater volumetric rates were calculated for implementation in FY 2027 based on the projected revenue requirements of the wastewater utility in that year. The calculated rates are designed to confirm that the utility generates sufficient revenue to support ongoing operations, maintenance, capital investment, and reserve targets while maintaining the existing rate design framework. The resulting FY 2027 volumetric rates therefore reflect the updated cost of service findings and financial needs of the wastewater system without requiring structural changes to the current rate methodology.

**Table 3.2.3 – Sewer (Wastewater) Commodity – Calculated Monthly Usage Charges**

Class	Tiers	Consumption	Rate
<b>Single-Family</b> (units with separate meters are billed under this classification)	TIER 1	0 - 3,000	\$6.93
	TIER 2	> 3,000	\$15.32
<b>Multi-Family Residential</b> (multifamily units that are not separately metered - 1,000 gallons per month X number of dwelling units X .55)	TIER 1	0 - 3,000	\$6.93
	TIER 2	> 3,000	\$15.32
<b>Commercial</b>		> 1,000	\$11.72

## 3.3 CUSTOMER BILL IMPACTS

When considering any rate changes, an understanding of how the calculated changes will impact different customers at various levels of water use is essential to customer understanding and communication. As such, several customer impact analyses were prepared as part of the Study to identify the impact of the calculated rates on the different customer classes. Figure 3.3.1 demonstrates that at the City's current average single-family usage level of approximately 5,000 gallons, very minor changes are expected from the modifications described in this report.

**Figure 3.3.1 Residential 5/8" Monthly Water & Wastewater Bills Impacts**

Usage Level (kgal)	Residential % of Bills Ending	Residential Cumulative % Bills	Current (FY 2026)	Proposed (FY 2027)	\$ Change	% Change
0	9.7%	9.7%	\$ 31.20	\$ 32.64	\$ 1.44	4.6%
1	9.9%	19.5%	\$ 42.71	\$ 44.87	\$ 2.16	5.1%
2	13.5%	33.1%	\$ 54.22	\$ 57.10	\$ 2.88	5.3%
3	14.2%	47.3%	\$ 65.73	\$ 69.33	\$ 3.60	5.5%
4	12.2%	59.5%	\$ 91.10	\$ 96.29	\$ 5.19	5.7%
5	9.4%	69.0%	\$ 116.47	\$ 123.25	\$ 6.78	5.8%
6	6.9%	75.9%	\$ 141.84	\$ 150.21	\$ 8.37	5.9%
7	5.0%	80.9%	\$ 167.21	\$ 177.17	\$ 9.96	6.0%
8	3.7%	84.6%	\$ 192.58	\$ 204.13	\$ 11.55	6.0%
9	2.7%	87.3%	\$ 220.67	\$ 234.02	\$ 13.35	6.1%
10	2.1%	89.4%	\$ 248.76	\$ 263.91	\$ 15.15	6.1%
11	1.6%	91.0%	\$ 276.85	\$ 293.80	\$ 16.95	6.1%
12	1.3%	92.3%	\$ 304.94	\$ 323.69	\$ 18.75	6.1%
13	1.1%	93.4%	\$ 337.75	\$ 358.66	\$ 20.91	6.2%
14	0.9%	94.3%	\$ 370.56	\$ 393.63	\$ 23.07	6.2%
15	0.7%	95.0%	\$ 403.37	\$ 428.60	\$ 25.23	6.3%
16	0.6%	95.6%	\$ 436.18	\$ 463.57	\$ 27.39	6.3%
17	0.5%	96.1%	\$ 468.99	\$ 498.54	\$ 29.55	6.3%
18	0.5%	96.6%	\$ 501.80	\$ 533.51	\$ 31.71	6.3%
19	0.4%	96.9%	\$ 534.61	\$ 568.48	\$ 33.87	6.3%
20	0.3%	97.3%	\$ 567.42	\$ 603.45	\$ 36.03	6.4%

Figure 3.3.2 Commercial 2" Monthly Water &amp; Wastewater Bills Impacts

Usage Level (kgal)	Current (FY 2026)	Proposed (FY 2027)	\$ Change	% Change
0	\$ 193.33	\$ 201.60	\$ 8.27	4.3%
1	\$ 211.09	\$ 220.57	\$ 9.48	4.5%
2	\$ 228.85	\$ 239.54	\$ 10.69	4.7%
3	\$ 246.61	\$ 258.51	\$ 11.90	4.8%
4	\$ 272.35	\$ 285.87	\$ 13.52	5.0%
5	\$ 298.09	\$ 313.23	\$ 15.14	5.1%
6	\$ 323.83	\$ 340.59	\$ 16.76	5.2%
7	\$ 349.57	\$ 367.95	\$ 18.38	5.3%
8	\$ 375.31	\$ 395.31	\$ 20.00	5.3%
9	\$ 401.05	\$ 422.67	\$ 21.62	5.4%
10	\$ 426.79	\$ 450.03	\$ 23.24	5.4%
11	\$ 452.53	\$ 477.39	\$ 24.86	5.5%
12	\$ 478.27	\$ 504.75	\$ 26.48	5.5%
13	\$ 504.01	\$ 532.11	\$ 28.10	5.6%
14	\$ 529.75	\$ 559.47	\$ 29.72	5.6%
15	\$ 555.49	\$ 586.83	\$ 31.34	5.6%
16	\$ 581.23	\$ 614.19	\$ 32.96	5.7%
17	\$ 606.97	\$ 641.55	\$ 34.58	5.7%
18	\$ 632.71	\$ 668.91	\$ 36.20	5.7%
19	\$ 658.45	\$ 696.27	\$ 37.82	5.7%
20	\$ 684.19	\$ 723.63	\$ 39.44	5.8%

Figure 3.3.4 Irrigation Monthly Water &amp; Wastewater Bill Impacts

Usage Level (kgal)	Current (FY 2026)	Proposed (FY 2027)	\$ Change	% Change
0	\$ 26.93	\$ 29.34	\$ 2.41	8.9%
1	\$ 40.45	\$ 40.98	\$ 0.53	1.3%
2	\$ 53.97	\$ 52.62	\$ (1.35)	-2.5%
3	\$ 67.49	\$ 64.26	\$ (3.23)	-4.8%
4	\$ 81.01	\$ 75.90	\$ (5.11)	-6.3%
5	\$ 94.53	\$ 87.54	\$ (6.99)	-7.4%
6	\$ 108.05	\$ 99.18	\$ (8.87)	-8.2%
7	\$ 121.57	\$ 110.82	\$ (10.75)	-8.8%
8	\$ 135.09	\$ 122.46	\$ (12.63)	-9.3%
9	\$ 148.61	\$ 137.03	\$ (11.58)	-7.8%
10	\$ 162.13	\$ 151.60	\$ (10.53)	-6.5%
11	\$ 175.65	\$ 166.17	\$ (9.48)	-5.4%
12	\$ 189.17	\$ 180.74	\$ (8.43)	-4.5%
13	\$ 202.69	\$ 200.39	\$ (2.30)	-1.1%
14	\$ 216.21	\$ 220.04	\$ 3.83	1.8%
15	\$ 229.73	\$ 239.69	\$ 9.96	4.3%
16	\$ 243.25	\$ 259.34	\$ 16.09	6.6%
17	\$ 256.77	\$ 278.99	\$ 22.22	8.7%
18	\$ 270.29	\$ 298.64	\$ 28.35	10.5%
19	\$ 283.81	\$ 318.29	\$ 34.48	12.1%
20	\$ 297.33	\$ 337.94	\$ 40.61	13.7%

**Figure 3.3.3 Select Multi-Family Monthly Water & Wastewater Bill Impacts<sup>21</sup>**

Meter Size	Units	Monthly Water Usage (Gal)	Monthly Sewer Usage (Gal)	Current	Proposed	\$ Change	% Change
1"	20	50,000	50,000	\$877.39	\$1,302.01	\$424.62	48.4%
2"	100	300,000	300,000	\$5,517.74	\$7,864.90	\$2,347.16	42.5%
2"	10	20,000	20,000	\$472.35	\$515.52	\$43.17	9.1%
4"	280	3,000,000	3,000,000	\$80,656.33	\$91,725.47	\$11,069.14	13.7%
4"	400	1,100,000	1,100,000	\$19,462.65	\$28,749.87	\$9,287.22	47.7%
6"	370	1,300,000	1,300,000	\$26,091.53	\$34,248.67	\$8,157.14	31.3%
6"	30	200,000	200,000	\$6,154.39	\$5,552.18	-\$602.21	-9.8%
8"	33	275,000	275,000	\$8,706.52	\$8,043.97	-\$662.55	-7.6%
8"	400	2,700,000	2,700,000	\$64,052.81	\$75,202.73	\$11,149.92	17.4%

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<sup>21</sup> On average the multi-family customer class is expected to increase fixed cost recovery by approximately 37%.

## 4. RATE SURVEY

As part of this Study, Stantec also performed a monthly comparable water and wastewater residential bill survey of the City’s surrounding geographic area at various usage levels as outlined below in Figures 4.0.1, 4.0.2, and 4.0.3. The survey presents the “typical” monthly water and wastewater bills in effect for each community as of October 1, 2025 (FY 2026) for a residential 5/8 or 3/4-inch customer using 3,000, 5,000, and 8,000 gallons per month.

The survey results indicate the City’s current single-family utility bill falls to the higher end of the market range for the City’s surrounding geographic area under the 5,000 and 8,000 gallons of usage scenarios. It is likely that many of the utility systems surveyed will implement water and wastewater rate adjustments in the near future. Therefore, as the City continues implementing its approved water and wastewater rate adjustments, it is reasonable to expect the City’s rates to remain within market range.

**Figure 4.0.1 – FY 2026 Combined Water & Wastewater Bill Survey at 3,000 Gallons per Month**

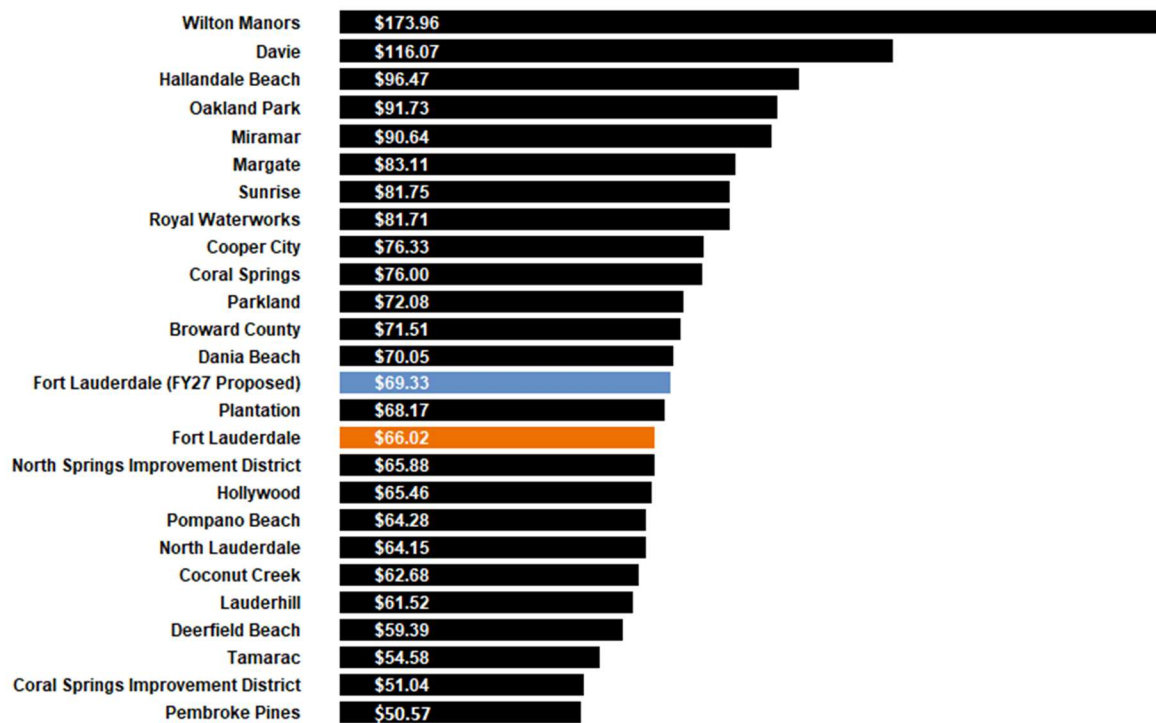


Figure 4.0.2 – FY 2026 Combined Water & Wastewater Bill Survey at 5,000 Gallons per Month

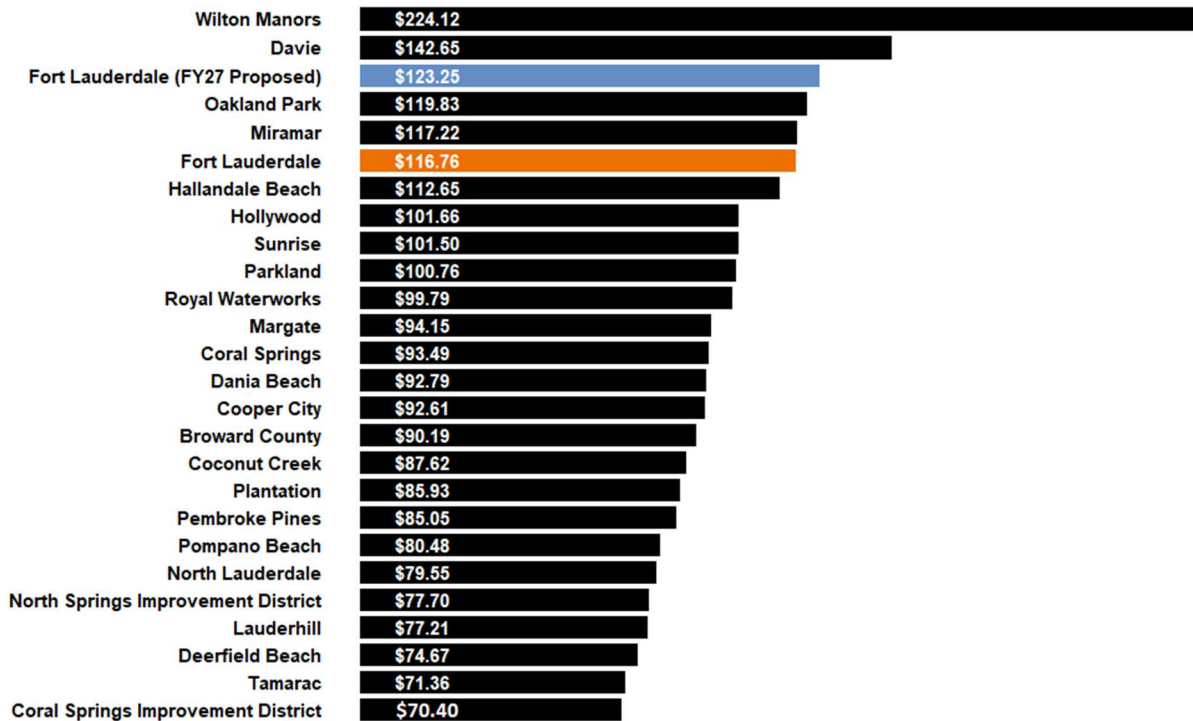
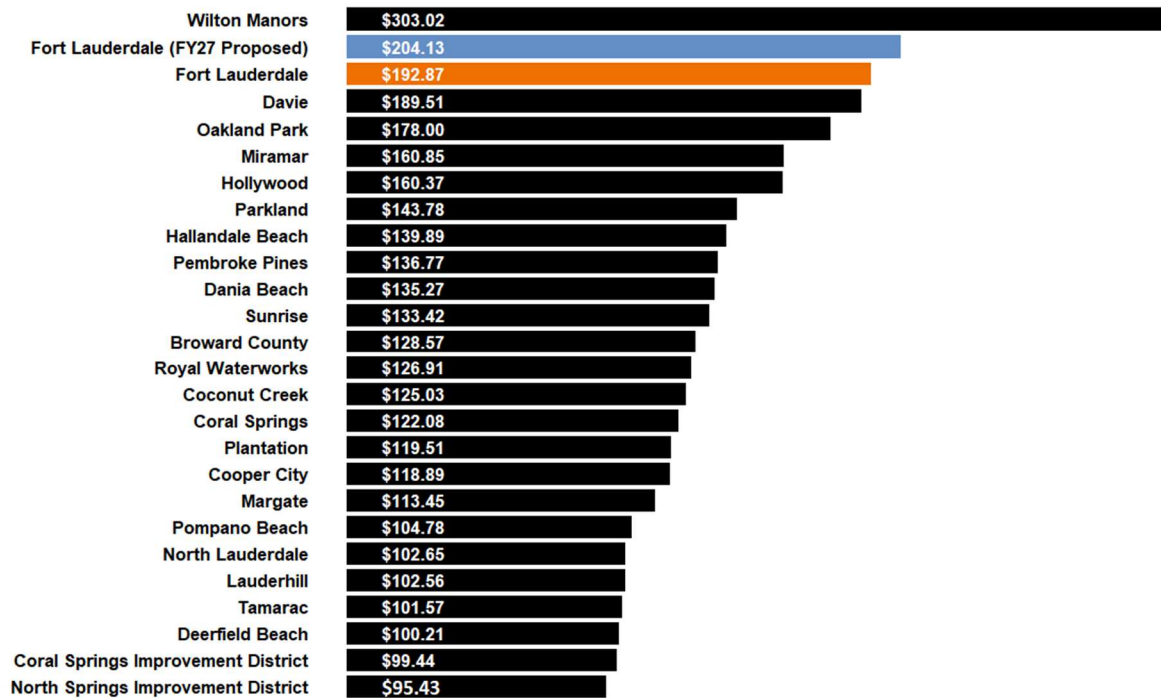


Figure 4.0.3 – FY 2026 Combined Water & Wastewater Bill Survey at 8,000 Gallons per Month



## 5. CAPITAL EXPANSION FEES

A capital expansion fee is a one-time fee paid by a new utility customer connecting to the system to fully or partially recover the cost of constructing water and wastewater system capacity. The charges are also often assessed to existing customers requiring increased system capacity. In general, capital expansion fees are based upon the costs of utility infrastructure including, but not limited to, water supply facilities, treatment facilities, effluent disposal facilities, and transmission mains. Capital expansion fees serve as the mechanism by which growth can “pay its own way” and minimize the extent to which existing customers must bear the cost of facilities that will be used to serve new customers. Capital expansion fees are also commonly known as impact fees, connection fees, or system development charges.

### 5.1 GENERAL METHODOLOGY

There are three primary approaches to the calculation of capital expansion fees, as described in this report.

#### ***Buy-In Method***

This approach determines the impact fees solely based on the existing utility system assets. Specifically, the replacement costs of each system’s major functional components serve as the cost basis for the impact fee calculation. This approach is most appropriate to use for a system with considerable excess capacity, such that most new connections to the system will be served by that existing excess capacity and the new customers are effectively “buying-in” to the existing system.

#### ***Incremental/Marginal Cost Method***

The second approach is to use the portion of each system’s multi-year Community Investment Plan (CIP) associated with the provision of additional system capacity by functional system component as the cost basis for the impact fee calculation. This approach is most appropriate where 1) the existing system has limited or no excess capacity to accommodate growth, and 2) the CIP contains a significant number of projects that provide additional system capacity for each functional system component representative of the cost of capacity for the entire system.

#### ***Combined/Hybrid Cost Method***

The third approach is a combination of the two approaches described above. This approach is most appropriate when 1) there is excess capacity in the current system that will accommodate some growth, but additional capacity is needed in the short-term as reflected in each system’s CIP, and 2) the CIP includes a significant amount of projects that will provide additional system capacity, but does not necessarily have a sufficient number of projects in each functional area to be reflective of a total system.

The City’s water and wastewater systems currently have excess capacity to readily serve new connections and there are no growth-related capital projects planned over the next ten years. As such, the methodology chosen for the calculation of the impact fees in this analysis was the buy-in cost approach.

## 5.2 BASIS OF ANALYSIS

The first step in calculating water and wastewater impact fees is to determine the cost basis or value for each system separately. The net system value for use in the determination of impact fees is calculated using the following approach.

- 1) Analyze the existing system assets to determine the replacement cost new less depreciation (RCNLD) of the City's existing major water and wastewater system components.
- 2) Identify any contributed assets and/or assets not originally funded by the City (funded by grants, developers, etc.) and remove them from the system's asset value.
- 3) Reduce asset value further by any outstanding principal on debt for each system.
- 4) Utilize the resulting net system value as the numerator in the calculation of the fees.

The following section outlines the details of the analysis completed during the Study to calculate the water and wastewater system impact fees.

## 5.3 NET SYSTEM VALUE

The City provided a detailed asset inventory list which included an asset identification number, a description of the asset, asset type, year placed in service, original cost, net book value, and useful life for each water and wastewater system asset recorded through 2023. Asset values were first normalized to 2024 dollars within the detailed asset-level calculations and then further escalated to 2025 dollars through a macro-level inflation adjustment. These assets were classified by each major system function, and a replacement cost new less depreciation (RCNLD) was calculated for each asset record using the data provided by the City and the Engineering News Record Construction Cost Index. Schedule 1 in Appendix B shows the RCNLD for City's existing water and wastewater systems based upon the asset records provided by City Staff. Tables 5.3.1 and 5.3.2 show a summary by system and function of the gross and net asset values used within the calculation of the City's capital expansion fees.

**Table 5.3.1 – Water Fixed Asset Summary**

System	Function	Net RCNLD Asset Value	% of Total	Allocated Admin Costs	Net Asset Value + Allocated Admin
Water	Source of Supply / Treatment	\$453,553,914	60.66%	\$3,508,834	\$457,062,749
Water	Transmission / Distribution	\$294,170,179	39.34%	\$2,275,792	\$296,445,972
<b>Total</b>		<b>\$747,724,094</b>	<b>100%</b>	<b>\$5,784,626</b>	<b>\$753,508,720<sup>22</sup></b>

**Table 5.3.2 – Wastewater Fixed Asset Summary**

System	Function	Net RCNLD Asset Value	% of Total	Allocated Admin Costs	Net Asset Value + Allocated Admin
Wastewater	Conveyance / Collection	\$520,481,826	62.94%	\$4,026,609	\$524,508,436
Wastewater	Treatment / Disposal	\$306,499,158	37.06%	\$2,371,173	\$308,870,330
<b>Total</b>		<b>\$826,980,984</b>	<b>100%</b>	<b>\$6,397,782</b>	<b>\$833,378,766<sup>22</sup></b>

## 5.4 CREDITS

In the calculation of impact fees, a provision is typically made for credits against the value of the system to account for assets that were not funded by the Utility along with assets that have outstanding debt liabilities. Donated assets were excluded from the initial database used in this analysis, so no additional adjustment was required to exclude contributed assets.

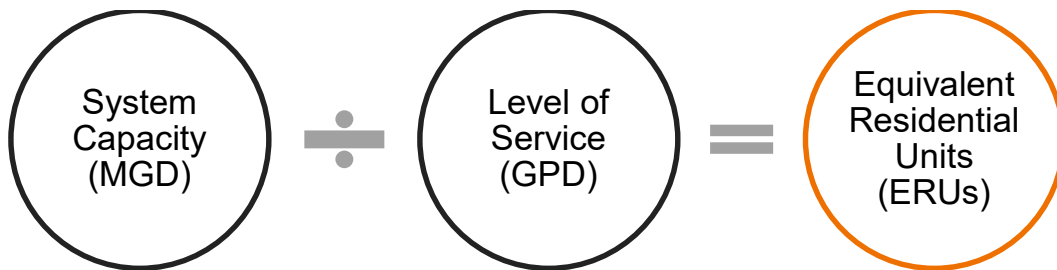
Once the net system values were identified for each functional component, an adjustment was then applied in the form of a credit for the principal on all outstanding debt that will be recovered in usage rates after new customers connect to the water and/or wastewater systems. The premise for a principal credit is such that new customers connecting to the system will begin to pay monthly usage rates associated with the use of utility service. In addition to recovering the systems' operating costs, the user rates are also intended to recover the principal and interest payments associated with the debt incurred to fund the capital costs of each water and wastewater system. Therefore, to avoid double recovery of those capital costs in the impact

<sup>22</sup> Totals may not add due to rounding.

fees and user rates, a credit is provided based on the total outstanding debt principal for the Water and Wastewater Fund.

## 5.5 SYSTEM CAPACITIES

Each of the calculated net system values were determined and then allocated to each system and its functional components. The following step was to determine the water and wastewater system capacities by functional cost component as stated in terms of equivalent residential units (ERUs). Expressing the system capacities in terms of ERUs allows for the development of unit pricing of capacity which is essential for the determination of impact fees. The total system capacity, represented in terms of treatment capacity in million gallons per day (MGD) for each system, divided by the level of service (LOS) is equal to the total number of ERUs that the utility can serve with the existing system capacity. In this Study, maximum day units were used for water, while average day units were better suited to define the available capacity of the wastewater system.



### 5.5.1 System Capacity

Fort Lauderdale’s water and wastewater systems consist of multiple functional components such as water treatment and distribution, and wastewater treatment and collection. Each of the functional components have a physical or regulatory permitted capacity. While treatment, supply, and disposal capacities are readily available and generally accepted to be the physical or regulatory permitted capacity of such facilities, distribution and transmission system capacities are more difficult to quantify in terms of million gallons per day (MGD). As such, the treatment plant capacities of the water and wastewater systems shown in Table 5.5.1 serve as the limiting capacity for the overall system in this analysis.

**Table 5.5.1 – Water and Wastewater System Capacity**

	Water	Wastewater
<b>Functional Capacity (MGD) <sup>23</sup></b>	67.00	61.58

<sup>23</sup> Million Gallons Per Day (MGD)

### 5.5.2 Level of Service Standards

In the evaluation of the capital facility needs for providing water and wastewater utility service, it is critical that a level of service (LOS) standard be developed. The LOS is an indicator of the extent of service provided by, or proposed to be provided by a facility, based on and related to the operational characteristics of the facility. The LOS indicates the capacity per unit of demand for each public facility or service. LOS standards are established to promote adequate facility capacity for future development and for purposes of issuing development orders or permits.

For water and wastewater, the level of service that is commonly used throughout the industry is the amount of capacity available to serve an equivalent residential unit (ERU) expressed as the amount of usage in gallons on an average day, peak day, or maximum day basis. In this Study, the level of service calculated for the water system used the maximum daily usage per ERU, converted to a gallon per day (GPD) figure. The max day factor was derived from the City's consumptive use permit and verified with observations in the billing data. The level of service results are consistent with observations from Stantec's experience with communities in Florida and across the United States and are shown in Table 5.5.2 below.

**Table 5.5.2 – Water and Wastewater Level of Service**

	Water	Wastewater
<b>Level of Service (GPD)</b>	300	175
<b>Equivalent Residential Units @ Level of Service</b>	223,333	351,886

## 5.6 RESULTS

This section summarizes the results of the capital expansion fee analysis, including the presentation of the existing and calculated system capital expansion fees.

### 5.6.1 Calculated Capital Expansion Fees

To calculate the capital expansion fees for the City, the net system value described in Section 5.3 for each functional component was divided by the capacity for each functional component stated in ERUs to determine the capacity cost per ERU for each functional component. Schedules 3 & 4 in Appendix B provides a detailed summary of the existing and calculated water and wastewater capital expansion fees.

Using the calculated current cost of capacity and dividing that figure by the number of ERUs that can be served by the water and wastewater system, respectively, yields the updated capital expansion fees presented in Tables 5.6.1 and 5.6.2. The fees were last updated in 2018 as part of the last comprehensive study. Due to the passage of time, changes from current fee levels are to be expected. The City may adopt impact fees at the calculated amounts shown in Tables 5.6.1 and 5.6.2 or at any amount up to these calculated amounts. Given the similarity of the calculated vs current wastewater impact fee Stantec

recommends maintaining that fee. However, given that the calculated water fee is approximately 16 percent above the current fee it would be worthwhile for the City to consider adjusting that fee to full cost recovery. Doing so will allow for new water customers to pay their fair share of capacity.

**Table 5.6.1 Water Current and Calculated Capital Expansion Fee per ERU**

Functional Component	Source of Supply / Treatment	Transmission / Distribution	Total
Gross System Value	\$457,062,749	\$296,445,972	\$753,508,720
<i>Less:</i>			
Principal Credit	\$151,614,802	\$98,335,726	\$249,950,528
<b>Net System Value</b>	<b>\$305,447,947</b>	<b>\$198,110,246</b>	<b>\$503,558,192</b>
Million Gallons Per Day (MGD)	67.00	67.00	
Level of Service (gpd)	300	300	
Equivalent Residential Units @ Billing LOS	223,333	223,333	
<b>Initial Capacity Cost per ERU</b>	<b>\$1,368</b>	<b>\$887</b>	<b>\$2,255</b>
Percentage of Full Cost Recovery			100.00%
Escalation Factor			2.12%
<b>Calculated Fee per ERU</b>	<b>\$1,397</b>	<b>\$906</b>	<b>\$2,303</b>
Current Fee per ERU			<b>\$1,977</b>
Dollar Change			<b>\$326</b>
Percent Change			<b>16%</b>

**Table 5.6.2 Wastewater Current and Calculated Capital Expansion Fee per ERU**

Functional Component	Source of Supply / Treatment	Transmission / Distribution	Total
Gross System Value	\$524,508,436	\$308,870,330	\$833,378,766
<i>Less:</i>			
Principal Credit	\$113,134,757	\$66,622,322	\$179,757,080
<b>Net System Value</b>	<b>\$411,373,678</b>	<b>\$242,248,008</b>	<b>\$653,621,687</b>
Million Gallons Per Day (MGD)	61.58	61.58	
Level of Service (gpd)	175	175	
Equivalent Residential Units @ Billing LOS	351,886	351,886	
<b>Initial Capacity Cost per ERU<sup>24</sup></b>	<b>\$1,169</b>	<b>\$688</b>	<b>\$1,857</b>
Percentage of Full Cost Recovery			100.00%
Escalation Factor			2.12%
<b>Calculated Fee per ERU</b>	<b>\$1,194</b>	<b>\$703</b>	<b>\$1,896</b>
Current Fee per ERU			<b>1,888</b>
Dollar Change			<b>\$8</b>
Percent Change			<b>0.004%</b>

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<sup>24</sup> Net system value divided by equivalent residential units.

## 6. MISCELLANEOUS SERVICE CHARGES

The City currently applies miscellaneous service charges in relation to the provision of specific services to individual customers. Connect/disconnect service, meter tests, and tapping charges are examples of the types of services for which the City has various miscellaneous service charges. The intent of miscellaneous service charges is to confirm the recipient of a specific service bears the costs associated with providing that service.

Miscellaneous service charges are typically calculated by determining the costs, including both the time and materials necessary to provide the service. Identification of the type of employee(s) involved in providing each service (meter reader, operations specialist, construction inspector, customer service representative, etc.) and of the materials used (water meter, couplings, forms, vehicles, equipment, etc.) is the first step in developing appropriate fees. The employee(s) cost, including any overhead allocations (i.e. benefits) are then added to the costs of materials, including any overhead allocations (purchasing, warehousing, etc.) to determine the charge for each respective service.

Stantec created a cost of service template to be used for each miscellaneous service charge listed in the City's rate policies and rate schedules. This template provides a consistent methodology for assigning the appropriate time and material costs necessary for providing each service. Upon completion of the templates for each service, City staff will identify any adjustments to the current schedule of fees for consideration by the City Commission at a later date as part of a proposed policy and/or fee schedule revision. Table 6.0.1 below outlines the current and calculated miscellaneous fees.

**Table 6.0.1 – Miscellaneous Fee Calculations**

Fee Description	Current Fee	Full Cost Recovery	Current Cost Recovery	Proposed Fees
Connect and/or Disconnect Service	\$10	\$34	30%	\$30
Set Meter	\$35	\$42	83%	\$40
Meter Test 1	\$16	\$85	19%	\$80
Meter Test 2 (if done within 12 months of the first test)	\$70	\$85	82%	\$80
Unauthorized Water Connection or Meter (anti-theft device installed)	\$150	\$73	205%	\$70
Unauthorized Water Connection or Meter (cut at main)	\$360	\$1,031	35%	\$1,030
AMI Domestic Meter (5/8")	\$-	\$1,893	0.0%	\$1,890
AMI Domestic Meter (3/4")	\$-	\$1,899	0.0%	\$1,900
AMI Domestic Meter (1")	\$-	\$2,174	0.0%	\$2,170

Fee Description	Current Fee	Full Cost Recovery	Current Cost Recovery	Proposed Fees
AMI Domestic Meter (1 1/2")	\$-	\$3,137	0.0%	\$3,140
AMI Domestic Meter (2")	\$-	\$3,381	0.0%	\$3,380
Fire Service Tapping Charge (2")	\$6,369	\$3,511	181%	\$3,510
Fire Service Tapping Charge (4")	\$15,053	\$4,734	318%	\$4,730
Fire Service Tapping Charge (6")	\$16,790	\$8,235	204%	\$8,240
Fire Service Tapping Charge (8")	\$24,317	\$10,529	231%	\$10,530
Sewer Lateral Relocation	\$-	At Cost	0%	At Cost

## 7. CONCLUSIONS & RECOMMENDATIONS

Stantec has completed detailed analyses for the City of Fort Lauderdale including cost of service analysis, rate structure modifications, capital expansion fee and miscellaneous fee update. Based upon the analyses presented in this report, Stantec offers the following final recommendations:

### 7.1 COST OF SERVICE ANALYSIS

- 1) The City's rate revenues derived from each service line are in alignment with the City's cost of providing those services, based on the cost of service analysis summarized in Section 2 of this report and developed using the most recent data available and industry cost apportionment methodologies.
- 2) The City should consider adopting the wholesale water fixed charges and usage rate presented in this report, which comport with the master meters of cost of service findings.

### 7.2 RATE DESIGN MODIFICATIONS

- 1) The City should consider updating its fixed monthly charges to increase revenue recovery percentages, with each component scaled appropriately based on accounts for customer costs and meter size for the single-family and commercial customer classes and should scale the multi-family fixed charges based on units behind the meter for the multi-family customer class.
- 2) The City should consider maintaining tier consistency with the single-family rate structure while applying the 55 percent ERU multiplier to scale the volumetric tier thresholds for multi-family customers. This methodology reflects observed local usage patterns and supports a cost-based rate design. A similar approach should be applied to multi-family fixed charges, whereby the City assesses charges on a per-dwelling-unit basis rather than by meter size.
- 3) The City should consider modifying the irrigation rate structure to include four volumetric tiers instead of three, with tier thresholds and corresponding rates structured consistently with the residential customer class and adjusted proportionally based on meter size as presented in Section 3.2.3 of this report.
- 4) The City should consider adopting the recommended fixed monthly charges and usage rates presented in this report.

### 7.3 CAPITAL EXPANSION FEE MODIFICATIONS

- 1) The City should consider updating its water capital expansion fee as calculated under the buy-in methodology from \$1,977 to \$2,303 per ERU, as discussed in Section 5 of this report.
- 2) The City should review its capital expansion fees at least every 5 years so that the fees properly reflect the Utility's current cost of capacity and ability to serve new connections. As the City

continues to expand its facilities, future changes in technology, demands, development patterns, or other factors may necessitate additional adjustments to its capital expansion fees.

## **7.4 MISCELLANEOUS FEE UPDATES**

- 1) The City should revise the Utility's miscellaneous charges to reflect full cost recovery, supporting fees that are commensurate with the cost of providing the associated services. Revenues from these charges represent less than 2 percent of the Utility's total revenues; therefore, the recommended adjustments are not expected to materially affect the Utility's long-term financial plan or overall rate adjustments. However, aligning these charges with the cost of service is important to accurately communicate the cost of providing these services to individual customers.

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*Additionally, the purpose of this document is to summarize Stantec’s analysis and findings related to this project, and it is not intended to address all aspects that may surround the subject area. Therefore, this document may have limitations, assumptions, or reliance on data that are not readily apparent on the face of it. Moreover, the reader should understand that Stantec was called on to provide judgments on a variety of critical factors which are incapable of precise measurement. As such, the use of this document and its findings by the City of Fort Lauderdale should only occur after consultation with Stantec, and any use of this document and findings by any other person is done so entirely at their own risk.*

# APPENDIX A: COST OF SERVICE ANALYSIS SUPPORTING SCHEDULES

Schedule 1: Test Year Expense Allocations to Service Type

Schedule 2: Allocation of Water Expenditures to System Function (Supply/Prod & Trans/Dist)

Schedule 3: Allocation of Water Expenditures to System Function (Transmission/Distribution)

Schedule 4: Summary of Cost Allocation Results

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025	FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer
<b>Operations and Maintenance</b>									
Permanent Salaries	Administration	7001	PS	\$ 2,353,500	Weighted Expense	55.2%	44.8%	\$ 1,299,894	\$ 1,053,606
Permanent Salaries	Administration	7002	PS	\$ 254,311	Weighted Expense	55.2%	44.8%	\$ 140,462	\$ 113,849
Permanent Salaries	Administration	7003	PS	\$ 196,611	Weighted Expense	55.2%	44.8%	\$ 108,593	\$ 88,018
Other Reg Salaries	Administration	7002	PS	\$ 3,129	Weighted Expense	55.2%	44.8%	\$ 1,728	\$ 1,401
Other Reg Salaries	Administration	7001	PS	\$ 22,836	Weighted Expense	55.2%	44.8%	\$ 12,613	\$ 10,223
Longevity Pay	Administration	7001	PS	\$ 11,242	Weighted Expense	55.2%	44.8%	\$ 6,209	\$ 5,033
Longevity Pay	Administration	7002	PS	\$ 5,592	Weighted Expense	55.2%	44.8%	\$ 3,089	\$ 2,503
Car Allowances	Administration	7001	PS	\$ 41,280	Weighted Expense	55.2%	44.8%	\$ 22,800	\$ 18,480
Workers' Comp	Administration	7001	PS	\$ 2,909	Weighted Expense	55.2%	44.8%	\$ 1,607	\$ 1,302
Workers' Comp	Administration	7002	PS	\$ 161	Weighted Expense	55.2%	44.8%	\$ 89	\$ 72
Workers' Comp	Administration	7003	PS	\$ 124	Weighted Expense	55.2%	44.8%	\$ 68	\$ 56
Data Proc Serv	Administration	7001	OMF	\$ 219	Weighted Expense	55.2%	44.8%	\$ 121	\$ 98
Other Prof Serv	Administration	7001	OMF	\$ 35,500	Weighted Expense	55.2%	44.8%	\$ 19,607	\$ 15,893
Ad/Marketing	Administration	7001	OMF	\$ 2,500	Weighted Expense	55.2%	44.8%	\$ 1,381	\$ 1,119
Costs/Fees/Permits	Administration	7001	OMF	\$ 1,500	Weighted Expense	55.2%	44.8%	\$ 828	\$ 672
Custodial Services	Administration	7001	OMF	\$ 15,000	Weighted Expense	55.2%	44.8%	\$ 8,285	\$ 6,715
Food Services	Administration	7001	OMF	\$ 4,800	Weighted Expense	55.2%	44.8%	\$ 2,651	\$ 2,149
Lawn & Tree Service	Administration	7001	OMF	\$ 10,000	Weighted Expense	55.2%	44.8%	\$ 5,523	\$ 4,477
Security Services	Administration	7001	OMF	\$ 252,000	Weighted Expense	55.2%	44.8%	\$ 139,186	\$ 112,814
Other Services	Administration	7001	OMF	\$ 17,000	Weighted Expense	55.2%	44.8%	\$ 9,390	\$ 7,610
Office Equip Rent	Administration	7001	OMF	\$ 3,300	Weighted Expense	55.2%	44.8%	\$ 1,823	\$ 1,477
Office Space Rent	Administration	7001	OMF	\$ 24,000	Weighted Expense	55.2%	44.8%	\$ 13,256	\$ 10,744
Computer Maint	Administration	7001	OMF	\$ 17,800	Weighted Expense	55.2%	44.8%	\$ 9,831	\$ 7,969
Components/Parts	Administration	7001	OMF	\$ 2,500	Weighted Expense	55.2%	44.8%	\$ 1,381	\$ 1,119
Equip Rep & Maint	Administration	7001	OMF	\$ 17,403	Weighted Expense	55.2%	44.8%	\$ 9,612	\$ 7,791
Bldg Rep Materials	Administration	7001	OMF	\$ 25,000	Weighted Expense	55.2%	44.8%	\$ 13,808	\$ 11,192
Bldg Rep & Maint	Administration	7001	OMF	\$ 20,000	Weighted Expense	55.2%	44.8%	\$ 11,046	\$ 8,954
Telephone/Cable Tv	Administration	7001	OMF	\$ 1,200	Weighted Expense	55.2%	44.8%	\$ 663	\$ 537
Data Proc Supplies	Administration	7001	OMF	\$ 76,312	Weighted Expense	55.2%	44.8%	\$ 42,149	\$ 34,163
Data Proc Supplies	Administration	7003	OMF	\$ 614	Weighted Expense	55.2%	44.8%	\$ 339	\$ 275
Data Proc Supplies	Administration	7002	OMF	\$ 452	Weighted Expense	55.2%	44.8%	\$ 250	\$ 202
Janitorial Supplies	Administration	7001	OMF	\$ 9,189	Weighted Expense	55.2%	44.8%	\$ 5,075	\$ 4,114
Office Equip < \$5000	Administration	7001	OMF	\$ 6,440	Weighted Expense	55.2%	44.8%	\$ 3,557	\$ 2,883
Office Equip < \$5000	Administration	7002	OMF	\$ 600	Weighted Expense	55.2%	44.8%	\$ 331	\$ 269
Office Equip < \$5000	Administration	7003	OMF	\$ 600	Weighted Expense	55.2%	44.8%	\$ 331	\$ 269
Office Supplies	Administration	7001	OMF	\$ 8,200	Weighted Expense	55.2%	44.8%	\$ 4,529	\$ 3,671
Office Supplies	Administration	7002	OMF	\$ 1,250	Weighted Expense	55.2%	44.8%	\$ 690	\$ 560
Safety/Train Mat	Administration	7001	OMF	\$ 2,000	Weighted Expense	55.2%	44.8%	\$ 1,105	\$ 895
Safety Shoes	Administration	7001	OMF	\$ 1,000	Weighted Expense	55.2%	44.8%	\$ 552	\$ 448
Tools/Equip < \$5000	Administration	7001	OMF	\$ 1,000	Weighted Expense	55.2%	44.8%	\$ 552	\$ 448
Uniforms	Administration	7001	OMF	\$ 900	Weighted Expense	55.2%	44.8%	\$ 497	\$ 403
Uniforms	Administration	7002	OMF	\$ 75	Weighted Expense	55.2%	44.8%	\$ 41	\$ 34
Uniforms	Administration	7003	OMF	\$ 75	Weighted Expense	55.2%	44.8%	\$ 41	\$ 34
Other Supplies	Administration	7001	OMF	\$ 2,000	Weighted Expense	55.2%	44.8%	\$ 1,105	\$ 895
Training & Travel	Administration	7001	OMF	\$ 53,000	Weighted Expense	55.2%	44.8%	\$ 29,273	\$ 23,727
Training & Travel	Administration	7002	OMF	\$ 6,800	Weighted Expense	55.2%	44.8%	\$ 3,756	\$ 3,044
Training & Travel	Administration	7003	OMF	\$ 2,200	Weighted Expense	55.2%	44.8%	\$ 1,215	\$ 985
Indirect Admin Serv	Administration	7001	OMF	\$ 460,503	Weighted Expense	55.2%	44.8%	\$ 254,347	\$ 206,156
Indirect Admin Serv	Administration	7002	OMF	\$ 22,058	Weighted Expense	55.2%	44.8%	\$ 12,183	\$ 9,875
Indirect Admin Serv	Administration	7003	OMF	\$ 98,957	Weighted Expense	55.2%	44.8%	\$ 54,656	\$ 44,301
Servchg-Info Sys	Administration	7001	OMF	\$ 218,494	Weighted Expense	55.2%	44.8%	\$ 120,679	\$ 97,815

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025	FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer
Servchg-Info Sys	Administration	7002	OMF	\$ 107,499	Weighted Expense	55.2%	44.8%	\$ 59,374	\$ 48,125
Servchg-Info Sys	Administration	7003	OMF	\$ 10,871	Weighted Expense	55.2%	44.8%	\$ 6,004	\$ 4,867
Servchg-Print Shop	Administration	7001	OMF	\$ 9,600	Weighted Expense	55.2%	44.8%	\$ 5,302	\$ 4,298
Fidelity Bonds	Administration	7003	OMF	\$ 8	Weighted Expense	55.2%	44.8%	\$ 4	\$ 4
Fidelity Bonds	Administration	7001	OMF	\$ 59	Weighted Expense	55.2%	44.8%	\$ 33	\$ 26
Fidelity Bonds	Administration	7002	OMF	\$ 8	Weighted Expense	55.2%	44.8%	\$ 4	\$ 4
Emp Proceedings	Administration	7001	OMF	\$ 36,012	Weighted Expense	55.2%	44.8%	\$ 19,890	\$ 16,122
Emp Proceedings	Administration	7002	OMF	\$ 125	Weighted Expense	55.2%	44.8%	\$ 69	\$ 56
Emp Proceedings	Administration	7003	OMF	\$ 125	Weighted Expense	55.2%	44.8%	\$ 69	\$ 56
General Liability	Administration	7001	OMF	\$ 17,771	Weighted Expense	55.2%	44.8%	\$ 9,815	\$ 7,956
General Liability	Administration	7002	OMF	\$ 1,760	Weighted Expense	55.2%	44.8%	\$ 972	\$ 788
General Liability	Administration	7003	OMF	\$ 1,760	Weighted Expense	55.2%	44.8%	\$ 972	\$ 788
Other Ins Charges	Administration	7001	OMF	\$ 12,262	Weighted Expense	55.2%	44.8%	\$ 6,773	\$ 5,489
Other Ins Charges	Administration	7002	OMF	\$ 1,936	Weighted Expense	55.2%	44.8%	\$ 1,069	\$ 867
Other Ins Charges	Administration	7003	OMF	\$ 1,936	Weighted Expense	55.2%	44.8%	\$ 1,069	\$ 867
Prop/Fire Insurance	Administration	7001	OMF	\$ 76,995	Weighted Expense	55.2%	44.8%	\$ 42,526	\$ 34,469
Prop/Fire Insurance	Administration	7002	OMF	\$ 10,499	Weighted Expense	55.2%	44.8%	\$ 5,799	\$ 4,700
Prop/Fire Insurance	Administration	7003	OMF	\$ 10,499	Weighted Expense	55.2%	44.8%	\$ 5,799	\$ 4,700
Permanent Salaries	Customer Service	7030	PS	\$ 108,838	Active Service Connections	55.0%	44.1%	\$ 60,841	\$ 47,997
Permanent Salaries	Customer Service	7031	PS	\$ 189,208	Active Service Connections	55.0%	44.1%	\$ 105,768	\$ 83,440
Permanent Salaries	Customer Service	7032	PS	\$ 380,353	Active Service Connections	55.0%	44.1%	\$ 212,618	\$ 167,735
Permanent Salaries	Customer Service	7033	PS	\$ 752,147	Active Service Connections	55.0%	44.1%	\$ 420,451	\$ 331,696
Permanent Salaries	Customer Service	7034	PS	\$ 108,311	Active Service Connections	55.0%	44.1%	\$ 60,546	\$ 47,765
Permanent Salaries	Customer Service	7035	PS	\$ 187,298	Active Service Connections	55.0%	44.1%	\$ 104,700	\$ 82,598
Part Time Salaries	Customer Service	7032	PS	\$ 42,100	Active Service Connections	55.0%	44.1%	\$ 23,534	\$ 18,566
Part Time Salaries	Customer Service	7033	PS	\$ 38,600	Active Service Connections	55.0%	44.1%	\$ 21,577	\$ 17,023
Longevity Pay	Customer Service	7032	PS	\$ 2,200	Active Service Connections	55.0%	44.1%	\$ 1,230	\$ 970
Longevity Pay	Customer Service	7033	PS	\$ 4,251	Active Service Connections	55.0%	44.1%	\$ 2,376	\$ 1,875
Shift Differential	Customer Service	7031	PS	\$ 2,470	Active Service Connections	55.0%	44.1%	\$ 1,381	\$ 1,089
Car Allowances	Customer Service	7030	PS	\$ 4,080	Active Service Connections	55.0%	44.1%	\$ 2,281	\$ 1,799
Car Allowances	Customer Service	7031	PS	\$ 7,080	Active Service Connections	55.0%	44.1%	\$ 3,958	\$ 3,122
Car Allowances	Customer Service	7033	PS	\$ 3,000	Active Service Connections	55.0%	44.1%	\$ 1,677	\$ 1,323
Expense Allowances	Customer Service	7035	PS	\$ 1,440	Active Service Connections	55.0%	44.1%	\$ 805	\$ 635
Expense Allowances	Customer Service	7033	PS	\$ 4,320	Active Service Connections	55.0%	44.1%	\$ 2,415	\$ 1,905
Cellphone Allowance	Customer Service	7035	PS	\$ 480	Active Service Connections	55.0%	44.1%	\$ 268	\$ 212
Cellphone Allowance	Customer Service	7031	PS	\$ 2,520	Active Service Connections	55.0%	44.1%	\$ 1,409	\$ 1,111
Cellphone Allowance	Customer Service	7032	PS	\$ 480	Active Service Connections	55.0%	44.1%	\$ 268	\$ 212
Cellphone Allowance	Customer Service	7033	PS	\$ 480	Active Service Connections	55.0%	44.1%	\$ 268	\$ 212
Cellphone Allowance	Customer Service	7034	PS	\$ 960	Active Service Connections	55.0%	44.1%	\$ 537	\$ 423
Overtime 1.5X Pay	Customer Service	7032	PS	\$ 13,200	Active Service Connections	55.0%	44.1%	\$ 7,379	\$ 5,821
Overtime 1.5X Pay	Customer Service	7034	PS	\$ 8,100	Active Service Connections	55.0%	44.1%	\$ 4,528	\$ 3,572
Overtime 1X Pay	Customer Service	7032	PS	\$ 400	Active Service Connections	55.0%	44.1%	\$ 224	\$ 176
Mileage Reimburse	Customer Service	7033	PS	\$ 100	Active Service Connections	55.0%	44.1%	\$ 56	\$ 44
Wellness Incentives	Customer Service	7031	PS	\$ 1,500	Active Service Connections	55.0%	44.1%	\$ 839	\$ 661
Wellness Incentives	Customer Service	7032	PS	\$ 500	Active Service Connections	55.0%	44.1%	\$ 280	\$ 220
Wellness Incentives	Customer Service	7033	PS	\$ 1,000	Active Service Connections	55.0%	44.1%	\$ 559	\$ 441
Wellness Incentives	Customer Service	7035	PS	\$ 1,000	Active Service Connections	55.0%	44.1%	\$ 559	\$ 441
Pension - General Emp	Customer Service	7032	PS	\$ 19,203	Active Service Connections	55.0%	44.1%	\$ 10,735	\$ 8,468
Pension - General Emp	Customer Service	7033	PS	\$ 19,982	Active Service Connections	55.0%	44.1%	\$ 11,170	\$ 8,812
Pension/Defer Comp	Customer Service	7031	PS	\$ 10,002	Active Service Connections	55.0%	44.1%	\$ 5,591	\$ 4,411
Pension/Defer Comp	Customer Service	7032	PS	\$ 26,146	Active Service Connections	55.0%	44.1%	\$ 14,616	\$ 11,530
Pension/Defer Comp	Customer Service	7033	PS	\$ 76,148	Active Service Connections	55.0%	44.1%	\$ 42,567	\$ 33,581
Pension - Frs	Customer Service	7030	PS	\$ 14,832	Active Service Connections	55.0%	44.1%	\$ 8,291	\$ 6,541

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations			FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer
Pension - Frs	Customer Service	7034	PS	\$ 14,761	Active Service Connections	55.0%	44.1%	\$ 8,251	\$ 6,510
Pension - Frs	Customer Service	7035	PS	\$ 15,505	Active Service Connections	55.0%	44.1%	\$ 8,667	\$ 6,838
Pension - Other	Customer Service	7032	PS	\$ 5,700	Active Service Connections	55.0%	44.1%	\$ 3,186	\$ 2,514
Pension - Other	Customer Service	7033	PS	\$ 5,300	Active Service Connections	55.0%	44.1%	\$ 2,963	\$ 2,337
Pension - Def Cont	Customer Service	7031	PS	\$ 10,423	Active Service Connections	55.0%	44.1%	\$ 5,826	\$ 4,597
Pension - Def Cont	Customer Service	7032	PS	\$ 9,987	Active Service Connections	55.0%	44.1%	\$ 5,583	\$ 4,404
Pension - Def Cont	Customer Service	7033	PS	\$ 10,303	Active Service Connections	55.0%	44.1%	\$ 5,759	\$ 4,544
Pension - Def Cont	Customer Service	7035	PS	\$ 6,617	Active Service Connections	55.0%	44.1%	\$ 3,699	\$ 2,918
Soc Sec/Medicare	Customer Service	7030	PS	\$ 8,638	Active Service Connections	55.0%	44.1%	\$ 4,829	\$ 3,809
Soc Sec/Medicare	Customer Service	7031	PS	\$ 15,209	Active Service Connections	55.0%	44.1%	\$ 8,502	\$ 6,707
Soc Sec/Medicare	Customer Service	7032	PS	\$ 29,301	Active Service Connections	55.0%	44.1%	\$ 16,379	\$ 12,922
Soc Sec/Medicare	Customer Service	7033	PS	\$ 58,462	Active Service Connections	55.0%	44.1%	\$ 32,680	\$ 25,782
Soc Sec/Medicare	Customer Service	7034	PS	\$ 8,359	Active Service Connections	55.0%	44.1%	\$ 4,673	\$ 3,686
Soc Sec/Medicare	Customer Service	7035	PS	\$ 14,475	Active Service Connections	55.0%	44.1%	\$ 8,092	\$ 6,383
Supplemental Fica	Customer Service	7031	PS	\$ 200	Active Service Connections	55.0%	44.1%	\$ 112	\$ 88
Supplemental Fica	Customer Service	7032	PS	\$ 4,200	Active Service Connections	55.0%	44.1%	\$ 2,348	\$ 1,852
Supplemental Fica	Customer Service	7033	PS	\$ 3,000	Active Service Connections	55.0%	44.1%	\$ 1,677	\$ 1,323
Supplemental Fica	Customer Service	7034	PS	\$ 600	Active Service Connections	55.0%	44.1%	\$ 335	\$ 265
Disability Insurance	Customer Service	7031	PS	\$ 900	Active Service Connections	55.0%	44.1%	\$ 503	\$ 397
Disability Insurance	Customer Service	7032	PS	\$ 100	Active Service Connections	55.0%	44.1%	\$ 56	\$ 44
Disability Insurance	Customer Service	7033	PS	\$ 200	Active Service Connections	55.0%	44.1%	\$ 112	\$ 88
Life Insurance	Customer Service	7030	PS	\$ 110	Active Service Connections	55.0%	44.1%	\$ 61	\$ 49
Life Insurance	Customer Service	7031	PS	\$ 191	Active Service Connections	55.0%	44.1%	\$ 107	\$ 84
Life Insurance	Customer Service	7032	PS	\$ 384	Active Service Connections	55.0%	44.1%	\$ 215	\$ 169
Life Insurance	Customer Service	7033	PS	\$ 496	Active Service Connections	55.0%	44.1%	\$ 277	\$ 219
Life Insurance	Customer Service	7034	PS	\$ 110	Active Service Connections	55.0%	44.1%	\$ 61	\$ 49
Life Insurance	Customer Service	7035	PS	\$ 189	Active Service Connections	55.0%	44.1%	\$ 106	\$ 83
Health Insurance	Customer Service	7031	PS	\$ 35,936	Active Service Connections	55.0%	44.1%	\$ 20,088	\$ 15,848
Health Insurance	Customer Service	7032	PS	\$ 84,760	Active Service Connections	55.0%	44.1%	\$ 47,381	\$ 37,379
Health Insurance	Customer Service	7033	PS	\$ 157,161	Active Service Connections	55.0%	44.1%	\$ 87,853	\$ 69,308
Health Insurance	Customer Service	7034	PS	\$ 33,904	Active Service Connections	55.0%	44.1%	\$ 18,952	\$ 14,952
Health Insurance	Customer Service	7035	PS	\$ 52,513	Active Service Connections	55.0%	44.1%	\$ 29,355	\$ 23,158
Workers' Comp	Customer Service	7030	PS	\$ 69	Active Service Connections	55.0%	44.1%	\$ 39	\$ 30
Workers' Comp	Customer Service	7031	PS	\$ 2,754	Active Service Connections	55.0%	44.1%	\$ 1,539	\$ 1,215
Workers' Comp	Customer Service	7032	PS	\$ 9,756	Active Service Connections	55.0%	44.1%	\$ 5,454	\$ 4,302
Workers' Comp	Customer Service	7033	PS	\$ 481	Active Service Connections	55.0%	44.1%	\$ 269	\$ 212
Workers' Comp	Customer Service	7034	PS	\$ 1,559	Active Service Connections	55.0%	44.1%	\$ 871	\$ 688
Workers' Comp	Customer Service	7035	PS	\$ 5,021	Active Service Connections	55.0%	44.1%	\$ 2,807	\$ 2,214
Data Proc Serv	Customer Service	7033	OMF	\$ 876	Active Service Connections	55.0%	44.1%	\$ 490	\$ 386
Costs/Fees/Permits	Customer Service	7034	OMF	\$ 125	Active Service Connections	55.0%	44.1%	\$ 70	\$ 55
Costs/Fees/Permits	Customer Service	7031	OMF	\$ 40	Active Service Connections	55.0%	44.1%	\$ 22	\$ 18
Costs/Fees/Permits	Customer Service	7032	OMF	\$ 240	Active Service Connections	55.0%	44.1%	\$ 134	\$ 106
Food Services	Customer Service	7030	OMF	\$ 1,260	Active Service Connections	55.0%	44.1%	\$ 704	\$ 556
Other Services	Customer Service	7030	OMF	\$ 20,000	Active Service Connections	55.0%	44.1%	\$ 11,180	\$ 8,820
Other Services	Customer Service	7032	OMF	\$ 769,026	Active Service Connections	55.0%	44.1%	\$ 429,887	\$ 339,139
Other Services	Customer Service	7034	OMF	\$ 300	Active Service Connections	55.0%	44.1%	\$ 168	\$ 132
Postage	Customer Service	7030	OMF	\$ 2,000	Active Service Connections	55.0%	44.1%	\$ 1,118	\$ 882
Telephone/Cable Tv	Customer Service	7030	OMF	\$ 300	Active Service Connections	55.0%	44.1%	\$ 168	\$ 132
Telephone/Cable Tv	Customer Service	7031	OMF	\$ 400	Active Service Connections	55.0%	44.1%	\$ 224	\$ 176
Telephone/Cable Tv	Customer Service	7032	OMF	\$ 500	Active Service Connections	55.0%	44.1%	\$ 280	\$ 220
Telephone/Cable Tv	Customer Service	7033	OMF	\$ 100	Active Service Connections	55.0%	44.1%	\$ 56	\$ 44
Telephone/Cable Tv	Customer Service	7034	OMF	\$ 200	Active Service Connections	55.0%	44.1%	\$ 112	\$ 88
Gasoline	Customer Service	7032	OMF	\$ 18,800	Active Service Connections	55.0%	44.1%	\$ 10,509	\$ 8,291

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025		FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer	
Diesel Fuel	Customer Service	7034	OMF	\$ 1,500	Active Service Connections	55.0%	44.1%	\$ 839	\$ 661	
Data Proc Supplies	Customer Service	7032	OMF	\$ 72	Active Service Connections	55.0%	44.1%	\$ 40	\$ 32	
Data Proc Supplies	Customer Service	7030	OMF	\$ 188	Active Service Connections	55.0%	44.1%	\$ 105	\$ 83	
Data Proc Supplies	Customer Service	7031	OMF	\$ 1,695	Active Service Connections	55.0%	44.1%	\$ 948	\$ 747	
Data Proc Supplies	Customer Service	7033	OMF	\$ 784	Active Service Connections	55.0%	44.1%	\$ 438	\$ 346	
Janitorial Supplies	Customer Service	7033	OMF	\$ 910	Active Service Connections	55.0%	44.1%	\$ 509	\$ 401	
Office Equip < \$5000	Customer Service	7030	OMF	\$ 200	Active Service Connections	55.0%	44.1%	\$ 112	\$ 88	
Office Equip < \$5000	Customer Service	7031	OMF	\$ 1,200	Active Service Connections	55.0%	44.1%	\$ 671	\$ 529	
Office Equip < \$5000	Customer Service	7032	OMF	\$ 1,200	Active Service Connections	55.0%	44.1%	\$ 671	\$ 529	
Office Equip < \$5000	Customer Service	7033	OMF	\$ 800	Active Service Connections	55.0%	44.1%	\$ 447	\$ 353	
Office Equip < \$5000	Customer Service	7035	OMF	\$ 400	Active Service Connections	55.0%	44.1%	\$ 224	\$ 176	
Office Equip < \$5000	Customer Service	7034	OMF	\$ 400	Active Service Connections	55.0%	44.1%	\$ 224	\$ 176	
Office Supplies	Customer Service	7031	OMF	\$ 789	Active Service Connections	55.0%	44.1%	\$ 441	\$ 348	
Office Supplies	Customer Service	7032	OMF	\$ 2,000	Active Service Connections	55.0%	44.1%	\$ 1,118	\$ 882	
Office Supplies	Customer Service	7033	OMF	\$ 11,800	Active Service Connections	55.0%	44.1%	\$ 6,596	\$ 5,204	
Office Supplies	Customer Service	7034	OMF	\$ 800	Active Service Connections	55.0%	44.1%	\$ 447	\$ 353	
Safety Shoes	Customer Service	7032	OMF	\$ 2,000	Active Service Connections	55.0%	44.1%	\$ 1,118	\$ 882	
Safety Shoes	Customer Service	7034	OMF	\$ 500	Active Service Connections	55.0%	44.1%	\$ 280	\$ 220	
Tools/Equip < \$5000	Customer Service	7034	OMF	\$ 2,000	Active Service Connections	55.0%	44.1%	\$ 1,118	\$ 882	
Tools/Equip < \$5000	Customer Service	7032	OMF	\$ 5,000	Active Service Connections	55.0%	44.1%	\$ 2,795	\$ 2,205	
Uniforms	Customer Service	7030	OMF	\$ 25	Active Service Connections	55.0%	44.1%	\$ 14	\$ 11	
Uniforms	Customer Service	7031	OMF	\$ 100	Active Service Connections	55.0%	44.1%	\$ 56	\$ 44	
Uniforms	Customer Service	7032	OMF	\$ 2,800	Active Service Connections	55.0%	44.1%	\$ 1,565	\$ 1,235	
Uniforms	Customer Service	7033	OMF	\$ 400	Active Service Connections	55.0%	44.1%	\$ 224	\$ 176	
Uniforms	Customer Service	7034	OMF	\$ 700	Active Service Connections	55.0%	44.1%	\$ 391	\$ 309	
Uniforms	Customer Service	7035	OMF	\$ 50	Active Service Connections	55.0%	44.1%	\$ 28	\$ 22	
Training & Travel	Customer Service	7030	OMF	\$ 2,600	Active Service Connections	55.0%	44.1%	\$ 1,453	\$ 1,147	
Training & Travel	Customer Service	7031	OMF	\$ 5,000	Active Service Connections	55.0%	44.1%	\$ 2,795	\$ 2,205	
Training & Travel	Customer Service	7033	OMF	\$ 9,000	Active Service Connections	55.0%	44.1%	\$ 5,031	\$ 3,969	
Training & Travel	Customer Service	7035	OMF	\$ 2,200	Active Service Connections	55.0%	44.1%	\$ 1,230	\$ 970	
Indirect Admin Serv	Customer Service	7030	OMF	\$ 90,960	Active Service Connections	55.0%	44.1%	\$ 50,847	\$ 40,113	
Indirect Admin Serv	Customer Service	7031	OMF	\$ 62,768	Active Service Connections	55.0%	44.1%	\$ 35,087	\$ 27,681	
Indirect Admin Serv	Customer Service	7032	OMF	\$ 126,107	Active Service Connections	55.0%	44.1%	\$ 70,494	\$ 55,613	
Indirect Admin Serv	Customer Service	7033	OMF	\$ 44,617	Active Service Connections	55.0%	44.1%	\$ 24,941	\$ 19,676	
Indirect Admin Serv	Customer Service	7034	OMF	\$ 15,696	Active Service Connections	55.0%	44.1%	\$ 8,774	\$ 6,922	
Indirect Admin Serv	Customer Service	7035	OMF	\$ 13,743	Active Service Connections	55.0%	44.1%	\$ 7,682	\$ 6,061	
Overhead-Fleet	Customer Service	7032	OMF	\$ 7,878	Active Service Connections	55.0%	44.1%	\$ 4,404	\$ 3,474	
Overhead-Fleet	Customer Service	7034	OMF	\$ 4,661	Active Service Connections	55.0%	44.1%	\$ 2,606	\$ 2,055	
Servchg-Info Sys	Customer Service	7030	OMF	\$ 197,511	Active Service Connections	55.0%	44.1%	\$ 110,409	\$ 87,102	
Servchg-Info Sys	Customer Service	7031	OMF	\$ 513,417	Active Service Connections	55.0%	44.1%	\$ 287,001	\$ 226,416	
Servchg-Info Sys	Customer Service	7032	OMF	\$ 23,089	Active Service Connections	55.0%	44.1%	\$ 12,907	\$ 10,182	
Servchg-Info Sys	Customer Service	7033	OMF	\$ 23,168	Active Service Connections	55.0%	44.1%	\$ 12,951	\$ 10,217	
Servchg-Info Sys	Customer Service	7034	OMF	\$ 7,000	Active Service Connections	55.0%	44.1%	\$ 3,913	\$ 3,087	
Servchg-Info Sys	Customer Service	7035	OMF	\$ 7,000	Active Service Connections	55.0%	44.1%	\$ 3,913	\$ 3,087	
Servchg-Print Shop	Customer Service	7031	OMF	\$ 500	Active Service Connections	55.0%	44.1%	\$ 280	\$ 220	
Servchg-Print Shop	Customer Service	7032	OMF	\$ 1,400	Active Service Connections	55.0%	44.1%	\$ 783	\$ 617	
Servchg-Print Shop	Customer Service	7033	OMF	\$ 500	Active Service Connections	55.0%	44.1%	\$ 280	\$ 220	
Servchg-Fleet O&M	Customer Service	7032	OMF	\$ 11,436	Active Service Connections	55.0%	44.1%	\$ 6,393	\$ 5,043	
Servchg-Fleet O&M	Customer Service	7034	OMF	\$ 7,531	Active Service Connections	55.0%	44.1%	\$ 4,210	\$ 3,321	
Servchg-Non Fleet	Customer Service	7032	OMF	\$ 1,000	Active Service Connections	55.0%	44.1%	\$ 559	\$ 441	
Auto Liability	Customer Service	7032	OMF	\$ 5,273	Active Service Connections	55.0%	44.1%	\$ 2,948	\$ 2,325	
Auto Liability	Customer Service	7034	OMF	\$ 2,636	Active Service Connections	55.0%	44.1%	\$ 1,474	\$ 1,162	
Fidelity Bonds	Customer Service	7033	OMF	\$ 29	Active Service Connections	55.0%	44.1%	\$ 16	\$ 13	

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025		FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer	
Fidelity Bonds	Customer Service	7030	OMF	\$ 3	Active Service Connections	55.0%	44.1%	\$ 2	\$ 1	
Fidelity Bonds	Customer Service	7031	OMF	\$ 5	Active Service Connections	55.0%	44.1%	\$ 3	\$ 2	
Fidelity Bonds	Customer Service	7032	OMF	\$ 19	Active Service Connections	55.0%	44.1%	\$ 11	\$ 8	
Fidelity Bonds	Customer Service	7034	OMF	\$ 5	Active Service Connections	55.0%	44.1%	\$ 3	\$ 2	
Fidelity Bonds	Customer Service	7035	OMF	\$ 8	Active Service Connections	55.0%	44.1%	\$ 4	\$ 4	
Emp Proceedings	Customer Service	7030	OMF	\$ 42	Active Service Connections	55.0%	44.1%	\$ 23	\$ 19	
Emp Proceedings	Customer Service	7031	OMF	\$ 83	Active Service Connections	55.0%	44.1%	\$ 46	\$ 37	
Emp Proceedings	Customer Service	7032	OMF	\$ 292	Active Service Connections	55.0%	44.1%	\$ 163	\$ 129	
Emp Proceedings	Customer Service	7033	OMF	\$ 458	Active Service Connections	55.0%	44.1%	\$ 256	\$ 202	
Emp Proceedings	Customer Service	7034	OMF	\$ 83	Active Service Connections	55.0%	44.1%	\$ 46	\$ 37	
Emp Proceedings	Customer Service	7035	OMF	\$ 125	Active Service Connections	55.0%	44.1%	\$ 70	\$ 55	
General Liability	Customer Service	7030	OMF	\$ 2,460	Active Service Connections	55.0%	44.1%	\$ 1,375	\$ 1,085	
General Liability	Customer Service	7031	OMF	\$ 1,173	Active Service Connections	55.0%	44.1%	\$ 656	\$ 517	
General Liability	Customer Service	7032	OMF	\$ 4,105	Active Service Connections	55.0%	44.1%	\$ 2,295	\$ 1,810	
General Liability	Customer Service	7033	OMF	\$ 6,451	Active Service Connections	55.0%	44.1%	\$ 3,606	\$ 2,845	
General Liability	Customer Service	7034	OMF	\$ 1,173	Active Service Connections	55.0%	44.1%	\$ 656	\$ 517	
General Liability	Customer Service	7035	OMF	\$ 1,760	Active Service Connections	55.0%	44.1%	\$ 984	\$ 776	
Other Ins Charges	Customer Service	7031	OMF	\$ 1,291	Active Service Connections	55.0%	44.1%	\$ 722	\$ 569	
Other Ins Charges	Customer Service	7032	OMF	\$ 3,227	Active Service Connections	55.0%	44.1%	\$ 1,804	\$ 1,423	
Other Ins Charges	Customer Service	7033	OMF	\$ 5,808	Active Service Connections	55.0%	44.1%	\$ 3,247	\$ 2,561	
Other Ins Charges	Customer Service	7034	OMF	\$ 1,291	Active Service Connections	55.0%	44.1%	\$ 722	\$ 569	
Other Ins Charges	Customer Service	7035	OMF	\$ 1,936	Active Service Connections	55.0%	44.1%	\$ 1,082	\$ 854	
Prop/Fire Insurance	Customer Service	7030	OMF	\$ 3,500	Active Service Connections	55.0%	44.1%	\$ 1,957	\$ 1,543	
Prop/Fire Insurance	Customer Service	7031	OMF	\$ 7,000	Active Service Connections	55.0%	44.1%	\$ 3,913	\$ 3,087	
Prop/Fire Insurance	Customer Service	7032	OMF	\$ 24,499	Active Service Connections	55.0%	44.1%	\$ 13,695	\$ 10,804	
Prop/Fire Insurance	Customer Service	7033	OMF	\$ 38,498	Active Service Connections	55.0%	44.1%	\$ 21,520	\$ 16,978	
Prop/Fire Insurance	Customer Service	7034	OMF	\$ 7,000	Active Service Connections	55.0%	44.1%	\$ 3,913	\$ 3,087	
Prop/Fire Insurance	Customer Service	7035	OMF	\$ 10,499	Active Service Connections	55.0%	44.1%	\$ 5,869	\$ 4,630	
Vehicles	Customer Service	7034	CO	\$ 173,359	Active Service Connections	55.0%	44.1%	\$ 96,908	\$ 76,451	
Office Equip Rent	Customer Service	7031	OMF	\$ 2,000	Active Service Connections	55.0%	44.1%	\$ 1,118	\$ 882	
Mileage Reimburse	Customer Service	7034	PS	\$ 25	Active Service Connections	55.0%	44.1%	\$ 14	\$ 11	
Unemployment Comp	Department Support	7602	PS	\$ 1,000	Weighted Expense	55.2%	44.8%	\$ 552	\$ 448	
Acct & Auditing	Department Support	7601	OMF	\$ 28,900	Weighted Expense	55.2%	44.8%	\$ 15,962	\$ 12,938	
Building Leases	Department Support	7601	OMF	\$ 384,800	Weighted Expense	55.2%	44.8%	\$ 212,534	\$ 172,266	
Office Space Rent	Department Support	7602	OMF	\$ 28,000	Weighted Expense	55.2%	44.8%	\$ 15,465	\$ 12,535	
Components/Parts	Department Support	7603	OMF	\$ 75,000	Weighted Expense	55.2%	44.8%	\$ 41,424	\$ 33,576	
Mtgs/School/Dues	Department Support	7601	OMF	\$ 100,000	Weighted Expense	55.2%	44.8%	\$ 55,232	\$ 44,768	
Indirect Admin Serv	Department Support	7601	OMF	\$ 18,861	Weighted Expense	55.2%	44.8%	\$ 10,417	\$ 8,444	
Indirect Admin Serv	Department Support	7602	OMF	\$ 7,019	Weighted Expense	55.2%	44.8%	\$ 3,877	\$ 3,142	
Servchg-Airport	Department Support	7601	OMF	\$ 149,819	Weighted Expense	55.2%	44.8%	\$ 82,749	\$ 67,070	
Servchg-Pub Works	Department Support	7601	OMF	\$ 123,111	Weighted Expense	55.2%	44.8%	\$ 67,997	\$ 55,114	
Regular Salaries	Distribution and Collection	7311	PS	\$ 653,114	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 358,141	\$ 294,973	
Permanent Salaries	Distribution and Collection	7301	PS	\$ 115,405	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 63,283	\$ 52,122	
Permanent Salaries	Distribution and Collection	7302	PS	\$ 98,481	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 54,003	\$ 44,478	
Permanent Salaries	Distribution and Collection	7303	PS	\$ 968,606	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 531,144	\$ 437,462	
Permanent Salaries	Distribution and Collection	7304	PS	\$ 674,808	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 370,037	\$ 304,771	
Permanent Salaries	Distribution and Collection	7305	PS	\$ 715,890	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 392,565	\$ 323,325	
Permanent Salaries	Distribution and Collection	7306	PS	\$ 674,642	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 369,946	\$ 304,696	
Permanent Salaries	Distribution and Collection	7308	PS	\$ 158,370	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 86,844	\$ 71,526	
Permanent Salaries	Distribution and Collection	7309	PS	\$ 1,072,443	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 588,084	\$ 484,359	
Permanent Salaries	Distribution and Collection	7310	PS	\$ 552,087	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 302,742	\$ 249,345	
Permanent Salaries	Distribution and Collection	7313	PS	\$ 1,102,220	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 604,412	\$ 497,808	
Permanent Salaries	Distribution and Collection	7315	PS	\$ 863,008	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 473,238	\$ 389,770	

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025		FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer	
Permanent Salaries	Distribution and Collection	7316	PS	\$ 298,957	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 163,936	\$ 135,021	
Permanent Salaries	Distribution and Collection	7317	PS	\$ 1,039,971	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 570,277	\$ 469,694	
Permanent Salaries	Distribution and Collection	7318	PS	\$ 725,604	Water Only	100.0%	0.0%	\$ 725,604	\$ -	
Permanent Salaries	Distribution and Collection	7319	PS	\$ 862,463	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 472,939	\$ 389,524	
Permanent Salaries	Distribution and Collection	7320	PS	\$ 226,252	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 124,067	\$ 102,185	
Permanent Salaries	Distribution and Collection	7322	PS	\$ 64,586	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 35,416	\$ 29,170	
Permanent Salaries	Distribution and Collection	7323	PS	\$ 901,392	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 494,286	\$ 407,106	
Other Reg Salaries	Distribution and Collection	7303	PS	\$ 2,060	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,130	\$ 930	
Other Reg Salaries	Distribution and Collection	7304	PS	\$ 2,060	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,130	\$ 930	
Other Reg Salaries	Distribution and Collection	7317	PS	\$ 5,078	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,785	\$ 2,293	
Other Reg Salaries	Distribution and Collection	7318	PS	\$ 5,078	Water Only	100.0%	0.0%	\$ 5,078	\$ -	
Other Reg Salaries	Distribution and Collection	7323	PS	\$ 4,232	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,321	\$ 1,911	
Longevity	Distribution and Collection	7311	PS	\$ 2,200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,206	\$ 994	
Longevity Pay	Distribution and Collection	7303	PS	\$ 6,098	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,344	\$ 2,754	
Longevity Pay	Distribution and Collection	7304	PS	\$ 6,050	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,318	\$ 2,732	
Longevity Pay	Distribution and Collection	7305	PS	\$ 5,290	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,901	\$ 2,389	
Longevity Pay	Distribution and Collection	7306	PS	\$ 5,595	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,068	\$ 2,527	
Longevity Pay	Distribution and Collection	7309	PS	\$ 12,840	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 7,041	\$ 5,799	
Longevity Pay	Distribution and Collection	7310	PS	\$ 10,450	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,730	\$ 4,720	
Longevity Pay	Distribution and Collection	7313	PS	\$ 10,163	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,573	\$ 4,590	
Longevity Pay	Distribution and Collection	7315	PS	\$ 17,086	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 9,369	\$ 7,717	
Longevity Pay	Distribution and Collection	7316	PS	\$ 3,853	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,113	\$ 1,740	
Longevity Pay	Distribution and Collection	7317	PS	\$ 14,748	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 8,087	\$ 6,661	
Longevity Pay	Distribution and Collection	7318	PS	\$ 11,465	Water Only	100.0%	0.0%	\$ 11,465	\$ -	
Longevity Pay	Distribution and Collection	7319	PS	\$ 1,650	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 905	\$ 745	
Longevity Pay	Distribution and Collection	7323	PS	\$ 6,600	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,619	\$ 2,981	
Shift Differential	Distribution and Collection	7308	PS	\$ 780	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 428	\$ 352	
Shift Differential	Distribution and Collection	7310	PS	\$ 1,040	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 570	\$ 470	
Shift Differential	Distribution and Collection	7317	PS	\$ 390	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 214	\$ 176	
Shift Differential	Distribution and Collection	7305	PS	\$ 390	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 214	\$ 176	
Shift Differential	Distribution and Collection	7323	PS	\$ 390	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 214	\$ 176	
Shift Differential	Distribution and Collection	7306	PS	\$ 780	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 428	\$ 352	
Standby Pay	Distribution and Collection	7303	PS	\$ 16,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 8,774	\$ 7,226	
Standby Pay	Distribution and Collection	7304	PS	\$ 9,739	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,340	\$ 4,399	
Standby Pay	Distribution and Collection	7305	PS	\$ 8,272	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,536	\$ 3,736	
Standby Pay	Distribution and Collection	7306	PS	\$ 10,168	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,576	\$ 4,592	
Standby Pay	Distribution and Collection	7308	PS	\$ 4,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,193	\$ 1,807	
Standby Pay	Distribution and Collection	7309	PS	\$ 20,484	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 11,233	\$ 9,251	
Standby Pay	Distribution and Collection	7310	PS	\$ 11,458	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 6,283	\$ 5,175	
Standby Pay	Distribution and Collection	7313	PS	\$ 25,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 13,709	\$ 11,291	
Standby Pay	Distribution and Collection	7315	PS	\$ 5,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,742	\$ 2,258	
Standby Pay	Distribution and Collection	7316	PS	\$ 400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 219	\$ 181	
Standby Pay	Distribution and Collection	7317	PS	\$ 5,800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,180	\$ 2,620	
Standby Pay	Distribution and Collection	7318	PS	\$ 12,805	Water Only	100.0%	0.0%	\$ 12,805	\$ -	
Standby Pay	Distribution and Collection	7319	PS	\$ 15,064	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 8,260	\$ 6,804	
Standby Pay	Distribution and Collection	7320	PS	\$ 6,100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,345	\$ 2,755	
Upgrade Pay	Distribution and Collection	7302	PS	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90	
Upgrade Pay	Distribution and Collection	7303	PS	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90	
Upgrade Pay	Distribution and Collection	7304	PS	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90	
Upgrade Pay	Distribution and Collection	7307	PS	\$ 100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 55	\$ 45	
Upgrade Pay	Distribution and Collection	7309	PS	\$ 1,300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 713	\$ 587	
Upgrade Pay	Distribution and Collection	7310	PS	\$ 400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 219	\$ 181	
Upgrade Pay	Distribution and Collection	7313	PS	\$ 100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 55	\$ 45	

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025	FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer
Upgrade Pay	Distribution and Collection	7315	PS	\$ 400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 219	\$ 181
Car Allowances	Distribution and Collection	7301	PS	\$ 4,680	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,566	\$ 2,114
Car Allowances	Distribution and Collection	7317	PS	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355
Car Allowances	Distribution and Collection	7316	PS	\$ 7,680	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,211	\$ 3,469
Car Allowances	Distribution and Collection	7318	PS	\$ 3,000	Water Only	100.0%	0.0%	\$ 3,000	\$ -
Car Allowances	Distribution and Collection	7319	PS	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355
Car Allowances	Distribution and Collection	7302	PS	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355
Car Allowances	Distribution and Collection	7304	PS	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355
Car Allowances	Distribution and Collection	7305	PS	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355
Car Allowances	Distribution and Collection	7306	PS	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355
Car Allowances	Distribution and Collection	7309	PS	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355
Car Allowances	Distribution and Collection	7313	PS	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355
Car Allowances	Distribution and Collection	7315	PS	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355
Car Allowances	Distribution and Collection	7323	PS	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355
Car Allowances	Distribution and Collection	7303	PS	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355
Car Allowances	Distribution and Collection	7311	PS	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355
Cellphone Allowance	Distribution and Collection	7320	PS	\$ 960	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 526	\$ 434
Employee Allowances	Distribution and Collection	7311	PS	\$ 960	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 526	\$ 434
Cellphone Allowance	Distribution and Collection	7301	PS	\$ 1,320	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 724	\$ 596
Cellphone Allowance	Distribution and Collection	7302	PS	\$ 480	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 263	\$ 217
Cellphone Allowance	Distribution and Collection	7303	PS	\$ 960	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 526	\$ 434
Cellphone Allowance	Distribution and Collection	7304	PS	\$ 960	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 526	\$ 434
Cellphone Allowance	Distribution and Collection	7305	PS	\$ 960	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 526	\$ 434
Cellphone Allowance	Distribution and Collection	7306	PS	\$ 1,440	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 790	\$ 650
Cellphone Allowance	Distribution and Collection	7308	PS	\$ 480	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 263	\$ 217
Cellphone Allowance	Distribution and Collection	7309	PS	\$ 2,880	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,579	\$ 1,301
Cellphone Allowance	Distribution and Collection	7310	PS	\$ 2,880	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,579	\$ 1,301
Cellphone Allowance	Distribution and Collection	7313	PS	\$ 2,880	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,579	\$ 1,301
Cellphone Allowance	Distribution and Collection	7315	PS	\$ 1,440	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 790	\$ 650
Cellphone Allowance	Distribution and Collection	7316	PS	\$ 960	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 526	\$ 434
Cellphone Allowance	Distribution and Collection	7317	PS	\$ 4,320	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,369	\$ 1,951
Cellphone Allowance	Distribution and Collection	7318	PS	\$ 3,840	Water Only	100.0%	0.0%	\$ 3,840	\$ -
Cellphone Allowance	Distribution and Collection	7319	PS	\$ 4,080	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,237	\$ 1,843
Cellphone Allowance	Distribution and Collection	7323	PS	\$ 4,320	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,369	\$ 1,951
Overtime 1.5X Pay	Distribution and Collection	7303	PS	\$ 119,800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 65,693	\$ 54,107
Overtime 1.5X Pay	Distribution and Collection	7304	PS	\$ 51,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 28,240	\$ 23,260
Overtime 1.5X Pay	Distribution and Collection	7305	PS	\$ 77,600	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 42,553	\$ 35,047
Overtime 1.5X Pay	Distribution and Collection	7306	PS	\$ 78,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 42,772	\$ 35,228
Overtime 1.5X Pay	Distribution and Collection	7307	PS	\$ 7,300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,003	\$ 3,297
Overtime 1.5X Pay	Distribution and Collection	7308	PS	\$ 45,600	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 25,005	\$ 20,595
Overtime 1.5X Pay	Distribution and Collection	7309	PS	\$ 14,700	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 8,061	\$ 6,639
Overtime 1.5X Pay	Distribution and Collection	7310	PS	\$ 185,600	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 101,775	\$ 83,825
Overtime 1.5X Pay	Distribution and Collection	7313	PS	\$ 133,900	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 73,425	\$ 60,475
Overtime 1.5X Pay	Distribution and Collection	7315	PS	\$ 161,700	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 88,670	\$ 73,030
Overtime 1.5X Pay	Distribution and Collection	7316	PS	\$ 1,100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 603	\$ 497
Overtime 1.5X Pay	Distribution and Collection	7317	PS	\$ 176,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 96,730	\$ 79,670
Overtime 1.5X Pay	Distribution and Collection	7318	PS	\$ 51,500	Water Only	100.0%	0.0%	\$ 51,500	\$ -
Overtime 1.5X Pay	Distribution and Collection	7319	PS	\$ 73,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 40,304	\$ 33,196
Overtime 1.5X Pay	Distribution and Collection	7320	PS	\$ 3,200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,755	\$ 1,445
Overtime 1.5X Pay	Distribution and Collection	7321	PS	\$ 7,800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,277	\$ 3,523
Overtime 1.5X Pay	Distribution and Collection	7322	PS	\$ 9,100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,990	\$ 4,110
Overtime 1.5X Pay	Distribution and Collection	7323	PS	\$ 17,900	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 9,816	\$ 8,084
Overtime 1.5X Pay	Distribution and Collection	7311	PS	\$ 1,300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 713	\$ 587

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025		FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer	
Overtime 1X Pay	Distribution and Collection	7303	PS	\$ 1,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 823	\$ 677	
Overtime 1X Pay	Distribution and Collection	7304	PS	\$ 1,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 548	\$ 452	
Overtime 1X Pay	Distribution and Collection	7306	PS	\$ 1,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 548	\$ 452	
Overtime 1X Pay	Distribution and Collection	7308	PS	\$ 1,800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 987	\$ 813	
Overtime 1X Pay	Distribution and Collection	7310	PS	\$ 2,200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,206	\$ 994	
Overtime 1X Pay	Distribution and Collection	7313	PS	\$ 700	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 384	\$ 316	
Mileage Reimburse	Distribution and Collection	7312	PS	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226	
Wellness Incentives	Distribution and Collection	7302	PS	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226	
Wellness Incentives	Distribution and Collection	7304	PS	\$ 1,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 548	\$ 452	
Wellness Incentives	Distribution and Collection	7305	PS	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226	
Wellness Incentives	Distribution and Collection	7315	PS	\$ 1,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 823	\$ 677	
Wellness Incentives	Distribution and Collection	7316	PS	\$ 1,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 823	\$ 677	
Wellness Incentives	Distribution and Collection	7317	PS	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226	
Wellness Incentives	Distribution and Collection	7318	PS	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -	
Wellness Incentives	Distribution and Collection	7319	PS	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226	
Wellness Incentives	Distribution and Collection	7323	PS	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226	
Pension/Defer Comp	Distribution and Collection	7311	PS	\$ 19,506	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 10,696	\$ 8,810	
Pension - General Emp	Distribution and Collection	7303	PS	\$ 75,850	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 41,593	\$ 34,257	
Pension - General Emp	Distribution and Collection	7304	PS	\$ 86,232	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 47,286	\$ 38,946	
Pension - General Emp	Distribution and Collection	7305	PS	\$ 57,679	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 31,629	\$ 26,050	
Pension - General Emp	Distribution and Collection	7306	PS	\$ 57,299	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 31,420	\$ 25,879	
Pension - General Emp	Distribution and Collection	7309	PS	\$ 133,692	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 73,311	\$ 60,381	
Pension - General Emp	Distribution and Collection	7310	PS	\$ 38,190	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 20,942	\$ 17,248	
Pension - General Emp	Distribution and Collection	7313	PS	\$ 102,829	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 56,387	\$ 46,442	
Pension - General Emp	Distribution and Collection	7315	PS	\$ 146,285	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 80,217	\$ 66,068	
Pension - General Emp	Distribution and Collection	7316	PS	\$ 58,290	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 31,964	\$ 26,326	
Pension - General Emp	Distribution and Collection	7317	PS	\$ 122,405	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 67,122	\$ 55,283	
Pension - General Emp	Distribution and Collection	7318	PS	\$ 81,139	Water Only	100.0%	0.0%	\$ 81,139	\$ -	
Pension - General Emp	Distribution and Collection	7319	PS	\$ 23,307	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 12,781	\$ 10,526	
Pension - General Emp	Distribution and Collection	7323	PS	\$ 96,248	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 52,778	\$ 43,470	
Pension - General Emp	Distribution and Collection	7302	PS	\$ 24,396	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 13,378	\$ 11,018	
Pension - Frs	Distribution and Collection	7322	PS	\$ 8,802	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,827	\$ 3,975	
Pension - Frs	Distribution and Collection	7303	PS	\$ 81,433	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 44,654	\$ 36,779	
Pension - Frs	Distribution and Collection	7304	PS	\$ 37,770	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 20,712	\$ 17,058	
Pension - Frs	Distribution and Collection	7305	PS	\$ 65,829	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 36,098	\$ 29,731	
Pension - Frs	Distribution and Collection	7306	PS	\$ 53,777	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 29,489	\$ 24,288	
Pension - Frs	Distribution and Collection	7308	PS	\$ 21,582	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 11,835	\$ 9,747	
Pension - Frs	Distribution and Collection	7309	PS	\$ 64,952	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 35,617	\$ 29,335	
Pension - Frs	Distribution and Collection	7310	PS	\$ 24,702	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 13,546	\$ 11,156	
Pension - Frs	Distribution and Collection	7313	PS	\$ 64,290	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 35,254	\$ 29,036	
Pension - Frs	Distribution and Collection	7315	PS	\$ 37,132	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 20,362	\$ 16,770	
Pension - Frs	Distribution and Collection	7317	PS	\$ 56,060	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 30,741	\$ 25,319	
Pension - Frs	Distribution and Collection	7319	PS	\$ 84,865	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 46,536	\$ 38,329	
Pension - Frs	Distribution and Collection	7323	PS	\$ 48,314	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 26,493	\$ 21,821	
Pension - Frs	Distribution and Collection	7311	PS	\$ 60,547	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 33,201	\$ 27,346	
Pension - Frs	Distribution and Collection	7318	PS	\$ 22,494	Water Only	100.0%	0.0%	\$ 22,494	\$ -	
Pension/Defer Comp	Distribution and Collection	7311	PS	\$ 11,707	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 6,420	\$ 5,287	
Pension - Def Cont	Distribution and Collection	7301	PS	\$ 10,387	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,696	\$ 4,691	
Pension - Def Cont	Distribution and Collection	7303	PS	\$ 5,839	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,202	\$ 2,637	
Pension - Def Cont	Distribution and Collection	7306	PS	\$ 4,386	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,405	\$ 1,981	
Pension - Def Cont	Distribution and Collection	7310	PS	\$ 5,477	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,003	\$ 2,474	
Pension - Def Cont	Distribution and Collection	7313	PS	\$ 19,382	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 10,628	\$ 8,754	
Pension - Def Cont	Distribution and Collection	7317	PS	\$ 12,101	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 6,636	\$ 5,465	

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025	FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer
Pension - Def Cont	Distribution and Collection	7318	PS	\$ 13,352	Water Only	100.0%	0.0%	\$ 13,352	\$ -
Pension - Def Cont	Distribution and Collection	7319	PS	\$ 13,108	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 7,188	\$ 5,920
Pension - Def Cont	Distribution and Collection	7320	PS	\$ 6,790	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,723	\$ 3,067
Pension - Def Cont	Distribution and Collection	7323	PS	\$ 14,248	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 7,813	\$ 6,435
Pension - Def Cont	Distribution and Collection	7309	PS	\$ 5,053	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,771	\$ 2,282
Pension - Def Cont	Distribution and Collection	7304	PS	\$ 4,459	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,445	\$ 2,014
Pension - Def Cont	Distribution and Collection	7316	PS	\$ 5,730	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,142	\$ 2,588
Fica Taxes	Distribution and Collection	7311	PS	\$ 50,434	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 27,656	\$ 22,778
Soc Sec/Medicare	Distribution and Collection	7301	PS	\$ 9,287	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,093	\$ 4,194
Soc Sec/Medicare	Distribution and Collection	7302	PS	\$ 7,800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,277	\$ 3,523
Soc Sec/Medicare	Distribution and Collection	7303	PS	\$ 75,026	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 41,141	\$ 33,885
Soc Sec/Medicare	Distribution and Collection	7304	PS	\$ 52,546	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 28,814	\$ 23,732
Soc Sec/Medicare	Distribution and Collection	7305	PS	\$ 55,473	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 30,419	\$ 25,054
Soc Sec/Medicare	Distribution and Collection	7306	PS	\$ 52,378	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 28,722	\$ 23,656
Soc Sec/Medicare	Distribution and Collection	7308	PS	\$ 12,152	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 6,664	\$ 5,488
Soc Sec/Medicare	Distribution and Collection	7309	PS	\$ 83,473	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 45,773	\$ 37,700
Soc Sec/Medicare	Distribution and Collection	7310	PS	\$ 43,255	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 23,719	\$ 19,536
Soc Sec/Medicare	Distribution and Collection	7313	PS	\$ 85,549	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 46,912	\$ 38,637
Soc Sec/Medicare	Distribution and Collection	7315	PS	\$ 67,668	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 37,106	\$ 30,562
Soc Sec/Medicare	Distribution and Collection	7316	PS	\$ 23,826	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 13,065	\$ 10,761
Soc Sec/Medicare	Distribution and Collection	7317	PS	\$ 81,633	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 44,764	\$ 36,869
Soc Sec/Medicare	Distribution and Collection	7318	PS	\$ 57,299	Water Only	100.0%	0.0%	\$ 57,299	\$ -
Soc Sec/Medicare	Distribution and Collection	7319	PS	\$ 66,646	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 36,546	\$ 30,100
Soc Sec/Medicare	Distribution and Collection	7320	PS	\$ 17,381	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 9,531	\$ 7,850
Soc Sec/Medicare	Distribution and Collection	7322	PS	\$ 4,941	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,709	\$ 2,232
Soc Sec/Medicare	Distribution and Collection	7323	PS	\$ 70,346	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 38,575	\$ 31,771
Supplemental Fica	Distribution and Collection	7303	PS	\$ 9,300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,100	\$ 4,200
Supplemental Fica	Distribution and Collection	7304	PS	\$ 4,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,193	\$ 1,807
Supplemental Fica	Distribution and Collection	7305	PS	\$ 5,900	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,235	\$ 2,665
Supplemental Fica	Distribution and Collection	7306	PS	\$ 6,100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,345	\$ 2,755
Supplemental Fica	Distribution and Collection	7307	PS	\$ 600	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 329	\$ 271
Supplemental Fica	Distribution and Collection	7308	PS	\$ 3,700	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,029	\$ 1,671
Supplemental Fica	Distribution and Collection	7309	PS	\$ 1,200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 658	\$ 542
Supplemental Fica	Distribution and Collection	7310	PS	\$ 14,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 7,951	\$ 6,549
Supplemental Fica	Distribution and Collection	7313	PS	\$ 10,300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,648	\$ 4,652
Supplemental Fica	Distribution and Collection	7315	PS	\$ 12,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 6,800	\$ 5,600
Supplemental Fica	Distribution and Collection	7317	PS	\$ 13,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 7,403	\$ 6,097
Supplemental Fica	Distribution and Collection	7318	PS	\$ 3,900	Water Only	100.0%	0.0%	\$ 3,900	\$ -
Supplemental Fica	Distribution and Collection	7319	PS	\$ 5,600	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,071	\$ 2,529
Supplemental Fica	Distribution and Collection	7320	PS	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Supplemental Fica	Distribution and Collection	7321	PS	\$ 600	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 329	\$ 271
Supplemental Fica	Distribution and Collection	7322	PS	\$ 700	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 384	\$ 316
Supplemental Fica	Distribution and Collection	7323	PS	\$ 1,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 768	\$ 632
Supplemental Fica	Distribution and Collection	7316	PS	\$ 100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 55	\$ 45
Disability Insurance	Distribution and Collection	7303	PS	\$ 100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 55	\$ 45
Disability Insurance	Distribution and Collection	7304	PS	\$ 100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 55	\$ 45
Disability Insurance	Distribution and Collection	7306	PS	\$ 100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 55	\$ 45
Disability Insurance	Distribution and Collection	7309	PS	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Disability Insurance	Distribution and Collection	7310	PS	\$ 100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 55	\$ 45
Disability Insurance	Distribution and Collection	7313	PS	\$ 400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 219	\$ 181
Disability Insurance	Distribution and Collection	7315	PS	\$ 100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 55	\$ 45
Disability Insurance	Distribution and Collection	7317	PS	\$ 300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 165	\$ 135
Disability Insurance	Distribution and Collection	7318	PS	\$ 300	Water Only	100.0%	0.0%	\$ 300	\$ -

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025	FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer
Disability Insurance	Distribution and Collection	7319	PS	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226
Disability Insurance	Distribution and Collection	7320	PS	\$ 300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 165	\$ 135
Disability Insurance	Distribution and Collection	7322	PS	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Disability Insurance	Distribution and Collection	7323	PS	\$ 300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 165	\$ 135
Ins Premiums/Chgs	Distribution and Collection	7311	PS	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Ins Premiums/Chgs	Distribution and Collection	7311	PS	\$ 661	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 362	\$ 299
Life Insurance	Distribution and Collection	7301	PS	\$ 117	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 64	\$ 53
Life Insurance	Distribution and Collection	7302	PS	\$ 100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 55	\$ 45
Life Insurance	Distribution and Collection	7303	PS	\$ 981	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 538	\$ 443
Life Insurance	Distribution and Collection	7304	PS	\$ 683	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 375	\$ 308
Life Insurance	Distribution and Collection	7305	PS	\$ 723	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 396	\$ 327
Life Insurance	Distribution and Collection	7306	PS	\$ 683	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 375	\$ 308
Life Insurance	Distribution and Collection	7308	PS	\$ 161	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 88	\$ 73
Life Insurance	Distribution and Collection	7309	PS	\$ 1,085	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 595	\$ 490
Life Insurance	Distribution and Collection	7310	PS	\$ 558	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 306	\$ 252
Life Insurance	Distribution and Collection	7313	PS	\$ 1,114	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 611	\$ 503
Life Insurance	Distribution and Collection	7315	PS	\$ 874	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 479	\$ 395
Life Insurance	Distribution and Collection	7316	PS	\$ 302	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 166	\$ 136
Life Insurance	Distribution and Collection	7317	PS	\$ 1,053	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 577	\$ 476
Life Insurance	Distribution and Collection	7318	PS	\$ 735	Water Only	100.0%	0.0%	\$ 735	\$ -
Life Insurance	Distribution and Collection	7319	PS	\$ 873	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 479	\$ 394
Life Insurance	Distribution and Collection	7320	PS	\$ 229	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 126	\$ 103
Life Insurance	Distribution and Collection	7322	PS	\$ 65	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 36	\$ 29
Life Insurance	Distribution and Collection	7323	PS	\$ 915	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 502	\$ 413
Ins Premiums/Chgs	Distribution and Collection	7311	PS	\$ 170,237	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 93,351	\$ 76,886
Health Insurance	Distribution and Collection	7301	PS	\$ 18,267	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 10,017	\$ 8,250
Health Insurance	Distribution and Collection	7302	PS	\$ 18,231	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 9,997	\$ 8,234
Health Insurance	Distribution and Collection	7303	PS	\$ 204,739	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 112,270	\$ 92,469
Health Insurance	Distribution and Collection	7304	PS	\$ 188,129	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 103,162	\$ 84,967
Health Insurance	Distribution and Collection	7305	PS	\$ 103,369	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 56,683	\$ 46,686
Health Insurance	Distribution and Collection	7306	PS	\$ 153,847	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 84,363	\$ 69,484
Health Insurance	Distribution and Collection	7308	PS	\$ 50,856	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 27,887	\$ 22,969
Health Insurance	Distribution and Collection	7309	PS	\$ 272,889	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 149,641	\$ 123,248
Health Insurance	Distribution and Collection	7310	PS	\$ 118,664	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 65,070	\$ 53,594
Health Insurance	Distribution and Collection	7313	PS	\$ 204,141	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 111,943	\$ 92,198
Health Insurance	Distribution and Collection	7315	PS	\$ 170,237	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 93,351	\$ 76,886
Health Insurance	Distribution and Collection	7316	PS	\$ 53,792	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 29,497	\$ 24,295
Health Insurance	Distribution and Collection	7317	PS	\$ 204,141	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 111,943	\$ 92,198
Health Insurance	Distribution and Collection	7318	PS	\$ 171,177	Water Only	100.0%	0.0%	\$ 171,177	\$ -
Health Insurance	Distribution and Collection	7319	PS	\$ 170,835	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 93,679	\$ 77,156
Health Insurance	Distribution and Collection	7320	PS	\$ 33,904	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 18,592	\$ 15,312
Health Insurance	Distribution and Collection	7323	PS	\$ 205,081	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 112,458	\$ 92,623
Workers' Comp	Distribution and Collection	7301	PS	\$ 16,603	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 9,104	\$ 7,499
Workers' Comp	Distribution and Collection	7302	PS	\$ 62	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 34	\$ 28
Workers' Comp	Distribution and Collection	7303	PS	\$ 48,093	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 26,372	\$ 21,721
Workers' Comp	Distribution and Collection	7304	PS	\$ 22,584	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 12,384	\$ 10,200
Workers' Comp	Distribution and Collection	7305	PS	\$ 27,377	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 15,012	\$ 12,365
Workers' Comp	Distribution and Collection	7306	PS	\$ 42,950	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 23,552	\$ 19,398
Workers' Comp	Distribution and Collection	7309	PS	\$ 55,986	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 30,700	\$ 25,286
Workers' Comp	Distribution and Collection	7310	PS	\$ 11,495	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 6,303	\$ 5,192
Workers' Comp	Distribution and Collection	7313	PS	\$ 20,782	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 11,396	\$ 9,386
Workers' Comp	Distribution and Collection	7315	PS	\$ 19,791	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 10,853	\$ 8,938
Workers' Comp	Distribution and Collection	7316	PS	\$ 6,719	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,684	\$ 3,035

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025	FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer
Workers' Comp	Distribution and Collection	7317	PS	\$ 22,900	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 12,557	\$ 10,343
Workers' Comp	Distribution and Collection	7318	PS	\$ 20,923	Water Only	100.0%	0.0%	\$ 20,923	\$ -
Workers' Comp	Distribution and Collection	7319	PS	\$ 10,945	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 6,002	\$ 4,943
Workers' Comp	Distribution and Collection	7320	PS	\$ 2,188	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,200	\$ 988
Workers' Comp	Distribution and Collection	7322	PS	\$ 598	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 328	\$ 270
Workers' Comp	Distribution and Collection	7323	PS	\$ 29,149	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 15,984	\$ 13,165
Workers' Comp	Distribution and Collection	7308	PS	\$ 9,068	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,973	\$ 4,095
Workers' Comp	Distribution and Collection	7311	PS	\$ 6,819	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,739	\$ 3,080
Other Prof Serv	Distribution and Collection	7301	OMF	\$ 250,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 137,090	\$ 112,910
Other Prof Serv	Distribution and Collection	7316	OMF	\$ 201,555	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110,524	\$ 91,031
Other Prof Serv	Distribution and Collection	7320	OMF	\$ 13,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 7,129	\$ 5,871
Ad/Marketing	Distribution and Collection	7301	OMF	\$ 3,300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,810	\$ 1,490
Costs/Fees/Permits	Distribution and Collection	7312	OMF	\$ 40	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 22	\$ 18
Costs/Fees/Permits	Distribution and Collection	7301	OMF	\$ 2,300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,261	\$ 1,039
Costs/Fees/Permits	Distribution and Collection	7305	OMF	\$ 600	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 329	\$ 271
Costs/Fees/Permits	Distribution and Collection	7306	OMF	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226
Costs/Fees/Permits	Distribution and Collection	7313	OMF	\$ 50	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 27	\$ 23
Costs/Fees/Permits	Distribution and Collection	7315	OMF	\$ 100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 55	\$ 45
Costs/Fees/Permits	Distribution and Collection	7317	OMF	\$ 1,970	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,080	\$ 890
Costs/Fees/Permits	Distribution and Collection	7303	OMF	\$ 400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 219	\$ 181
Costs/Fees/Permits	Distribution and Collection	7316	OMF	\$ 100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 55	\$ 45
Costs/Fees/Permits	Distribution and Collection	7318	OMF	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -
Costs/Fees/Permits	Distribution and Collection	7319	OMF	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Costs/Fees/Permits	Distribution and Collection	7311	OMF	\$ 40	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 22	\$ 18
Custodial Services	Distribution and Collection	7301	OMF	\$ 30,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16,451	\$ 13,549
Disposal (Tip) Fees	Distribution and Collection	7317	OMF	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226
Disposal (Tip) Fees	Distribution and Collection	7318	OMF	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -
Disposal (Tip) Fees	Distribution and Collection	7303	OMF	\$ 50,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 27,418	\$ 22,582
Disposal (Tip) Fees	Distribution and Collection	7305	OMF	\$ 21,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 11,516	\$ 9,484
Disposal (Tip) Fees	Distribution and Collection	7306	OMF	\$ 75,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 41,127	\$ 33,873
Disposal (Tip) Fees	Distribution and Collection	7308	OMF	\$ 24,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 13,161	\$ 10,839
Disposal (Tip) Fees	Distribution and Collection	7313	OMF	\$ 75,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 41,127	\$ 33,873
Disposal (Tip) Fees	Distribution and Collection	7314	OMF	\$ 2,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,371	\$ 1,129
Disposal (Tip) Fees	Distribution and Collection	7315	OMF	\$ 22,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 12,064	\$ 9,936
Disposal (Tip) Fees	Distribution and Collection	7323	OMF	\$ 5,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,742	\$ 2,258
Food Services	Distribution and Collection	7301	OMF	\$ 11,560	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 6,339	\$ 5,221
Lawn & Tree Service	Distribution and Collection	7317	OMF	\$ 25,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 13,709	\$ 11,291
Solid Waste Collections	Distribution and Collection	7323	OMF	\$ 3,700	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,029	\$ 1,671
Solid Waste Collections	Distribution and Collection	7318	OMF	\$ 3,700	Water Only	100.0%	0.0%	\$ 3,700	\$ -
Other Services	Distribution and Collection	7301	OMF	\$ 453,779	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 248,834	\$ 204,945
Other Services	Distribution and Collection	7303	OMF	\$ 5,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,742	\$ 2,258
Other Services	Distribution and Collection	7304	OMF	\$ 80,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 43,869	\$ 36,131
Other Services	Distribution and Collection	7305	OMF	\$ 21,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 11,516	\$ 9,484
Other Services	Distribution and Collection	7306	OMF	\$ 10,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,484	\$ 4,516
Other Services	Distribution and Collection	7308	OMF	\$ 700	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 384	\$ 316
Other Services	Distribution and Collection	7310	OMF	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355
Other Services	Distribution and Collection	7313	OMF	\$ 15,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 8,225	\$ 6,775
Other Services	Distribution and Collection	7315	OMF	\$ 170,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 93,221	\$ 76,779
Other Services	Distribution and Collection	7316	OMF	\$ 225,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 123,381	\$ 101,619
Other Services	Distribution and Collection	7317	OMF	\$ 10,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,484	\$ 4,516
Other Services	Distribution and Collection	7318	OMF	\$ 12,000	Water Only	100.0%	0.0%	\$ 12,000	\$ -
Other Services	Distribution and Collection	7323	OMF	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226
Heavy Equip Rent	Distribution and Collection	7318	OMF	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025		FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer	
Office Equip Rent	Distribution and Collection	7301	OMF	\$ 951	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 521	\$ 430	
Office Equip Rent	Distribution and Collection	7312	OMF	\$ 449	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 246	\$ 203	
Other Equip Rent	Distribution and Collection	7301	OMF	\$ 2,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,097	\$ 903	
Other Equip Rent	Distribution and Collection	7303	OMF	\$ 30,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16,451	\$ 13,549	
Other Equip Rent	Distribution and Collection	7304	OMF	\$ 8,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,387	\$ 3,613	
Other Equip Rent	Distribution and Collection	7305	OMF	\$ 104,909	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 57,528	\$ 47,381	
Other Equip Rent	Distribution and Collection	7306	OMF	\$ 114,856	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 62,982	\$ 51,874	
Other Equip Rent	Distribution and Collection	7308	OMF	\$ 12,769	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 7,002	\$ 5,767	
Other Equip Rent	Distribution and Collection	7309	OMF	\$ 10,250	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,621	\$ 4,629	
Other Equip Rent	Distribution and Collection	7310	OMF	\$ 15,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 8,225	\$ 6,775	
Other Equip Rent	Distribution and Collection	7313	OMF	\$ 40,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 21,934	\$ 18,066	
Other Equip Rent	Distribution and Collection	7314	OMF	\$ 7,222	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,960	\$ 3,262	
Computer Maint	Distribution and Collection	7315	OMF	\$ 1,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 823	\$ 677	
Computer Maint	Distribution and Collection	7317	OMF	\$ 11,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 6,032	\$ 4,968	
Components/Parts	Distribution and Collection	7301	OMF	\$ 46,150	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 25,307	\$ 20,843	
Components/Parts	Distribution and Collection	7303	OMF	\$ 300,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 164,508	\$ 135,492	
Components/Parts	Distribution and Collection	7304	OMF	\$ 555,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 304,339	\$ 250,661	
Components/Parts	Distribution and Collection	7305	OMF	\$ 300,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 164,508	\$ 135,492	
Components/Parts	Distribution and Collection	7306	OMF	\$ 200,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 109,672	\$ 90,328	
Components/Parts	Distribution and Collection	7308	OMF	\$ 210,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 115,155	\$ 94,845	
Components/Parts	Distribution and Collection	7309	OMF	\$ 150,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 82,254	\$ 67,746	
Components/Parts	Distribution and Collection	7310	OMF	\$ 40,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 21,934	\$ 18,066	
Components/Parts	Distribution and Collection	7312	OMF	\$ 2,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,097	\$ 903	
Components/Parts	Distribution and Collection	7313	OMF	\$ 275,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 150,799	\$ 124,201	
Components/Parts	Distribution and Collection	7315	OMF	\$ 30,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16,451	\$ 13,549	
Components/Parts	Distribution and Collection	7316	OMF	\$ 27,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 14,806	\$ 12,194	
Components/Parts	Distribution and Collection	7317	OMF	\$ 300,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 164,508	\$ 135,492	
Components/Parts	Distribution and Collection	7318	OMF	\$ 122,500	Water Only	100.0%	0.0%	\$ 122,500	\$ -	
Components/Parts	Distribution and Collection	7319	OMF	\$ 40,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 21,934	\$ 18,066	
Components/Parts	Distribution and Collection	7320	OMF	\$ 7,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,839	\$ 3,161	
Components/Parts	Distribution and Collection	7322	OMF	\$ 2,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,097	\$ 903	
Components/Parts	Distribution and Collection	7323	OMF	\$ 30,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16,451	\$ 13,549	
Components/Parts	Distribution and Collection	7311	OMF	\$ 63,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 34,547	\$ 28,453	
Equip Rep & Maint	Distribution and Collection	7301	OMF	\$ 4,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,193	\$ 1,807	
Equip Rep & Maint	Distribution and Collection	7303	OMF	\$ 3,980	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,182	\$ 1,798	
Equip Rep & Maint	Distribution and Collection	7305	OMF	\$ 4,035	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,213	\$ 1,822	
Equip Rep & Maint	Distribution and Collection	7306	OMF	\$ 6,428	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,525	\$ 2,903	
Equip Rep & Maint	Distribution and Collection	7308	OMF	\$ 400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 219	\$ 181	
Equip Rep & Maint	Distribution and Collection	7310	OMF	\$ 400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 219	\$ 181	
Equip Rep & Maint	Distribution and Collection	7313	OMF	\$ 6,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,564	\$ 2,936	
Equip Rep & Maint	Distribution and Collection	7315	OMF	\$ 15,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 8,225	\$ 6,775	
Equip Rep & Maint	Distribution and Collection	7317	OMF	\$ 185,651	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 101,803	\$ 83,848	
Equip Rep & Maint	Distribution and Collection	7318	OMF	\$ 8,000	Water Only	100.0%	0.0%	\$ 8,000	\$ -	
Equip Rep & Maint	Distribution and Collection	7319	OMF	\$ 1,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 548	\$ 452	
Equip Rep & Maint	Distribution and Collection	7323	OMF	\$ 2,480	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,360	\$ 1,120	
Equip Rep & Maint	Distribution and Collection	7309	OMF	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355	
Equip Rep & Maint	Distribution and Collection	7311	OMF	\$ 3,020	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,656	\$ 1,364	
Equip Rep & Maint	Distribution and Collection	7316	OMF	\$ 2,269	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,244	\$ 1,025	
Bldg Rep Materials	Distribution and Collection	7316	OMF	\$ 2,940	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,612	\$ 1,328	
Bldg Rep Materials	Distribution and Collection	7301	OMF	\$ 250	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 137	\$ 113	
Bldg Rep Materials	Distribution and Collection	7304	OMF	\$ 206	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 113	\$ 93	
Bldg Rep Materials	Distribution and Collection	7312	OMF	\$ 250	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 137	\$ 113	
Bldg Rep Materials	Distribution and Collection	7317	OMF	\$ 1,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 548	\$ 452	

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025	FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer
Bldg Rep Materials	Distribution and Collection	7318	OMF	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
Bldg Rep Materials	Distribution and Collection	7323	OMF	\$ 1,800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 987	\$ 813
Bldg Rep & Maint	Distribution and Collection	7301	OMF	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355
Bldg Rep & Maint	Distribution and Collection	7304	OMF	\$ 100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 55	\$ 45
Bldg Rep & Maint	Distribution and Collection	7306	OMF	\$ 450	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 247	\$ 203
Bldg Rep & Maint	Distribution and Collection	7317	OMF	\$ 12,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 6,580	\$ 5,420
Bldg Rep & Maint	Distribution and Collection	7318	OMF	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
Bldg Rep & Maint	Distribution and Collection	7323	OMF	\$ 1,800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 987	\$ 813
Imp Rep Materials	Distribution and Collection	7301	OMF	\$ 41,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 22,483	\$ 18,517
Imp Rep Materials	Distribution and Collection	7304	OMF	\$ 1,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 823	\$ 677
Imp Rep Materials	Distribution and Collection	7305	OMF	\$ 3,423	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,877	\$ 1,546
Imp Rep Materials	Distribution and Collection	7306	OMF	\$ 2,621	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,437	\$ 1,184
Imp Rep Materials	Distribution and Collection	7307	OMF	\$ 1,946	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,067	\$ 879
Imp Rep Materials	Distribution and Collection	7313	OMF	\$ 66,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 36,192	\$ 29,808
Imp Rep Materials	Distribution and Collection	7317	OMF	\$ 6,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,290	\$ 2,710
Imp Rep Materials	Distribution and Collection	7318	OMF	\$ 20,500	Water Only	100.0%	0.0%	\$ 20,500	\$ -
Imp Rep Materials	Distribution and Collection	7323	OMF	\$ 21,510	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 11,795	\$ 9,715
Imp Rep Materials	Distribution and Collection	7319	OMF	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226
Imp Rep & Maint	Distribution and Collection	7319	OMF	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Imp Rep & Maint	Distribution and Collection	7301	OMF	\$ 250,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 137,090	\$ 112,910
Imp Rep & Maint	Distribution and Collection	7303	OMF	\$ 5,411	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,967	\$ 2,444
Imp Rep & Maint	Distribution and Collection	7304	OMF	\$ 6,682	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,664	\$ 3,018
Imp Rep & Maint	Distribution and Collection	7305	OMF	\$ 5,724	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,139	\$ 2,585
Imp Rep & Maint	Distribution and Collection	7306	OMF	\$ 13,909	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 7,627	\$ 6,282
Imp Rep & Maint	Distribution and Collection	7307	OMF	\$ 1,548	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 849	\$ 699
Imp Rep & Maint	Distribution and Collection	7313	OMF	\$ 19,059	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 10,451	\$ 8,608
Imp Rep & Maint	Distribution and Collection	7315	OMF	\$ 30,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16,451	\$ 13,549
Imp Rep & Maint	Distribution and Collection	7317	OMF	\$ 6,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,290	\$ 2,710
Imp Rep & Maint	Distribution and Collection	7323	OMF	\$ 600	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 329	\$ 271
Imp Rep & Maint	Distribution and Collection	7318	OMF	\$ 12,000	Water Only	100.0%	0.0%	\$ 12,000	\$ -
Electricity	Distribution and Collection	7317	OMF	\$ 1,275,900	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 699,651	\$ 576,249
Nat/Propane Gas	Distribution and Collection	7317	OMF	\$ 250	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 137	\$ 113
Nat/Propane Gas	Distribution and Collection	7318	OMF	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -
Telephone/Cable Tv	Distribution and Collection	7301	OMF	\$ 43,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 23,579	\$ 19,421
Telephone/Cable Tv	Distribution and Collection	7302	OMF	\$ 100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 55	\$ 45
Telephone/Cable Tv	Distribution and Collection	7303	OMF	\$ 300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 165	\$ 135
Telephone/Cable Tv	Distribution and Collection	7304	OMF	\$ 300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 165	\$ 135
Telephone/Cable Tv	Distribution and Collection	7306	OMF	\$ 300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 165	\$ 135
Telephone/Cable Tv	Distribution and Collection	7310	OMF	\$ 2,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,097	\$ 903
Telephone/Cable Tv	Distribution and Collection	7312	OMF	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Telephone/Cable Tv	Distribution and Collection	7316	OMF	\$ 19,200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 10,528	\$ 8,672
Telephone/Cable Tv	Distribution and Collection	7317	OMF	\$ 131,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 72,109	\$ 59,391
Telephone/Cable Tv	Distribution and Collection	7318	OMF	\$ 800	Water Only	100.0%	0.0%	\$ 800	\$ -
Telephone/Cable Tv	Distribution and Collection	7323	OMF	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Telephone/Cable Tv	Distribution and Collection	7309	OMF	\$ 800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 439	\$ 361
Telephone/Cable Tv	Distribution and Collection	7305	OMF	\$ 1,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 823	\$ 677
Telephone/Cable Tv	Distribution and Collection	7308	OMF	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Telephone/Cable Tv	Distribution and Collection	7319	OMF	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Telephone/Cable Tv	Distribution and Collection	7320	OMF	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Telephone/Cable Tv	Distribution and Collection	7313	OMF	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226
Telephone/Cable Tv	Distribution and Collection	7315	OMF	\$ 600	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 329	\$ 271
Water/Sew/Storm	Distribution and Collection	7301	OMF	\$ 700	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 384	\$ 316
Water/Sew/Storm	Distribution and Collection	7315	OMF	\$ 8,100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,442	\$ 3,658

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025	FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer
Water/Sew/Storm	Distribution and Collection	7317	OMF	\$ 171,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 93,989	\$ 77,411
Other Chemicals	Distribution and Collection	7304	OMF	\$ 2,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,097	\$ 903
Other Chemicals	Distribution and Collection	7313	OMF	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355
Other Chemicals	Distribution and Collection	7315	OMF	\$ 10,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,484	\$ 4,516
Other Chemicals	Distribution and Collection	7317	OMF	\$ 30,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16,451	\$ 13,549
Other Chemicals	Distribution and Collection	7323	OMF	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226
Other Chemicals	Distribution and Collection	7318	OMF	\$ 2,500	Water Only	100.0%	0.0%	\$ 2,500	\$ -
Gasoline	Distribution and Collection	7303	OMF	\$ 8,300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,551	\$ 3,749
Gasoline	Distribution and Collection	7304	OMF	\$ 19,800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 10,858	\$ 8,942
Gasoline	Distribution and Collection	7305	OMF	\$ 3,900	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,139	\$ 1,761
Gasoline	Distribution and Collection	7306	OMF	\$ 10,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,484	\$ 4,516
Gasoline	Distribution and Collection	7307	OMF	\$ 5,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,016	\$ 2,484
Gasoline	Distribution and Collection	7308	OMF	\$ 6,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,509	\$ 2,891
Gasoline	Distribution and Collection	7309	OMF	\$ 25,800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 14,148	\$ 11,652
Gasoline	Distribution and Collection	7310	OMF	\$ 30,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16,451	\$ 13,549
Gasoline	Distribution and Collection	7313	OMF	\$ 10,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,758	\$ 4,742
Gasoline	Distribution and Collection	7314	OMF	\$ 8,600	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,716	\$ 3,884
Gasoline	Distribution and Collection	7315	OMF	\$ 10,900	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,977	\$ 4,923
Gasoline	Distribution and Collection	7317	OMF	\$ 16,900	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 9,267	\$ 7,633
Gasoline	Distribution and Collection	7318	OMF	\$ 11,700	Water Only	100.0%	0.0%	\$ 11,700	\$ -
Gasoline	Distribution and Collection	7319	OMF	\$ 12,900	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 7,074	\$ 5,826
Gasoline	Distribution and Collection	7321	OMF	\$ 3,800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,084	\$ 1,716
Gasoline	Distribution and Collection	7323	OMF	\$ 6,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,290	\$ 2,710
Gasoline	Distribution and Collection	7311	OMF	\$ 4,300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,358	\$ 1,942
Diesel Fuel	Distribution and Collection	7303	OMF	\$ 36,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 20,015	\$ 16,485
Diesel Fuel	Distribution and Collection	7304	OMF	\$ 7,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,113	\$ 3,387
Diesel Fuel	Distribution and Collection	7305	OMF	\$ 19,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 10,419	\$ 8,581
Diesel Fuel	Distribution and Collection	7306	OMF	\$ 30,700	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16,835	\$ 13,865
Diesel Fuel	Distribution and Collection	7308	OMF	\$ 16,200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 8,883	\$ 7,317
Diesel Fuel	Distribution and Collection	7309	OMF	\$ 31,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 17,273	\$ 14,227
Diesel Fuel	Distribution and Collection	7313	OMF	\$ 54,300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 29,776	\$ 24,524
Diesel Fuel	Distribution and Collection	7314	OMF	\$ 12,100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 6,635	\$ 5,465
Diesel Fuel	Distribution and Collection	7315	OMF	\$ 51,600	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 28,295	\$ 23,305
Diesel Fuel	Distribution and Collection	7317	OMF	\$ 16,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 8,993	\$ 7,407
Diesel Fuel	Distribution and Collection	7318	OMF	\$ 6,500	Water Only	100.0%	0.0%	\$ 6,500	\$ -
Diesel Fuel	Distribution and Collection	7320	OMF	\$ 4,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,413	\$ 1,987
Diesel Fuel	Distribution and Collection	7323	OMF	\$ 9,800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,374	\$ 4,426
Diesel Fuel	Distribution and Collection	7311	OMF	\$ 18,700	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 10,254	\$ 8,446
Oil & Lubricants	Distribution and Collection	7303	OMF	\$ 900	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 494	\$ 406
Oil & Lubricants	Distribution and Collection	7305	OMF	\$ 900	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 494	\$ 406
Oil & Lubricants	Distribution and Collection	7306	OMF	\$ 1,600	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 877	\$ 723
Oil & Lubricants	Distribution and Collection	7316	OMF	\$ 400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 219	\$ 181
Oil & Lubricants	Distribution and Collection	7315	OMF	\$ 2,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,097	\$ 903
Oil & Lubricants	Distribution and Collection	7317	OMF	\$ 1,700	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 932	\$ 768
Oil & Lubricants	Distribution and Collection	7318	OMF	\$ 2,600	Water Only	100.0%	0.0%	\$ 2,600	\$ -
Oil & Lubricants	Distribution and Collection	7309	OMF	\$ 400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 219	\$ 181
Oil & Lubricants	Distribution and Collection	7304	OMF	\$ 800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 439	\$ 361
Oil & Lubricants	Distribution and Collection	7308	OMF	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Oil & Lubricants	Distribution and Collection	7311	OMF	\$ 800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 439	\$ 361
Oil & Lubricants	Distribution and Collection	7313	OMF	\$ 1,600	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 877	\$ 723
Oil & Lubricants	Distribution and Collection	7314	OMF	\$ 300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 165	\$ 135
Oil & Lubricants	Distribution and Collection	7323	OMF	\$ 600	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 329	\$ 271
Oil & Lubricants	Distribution and Collection	7319	OMF	\$ 400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 219	\$ 181

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025	FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer
Books & Manuals	Distribution and Collection	7310	OMF	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226
Books & Manuals	Distribution and Collection	7319	OMF	\$ 520	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 285	\$ 235
Books & Manuals	Distribution and Collection	7303	OMF	\$ 233	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 128	\$ 105
Data Proc Supplies	Distribution and Collection	7301	OMF	\$ 428,563	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 235,006	\$ 193,557
Data Proc Supplies	Distribution and Collection	7303	OMF	\$ 72	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 39	\$ 33
Data Proc Supplies	Distribution and Collection	7304	OMF	\$ 486	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 267	\$ 219
Data Proc Supplies	Distribution and Collection	7306	OMF	\$ 188	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 103	\$ 85
Data Proc Supplies	Distribution and Collection	7311	OMF	\$ 188	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 103	\$ 85
Data Proc Supplies	Distribution and Collection	7316	OMF	\$ 376	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 206	\$ 170
Data Proc Supplies	Distribution and Collection	7317	OMF	\$ 188	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 103	\$ 85
Data Proc Supplies	Distribution and Collection	7318	OMF	\$ 188	Water Only	100.0%	0.0%	\$ 188	\$ -
Data Proc Supplies	Distribution and Collection	7312	OMF	\$ 72	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 39	\$ 33
Data Proc Supplies	Distribution and Collection	7323	OMF	\$ 260	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 143	\$ 117
Data Proc Supplies	Distribution and Collection	7310	OMF	\$ 1,315	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 721	\$ 594
Data Proc Supplies	Distribution and Collection	7313	OMF	\$ 939	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 515	\$ 424
Data Proc Supplies	Distribution and Collection	7305	OMF	\$ 188	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 103	\$ 85
Data Proc Supplies	Distribution and Collection	7309	OMF	\$ 260	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 143	\$ 117
Data Proc Supplies	Distribution and Collection	7302	OMF	\$ 188	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 103	\$ 85
Data Proc Supplies	Distribution and Collection	7315	OMF	\$ 19,920	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 10,923	\$ 8,997
Data Proc Supplies	Distribution and Collection	7322	OMF	\$ 750	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 411	\$ 339
Electrical Supplies	Distribution and Collection	7315	OMF	\$ 1,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 548	\$ 452
Electrical Supplies	Distribution and Collection	7317	OMF	\$ 165,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 90,479	\$ 74,521
Electrical Supplies	Distribution and Collection	7318	OMF	\$ 14,000	Water Only	100.0%	0.0%	\$ 14,000	\$ -
Electrical Supplies	Distribution and Collection	7319	OMF	\$ 35,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 19,193	\$ 15,807
Electrical Supplies	Distribution and Collection	7323	OMF	\$ 600	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 329	\$ 271
Electrical Supplies	Distribution and Collection	7313	OMF	\$ 400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 219	\$ 181
Horticultural Sup	Distribution and Collection	7303	OMF	\$ 2,315	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,269	\$ 1,046
Horticultural Sup	Distribution and Collection	7305	OMF	\$ 2,733	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,499	\$ 1,234
Horticultural Sup	Distribution and Collection	7306	OMF	\$ 2,270	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,245	\$ 1,025
Horticultural Sup	Distribution and Collection	7308	OMF	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226
Horticultural Sup	Distribution and Collection	7309	OMF	\$ 400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 219	\$ 181
Horticultural Sup	Distribution and Collection	7310	OMF	\$ 50	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 27	\$ 23
Horticultural Sup	Distribution and Collection	7313	OMF	\$ 15,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 8,225	\$ 6,775
Horticultural Sup	Distribution and Collection	7317	OMF	\$ 1,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 768	\$ 632
Horticultural Sup	Distribution and Collection	7316	OMF	\$ 10,854	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,952	\$ 4,902
Horticultural Sup	Distribution and Collection	7318	OMF	\$ 1,713	Water Only	100.0%	0.0%	\$ 1,713	\$ -
Janitorial Supplies	Distribution and Collection	7301	OMF	\$ 2,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,097	\$ 903
Janitorial Supplies	Distribution and Collection	7315	OMF	\$ 700	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 384	\$ 316
Janitorial Supplies	Distribution and Collection	7317	OMF	\$ 4,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,468	\$ 2,032
Janitorial Supplies	Distribution and Collection	7319	OMF	\$ 1,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 548	\$ 452
Janitorial Supplies	Distribution and Collection	7303	OMF	\$ 2,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,097	\$ 903
Janitorial Supplies	Distribution and Collection	7320	OMF	\$ 250	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 137	\$ 113
Janitorial Supplies	Distribution and Collection	7323	OMF	\$ 250	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 137	\$ 113
Janitorial Supplies	Distribution and Collection	7306	OMF	\$ 1,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 548	\$ 452
Janitorial Supplies	Distribution and Collection	7313	OMF	\$ 850	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 466	\$ 384
Medical Supplies	Distribution and Collection	7317	OMF	\$ 756	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 415	\$ 341
Office Equip < \$5000	Distribution and Collection	7301	OMF	\$ 100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 55	\$ 45
Office Equip < \$5000	Distribution and Collection	7304	OMF	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226
Office Equip < \$5000	Distribution and Collection	7306	OMF	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Office Equip < \$5000	Distribution and Collection	7310	OMF	\$ 400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 219	\$ 181
Office Equip < \$5000	Distribution and Collection	7312	OMF	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Office Equip < \$5000	Distribution and Collection	7315	OMF	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226
Office Equip < \$5000	Distribution and Collection	7317	OMF	\$ 2,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,097	\$ 903

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025	FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer
Office Equip < \$5000	Distribution and Collection	7318	OMF	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -
Office Equip < \$5000	Distribution and Collection	7323	OMF	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Office Equip < \$5000	Distribution and Collection	7319	OMF	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Office Equip < \$5000	Distribution and Collection	7313	OMF	\$ 2,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,097	\$ 903
Office Equip < \$5000	Distribution and Collection	7305	OMF	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Office Equip < \$5000	Distribution and Collection	7309	OMF	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Office Supplies	Distribution and Collection	7301	OMF	\$ 800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 439	\$ 361
Office Supplies	Distribution and Collection	7303	OMF	\$ 700	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 384	\$ 316
Office Supplies	Distribution and Collection	7304	OMF	\$ 562	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 308	\$ 254
Office Supplies	Distribution and Collection	7305	OMF	\$ 490	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 269	\$ 221
Office Supplies	Distribution and Collection	7306	OMF	\$ 675	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 370	\$ 305
Office Supplies	Distribution and Collection	7308	OMF	\$ 110	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 60	\$ 50
Office Supplies	Distribution and Collection	7309	OMF	\$ 940	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 515	\$ 425
Office Supplies	Distribution and Collection	7310	OMF	\$ 290	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 159	\$ 131
Office Supplies	Distribution and Collection	7312	OMF	\$ 190	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 104	\$ 86
Office Supplies	Distribution and Collection	7313	OMF	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226
Office Supplies	Distribution and Collection	7315	OMF	\$ 1,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 548	\$ 452
Office Supplies	Distribution and Collection	7317	OMF	\$ 2,100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,152	\$ 948
Office Supplies	Distribution and Collection	7318	OMF	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -
Office Supplies	Distribution and Collection	7319	OMF	\$ 720	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 395	\$ 325
Office Supplies	Distribution and Collection	7322	OMF	\$ 40	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 22	\$ 18
Office Supplies	Distribution and Collection	7323	OMF	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226
Office Supplies	Distribution and Collection	7320	OMF	\$ 300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 165	\$ 135
Safety/Train Mat	Distribution and Collection	7305	OMF	\$ 370	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 203	\$ 167
Safety/Train Mat	Distribution and Collection	7306	OMF	\$ 1,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 548	\$ 452
Safety/Train Mat	Distribution and Collection	7308	OMF	\$ 30	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16	\$ 14
Safety/Train Mat	Distribution and Collection	7310	OMF	\$ 440	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 241	\$ 199
Safety/Train Mat	Distribution and Collection	7313	OMF	\$ 4,910	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,692	\$ 2,218
Safety/Train Mat	Distribution and Collection	7315	OMF	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355
Safety/Train Mat	Distribution and Collection	7318	OMF	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -
Safety/Train Mat	Distribution and Collection	7323	OMF	\$ 3,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,919	\$ 1,581
Safety/Train Mat	Distribution and Collection	7316	OMF	\$ 1,029	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 564	\$ 465
Safety/Train Mat	Distribution and Collection	7319	OMF	\$ 1,150	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 631	\$ 519
Safety/Train Mat	Distribution and Collection	7303	OMF	\$ 1,250	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 685	\$ 565
Safety/Train Mat	Distribution and Collection	7304	OMF	\$ 2,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,097	\$ 903
Safety/Train Mat	Distribution and Collection	7309	OMF	\$ 1,470	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 806	\$ 664
Safety/Train Mat	Distribution and Collection	7311	OMF	\$ 600	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 329	\$ 271
Safety/Train Mat	Distribution and Collection	7320	OMF	\$ 200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110	\$ 90
Safety Shoes	Distribution and Collection	7301	OMF	\$ 250	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 137	\$ 113
Safety Shoes	Distribution and Collection	7303	OMF	\$ 3,750	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,056	\$ 1,694
Safety Shoes	Distribution and Collection	7304	OMF	\$ 2,750	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,508	\$ 1,242
Safety Shoes	Distribution and Collection	7305	OMF	\$ 2,750	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,508	\$ 1,242
Safety Shoes	Distribution and Collection	7306	OMF	\$ 2,750	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,508	\$ 1,242
Safety Shoes	Distribution and Collection	7308	OMF	\$ 750	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 411	\$ 339
Safety Shoes	Distribution and Collection	7309	OMF	\$ 4,250	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,331	\$ 1,919
Safety Shoes	Distribution and Collection	7310	OMF	\$ 2,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,097	\$ 903
Safety Shoes	Distribution and Collection	7313	OMF	\$ 4,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,468	\$ 2,032
Safety Shoes	Distribution and Collection	7315	OMF	\$ 3,250	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,782	\$ 1,468
Safety Shoes	Distribution and Collection	7317	OMF	\$ 3,750	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,056	\$ 1,694
Safety Shoes	Distribution and Collection	7318	OMF	\$ 2,500	Water Only	100.0%	0.0%	\$ 2,500	\$ -
Safety Shoes	Distribution and Collection	7319	OMF	\$ 2,750	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,508	\$ 1,242
Safety Shoes	Distribution and Collection	7320	OMF	\$ 750	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 411	\$ 339
Safety Shoes	Distribution and Collection	7322	OMF	\$ 250	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 137	\$ 113

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025		FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer	
Safety Shoes	Distribution and Collection	7323	OMF	\$ 3,250	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,782	\$ 1,468	
Safety Shoes	Distribution and Collection	7316	OMF	\$ 750	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 411	\$ 339	
Safety Shoes	Distribution and Collection	7311	OMF	\$ 2,750	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,508	\$ 1,242	
Safety Shoes	Distribution and Collection	7302	OMF	\$ 250	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 137	\$ 113	
Tools/Equip < \$5000	Distribution and Collection	7316	OMF	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355	
Tools/Equip < \$5000	Distribution and Collection	7301	OMF	\$ 18,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 9,870	\$ 8,130	
Tools/Equip < \$5000	Distribution and Collection	7303	OMF	\$ 16,280	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 8,927	\$ 7,353	
Tools/Equip < \$5000	Distribution and Collection	7304	OMF	\$ 7,970	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,370	\$ 3,600	
Tools/Equip < \$5000	Distribution and Collection	7305	OMF	\$ 4,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,468	\$ 2,032	
Tools/Equip < \$5000	Distribution and Collection	7306	OMF	\$ 14,950	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 8,198	\$ 6,752	
Tools/Equip < \$5000	Distribution and Collection	7308	OMF	\$ 2,440	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,338	\$ 1,102	
Tools/Equip < \$5000	Distribution and Collection	7309	OMF	\$ 30,870	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16,928	\$ 13,942	
Tools/Equip < \$5000	Distribution and Collection	7310	OMF	\$ 11,910	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 6,531	\$ 5,379	
Tools/Equip < \$5000	Distribution and Collection	7312	OMF	\$ 1,650	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 905	\$ 745	
Tools/Equip < \$5000	Distribution and Collection	7313	OMF	\$ 25,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 13,709	\$ 11,291	
Tools/Equip < \$5000	Distribution and Collection	7315	OMF	\$ 3,800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,084	\$ 1,716	
Tools/Equip < \$5000	Distribution and Collection	7317	OMF	\$ 19,610	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 10,753	\$ 8,857	
Tools/Equip < \$5000	Distribution and Collection	7318	OMF	\$ 8,200	Water Only	100.0%	0.0%	\$ 8,200	\$ -	
Tools/Equip < \$5000	Distribution and Collection	7319	OMF	\$ 10,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,758	\$ 4,742	
Tools/Equip < \$5000	Distribution and Collection	7320	OMF	\$ 2,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,371	\$ 1,129	
Tools/Equip < \$5000	Distribution and Collection	7322	OMF	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355	
Tools/Equip < \$5000	Distribution and Collection	7323	OMF	\$ 10,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,758	\$ 4,742	
Tools/Equip < \$5000	Distribution and Collection	7311	OMF	\$ 6,550	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,592	\$ 2,958	
Uniforms	Distribution and Collection	7301	OMF	\$ 350	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 192	\$ 158	
Uniforms	Distribution and Collection	7302	OMF	\$ 350	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 192	\$ 158	
Uniforms	Distribution and Collection	7303	OMF	\$ 5,250	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,879	\$ 2,371	
Uniforms	Distribution and Collection	7304	OMF	\$ 3,850	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,111	\$ 1,739	
Uniforms	Distribution and Collection	7305	OMF	\$ 3,850	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,111	\$ 1,739	
Uniforms	Distribution and Collection	7306	OMF	\$ 3,850	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,111	\$ 1,739	
Uniforms	Distribution and Collection	7308	OMF	\$ 1,050	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 576	\$ 474	
Uniforms	Distribution and Collection	7309	OMF	\$ 5,950	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,263	\$ 2,687	
Uniforms	Distribution and Collection	7310	OMF	\$ 2,800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,535	\$ 1,265	
Uniforms	Distribution and Collection	7313	OMF	\$ 6,300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,455	\$ 2,845	
Uniforms	Distribution and Collection	7315	OMF	\$ 4,225	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,317	\$ 1,908	
Uniforms	Distribution and Collection	7317	OMF	\$ 5,250	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,879	\$ 2,371	
Uniforms	Distribution and Collection	7318	OMF	\$ 3,900	Water Only	100.0%	0.0%	\$ 3,900	\$ -	
Uniforms	Distribution and Collection	7319	OMF	\$ 7,850	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,305	\$ 3,545	
Uniforms	Distribution and Collection	7320	OMF	\$ 1,050	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 576	\$ 474	
Uniforms	Distribution and Collection	7322	OMF	\$ 350	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 192	\$ 158	
Uniforms	Distribution and Collection	7323	OMF	\$ 4,225	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,317	\$ 1,908	
Uniforms	Distribution and Collection	7311	OMF	\$ 3,850	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,111	\$ 1,739	
Uniforms	Distribution and Collection	7316	OMF	\$ 725	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 398	\$ 327	
Other Supplies	Distribution and Collection	7301	OMF	\$ 6,793	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,725	\$ 3,068	
Other Supplies	Distribution and Collection	7303	OMF	\$ 6,170	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,383	\$ 2,787	
Other Supplies	Distribution and Collection	7304	OMF	\$ 5,080	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,786	\$ 2,294	
Other Supplies	Distribution and Collection	7305	OMF	\$ 10,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,484	\$ 4,516	
Other Supplies	Distribution and Collection	7306	OMF	\$ 12,020	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 6,591	\$ 5,429	
Other Supplies	Distribution and Collection	7308	OMF	\$ 160	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 88	\$ 72	
Other Supplies	Distribution and Collection	7309	OMF	\$ 14,080	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 7,721	\$ 6,359	
Other Supplies	Distribution and Collection	7310	OMF	\$ 3,750	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,056	\$ 1,694	
Other Supplies	Distribution and Collection	7313	OMF	\$ 7,307	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,007	\$ 3,300	
Other Supplies	Distribution and Collection	7315	OMF	\$ 5,800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,180	\$ 2,620	
Other Supplies	Distribution and Collection	7316	OMF	\$ 380	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 208	\$ 172	

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025	FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer
Other Supplies	Distribution and Collection	7317	OMF	\$ 77,450	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 42,470	\$ 34,980
Other Supplies	Distribution and Collection	7318	OMF	\$ 6,900	Water Only	100.0%	0.0%	\$ 6,900	\$ -
Other Supplies	Distribution and Collection	7319	OMF	\$ 11,640	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 6,383	\$ 5,257
Other Supplies	Distribution and Collection	7320	OMF	\$ 660	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 362	\$ 298
Other Supplies	Distribution and Collection	7322	OMF	\$ 340	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 186	\$ 154
Other Supplies	Distribution and Collection	7323	OMF	\$ 9,300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,100	\$ 4,200
Other Supplies	Distribution and Collection	7311	OMF	\$ 2,170	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,190	\$ 980
Training & Travel	Distribution and Collection	7301	OMF	\$ 3,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,645	\$ 1,355
Training & Travel	Distribution and Collection	7302	OMF	\$ 2,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,316	\$ 1,084
Training & Travel	Distribution and Collection	7303	OMF	\$ 2,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,316	\$ 1,084
Training & Travel	Distribution and Collection	7315	OMF	\$ 2,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,316	\$ 1,084
Training & Travel	Distribution and Collection	7316	OMF	\$ 5,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,961	\$ 2,439
Training & Travel	Distribution and Collection	7317	OMF	\$ 2,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,316	\$ 1,084
Training & Travel	Distribution and Collection	7318	OMF	\$ 2,400	Water Only	100.0%	0.0%	\$ 2,400	\$ -
Training & Travel	Distribution and Collection	7319	OMF	\$ 2,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,316	\$ 1,084
Training & Travel	Distribution and Collection	7304	OMF	\$ 2,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,316	\$ 1,084
Training & Travel	Distribution and Collection	7305	OMF	\$ 2,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,316	\$ 1,084
Training & Travel	Distribution and Collection	7306	OMF	\$ 2,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,316	\$ 1,084
Training & Travel	Distribution and Collection	7309	OMF	\$ 2,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,316	\$ 1,084
Training & Travel	Distribution and Collection	7323	OMF	\$ 2,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,316	\$ 1,084
Mtgs/School/Dues	Distribution and Collection	7311	OMF	\$ 2,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,316	\$ 1,084
Mtgs/School/Dues	Distribution and Collection	7313	OMF	\$ 2,400	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,316	\$ 1,084
Promotional Contr	Distribution and Collection	7301	OMF	\$ 2,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,371	\$ 1,129
Other Contributions	Distribution and Collection	7314	OMF	\$ 275,725	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 151,196	\$ 124,529
Indirect Admin Serv	Distribution and Collection	7301	OMF	\$ 320,122	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 175,542	\$ 144,580
Indirect Admin Serv	Distribution and Collection	7302	OMF	\$ 87,759	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 48,123	\$ 39,636
Indirect Admin Serv	Distribution and Collection	7303	OMF	\$ 110,274	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 60,470	\$ 49,804
Indirect Admin Serv	Distribution and Collection	7304	OMF	\$ 114,704	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 62,899	\$ 51,805
Indirect Admin Serv	Distribution and Collection	7305	OMF	\$ 81,507	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 44,695	\$ 36,812
Indirect Admin Serv	Distribution and Collection	7306	OMF	\$ 78,940	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 43,287	\$ 35,653
Indirect Admin Serv	Distribution and Collection	7307	OMF	\$ 1,599	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 877	\$ 722
Indirect Admin Serv	Distribution and Collection	7308	OMF	\$ 24,869	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 13,637	\$ 11,232
Indirect Admin Serv	Distribution and Collection	7309	OMF	\$ 111,963	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 61,396	\$ 50,567
Indirect Admin Serv	Distribution and Collection	7310	OMF	\$ 87,187	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 47,810	\$ 39,377
Indirect Admin Serv	Distribution and Collection	7311	OMF	\$ 69,493	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 38,107	\$ 31,386
Indirect Admin Serv	Distribution and Collection	7312	OMF	\$ 124,575	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 68,312	\$ 56,263
Indirect Admin Serv	Distribution and Collection	7313	OMF	\$ 127,657	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 70,002	\$ 57,655
Indirect Admin Serv	Distribution and Collection	7314	OMF	\$ 24,234	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 13,289	\$ 10,945
Indirect Admin Serv	Distribution and Collection	7315	OMF	\$ 105,156	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 57,663	\$ 47,493
Indirect Admin Serv	Distribution and Collection	7316	OMF	\$ 27,695	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 15,187	\$ 12,508
Indirect Admin Serv	Distribution and Collection	7317	OMF	\$ 188,606	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 103,424	\$ 85,182
Indirect Admin Serv	Distribution and Collection	7318	OMF	\$ 73,132	Water Only	100.0%	0.0%	\$ 73,132	\$ -
Indirect Admin Serv	Distribution and Collection	7319	OMF	\$ 74,974	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 41,113	\$ 33,861
Indirect Admin Serv	Distribution and Collection	7320	OMF	\$ 20,401	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 11,187	\$ 9,214
Indirect Admin Serv	Distribution and Collection	7321	OMF	\$ 2,727	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,495	\$ 1,232
Indirect Admin Serv	Distribution and Collection	7322	OMF	\$ 8,121	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,453	\$ 3,668
Indirect Admin Serv	Distribution and Collection	7323	OMF	\$ 90,224	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 49,475	\$ 40,749
Overhead-Fleet	Distribution and Collection	7303	OMF	\$ 55,215	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 30,278	\$ 24,937
Overhead-Fleet	Distribution and Collection	7304	OMF	\$ 16,827	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 9,227	\$ 7,600
Overhead-Fleet	Distribution and Collection	7305	OMF	\$ 26,010	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 14,263	\$ 11,747
Overhead-Fleet	Distribution and Collection	7306	OMF	\$ 35,746	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 19,602	\$ 16,144
Overhead-Fleet	Distribution and Collection	7307	OMF	\$ 4,760	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,610	\$ 2,150
Overhead-Fleet	Distribution and Collection	7308	OMF	\$ 16,980	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 9,311	\$ 7,669

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025	FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer
Overhead-Fleet	Distribution and Collection	7309	OMF	\$ 32,711	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 17,937	\$ 14,774
Overhead-Fleet	Distribution and Collection	7310	OMF	\$ 18,040	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 9,892	\$ 8,148
Overhead-Fleet	Distribution and Collection	7313	OMF	\$ 59,831	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 32,809	\$ 27,022
Overhead-Fleet	Distribution and Collection	7314	OMF	\$ 9,336	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,119	\$ 4,217
Overhead-Fleet	Distribution and Collection	7315	OMF	\$ 86,800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 47,598	\$ 39,202
Overhead-Fleet	Distribution and Collection	7317	OMF	\$ 26,285	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 14,414	\$ 11,871
Overhead-Fleet	Distribution and Collection	7318	OMF	\$ 24,269	Water Only	100.0%	0.0%	\$ 24,269	\$ -
Overhead-Fleet	Distribution and Collection	7319	OMF	\$ 13,797	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 7,566	\$ 6,231
Overhead-Fleet	Distribution and Collection	7320	OMF	\$ 2,175	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,193	\$ 982
Overhead-Fleet	Distribution and Collection	7321	OMF	\$ 1,243	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 682	\$ 561
Overhead-Fleet	Distribution and Collection	7323	OMF	\$ 29,786	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16,333	\$ 13,453
Overhead-Fleet	Distribution and Collection	7311	OMF	\$ 13,241	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 7,261	\$ 5,980
Servchg-Info Sys	Distribution and Collection	7301	OMF	\$ 972,446	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 533,249	\$ 439,197
Servchg-Info Sys	Distribution and Collection	7302	OMF	\$ 125,220	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 68,665	\$ 56,555
Servchg-Info Sys	Distribution and Collection	7303	OMF	\$ 50,667	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 27,784	\$ 22,883
Servchg-Info Sys	Distribution and Collection	7304	OMF	\$ 35,392	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 19,408	\$ 15,984
Servchg-Info Sys	Distribution and Collection	7305	OMF	\$ 35,009	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 19,197	\$ 15,812
Servchg-Info Sys	Distribution and Collection	7306	OMF	\$ 35,617	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 19,531	\$ 16,086
Servchg-Info Sys	Distribution and Collection	7308	OMF	\$ 13,072	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 7,168	\$ 5,904
Servchg-Info Sys	Distribution and Collection	7309	OMF	\$ 87,237	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 47,837	\$ 39,400
Servchg-Info Sys	Distribution and Collection	7310	OMF	\$ 33,092	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 18,146	\$ 14,946
Servchg-Info Sys	Distribution and Collection	7311	OMF	\$ 28,653	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 15,712	\$ 12,941
Servchg-Info Sys	Distribution and Collection	7312	OMF	\$ 3,624	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,987	\$ 1,637
Servchg-Info Sys	Distribution and Collection	7313	OMF	\$ 54,181	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 29,711	\$ 24,470
Servchg-Info Sys	Distribution and Collection	7315	OMF	\$ 53,174	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 29,158	\$ 24,016
Servchg-Info Sys	Distribution and Collection	7316	OMF	\$ 19,665	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 10,783	\$ 8,882
Servchg-Info Sys	Distribution and Collection	7317	OMF	\$ 51,096	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 28,019	\$ 23,077
Servchg-Info Sys	Distribution and Collection	7318	OMF	\$ 28,916	Water Only	100.0%	0.0%	\$ 28,916	\$ -
Servchg-Info Sys	Distribution and Collection	7319	OMF	\$ 34,940	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 19,160	\$ 15,780
Servchg-Info Sys	Distribution and Collection	7320	OMF	\$ 7,371	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,042	\$ 3,329
Servchg-Info Sys	Distribution and Collection	7321	OMF	\$ 4,243	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,327	\$ 1,916
Servchg-Info Sys	Distribution and Collection	7322	OMF	\$ 4,243	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,327	\$ 1,916
Servchg-Info Sys	Distribution and Collection	7323	OMF	\$ 41,983	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 23,022	\$ 18,961
Servchg-Print Shop	Distribution and Collection	7303	OMF	\$ 10	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5	\$ 5
Servchg-Print Shop	Distribution and Collection	7304	OMF	\$ 1,490	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 817	\$ 673
Servchg-Print Shop	Distribution and Collection	7310	OMF	\$ 2,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,097	\$ 903
Servchg-Print Shop	Distribution and Collection	7313	OMF	\$ 300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 165	\$ 135
Servchg-Pub Works	Distribution and Collection	7314	OMF	\$ 1,919,129	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,052,371	\$ 866,758
Servchg-Fleet O&M	Distribution and Collection	7303	OMF	\$ 108,036	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 59,242	\$ 48,794
Servchg-Fleet O&M	Distribution and Collection	7304	OMF	\$ 26,950	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 14,778	\$ 12,172
Servchg-Fleet O&M	Distribution and Collection	7305	OMF	\$ 52,788	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 28,947	\$ 23,841
Servchg-Fleet O&M	Distribution and Collection	7306	OMF	\$ 70,279	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 38,538	\$ 31,741
Servchg-Fleet O&M	Distribution and Collection	7307	OMF	\$ 9,169	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,028	\$ 4,141
Servchg-Fleet O&M	Distribution and Collection	7308	OMF	\$ 32,898	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 18,040	\$ 14,858
Servchg-Fleet O&M	Distribution and Collection	7309	OMF	\$ 64,049	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 35,122	\$ 28,927
Servchg-Fleet O&M	Distribution and Collection	7310	OMF	\$ 34,167	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 18,736	\$ 15,431
Servchg-Fleet O&M	Distribution and Collection	7313	OMF	\$ 119,625	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 65,597	\$ 54,028
Servchg-Fleet O&M	Distribution and Collection	7314	OMF	\$ 17,877	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 9,803	\$ 8,074
Servchg-Fleet O&M	Distribution and Collection	7315	OMF	\$ 201,244	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 110,354	\$ 90,890
Servchg-Fleet O&M	Distribution and Collection	7317	OMF	\$ 50,696	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 27,800	\$ 22,896
Servchg-Fleet O&M	Distribution and Collection	7318	OMF	\$ 47,026	Water Only	100.0%	0.0%	\$ 47,026	\$ -
Servchg-Fleet O&M	Distribution and Collection	7319	OMF	\$ 20,733	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 11,369	\$ 9,364
Servchg-Fleet O&M	Distribution and Collection	7320	OMF	\$ 2,681	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,470	\$ 1,211

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025	FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer
Servchg-Fleet O&M	Distribution and Collection	7321	OMF	\$ 1,729	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 948	\$ 781
Servchg-Fleet O&M	Distribution and Collection	7323	OMF	\$ 56,705	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 31,095	\$ 25,610
Servchg-Fleet O&M	Distribution and Collection	7311	OMF	\$ 30,463	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16,705	\$ 13,758
Servchg-Non Fleet	Distribution and Collection	7305	OMF	\$ 1,800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 987	\$ 813
Servchg-Non Fleet	Distribution and Collection	7303	OMF	\$ 4,300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,358	\$ 1,942
Servchg-Non Fleet	Distribution and Collection	7306	OMF	\$ 3,200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,755	\$ 1,445
Servchg-Non Fleet	Distribution and Collection	7308	OMF	\$ 1,200	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 658	\$ 542
Servchg-Non Fleet	Distribution and Collection	7309	OMF	\$ 4,300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,358	\$ 1,942
Servchg-Non Fleet	Distribution and Collection	7310	OMF	\$ 100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 55	\$ 45
Servchg-Non Fleet	Distribution and Collection	7313	OMF	\$ 4,900	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,687	\$ 2,213
Servchg-Non Fleet	Distribution and Collection	7315	OMF	\$ 2,700	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,481	\$ 1,219
Servchg-Non Fleet	Distribution and Collection	7304	OMF	\$ 500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 274	\$ 226
Auto Liability	Distribution and Collection	7303	OMF	\$ 141,474	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 77,579	\$ 63,895
Auto Liability	Distribution and Collection	7304	OMF	\$ 9,666	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,300	\$ 4,366
Auto Liability	Distribution and Collection	7305	OMF	\$ 7,909	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,337	\$ 3,572
Auto Liability	Distribution and Collection	7306	OMF	\$ 12,303	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 6,746	\$ 5,557
Auto Liability	Distribution and Collection	7307	OMF	\$ 1,758	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 964	\$ 794
Auto Liability	Distribution and Collection	7308	OMF	\$ 6,151	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,373	\$ 2,778
Auto Liability	Distribution and Collection	7309	OMF	\$ 11,424	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 6,264	\$ 5,160
Auto Liability	Distribution and Collection	7310	OMF	\$ 7,030	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,855	\$ 3,175
Auto Liability	Distribution and Collection	7313	OMF	\$ 19,333	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 10,601	\$ 8,732
Auto Liability	Distribution and Collection	7314	OMF	\$ 3,515	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,927	\$ 1,588
Auto Liability	Distribution and Collection	7315	OMF	\$ 10,545	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,782	\$ 4,763
Auto Liability	Distribution and Collection	7317	OMF	\$ 9,666	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,300	\$ 4,366
Auto Liability	Distribution and Collection	7318	OMF	\$ 8,788	Water Only	100.0%	0.0%	\$ 8,788	\$ -
Auto Liability	Distribution and Collection	7319	OMF	\$ 8,788	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,819	\$ 3,969
Auto Liability	Distribution and Collection	7320	OMF	\$ 1,758	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 964	\$ 794
Auto Liability	Distribution and Collection	7321	OMF	\$ 879	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 482	\$ 397
Auto Liability	Distribution and Collection	7323	OMF	\$ 11,424	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 6,264	\$ 5,160
Auto Liability	Distribution and Collection	7311	OMF	\$ 3,515	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,927	\$ 1,588
Fidelity Bonds	Distribution and Collection	7323	OMF	\$ 35	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 19	\$ 16
Fidelity Bonds	Distribution and Collection	7301	OMF	\$ 3	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2	\$ 1
Fidelity Bonds	Distribution and Collection	7302	OMF	\$ 3	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2	\$ 1
Fidelity Bonds	Distribution and Collection	7303	OMF	\$ 40	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 22	\$ 18
Fidelity Bonds	Distribution and Collection	7304	OMF	\$ 29	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16	\$ 13
Fidelity Bonds	Distribution and Collection	7305	OMF	\$ 29	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16	\$ 13
Fidelity Bonds	Distribution and Collection	7306	OMF	\$ 29	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16	\$ 13
Fidelity Bonds	Distribution and Collection	7308	OMF	\$ 8	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4	\$ 4
Fidelity Bonds	Distribution and Collection	7309	OMF	\$ 45	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 25	\$ 20
Fidelity Bonds	Distribution and Collection	7310	OMF	\$ 21	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 12	\$ 9
Fidelity Bonds	Distribution and Collection	7311	OMF	\$ 29	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16	\$ 13
Fidelity Bonds	Distribution and Collection	7313	OMF	\$ 48	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 26	\$ 22
Fidelity Bonds	Distribution and Collection	7315	OMF	\$ 35	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 19	\$ 16
Fidelity Bonds	Distribution and Collection	7316	OMF	\$ 8	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4	\$ 4
Fidelity Bonds	Distribution and Collection	7317	OMF	\$ 40	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 22	\$ 18
Fidelity Bonds	Distribution and Collection	7318	OMF	\$ 27	Water Only	100.0%	0.0%	\$ 27	\$ -
Fidelity Bonds	Distribution and Collection	7319	OMF	\$ 29	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16	\$ 13
Fidelity Bonds	Distribution and Collection	7320	OMF	\$ 8	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4	\$ 4
Fidelity Bonds	Distribution and Collection	7322	OMF	\$ 3	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2	\$ 1
Emp Proceedings	Distribution and Collection	7301	OMF	\$ 26,329	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 14,438	\$ 11,891
Emp Proceedings	Distribution and Collection	7302	OMF	\$ 42	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 23	\$ 19
Emp Proceedings	Distribution and Collection	7303	OMF	\$ 625	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 343	\$ 282
Emp Proceedings	Distribution and Collection	7304	OMF	\$ 458	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 251	\$ 207

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025		FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer	
Emp Proceedings	Distribution and Collection	7305	OMF	\$ 458	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 251	\$ 207	
Emp Proceedings	Distribution and Collection	7306	OMF	\$ 458	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 251	\$ 207	
Emp Proceedings	Distribution and Collection	7309	OMF	\$ 708	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 388	\$ 320	
Emp Proceedings	Distribution and Collection	7310	OMF	\$ 333	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 183	\$ 150	
Emp Proceedings	Distribution and Collection	7313	OMF	\$ 750	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 411	\$ 339	
Emp Proceedings	Distribution and Collection	7315	OMF	\$ 542	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 297	\$ 245	
Emp Proceedings	Distribution and Collection	7316	OMF	\$ 125	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 69	\$ 56	
Emp Proceedings	Distribution and Collection	7317	OMF	\$ 625	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 343	\$ 282	
Emp Proceedings	Distribution and Collection	7318	OMF	\$ 417	Water Only	100.0%	0.0%	\$ 417	\$ -	
Emp Proceedings	Distribution and Collection	7319	OMF	\$ 458	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 251	\$ 207	
Emp Proceedings	Distribution and Collection	7320	OMF	\$ 125	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 69	\$ 56	
Emp Proceedings	Distribution and Collection	7322	OMF	\$ 42	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 23	\$ 19	
Emp Proceedings	Distribution and Collection	7323	OMF	\$ 542	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 297	\$ 245	
Emp Proceedings	Distribution and Collection	7308	OMF	\$ 125	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 69	\$ 56	
Emp Proceedings	Distribution and Collection	7311	OMF	\$ 458	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 251	\$ 207	
General Liability	Distribution and Collection	7301	OMF	\$ 2,884,565	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,581,776	\$ 1,302,789	
General Liability	Distribution and Collection	7302	OMF	\$ 587	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 322	\$ 265	
General Liability	Distribution and Collection	7303	OMF	\$ 8,797	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,824	\$ 3,973	
General Liability	Distribution and Collection	7304	OMF	\$ 6,451	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,537	\$ 2,914	
General Liability	Distribution and Collection	7305	OMF	\$ 6,451	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,537	\$ 2,914	
General Liability	Distribution and Collection	7306	OMF	\$ 6,451	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,537	\$ 2,914	
General Liability	Distribution and Collection	7308	OMF	\$ 1,760	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 965	\$ 795	
General Liability	Distribution and Collection	7309	OMF	\$ 9,969	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,467	\$ 4,502	
General Liability	Distribution and Collection	7310	OMF	\$ 4,692	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,573	\$ 2,119	
General Liability	Distribution and Collection	7311	OMF	\$ 6,451	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,537	\$ 2,914	
General Liability	Distribution and Collection	7313	OMF	\$ 10,556	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,788	\$ 4,768	
General Liability	Distribution and Collection	7315	OMF	\$ 7,624	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,181	\$ 3,443	
General Liability	Distribution and Collection	7316	OMF	\$ 1,760	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 965	\$ 795	
General Liability	Distribution and Collection	7317	OMF	\$ 8,797	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,824	\$ 3,973	
General Liability	Distribution and Collection	7318	OMF	\$ 5,864	Water Only	100.0%	0.0%	\$ 5,864	\$ -	
General Liability	Distribution and Collection	7319	OMF	\$ 6,451	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,537	\$ 2,914	
General Liability	Distribution and Collection	7320	OMF	\$ 1,760	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 965	\$ 795	
General Liability	Distribution and Collection	7322	OMF	\$ 587	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 322	\$ 265	
General Liability	Distribution and Collection	7323	OMF	\$ 7,624	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,181	\$ 3,443	
Other Ins Charges	Distribution and Collection	7301	OMF	\$ 645	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 354	\$ 291	
Other Ins Charges	Distribution and Collection	7302	OMF	\$ 645	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 354	\$ 291	
Other Ins Charges	Distribution and Collection	7303	OMF	\$ 7,744	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,246	\$ 3,498	
Other Ins Charges	Distribution and Collection	7304	OMF	\$ 7,099	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,893	\$ 3,206	
Other Ins Charges	Distribution and Collection	7305	OMF	\$ 3,872	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,123	\$ 1,749	
Other Ins Charges	Distribution and Collection	7306	OMF	\$ 5,808	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,185	\$ 2,623	
Other Ins Charges	Distribution and Collection	7308	OMF	\$ 1,936	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,062	\$ 874	
Other Ins Charges	Distribution and Collection	7309	OMF	\$ 10,326	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,662	\$ 4,664	
Other Ins Charges	Distribution and Collection	7310	OMF	\$ 4,518	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 2,477	\$ 2,041	
Other Ins Charges	Distribution and Collection	7311	OMF	\$ 6,454	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,539	\$ 2,915	
Other Ins Charges	Distribution and Collection	7313	OMF	\$ 7,744	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,246	\$ 3,498	
Other Ins Charges	Distribution and Collection	7315	OMF	\$ 6,454	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,539	\$ 2,915	
Other Ins Charges	Distribution and Collection	7316	OMF	\$ 1,936	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,062	\$ 874	
Other Ins Charges	Distribution and Collection	7317	OMF	\$ 7,744	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,246	\$ 3,498	
Other Ins Charges	Distribution and Collection	7318	OMF	\$ 6,454	Water Only	100.0%	0.0%	\$ 6,454	\$ -	
Other Ins Charges	Distribution and Collection	7319	OMF	\$ 6,454	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 3,539	\$ 2,915	
Other Ins Charges	Distribution and Collection	7320	OMF	\$ 1,291	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 708	\$ 583	
Other Ins Charges	Distribution and Collection	7323	OMF	\$ 7,744	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 4,246	\$ 3,498	
Prop/Fire Insurance	Distribution and Collection	7301	OMF	\$ 3,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,919	\$ 1,581	

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025	FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer
Prop/Fire Insurance	Distribution and Collection	7302	OMF	\$ 3,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,919	\$ 1,581
Prop/Fire Insurance	Distribution and Collection	7303	OMF	\$ 52,497	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 28,787	\$ 23,710
Prop/Fire Insurance	Distribution and Collection	7304	OMF	\$ 38,498	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 21,111	\$ 17,387
Prop/Fire Insurance	Distribution and Collection	7305	OMF	\$ 38,498	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 21,111	\$ 17,387
Prop/Fire Insurance	Distribution and Collection	7306	OMF	\$ 38,498	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 21,111	\$ 17,387
Prop/Fire Insurance	Distribution and Collection	7308	OMF	\$ 10,499	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,757	\$ 4,742
Prop/Fire Insurance	Distribution and Collection	7309	OMF	\$ 59,496	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 32,625	\$ 26,871
Prop/Fire Insurance	Distribution and Collection	7310	OMF	\$ 27,998	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 15,353	\$ 12,645
Prop/Fire Insurance	Distribution and Collection	7311	OMF	\$ 38,498	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 21,111	\$ 17,387
Prop/Fire Insurance	Distribution and Collection	7313	OMF	\$ 62,996	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 34,544	\$ 28,452
Prop/Fire Insurance	Distribution and Collection	7315	OMF	\$ 45,497	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 24,949	\$ 20,548
Prop/Fire Insurance	Distribution and Collection	7316	OMF	\$ 10,499	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,757	\$ 4,742
Prop/Fire Insurance	Distribution and Collection	7317	OMF	\$ 52,497	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 28,787	\$ 23,710
Prop/Fire Insurance	Distribution and Collection	7318	OMF	\$ 34,998	Water Only	100.0%	0.0%	\$ 34,998	\$ -
Prop/Fire Insurance	Distribution and Collection	7319	OMF	\$ 38,498	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 21,111	\$ 17,387
Prop/Fire Insurance	Distribution and Collection	7320	OMF	\$ 10,499	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,757	\$ 4,742
Prop/Fire Insurance	Distribution and Collection	7322	OMF	\$ 3,500	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 1,919	\$ 1,581
Prop/Fire Insurance	Distribution and Collection	7323	OMF	\$ 45,497	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 24,949	\$ 20,548
Vehicles	Distribution and Collection	7303	CO	\$ 245,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 134,348	\$ 110,652
Vehicles	Distribution and Collection	7304	CO	\$ 208,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 114,059	\$ 93,941
Vehicles	Distribution and Collection	7306	CO	\$ 175,306	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 96,131	\$ 79,175
Vehicles	Distribution and Collection	7313	CO	\$ 435,299	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 238,700	\$ 196,599
Vehicles	Distribution and Collection	7315	CO	\$ 645,912	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 354,192	\$ 291,720
Vehicles	Distribution and Collection	7317	CO	\$ 203,441	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 111,559	\$ 91,882
Vehicles	Distribution and Collection	7319	CO	\$ 43,260	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 23,722	\$ 19,538
Vehicles	Distribution and Collection	7309	CO	\$ 864,329	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 473,962	\$ 390,367
Vehicles	Distribution and Collection	7323	CO	\$ 183,671	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 100,718	\$ 82,953
Vehicles	Distribution and Collection	7308	CO	\$ 182,150	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 99,884	\$ 82,266
Other Equipment	Distribution and Collection	7301	CO	\$ 400,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 219,344	\$ 180,656
Other Equipment	Distribution and Collection	7316	CO	\$ 65,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 35,643	\$ 29,357
Other Equipment	Distribution and Collection	7317	CO	\$ 600,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 329,015	\$ 270,985
Other Equipment	Distribution and Collection	7323	CO	\$ 30,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 16,451	\$ 13,549
Other Equipment	Distribution and Collection	7318	CO	\$ 500,000	Water Only	100.0%	0.0%	\$ 500,000	\$ -
Disability Insurance	Distribution and Collection	7301	PS	\$ 300	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 165	\$ 135
Supplemental FICA	Distribution and Collection	7311	PS	\$ 100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 55	\$ 45
Medical Supplies	Distribution and Collection	7305	OMF	\$ 50	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 27	\$ 23
Telephone/Cable TV	Distribution and Collection	7311	OMF	\$ 900	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 494	\$ 406
Vehicles	Distribution and Collection	7311	CO	\$ 82,264	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 45,110	\$ 37,154
Horticultural Sup	Distribution and Collection	7311	OMF	\$ 765	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 419	\$ 346
NAT/PROPANE GAS	Distribution and Collection	7303	OMF	\$ 50	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 27	\$ 23
Oil & Lubricants	Distribution and Collection	7301	OMF	\$ 100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 55	\$ 45
Janitorial Supplies	Distribution and Collection	7305	OMF	\$ 1,800	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 987	\$ 813
Bldg Rep Materials	Distribution and Collection	7319	OMF	\$ 1,100	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 603	\$ 497
Other Equip Rent	Distribution and Collection	7311	OMF	\$ 10,000	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 5,484	\$ 4,516
Office Equip Rent	Distribution and Collection	7323	OMF	\$ 700	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 384	\$ 316
Pension - Frs	Distribution and Collection	7320	PS	\$ 20,552	Miles of Dist/Coll Pipe	54.8%	45.2%	\$ 11,270	\$ 9,282
Permanent Salaries	Environmental Resources	7501	PS	\$ 840,160	Environmental Resources	70.1%	29.9%	\$ 588,779	\$ 251,381
Other Reg Salaries	Environmental Resources	7501	PS	\$ 5,638	Environmental Resources	70.1%	29.9%	\$ 3,951	\$ 1,687
Longevity Pay	Environmental Resources	7501	PS	\$ 8,178	Environmental Resources	70.1%	29.9%	\$ 5,731	\$ 2,447
Standby Pay	Environmental Resources	7501	PS	\$ 1,000	Environmental Resources	70.1%	29.9%	\$ 701	\$ 299
Car Allowances	Environmental Resources	7501	PS	\$ 3,000	Environmental Resources	70.1%	29.9%	\$ 2,102	\$ 898
Expense Allowances	Environmental Resources	7501	PS	\$ 4,320	Environmental Resources	70.1%	29.9%	\$ 3,027	\$ 1,293
Cellphone Allowance	Environmental Resources	7501	PS	\$ 1,920	Environmental Resources	70.1%	29.9%	\$ 1,346	\$ 574

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025	FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer
Overtime 1.5X Pay	Environmental Resources	7501	PS	\$ 1,000	Environmental Resources	70.1%	29.9%	\$ 701	\$ 299
Mileage Reimburse	Environmental Resources	7501	PS	\$ 50	Environmental Resources	70.1%	29.9%	\$ 35	\$ 15
Wellness Incentives	Environmental Resources	7501	PS	\$ 2,000	Environmental Resources	70.1%	29.9%	\$ 1,402	\$ 598
Pension - General Emp	Environmental Resources	7501	PS	\$ 87,474	Environmental Resources	70.1%	29.9%	\$ 61,301	\$ 26,173
Pension - Frs	Environmental Resources	7501	PS	\$ 30,163	Environmental Resources	70.1%	29.9%	\$ 21,138	\$ 9,025
Pension - Def Cont	Environmental Resources	7501	PS	\$ 14,144	Environmental Resources	70.1%	29.9%	\$ 9,912	\$ 4,232
Soc Sec/Medicare	Environmental Resources	7501	PS	\$ 66,032	Environmental Resources	70.1%	29.9%	\$ 46,275	\$ 19,757
Supplemental Fica	Environmental Resources	7501	PS	\$ 100	Environmental Resources	70.1%	29.9%	\$ 70	\$ 30
Disability Insurance	Environmental Resources	7501	PS	\$ 300	Environmental Resources	70.1%	29.9%	\$ 210	\$ 90
Life Insurance	Environmental Resources	7501	PS	\$ 850	Environmental Resources	70.1%	29.9%	\$ 596	\$ 254
Health Insurance	Environmental Resources	7501	PS	\$ 157,756	Environmental Resources	70.1%	29.9%	\$ 110,554	\$ 47,202
Workers' Comp	Environmental Resources	7501	PS	\$ 4,725	Environmental Resources	70.1%	29.9%	\$ 3,311	\$ 1,414
Other Prof Serv	Environmental Resources	7501	OMF	\$ 85,500	Environmental Resources	70.1%	29.9%	\$ 59,918	\$ 25,582
Ad/Marketing	Environmental Resources	7501	OMF	\$ 750	Environmental Resources	70.1%	29.9%	\$ 526	\$ 224
Costs/Fees/Permits	Environmental Resources	7501	OMF	\$ 250	Environmental Resources	70.1%	29.9%	\$ 175	\$ 75
Food Services	Environmental Resources	7501	OMF	\$ 600	Environmental Resources	70.1%	29.9%	\$ 420	\$ 180
Other Services	Environmental Resources	7501	OMF	\$ 140,802	Environmental Resources	70.1%	29.9%	\$ 98,673	\$ 42,129
Computer Maint	Environmental Resources	7501	OMF	\$ 2,000	Environmental Resources	70.1%	29.9%	\$ 1,402	\$ 598
Equip Rep & Maint	Environmental Resources	7501	OMF	\$ 500	Environmental Resources	70.1%	29.9%	\$ 350	\$ 150
Telephone/Cable Tv	Environmental Resources	7501	OMF	\$ 300	Environmental Resources	70.1%	29.9%	\$ 210	\$ 90
Other Chemicals	Environmental Resources	7501	OMF	\$ 800	Environmental Resources	70.1%	29.9%	\$ 561	\$ 239
Gasoline	Environmental Resources	7501	OMF	\$ 3,900	Environmental Resources	70.1%	29.9%	\$ 2,733	\$ 1,167
Data Proc Supplies	Environmental Resources	7501	OMF	\$ 1,060	Environmental Resources	70.1%	29.9%	\$ 743	\$ 317
Office Equip < \$5000	Environmental Resources	7501	OMF	\$ 2,000	Environmental Resources	70.1%	29.9%	\$ 1,402	\$ 598
Office Supplies	Environmental Resources	7501	OMF	\$ 600	Environmental Resources	70.1%	29.9%	\$ 420	\$ 180
Safety Shoes	Environmental Resources	7501	OMF	\$ 2,000	Environmental Resources	70.1%	29.9%	\$ 1,402	\$ 598
Tools/Equip < \$5000	Environmental Resources	7501	OMF	\$ 2,500	Environmental Resources	70.1%	29.9%	\$ 1,752	\$ 748
Uniforms	Environmental Resources	7501	OMF	\$ 1,925	Environmental Resources	70.1%	29.9%	\$ 1,349	\$ 576
Other Supplies	Environmental Resources	7501	OMF	\$ 200	Environmental Resources	70.1%	29.9%	\$ 140	\$ 60
Training & Travel	Environmental Resources	7501	OMF	\$ 9,000	Environmental Resources	70.1%	29.9%	\$ 6,307	\$ 2,693
Indirect Admin Serv	Environmental Resources	7501	OMF	\$ 79,439	Environmental Resources	70.1%	29.9%	\$ 55,670	\$ 23,769
Overhead-Fleet	Environmental Resources	7501	OMF	\$ 6,644	Environmental Resources	70.1%	29.9%	\$ 4,656	\$ 1,988
Servchg-Info Sys	Environmental Resources	7501	OMF	\$ 59,812	Environmental Resources	70.1%	29.9%	\$ 41,916	\$ 17,896
Servchg-Print Shop	Environmental Resources	7501	OMF	\$ 2,500	Environmental Resources	70.1%	29.9%	\$ 1,752	\$ 748
Servchg-Fleet O&M	Environmental Resources	7501	OMF	\$ 9,727	Environmental Resources	70.1%	29.9%	\$ 6,817	\$ 2,910
Auto Liability	Environmental Resources	7501	OMF	\$ 4,394	Environmental Resources	70.1%	29.9%	\$ 3,079	\$ 1,315
Fidelity Bonds	Environmental Resources	7501	OMF	\$ 27	Environmental Resources	70.1%	29.9%	\$ 19	\$ 8
Emp Proceedings	Environmental Resources	7501	OMF	\$ 417	Environmental Resources	70.1%	29.9%	\$ 292	\$ 125
General Liability	Environmental Resources	7501	OMF	\$ 5,864	Environmental Resources	70.1%	29.9%	\$ 4,109	\$ 1,755
Other Ins Charges	Environmental Resources	7501	OMF	\$ 6,454	Environmental Resources	70.1%	29.9%	\$ 4,523	\$ 1,931
Prop/Fire Insurance	Environmental Resources	7501	OMF	\$ 34,998	Environmental Resources	70.1%	29.9%	\$ 24,526	\$ 10,472
Other Equipment	Environmental Resources	7501	CO	\$ 9,500	Environmental Resources	70.1%	29.9%	\$ 6,658	\$ 2,842
Other Debt Costs	Loans and Notes	9000	OMF	\$ 10,075	Existing Debt	60.0%	40.0%	\$ 6,045	\$ 4,030
Permanent Salaries	Treatment	7401	PS	\$ 429,858	Water Only	100.0%	0.0%	\$ 429,858	\$ -
Permanent Salaries	Treatment	7402	PS	\$ 118,574	Water Only	100.0%	0.0%	\$ 118,574	\$ -
Permanent Salaries	Treatment	7403	PS	\$ 1,158,282	Water Only	100.0%	0.0%	\$ 1,158,282	\$ -
Permanent Salaries	Treatment	7404	PS	\$ 943,083	Water Only	100.0%	0.0%	\$ 943,083	\$ -
Permanent Salaries	Treatment	7405	PS	\$ 401,806	Water Only	100.0%	0.0%	\$ 401,806	\$ -
Permanent Salaries	Treatment	7406	PS	\$ 625,669	Water Only	100.0%	0.0%	\$ 625,669	\$ -
Permanent Salaries	Treatment	7407	PS	\$ 128,480	Water Only	100.0%	0.0%	\$ 128,480	\$ -
Permanent Salaries	Treatment	7408	PS	\$ 235,782	Water Only	100.0%	0.0%	\$ 235,782	\$ -
Permanent Salaries	Treatment	7409	PS	\$ 202,549	Water Only	100.0%	0.0%	\$ 202,549	\$ -
Permanent Salaries	Treatment	7410	PS	\$ 221,907	Water Only	100.0%	0.0%	\$ 221,907	\$ -

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025		FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer	
Permanent Salaries	Treatment	7411	PS	\$ 120,795	Water Only	100.0%	0.0%	\$ 120,795	\$ -	
Permanent Salaries	Treatment	7412	PS	\$ 129,243	Water Only	100.0%	0.0%	\$ 129,243	\$ -	
Other Reg Salaries	Treatment	7407	PS	\$ 3,854	Water Only	100.0%	0.0%	\$ 3,854	\$ -	
Other Reg Salaries	Treatment	7401	PS	\$ 4,748	Water Only	100.0%	0.0%	\$ 4,748	\$ -	
Longevity Pay	Treatment	7401	PS	\$ 4,666	Water Only	100.0%	0.0%	\$ 4,666	\$ -	
Longevity Pay	Treatment	7403	PS	\$ 7,150	Water Only	100.0%	0.0%	\$ 7,150	\$ -	
Longevity Pay	Treatment	7405	PS	\$ 5,727	Water Only	100.0%	0.0%	\$ 5,727	\$ -	
Shift Differential	Treatment	7404	PS	\$ 4,940	Water Only	100.0%	0.0%	\$ 4,940	\$ -	
Shift Differential	Treatment	7406	PS	\$ 2,860	Water Only	100.0%	0.0%	\$ 2,860	\$ -	
Standby Pay	Treatment	7403	PS	\$ 34,228	Water Only	100.0%	0.0%	\$ 34,228	\$ -	
Standby Pay	Treatment	7405	PS	\$ 18,893	Water Only	100.0%	0.0%	\$ 18,893	\$ -	
Upgrade Pay	Treatment	7407	PS	\$ 300	Water Only	100.0%	0.0%	\$ 300	\$ -	
Car Allowances	Treatment	7401	PS	\$ 12,240	Water Only	100.0%	0.0%	\$ 12,240	\$ -	
Car Allowances	Treatment	7402	PS	\$ 4,080	Water Only	100.0%	0.0%	\$ 4,080	\$ -	
Car Allowances	Treatment	7403	PS	\$ 3,000	Water Only	100.0%	0.0%	\$ 3,000	\$ -	
Car Allowances	Treatment	7404	PS	\$ 6,000	Water Only	100.0%	0.0%	\$ 6,000	\$ -	
Car Allowances	Treatment	7405	PS	\$ 3,000	Water Only	100.0%	0.0%	\$ 3,000	\$ -	
Car Allowances	Treatment	7406	PS	\$ 3,000	Water Only	100.0%	0.0%	\$ 3,000	\$ -	
Car Allowances	Treatment	7407	PS	\$ 3,000	Water Only	100.0%	0.0%	\$ 3,000	\$ -	
Car Allowances	Treatment	7411	PS	\$ 4,080	Water Only	100.0%	0.0%	\$ 4,080	\$ -	
Car Allowances	Treatment	7412	PS	\$ 4,080	Water Only	100.0%	0.0%	\$ 4,080	\$ -	
Expense Allowances	Treatment	7410	PS	\$ 1,440	Water Only	100.0%	0.0%	\$ 1,440	\$ -	
Cellphone Allowance	Treatment	7401	PS	\$ 2,160	Water Only	100.0%	0.0%	\$ 2,160	\$ -	
Cellphone Allowance	Treatment	7402	PS	\$ 600	Water Only	100.0%	0.0%	\$ 600	\$ -	
Cellphone Allowance	Treatment	7403	PS	\$ 3,360	Water Only	100.0%	0.0%	\$ 3,360	\$ -	
Cellphone Allowance	Treatment	7404	PS	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -	
Cellphone Allowance	Treatment	7406	PS	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -	
Cellphone Allowance	Treatment	7407	PS	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -	
Cellphone Allowance	Treatment	7412	PS	\$ 480	Water Only	100.0%	0.0%	\$ 480	\$ -	
Cellphone Allowance	Treatment	7405	PS	\$ 1,920	Water Only	100.0%	0.0%	\$ 1,920	\$ -	
Overtime 1.5X Pay	Treatment	7403	PS	\$ 150,500	Water Only	100.0%	0.0%	\$ 150,500	\$ -	
Overtime 1.5X Pay	Treatment	7404	PS	\$ 61,400	Water Only	100.0%	0.0%	\$ 61,400	\$ -	
Overtime 1.5X Pay	Treatment	7405	PS	\$ 11,800	Water Only	100.0%	0.0%	\$ 11,800	\$ -	
Overtime 1.5X Pay	Treatment	7406	PS	\$ 61,600	Water Only	100.0%	0.0%	\$ 61,600	\$ -	
Overtime 1.5X Pay	Treatment	7408	PS	\$ 15,100	Water Only	100.0%	0.0%	\$ 15,100	\$ -	
Overtime 1.5X Pay	Treatment	7409	PS	\$ 19,100	Water Only	100.0%	0.0%	\$ 19,100	\$ -	
Overtime 1.5X Pay	Treatment	7410	PS	\$ 18,000	Water Only	100.0%	0.0%	\$ 18,000	\$ -	
Overtime 1X Pay	Treatment	7403	PS	\$ 700	Water Only	100.0%	0.0%	\$ 700	\$ -	
Overtime 1X Pay	Treatment	7404	PS	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -	
Overtime 1X Pay	Treatment	7406	PS	\$ 700	Water Only	100.0%	0.0%	\$ 700	\$ -	
Wellness Incentives	Treatment	7403	PS	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -	
Wellness Incentives	Treatment	7406	PS	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -	
Wellness Incentives	Treatment	7407	PS	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -	
Wellness Incentives	Treatment	7408	PS	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -	
Wellness Incentives	Treatment	7409	PS	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -	
Wellness Incentives	Treatment	7410	PS	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -	
Wellness Incentives	Treatment	7401	PS	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -	
Wellness Incentives	Treatment	7412	PS	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -	
Pension - General Emp	Treatment	7401	PS	\$ 39,206	Water Only	100.0%	0.0%	\$ 39,206	\$ -	
Pension - General Emp	Treatment	7402	PS	\$ 29,376	Water Only	100.0%	0.0%	\$ 29,376	\$ -	
Pension - General Emp	Treatment	7403	PS	\$ 53,215	Water Only	100.0%	0.0%	\$ 53,215	\$ -	
Pension - General Emp	Treatment	7405	PS	\$ 36,712	Water Only	100.0%	0.0%	\$ 36,712	\$ -	
Pension - General Emp	Treatment	7406	PS	\$ 42,017	Water Only	100.0%	0.0%	\$ 42,017	\$ -	

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025		FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer	
Pension - General Emp	Treatment	7410	PS	\$ 20,353	Water Only	100.0%	0.0%	\$ 20,353	\$ -	
Pension - Frs	Treatment	7401	PS	\$ 18,920	Water Only	100.0%	0.0%	\$ 18,920	\$ -	
Pension - Frs	Treatment	7403	PS	\$ 110,013	Water Only	100.0%	0.0%	\$ 110,013	\$ -	
Pension - Frs	Treatment	7404	PS	\$ 85,233	Water Only	100.0%	0.0%	\$ 85,233	\$ -	
Pension - Frs	Treatment	7405	PS	\$ 23,981	Water Only	100.0%	0.0%	\$ 23,981	\$ -	
Pension - Frs	Treatment	7406	PS	\$ 32,793	Water Only	100.0%	0.0%	\$ 32,793	\$ -	
Pension - Frs	Treatment	7411	PS	\$ 16,462	Water Only	100.0%	0.0%	\$ 16,462	\$ -	
Pension - Def Cont	Treatment	7403	PS	\$ 12,258	Water Only	100.0%	0.0%	\$ 12,258	\$ -	
Pension - Def Cont	Treatment	7404	PS	\$ 28,589	Water Only	100.0%	0.0%	\$ 28,589	\$ -	
Pension - Def Cont	Treatment	7405	PS	\$ 6,987	Water Only	100.0%	0.0%	\$ 6,987	\$ -	
Pension - Def Cont	Treatment	7406	PS	\$ 19,389	Water Only	100.0%	0.0%	\$ 19,389	\$ -	
Pension - Def Cont	Treatment	7409	PS	\$ 6,380	Water Only	100.0%	0.0%	\$ 6,380	\$ -	
Pension - Def Cont	Treatment	7410	PS	\$ 7,341	Water Only	100.0%	0.0%	\$ 7,341	\$ -	
Pension - Def Cont	Treatment	7401	PS	\$ 11,947	Water Only	100.0%	0.0%	\$ 11,947	\$ -	
Pension - Def Cont	Treatment	7412	PS	\$ 11,632	Water Only	100.0%	0.0%	\$ 11,632	\$ -	
Soc Sec/Medicare	Treatment	7401	PS	\$ 34,705	Water Only	100.0%	0.0%	\$ 34,705	\$ -	
Soc Sec/Medicare	Treatment	7402	PS	\$ 9,429	Water Only	100.0%	0.0%	\$ 9,429	\$ -	
Soc Sec/Medicare	Treatment	7403	PS	\$ 89,640	Water Only	100.0%	0.0%	\$ 89,640	\$ -	
Soc Sec/Medicare	Treatment	7404	PS	\$ 72,642	Water Only	100.0%	0.0%	\$ 72,642	\$ -	
Soc Sec/Medicare	Treatment	7405	PS	\$ 31,553	Water Only	100.0%	0.0%	\$ 31,553	\$ -	
Soc Sec/Medicare	Treatment	7406	PS	\$ 48,131	Water Only	100.0%	0.0%	\$ 48,131	\$ -	
Soc Sec/Medicare	Treatment	7407	PS	\$ 10,390	Water Only	100.0%	0.0%	\$ 10,390	\$ -	
Soc Sec/Medicare	Treatment	7408	PS	\$ 18,038	Water Only	100.0%	0.0%	\$ 18,038	\$ -	
Soc Sec/Medicare	Treatment	7409	PS	\$ 15,496	Water Only	100.0%	0.0%	\$ 15,496	\$ -	
Soc Sec/Medicare	Treatment	7410	PS	\$ 17,086	Water Only	100.0%	0.0%	\$ 17,086	\$ -	
Soc Sec/Medicare	Treatment	7411	PS	\$ 9,553	Water Only	100.0%	0.0%	\$ 9,553	\$ -	
Soc Sec/Medicare	Treatment	7412	PS	\$ 10,236	Water Only	100.0%	0.0%	\$ 10,236	\$ -	
Supplemental Fica	Treatment	7403	PS	\$ 11,600	Water Only	100.0%	0.0%	\$ 11,600	\$ -	
Supplemental Fica	Treatment	7404	PS	\$ 5,100	Water Only	100.0%	0.0%	\$ 5,100	\$ -	
Supplemental Fica	Treatment	7405	PS	\$ 900	Water Only	100.0%	0.0%	\$ 900	\$ -	
Supplemental Fica	Treatment	7406	PS	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -	
Supplemental Fica	Treatment	7408	PS	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -	
Supplemental Fica	Treatment	7409	PS	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -	
Supplemental Fica	Treatment	7410	PS	\$ 1,400	Water Only	100.0%	0.0%	\$ 1,400	\$ -	
Disability Insurance	Treatment	7401	PS	\$ 300	Water Only	100.0%	0.0%	\$ 300	\$ -	
Disability Insurance	Treatment	7403	PS	\$ 600	Water Only	100.0%	0.0%	\$ 600	\$ -	
Disability Insurance	Treatment	7404	PS	\$ 700	Water Only	100.0%	0.0%	\$ 700	\$ -	
Disability Insurance	Treatment	7406	PS	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -	
Disability Insurance	Treatment	7409	PS	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -	
Disability Insurance	Treatment	7410	PS	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -	
Disability Insurance	Treatment	7412	PS	\$ 300	Water Only	100.0%	0.0%	\$ 300	\$ -	
Life Insurance	Treatment	7401	PS	\$ 435	Water Only	100.0%	0.0%	\$ 435	\$ -	
Life Insurance	Treatment	7402	PS	\$ 120	Water Only	100.0%	0.0%	\$ 120	\$ -	
Life Insurance	Treatment	7403	PS	\$ 1,171	Water Only	100.0%	0.0%	\$ 1,171	\$ -	
Life Insurance	Treatment	7404	PS	\$ 956	Water Only	100.0%	0.0%	\$ 956	\$ -	
Life Insurance	Treatment	7405	PS	\$ 407	Water Only	100.0%	0.0%	\$ 407	\$ -	
Life Insurance	Treatment	7406	PS	\$ 634	Water Only	100.0%	0.0%	\$ 634	\$ -	
Life Insurance	Treatment	7407	PS	\$ 130	Water Only	100.0%	0.0%	\$ 130	\$ -	
Life Insurance	Treatment	7408	PS	\$ 239	Water Only	100.0%	0.0%	\$ 239	\$ -	
Life Insurance	Treatment	7409	PS	\$ 206	Water Only	100.0%	0.0%	\$ 206	\$ -	
Life Insurance	Treatment	7410	PS	\$ 224	Water Only	100.0%	0.0%	\$ 224	\$ -	
Life Insurance	Treatment	7411	PS	\$ 122	Water Only	100.0%	0.0%	\$ 122	\$ -	
Life Insurance	Treatment	7412	PS	\$ 131	Water Only	100.0%	0.0%	\$ 131	\$ -	

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025		FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer	
Health Insurance	Treatment	7401	PS	\$ 55,449	Water Only	100.0%	0.0%	\$ 55,449	\$ -	
Health Insurance	Treatment	7402	PS	\$ 17,669	Water Only	100.0%	0.0%	\$ 17,669	\$ -	
Health Insurance	Treatment	7403	PS	\$ 220,776	Water Only	100.0%	0.0%	\$ 220,776	\$ -	
Health Insurance	Treatment	7404	PS	\$ 171,552	Water Only	100.0%	0.0%	\$ 171,552	\$ -	
Health Insurance	Treatment	7405	PS	\$ 85,477	Water Only	100.0%	0.0%	\$ 85,477	\$ -	
Health Insurance	Treatment	7406	PS	\$ 86,039	Water Only	100.0%	0.0%	\$ 86,039	\$ -	
Health Insurance	Treatment	7407	PS	\$ 18,231	Water Only	100.0%	0.0%	\$ 18,231	\$ -	
Health Insurance	Treatment	7408	PS	\$ 50,856	Water Only	100.0%	0.0%	\$ 50,856	\$ -	
Health Insurance	Treatment	7409	PS	\$ 33,904	Water Only	100.0%	0.0%	\$ 33,904	\$ -	
Health Insurance	Treatment	7410	PS	\$ 52,513	Water Only	100.0%	0.0%	\$ 52,513	\$ -	
Health Insurance	Treatment	7412	PS	\$ 18,609	Water Only	100.0%	0.0%	\$ 18,609	\$ -	
Workers' Comp	Treatment	7401	PS	\$ 2,904	Water Only	100.0%	0.0%	\$ 2,904	\$ -	
Workers' Comp	Treatment	7402	PS	\$ 75	Water Only	100.0%	0.0%	\$ 75	\$ -	
Workers' Comp	Treatment	7403	PS	\$ 150,126	Water Only	100.0%	0.0%	\$ 150,126	\$ -	
Workers' Comp	Treatment	7404	PS	\$ 33,634	Water Only	100.0%	0.0%	\$ 33,634	\$ -	
Workers' Comp	Treatment	7405	PS	\$ 14,402	Water Only	100.0%	0.0%	\$ 14,402	\$ -	
Workers' Comp	Treatment	7406	PS	\$ 16,528	Water Only	100.0%	0.0%	\$ 16,528	\$ -	
Workers' Comp	Treatment	7407	PS	\$ 1,326	Water Only	100.0%	0.0%	\$ 1,326	\$ -	
Workers' Comp	Treatment	7408	PS	\$ 26,303	Water Only	100.0%	0.0%	\$ 26,303	\$ -	
Workers' Comp	Treatment	7409	PS	\$ 2,091	Water Only	100.0%	0.0%	\$ 2,091	\$ -	
Workers' Comp	Treatment	7410	PS	\$ 2,291	Water Only	100.0%	0.0%	\$ 2,291	\$ -	
Workers' Comp	Treatment	7411	PS	\$ 1,247	Water Only	100.0%	0.0%	\$ 1,247	\$ -	
Workers' Comp	Treatment	7412	PS	\$ 1,334	Water Only	100.0%	0.0%	\$ 1,334	\$ -	
Other Prof Serv	Treatment	7402	OMF	\$ 136,452	Water Only	100.0%	0.0%	\$ 136,452	\$ -	
Other Prof Serv	Treatment	7401	OMF	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -	
Other Prof Serv	Treatment	7407	OMF	\$ 50,889	Water Only	100.0%	0.0%	\$ 50,889	\$ -	
Other Prof Serv	Treatment	7410	OMF	\$ 2,343	Water Only	100.0%	0.0%	\$ 2,343	\$ -	
Ad/Marketing	Treatment	7401	OMF	\$ 1,800	Water Only	100.0%	0.0%	\$ 1,800	\$ -	
Costs/Fees/Permits	Treatment	7402	OMF	\$ 40	Water Only	100.0%	0.0%	\$ 40	\$ -	
Costs/Fees/Permits	Treatment	7404	OMF	\$ 17,340	Water Only	100.0%	0.0%	\$ 17,340	\$ -	
Costs/Fees/Permits	Treatment	7406	OMF	\$ 4,887	Water Only	100.0%	0.0%	\$ 4,887	\$ -	
Costs/Fees/Permits	Treatment	7408	OMF	\$ 5,728	Water Only	100.0%	0.0%	\$ 5,728	\$ -	
Costs/Fees/Permits	Treatment	7412	OMF	\$ 250	Water Only	100.0%	0.0%	\$ 250	\$ -	
Disposal (Tip) Fees	Treatment	7403	OMF	\$ 1,250	Water Only	100.0%	0.0%	\$ 1,250	\$ -	
Disposal (Tip) Fees	Treatment	7405	OMF	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -	
Food Services	Treatment	7408	OMF	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -	
Food Services	Treatment	7403	OMF	\$ 3,900	Water Only	100.0%	0.0%	\$ 3,900	\$ -	
Lawn & Tree Service	Treatment	7403	OMF	\$ 7,000	Water Only	100.0%	0.0%	\$ 7,000	\$ -	
Lawn & Tree Service	Treatment	7405	OMF	\$ 34,871	Water Only	100.0%	0.0%	\$ 34,871	\$ -	
Lawn & Tree Service	Treatment	7406	OMF	\$ 5,129	Water Only	100.0%	0.0%	\$ 5,129	\$ -	
Solid Waste Collections	Treatment	7403	OMF	\$ 2,346	Water Only	100.0%	0.0%	\$ 2,346	\$ -	
Solid Waste Disp	Treatment	7405	OMF	\$ 1,240	Water Only	100.0%	0.0%	\$ 1,240	\$ -	
Other Services	Treatment	7403	OMF	\$ 15,000	Water Only	100.0%	0.0%	\$ 15,000	\$ -	
Other Services	Treatment	7404	OMF	\$ 3,000	Water Only	100.0%	0.0%	\$ 3,000	\$ -	
Other Services	Treatment	7405	OMF	\$ 7,824	Water Only	100.0%	0.0%	\$ 7,824	\$ -	
Other Services	Treatment	7408	OMF	\$ 7,000	Water Only	100.0%	0.0%	\$ 7,000	\$ -	
Other Services	Treatment	7409	OMF	\$ 1,065	Water Only	100.0%	0.0%	\$ 1,065	\$ -	
Other Services	Treatment	7410	OMF	\$ 19,000	Water Only	100.0%	0.0%	\$ 19,000	\$ -	
Heavy Equip Rent	Treatment	7403	OMF	\$ 25,000	Water Only	100.0%	0.0%	\$ 25,000	\$ -	
Heavy Equip Rent	Treatment	7405	OMF	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -	
Office Equip Rent	Treatment	7401	OMF	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -	
Office Equip Rent	Treatment	7403	OMF	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -	
Office Equip Rent	Treatment	7406	OMF	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -	

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025		FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer	
Office Equip Rent	Treatment	7410	OMF	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -	
Other Equip Rent	Treatment	7403	OMF	\$ 15,000	Water Only	100.0%	0.0%	\$ 15,000	\$ -	
Other Equip Rent	Treatment	7405	OMF	\$ 12,800	Water Only	100.0%	0.0%	\$ 12,800	\$ -	
Computer Maint	Treatment	7404	OMF	\$ 11,916	Water Only	100.0%	0.0%	\$ 11,916	\$ -	
Computer Maint	Treatment	7406	OMF	\$ 11,916	Water Only	100.0%	0.0%	\$ 11,916	\$ -	
Computer Maint	Treatment	7401	OMF	\$ 37,500	Water Only	100.0%	0.0%	\$ 37,500	\$ -	
Computer Maint	Treatment	7411	OMF	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -	
Computer Maint	Treatment	7412	OMF	\$ 12,500	Water Only	100.0%	0.0%	\$ 12,500	\$ -	
Components/Parts	Treatment	7401	OMF	\$ 12,000	Water Only	100.0%	0.0%	\$ 12,000	\$ -	
Components/Parts	Treatment	7403	OMF	\$ 426,352	Water Only	100.0%	0.0%	\$ 426,352	\$ -	
Components/Parts	Treatment	7404	OMF	\$ 8,800	Water Only	100.0%	0.0%	\$ 8,800	\$ -	
Components/Parts	Treatment	7405	OMF	\$ 110,000	Water Only	100.0%	0.0%	\$ 110,000	\$ -	
Components/Parts	Treatment	7406	OMF	\$ 750	Water Only	100.0%	0.0%	\$ 750	\$ -	
Components/Parts	Treatment	7407	OMF	\$ 1,250	Water Only	100.0%	0.0%	\$ 1,250	\$ -	
Components/Parts	Treatment	7408	OMF	\$ 6,500	Water Only	100.0%	0.0%	\$ 6,500	\$ -	
Components/Parts	Treatment	7410	OMF	\$ 9,000	Water Only	100.0%	0.0%	\$ 9,000	\$ -	
Components/Parts	Treatment	7411	OMF	\$ 7,840	Water Only	100.0%	0.0%	\$ 7,840	\$ -	
Components/Parts	Treatment	7412	OMF	\$ 17,508	Water Only	100.0%	0.0%	\$ 17,508	\$ -	
Equip Rep & Maint	Treatment	7403	OMF	\$ 164,018	Water Only	100.0%	0.0%	\$ 164,018	\$ -	
Equip Rep & Maint	Treatment	7405	OMF	\$ 50,000	Water Only	100.0%	0.0%	\$ 50,000	\$ -	
Equip Rep & Maint	Treatment	7408	OMF	\$ 7,500	Water Only	100.0%	0.0%	\$ 7,500	\$ -	
Equip Rep & Maint	Treatment	7410	OMF	\$ 10,760	Water Only	100.0%	0.0%	\$ 10,760	\$ -	
Bldg Rep Materials	Treatment	7403	OMF	\$ 7,000	Water Only	100.0%	0.0%	\$ 7,000	\$ -	
Bldg Rep Materials	Treatment	7405	OMF	\$ 2,600	Water Only	100.0%	0.0%	\$ 2,600	\$ -	
Bldg Rep Materials	Treatment	7407	OMF	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -	
Bldg Rep & Maint	Treatment	7403	OMF	\$ 23,551	Water Only	100.0%	0.0%	\$ 23,551	\$ -	
Bldg Rep & Maint	Treatment	7405	OMF	\$ 20,000	Water Only	100.0%	0.0%	\$ 20,000	\$ -	
Electricity	Treatment	7404	OMF	\$ 1,679,800	Water Only	100.0%	0.0%	\$ 1,679,800	\$ -	
Electricity	Treatment	7406	OMF	\$ 669,400	Water Only	100.0%	0.0%	\$ 669,400	\$ -	
Electricity	Treatment	7403	OMF	\$ 15,500	Water Only	100.0%	0.0%	\$ 15,500	\$ -	
Special Delivery	Treatment	7403	OMF	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -	
Postage	Treatment	7403	OMF	\$ 100	Water Only	100.0%	0.0%	\$ 100	\$ -	
Postage	Treatment	7405	OMF	\$ 300	Water Only	100.0%	0.0%	\$ 300	\$ -	
Telephone/Cable Tv	Treatment	7401	OMF	\$ 27,000	Water Only	100.0%	0.0%	\$ 27,000	\$ -	
Telephone/Cable Tv	Treatment	7404	OMF	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -	
Telephone/Cable Tv	Treatment	7405	OMF	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -	
Telephone/Cable Tv	Treatment	7412	OMF	\$ 900	Water Only	100.0%	0.0%	\$ 900	\$ -	
Water/Sew/Storm	Treatment	7404	OMF	\$ 61,200	Water Only	100.0%	0.0%	\$ 61,200	\$ -	
Water/Sew/Storm	Treatment	7406	OMF	\$ 17,200	Water Only	100.0%	0.0%	\$ 17,200	\$ -	
Chlorine	Treatment	7404	OMF	\$ 1,200,000	Water Only	100.0%	0.0%	\$ 1,200,000	\$ -	
Coagulants	Treatment	7404	OMF	\$ 29,508	Water Only	100.0%	0.0%	\$ 29,508	\$ -	
Lime	Treatment	7404	OMF	\$ 3,939,013	Water Only	100.0%	0.0%	\$ 3,939,013	\$ -	
Aqueous Ammonia	Treatment	7404	OMF	\$ 70,000	Water Only	100.0%	0.0%	\$ 70,000	\$ -	
Aqueous Ammonia	Treatment	7406	OMF	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -	
Hydrofluosilicic Acid	Treatment	7404	OMF	\$ 60,000	Water Only	100.0%	0.0%	\$ 60,000	\$ -	
Hydrofluosilicic Acid	Treatment	7406	OMF	\$ 21,000	Water Only	100.0%	0.0%	\$ 21,000	\$ -	
Corrosion Inhibitor	Treatment	7406	OMF	\$ 120,000	Water Only	100.0%	0.0%	\$ 120,000	\$ -	
Sodium Hypochlorite	Treatment	7406	OMF	\$ 140,000	Water Only	100.0%	0.0%	\$ 140,000	\$ -	
Sodium Hydroxide	Treatment	7406	OMF	\$ 163,000	Water Only	100.0%	0.0%	\$ 163,000	\$ -	
Scale Inhibitor	Treatment	7406	OMF	\$ 112,000	Water Only	100.0%	0.0%	\$ 112,000	\$ -	
Sulfuric Acid	Treatment	7406	OMF	\$ 553,000	Water Only	100.0%	0.0%	\$ 553,000	\$ -	
Other Chemicals	Treatment	7404	OMF	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -	
Other Chemicals	Treatment	7406	OMF	\$ 6,000	Water Only	100.0%	0.0%	\$ 6,000	\$ -	

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025		FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer	
Other Chemicals	Treatment	7408	OMF	\$ 16,403	Water Only	100.0%	0.0%	\$ 16,403	\$ -	
Other Chemicals	Treatment	7409	OMF	\$ 3,500	Water Only	100.0%	0.0%	\$ 3,500	\$ -	
Other Chemicals	Treatment	7410	OMF	\$ 9,060	Water Only	100.0%	0.0%	\$ 9,060	\$ -	
Gasoline	Treatment	7403	OMF	\$ 3,400	Water Only	100.0%	0.0%	\$ 3,400	\$ -	
Gasoline	Treatment	7405	OMF	\$ 4,500	Water Only	100.0%	0.0%	\$ 4,500	\$ -	
Gasoline	Treatment	7408	OMF	\$ 3,200	Water Only	100.0%	0.0%	\$ 3,200	\$ -	
Gasoline	Treatment	7409	OMF	\$ 1,100	Water Only	100.0%	0.0%	\$ 1,100	\$ -	
Gasoline	Treatment	7410	OMF	\$ 2,500	Water Only	100.0%	0.0%	\$ 2,500	\$ -	
Diesel Fuel	Treatment	7403	OMF	\$ 39,700	Water Only	100.0%	0.0%	\$ 39,700	\$ -	
Diesel Fuel	Treatment	7405	OMF	\$ 10,100	Water Only	100.0%	0.0%	\$ 10,100	\$ -	
Oil & Lubricants	Treatment	7403	OMF	\$ 13,000	Water Only	100.0%	0.0%	\$ 13,000	\$ -	
Oil & Lubricants	Treatment	7405	OMF	\$ 3,200	Water Only	100.0%	0.0%	\$ 3,200	\$ -	
Books & Manuals	Treatment	7407	OMF	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -	
Books & Manuals	Treatment	7410	OMF	\$ 50	Water Only	100.0%	0.0%	\$ 50	\$ -	
Books & Manuals	Treatment	7401	OMF	\$ 450	Water Only	100.0%	0.0%	\$ 450	\$ -	
Data Proc Supplies	Treatment	7401	OMF	\$ 4,446	Water Only	100.0%	0.0%	\$ 4,446	\$ -	
Data Proc Supplies	Treatment	7402	OMF	\$ 260	Water Only	100.0%	0.0%	\$ 260	\$ -	
Data Proc Supplies	Treatment	7403	OMF	\$ 188	Water Only	100.0%	0.0%	\$ 188	\$ -	
Data Proc Supplies	Treatment	7410	OMF	\$ 188	Water Only	100.0%	0.0%	\$ 188	\$ -	
Data Proc Supplies	Treatment	7412	OMF	\$ 1,988	Water Only	100.0%	0.0%	\$ 1,988	\$ -	
Data Proc Supplies	Treatment	7406	OMF	\$ 188	Water Only	100.0%	0.0%	\$ 188	\$ -	
Data Proc Supplies	Treatment	7407	OMF	\$ 188	Water Only	100.0%	0.0%	\$ 188	\$ -	
Electrical Supplies	Treatment	7403	OMF	\$ 40,219	Water Only	100.0%	0.0%	\$ 40,219	\$ -	
Electrical Supplies	Treatment	7405	OMF	\$ 21,186	Water Only	100.0%	0.0%	\$ 21,186	\$ -	
Janitorial Supplies	Treatment	7403	OMF	\$ 9,500	Water Only	100.0%	0.0%	\$ 9,500	\$ -	
Janitorial Supplies	Treatment	7405	OMF	\$ 6,000	Water Only	100.0%	0.0%	\$ 6,000	\$ -	
Laboratory Sup	Treatment	7404	OMF	\$ 18,838	Water Only	100.0%	0.0%	\$ 18,838	\$ -	
Laboratory Sup	Treatment	7406	OMF	\$ 20,000	Water Only	100.0%	0.0%	\$ 20,000	\$ -	
Laboratory Sup	Treatment	7408	OMF	\$ 10,331	Water Only	100.0%	0.0%	\$ 10,331	\$ -	
Laboratory Sup	Treatment	7409	OMF	\$ 35,576	Water Only	100.0%	0.0%	\$ 35,576	\$ -	
Laboratory Sup	Treatment	7410	OMF	\$ 9,000	Water Only	100.0%	0.0%	\$ 9,000	\$ -	
Medical Supplies	Treatment	7406	OMF	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -	
Office Equip < \$5000	Treatment	7403	OMF	\$ 3,000	Water Only	100.0%	0.0%	\$ 3,000	\$ -	
Office Equip < \$5000	Treatment	7404	OMF	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -	
Office Equip < \$5000	Treatment	7405	OMF	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -	
Office Equip < \$5000	Treatment	7406	OMF	\$ 2,200	Water Only	100.0%	0.0%	\$ 2,200	\$ -	
Office Equip < \$5000	Treatment	7411	OMF	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -	
Office Equip < \$5000	Treatment	7407	OMF	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -	
Office Equip < \$5000	Treatment	7402	OMF	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -	
Office Supplies	Treatment	7401	OMF	\$ 570	Water Only	100.0%	0.0%	\$ 570	\$ -	
Office Supplies	Treatment	7403	OMF	\$ 2,100	Water Only	100.0%	0.0%	\$ 2,100	\$ -	
Office Supplies	Treatment	7404	OMF	\$ 2,905	Water Only	100.0%	0.0%	\$ 2,905	\$ -	
Office Supplies	Treatment	7405	OMF	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -	
Office Supplies	Treatment	7406	OMF	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -	
Office Supplies	Treatment	7407	OMF	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -	
Office Supplies	Treatment	7409	OMF	\$ 400	Water Only	100.0%	0.0%	\$ 400	\$ -	
Office Supplies	Treatment	7410	OMF	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -	
Safety/Train Mat	Treatment	7403	OMF	\$ 4,370	Water Only	100.0%	0.0%	\$ 4,370	\$ -	
Safety/Train Mat	Treatment	7404	OMF	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -	
Safety/Train Mat	Treatment	7405	OMF	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -	
Safety/Train Mat	Treatment	7406	OMF	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -	
Safety Shoes	Treatment	7401	OMF	\$ 750	Water Only	100.0%	0.0%	\$ 750	\$ -	
Safety Shoes	Treatment	7402	OMF	\$ 250	Water Only	100.0%	0.0%	\$ 250	\$ -	

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025		FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer	
Safety Shoes	Treatment	7403	OMF	\$ 4,500	Water Only	100.0%	0.0%	\$ 4,500	\$ -	-
Safety Shoes	Treatment	7404	OMF	\$ 3,750	Water Only	100.0%	0.0%	\$ 3,750	\$ -	-
Safety Shoes	Treatment	7405	OMF	\$ 1,500	Water Only	100.0%	0.0%	\$ 1,500	\$ -	-
Safety Shoes	Treatment	7406	OMF	\$ 2,250	Water Only	100.0%	0.0%	\$ 2,250	\$ -	-
Safety Shoes	Treatment	7408	OMF	\$ 750	Water Only	100.0%	0.0%	\$ 750	\$ -	-
Safety Shoes	Treatment	7409	OMF	\$ 750	Water Only	100.0%	0.0%	\$ 750	\$ -	-
Safety Shoes	Treatment	7410	OMF	\$ 750	Water Only	100.0%	0.0%	\$ 750	\$ -	-
Safety Shoes	Treatment	7411	OMF	\$ 250	Water Only	100.0%	0.0%	\$ 250	\$ -	-
Safety Shoes	Treatment	7412	OMF	\$ 250	Water Only	100.0%	0.0%	\$ 250	\$ -	-
Safety Shoes	Treatment	7407	OMF	\$ 250	Water Only	100.0%	0.0%	\$ 250	\$ -	-
Tools/Equip < \$5000	Treatment	7401	OMF	\$ 3,500	Water Only	100.0%	0.0%	\$ 3,500	\$ -	-
Tools/Equip < \$5000	Treatment	7403	OMF	\$ 14,086	Water Only	100.0%	0.0%	\$ 14,086	\$ -	-
Tools/Equip < \$5000	Treatment	7405	OMF	\$ 5,951	Water Only	100.0%	0.0%	\$ 5,951	\$ -	-
Tools/Equip < \$5000	Treatment	7408	OMF	\$ 5,000	Water Only	100.0%	0.0%	\$ 5,000	\$ -	-
Tools/Equip < \$5000	Treatment	7412	OMF	\$ 500	Water Only	100.0%	0.0%	\$ 500	\$ -	-
Tools/Equip < \$5000	Treatment	7406	OMF	\$ 1,460	Water Only	100.0%	0.0%	\$ 1,460	\$ -	-
Uniforms	Treatment	7401	OMF	\$ 725	Water Only	100.0%	0.0%	\$ 725	\$ -	-
Uniforms	Treatment	7403	OMF	\$ 7,900	Water Only	100.0%	0.0%	\$ 7,900	\$ -	-
Uniforms	Treatment	7404	OMF	\$ 5,250	Water Only	100.0%	0.0%	\$ 5,250	\$ -	-
Uniforms	Treatment	7405	OMF	\$ 2,900	Water Only	100.0%	0.0%	\$ 2,900	\$ -	-
Uniforms	Treatment	7406	OMF	\$ 3,150	Water Only	100.0%	0.0%	\$ 3,150	\$ -	-
Uniforms	Treatment	7409	OMF	\$ 1,050	Water Only	100.0%	0.0%	\$ 1,050	\$ -	-
Uniforms	Treatment	7410	OMF	\$ 1,050	Water Only	100.0%	0.0%	\$ 1,050	\$ -	-
Uniforms	Treatment	7402	OMF	\$ 350	Water Only	100.0%	0.0%	\$ 350	\$ -	-
Uniforms	Treatment	7407	OMF	\$ 350	Water Only	100.0%	0.0%	\$ 350	\$ -	-
Uniforms	Treatment	7408	OMF	\$ 1,075	Water Only	100.0%	0.0%	\$ 1,075	\$ -	-
Uniforms	Treatment	7411	OMF	\$ 350	Water Only	100.0%	0.0%	\$ 350	\$ -	-
Uniforms	Treatment	7412	OMF	\$ 350	Water Only	100.0%	0.0%	\$ 350	\$ -	-
Other Supplies	Treatment	7403	OMF	\$ 13,860	Water Only	100.0%	0.0%	\$ 13,860	\$ -	-
Other Supplies	Treatment	7404	OMF	\$ 2,000	Water Only	100.0%	0.0%	\$ 2,000	\$ -	-
Other Supplies	Treatment	7405	OMF	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -	-
Other Supplies	Treatment	7406	OMF	\$ 37,440	Water Only	100.0%	0.0%	\$ 37,440	\$ -	-
Other Supplies	Treatment	7408	OMF	\$ 800	Water Only	100.0%	0.0%	\$ 800	\$ -	-
Other Supplies	Treatment	7409	OMF	\$ 900	Water Only	100.0%	0.0%	\$ 900	\$ -	-
Other Supplies	Treatment	7410	OMF	\$ 1,000	Water Only	100.0%	0.0%	\$ 1,000	\$ -	-
Other Supplies	Treatment	7412	OMF	\$ 10,000	Water Only	100.0%	0.0%	\$ 10,000	\$ -	-
Training & Travel	Treatment	7401	OMF	\$ 7,800	Water Only	100.0%	0.0%	\$ 7,800	\$ -	-
Training & Travel	Treatment	7402	OMF	\$ 2,600	Water Only	100.0%	0.0%	\$ 2,600	\$ -	-
Training & Travel	Treatment	7403	OMF	\$ 2,400	Water Only	100.0%	0.0%	\$ 2,400	\$ -	-
Training & Travel	Treatment	7404	OMF	\$ 4,800	Water Only	100.0%	0.0%	\$ 4,800	\$ -	-
Training & Travel	Treatment	7405	OMF	\$ 2,400	Water Only	100.0%	0.0%	\$ 2,400	\$ -	-
Training & Travel	Treatment	7406	OMF	\$ 2,400	Water Only	100.0%	0.0%	\$ 2,400	\$ -	-
Training & Travel	Treatment	7407	OMF	\$ 2,400	Water Only	100.0%	0.0%	\$ 2,400	\$ -	-
Training & Travel	Treatment	7410	OMF	\$ 2,200	Water Only	100.0%	0.0%	\$ 2,200	\$ -	-
Training & Travel	Treatment	7411	OMF	\$ 2,600	Water Only	100.0%	0.0%	\$ 2,600	\$ -	-
Training & Travel	Treatment	7412	OMF	\$ 2,600	Water Only	100.0%	0.0%	\$ 2,600	\$ -	-
Indirect Admin Serv	Treatment	7401	OMF	\$ 36,863	Water Only	100.0%	0.0%	\$ 36,863	\$ -	-
Indirect Admin Serv	Treatment	7402	OMF	\$ 9,727	Water Only	100.0%	0.0%	\$ 9,727	\$ -	-
Indirect Admin Serv	Treatment	7403	OMF	\$ 231,018	Water Only	100.0%	0.0%	\$ 231,018	\$ -	-
Indirect Admin Serv	Treatment	7404	OMF	\$ 163,115	Water Only	100.0%	0.0%	\$ 163,115	\$ -	-
Indirect Admin Serv	Treatment	7405	OMF	\$ 83,627	Water Only	100.0%	0.0%	\$ 83,627	\$ -	-
Indirect Admin Serv	Treatment	7406	OMF	\$ 82,281	Water Only	100.0%	0.0%	\$ 82,281	\$ -	-
Indirect Admin Serv	Treatment	7407	OMF	\$ 9,548	Water Only	100.0%	0.0%	\$ 9,548	\$ -	-

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025		FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer	
Indirect Admin Serv	Treatment	7408	OMF	\$ 27,528	Water Only	100.0%	0.0%	\$ 27,528	\$ -	-
Indirect Admin Serv	Treatment	7409	OMF	\$ 21,517	Water Only	100.0%	0.0%	\$ 21,517	\$ -	-
Indirect Admin Serv	Treatment	7410	OMF	\$ 21,735	Water Only	100.0%	0.0%	\$ 21,735	\$ -	-
Indirect Admin Serv	Treatment	7411	OMF	\$ 8,638	Water Only	100.0%	0.0%	\$ 8,638	\$ -	-
Indirect Admin Serv	Treatment	7412	OMF	\$ 9,166	Water Only	100.0%	0.0%	\$ 9,166	\$ -	-
Overhead-Fleet	Treatment	7403	OMF	\$ 8,558	Water Only	100.0%	0.0%	\$ 8,558	\$ -	-
Overhead-Fleet	Treatment	7405	OMF	\$ 1,173	Water Only	100.0%	0.0%	\$ 1,173	\$ -	-
Overhead-Fleet	Treatment	7408	OMF	\$ 1,505	Water Only	100.0%	0.0%	\$ 1,505	\$ -	-
Overhead-Fleet	Treatment	7409	OMF	\$ 1,811	Water Only	100.0%	0.0%	\$ 1,811	\$ -	-
Overhead-Fleet	Treatment	7410	OMF	\$ 914	Water Only	100.0%	0.0%	\$ 914	\$ -	-
Servchg-Info Sys	Treatment	7401	OMF	\$ 243,008	Water Only	100.0%	0.0%	\$ 243,008	\$ -	-
Servchg-Info Sys	Treatment	7402	OMF	\$ 3,645	Water Only	100.0%	0.0%	\$ 3,645	\$ -	-
Servchg-Info Sys	Treatment	7403	OMF	\$ 50,573	Water Only	100.0%	0.0%	\$ 50,573	\$ -	-
Servchg-Info Sys	Treatment	7404	OMF	\$ 44,318	Water Only	100.0%	0.0%	\$ 44,318	\$ -	-
Servchg-Info Sys	Treatment	7405	OMF	\$ 22,396	Water Only	100.0%	0.0%	\$ 22,396	\$ -	-
Servchg-Info Sys	Treatment	7406	OMF	\$ 41,186	Water Only	100.0%	0.0%	\$ 41,186	\$ -	-
Servchg-Info Sys	Treatment	7407	OMF	\$ 3,624	Water Only	100.0%	0.0%	\$ 3,624	\$ -	-
Servchg-Info Sys	Treatment	7408	OMF	\$ 13,010	Water Only	100.0%	0.0%	\$ 13,010	\$ -	-
Servchg-Info Sys	Treatment	7409	OMF	\$ 9,881	Water Only	100.0%	0.0%	\$ 9,881	\$ -	-
Servchg-Info Sys	Treatment	7410	OMF	\$ 13,874	Water Only	100.0%	0.0%	\$ 13,874	\$ -	-
Servchg-Info Sys	Treatment	7411	OMF	\$ 10,875	Water Only	100.0%	0.0%	\$ 10,875	\$ -	-
Servchg-Info Sys	Treatment	7412	OMF	\$ 4,614	Water Only	100.0%	0.0%	\$ 4,614	\$ -	-
Servchg-Print Shop	Treatment	7401	OMF	\$ 1,984	Water Only	100.0%	0.0%	\$ 1,984	\$ -	-
Servchg-Print Shop	Treatment	7404	OMF	\$ 200	Water Only	100.0%	0.0%	\$ 200	\$ -	-
Servchg-Fleet O&M	Treatment	7403	OMF	\$ 13,143	Water Only	100.0%	0.0%	\$ 13,143	\$ -	-
Servchg-Fleet O&M	Treatment	7405	OMF	\$ 1,553	Water Only	100.0%	0.0%	\$ 1,553	\$ -	-
Servchg-Fleet O&M	Treatment	7408	OMF	\$ 3,778	Water Only	100.0%	0.0%	\$ 3,778	\$ -	-
Servchg-Fleet O&M	Treatment	7409	OMF	\$ 3,157	Water Only	100.0%	0.0%	\$ 3,157	\$ -	-
Servchg-Fleet O&M	Treatment	7410	OMF	\$ 903	Water Only	100.0%	0.0%	\$ 903	\$ -	-
Servchg-Non Fleet	Treatment	7403	OMF	\$ 1,200	Water Only	100.0%	0.0%	\$ 1,200	\$ -	-
Auto Liability	Treatment	7403	OMF	\$ 7,180	Water Only	100.0%	0.0%	\$ 7,180	\$ -	-
Auto Liability	Treatment	7405	OMF	\$ 879	Water Only	100.0%	0.0%	\$ 879	\$ -	-
Auto Liability	Treatment	7408	OMF	\$ 879	Water Only	100.0%	0.0%	\$ 879	\$ -	-
Auto Liability	Treatment	7409	OMF	\$ 879	Water Only	100.0%	0.0%	\$ 879	\$ -	-
Auto Liability	Treatment	7410	OMF	\$ 879	Water Only	100.0%	0.0%	\$ 879	\$ -	-
Fidelity Bonds	Treatment	7403	OMF	\$ 48	Water Only	100.0%	0.0%	\$ 48	\$ -	-
Fidelity Bonds	Treatment	7401	OMF	\$ 8	Water Only	100.0%	0.0%	\$ 8	\$ -	-
Fidelity Bonds	Treatment	7402	OMF	\$ 3	Water Only	100.0%	0.0%	\$ 3	\$ -	-
Fidelity Bonds	Treatment	7404	OMF	\$ 40	Water Only	100.0%	0.0%	\$ 40	\$ -	-
Fidelity Bonds	Treatment	7405	OMF	\$ 16	Water Only	100.0%	0.0%	\$ 16	\$ -	-
Fidelity Bonds	Treatment	7406	OMF	\$ 24	Water Only	100.0%	0.0%	\$ 24	\$ -	-
Fidelity Bonds	Treatment	7407	OMF	\$ 3	Water Only	100.0%	0.0%	\$ 3	\$ -	-
Fidelity Bonds	Treatment	7408	OMF	\$ 11	Water Only	100.0%	0.0%	\$ 11	\$ -	-
Fidelity Bonds	Treatment	7409	OMF	\$ 8	Water Only	100.0%	0.0%	\$ 8	\$ -	-
Fidelity Bonds	Treatment	7410	OMF	\$ 8	Water Only	100.0%	0.0%	\$ 8	\$ -	-
Fidelity Bonds	Treatment	7411	OMF	\$ 3	Water Only	100.0%	0.0%	\$ 3	\$ -	-
Fidelity Bonds	Treatment	7412	OMF	\$ 3	Water Only	100.0%	0.0%	\$ 3	\$ -	-
Emp Proceedings	Treatment	7401	OMF	\$ 125	Water Only	100.0%	0.0%	\$ 125	\$ -	-
Emp Proceedings	Treatment	7402	OMF	\$ 42	Water Only	100.0%	0.0%	\$ 42	\$ -	-
Emp Proceedings	Treatment	7403	OMF	\$ 750	Water Only	100.0%	0.0%	\$ 750	\$ -	-
Emp Proceedings	Treatment	7404	OMF	\$ 625	Water Only	100.0%	0.0%	\$ 625	\$ -	-
Emp Proceedings	Treatment	7405	OMF	\$ 250	Water Only	100.0%	0.0%	\$ 250	\$ -	-
Emp Proceedings	Treatment	7406	OMF	\$ 375	Water Only	100.0%	0.0%	\$ 375	\$ -	-

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025		FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer	
Emp Proceedings	Treatment	7407	OMF	\$ 42	Water Only	100.0%	0.0%	\$ 42	\$ -	
Emp Proceedings	Treatment	7408	OMF	\$ 167	Water Only	100.0%	0.0%	\$ 167	\$ -	
Emp Proceedings	Treatment	7409	OMF	\$ 125	Water Only	100.0%	0.0%	\$ 125	\$ -	
Emp Proceedings	Treatment	7410	OMF	\$ 125	Water Only	100.0%	0.0%	\$ 125	\$ -	
Emp Proceedings	Treatment	7411	OMF	\$ 42	Water Only	100.0%	0.0%	\$ 42	\$ -	
Emp Proceedings	Treatment	7412	OMF	\$ 42	Water Only	100.0%	0.0%	\$ 42	\$ -	
General Liability	Treatment	7401	OMF	\$ 299,939	Water Only	100.0%	0.0%	\$ 299,939	\$ -	
General Liability	Treatment	7402	OMF	\$ 587	Water Only	100.0%	0.0%	\$ 587	\$ -	
General Liability	Treatment	7403	OMF	\$ 10,556	Water Only	100.0%	0.0%	\$ 10,556	\$ -	
General Liability	Treatment	7404	OMF	\$ 8,797	Water Only	100.0%	0.0%	\$ 8,797	\$ -	
General Liability	Treatment	7405	OMF	\$ 3,519	Water Only	100.0%	0.0%	\$ 3,519	\$ -	
General Liability	Treatment	7406	OMF	\$ 5,279	Water Only	100.0%	0.0%	\$ 5,279	\$ -	
General Liability	Treatment	7407	OMF	\$ 587	Water Only	100.0%	0.0%	\$ 587	\$ -	
General Liability	Treatment	7408	OMF	\$ 2,345	Water Only	100.0%	0.0%	\$ 2,345	\$ -	
General Liability	Treatment	7409	OMF	\$ 1,760	Water Only	100.0%	0.0%	\$ 1,760	\$ -	
General Liability	Treatment	7410	OMF	\$ 1,760	Water Only	100.0%	0.0%	\$ 1,760	\$ -	
General Liability	Treatment	7411	OMF	\$ 587	Water Only	100.0%	0.0%	\$ 587	\$ -	
General Liability	Treatment	7412	OMF	\$ 587	Water Only	100.0%	0.0%	\$ 587	\$ -	
Other Ins Charges	Treatment	7401	OMF	\$ 1,936	Water Only	100.0%	0.0%	\$ 1,936	\$ -	
Other Ins Charges	Treatment	7402	OMF	\$ 645	Water Only	100.0%	0.0%	\$ 645	\$ -	
Other Ins Charges	Treatment	7403	OMF	\$ 8,390	Water Only	100.0%	0.0%	\$ 8,390	\$ -	
Other Ins Charges	Treatment	7404	OMF	\$ 6,454	Water Only	100.0%	0.0%	\$ 6,454	\$ -	
Other Ins Charges	Treatment	7405	OMF	\$ 3,227	Water Only	100.0%	0.0%	\$ 3,227	\$ -	
Other Ins Charges	Treatment	7406	OMF	\$ 3,227	Water Only	100.0%	0.0%	\$ 3,227	\$ -	
Other Ins Charges	Treatment	7407	OMF	\$ 645	Water Only	100.0%	0.0%	\$ 645	\$ -	
Other Ins Charges	Treatment	7408	OMF	\$ 1,936	Water Only	100.0%	0.0%	\$ 1,936	\$ -	
Other Ins Charges	Treatment	7409	OMF	\$ 1,291	Water Only	100.0%	0.0%	\$ 1,291	\$ -	
Other Ins Charges	Treatment	7410	OMF	\$ 1,936	Water Only	100.0%	0.0%	\$ 1,936	\$ -	
Other Ins Charges	Treatment	7412	OMF	\$ 645	Water Only	100.0%	0.0%	\$ 645	\$ -	
Prop/Fire Insurance	Treatment	7401	OMF	\$ 10,499	Water Only	100.0%	0.0%	\$ 10,499	\$ -	
Prop/Fire Insurance	Treatment	7402	OMF	\$ 3,500	Water Only	100.0%	0.0%	\$ 3,500	\$ -	
Prop/Fire Insurance	Treatment	7403	OMF	\$ 62,996	Water Only	100.0%	0.0%	\$ 62,996	\$ -	
Prop/Fire Insurance	Treatment	7404	OMF	\$ 52,497	Water Only	100.0%	0.0%	\$ 52,497	\$ -	
Prop/Fire Insurance	Treatment	7405	OMF	\$ 20,999	Water Only	100.0%	0.0%	\$ 20,999	\$ -	
Prop/Fire Insurance	Treatment	7406	OMF	\$ 31,498	Water Only	100.0%	0.0%	\$ 31,498	\$ -	
Prop/Fire Insurance	Treatment	7407	OMF	\$ 3,500	Water Only	100.0%	0.0%	\$ 3,500	\$ -	
Prop/Fire Insurance	Treatment	7408	OMF	\$ 13,999	Water Only	100.0%	0.0%	\$ 13,999	\$ -	
Prop/Fire Insurance	Treatment	7409	OMF	\$ 10,499	Water Only	100.0%	0.0%	\$ 10,499	\$ -	
Prop/Fire Insurance	Treatment	7410	OMF	\$ 10,499	Water Only	100.0%	0.0%	\$ 10,499	\$ -	
Prop/Fire Insurance	Treatment	7411	OMF	\$ 3,500	Water Only	100.0%	0.0%	\$ 3,500	\$ -	
Prop/Fire Insurance	Treatment	7412	OMF	\$ 3,500	Water Only	100.0%	0.0%	\$ 3,500	\$ -	
Vehicles	Treatment	7408	CO	\$ 33,000	Water Only	100.0%	0.0%	\$ 33,000	\$ -	
Other Equipment	Treatment	7403	CO	\$ 200,000	Water Only	100.0%	0.0%	\$ 200,000	\$ -	
Other Equipment	Treatment	7405	CO	\$ 25,000	Water Only	100.0%	0.0%	\$ 25,000	\$ -	
Pension - Frs	Treatment	7409	PS	\$ 17,942	Water Only	100.0%	0.0%	\$ 17,942	\$ -	
Water/Sew/Storm	Treatment	7403	OMF	\$ 1,100	Water Only	100.0%	0.0%	\$ 1,100	\$ -	
Pension - Frs	Treatment	7408	PS	\$ 32,131	Water Only	100.0%	0.0%	\$ 32,131	\$ -	
Pension - Frs	Treatment	7410	PS	\$ 7,928	Water Only	100.0%	0.0%	\$ 7,928	\$ -	
Permanent Salaries	Utilities Engineering	7102	PS	\$ 4,346,725	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 1,801,296	\$ 2,545,429	
Other Reg Salaries	Utilities Engineering	7102	PS	\$ 30,065	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 12,459	\$ 17,606	
Longevity Pay	Utilities Engineering	7102	PS	\$ 20,872	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 8,649	\$ 12,223	
Car Allowances	Utilities Engineering	7102	PS	\$ 87,720	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 36,351	\$ 51,369	
Expense Allowances	Utilities Engineering	7102	PS	\$ 10,080	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 4,177	\$ 5,903	

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025		FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer	
Cellphone Allowance	Utilities Engineering	7102	PS	\$ 15,720	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 6,514	\$ 9,206	
Overtime 1.5X Pay	Utilities Engineering	7102	PS	\$ 81,400	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 33,732	\$ 47,668	
Wellness Incentives	Utilities Engineering	7102	PS	\$ 5,000	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 2,072	\$ 2,928	
Pension - General Emp	Utilities Engineering	7102	PS	\$ 227,961	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 94,468	\$ 133,493	
Pension - Frs	Utilities Engineering	7102	PS	\$ 347,529	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 144,017	\$ 203,512	
Pension - Def Cont	Utilities Engineering	7102	PS	\$ 79,106	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 32,782	\$ 46,324	
Soc Sec/Medicare	Utilities Engineering	7102	PS	\$ 345,109	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 143,014	\$ 202,095	
Supplemental Fica	Utilities Engineering	7102	PS	\$ 6,200	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 2,569	\$ 3,631	
Disability Insurance	Utilities Engineering	7102	PS	\$ 1,800	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 746	\$ 1,054	
Life Insurance	Utilities Engineering	7102	PS	\$ 4,398	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 1,823	\$ 2,575	
Health Insurance	Utilities Engineering	7102	PS	\$ 552,787	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 229,077	\$ 323,710	
Workers' Comp	Utilities Engineering	7102	PS	\$ 36,390	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 15,080	\$ 21,310	
Other Prof Serv	Utilities Engineering	7102	OMF	\$ 3,000,000	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 1,243,209	\$ 1,756,791	
Other Prof Serv	Utilities Engineering	7101	OMF	\$ 100,000	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 41,440	\$ 58,560	
Ad/Marketing	Utilities Engineering	7101	OMF	\$ 1,325	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 549	\$ 776	
Clerical Services	Utilities Engineering	7101	OMF	\$ 5,000	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 2,072	\$ 2,928	
Costs/Fees/Permits	Utilities Engineering	7101	OMF	\$ 35,000	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 14,504	\$ 20,496	
Costs/Fees/Permits	Utilities Engineering	7102	OMF	\$ 500	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 207	\$ 293	
Food Services	Utilities Engineering	7101	OMF	\$ 1,000	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 414	\$ 586	
Office Equip Rent	Utilities Engineering	7101	OMF	\$ 4,380	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 1,815	\$ 2,565	
Office Equip Rent	Utilities Engineering	7102	OMF	\$ 2,514	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 1,042	\$ 1,472	
Computer Maint	Utilities Engineering	7101	OMF	\$ 20,743	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 8,596	\$ 12,147	
Equip Rep & Maint	Utilities Engineering	7101	OMF	\$ 6,674	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 2,766	\$ 3,908	
Equip Rep & Maint	Utilities Engineering	7102	OMF	\$ 1,462	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 606	\$ 856	
Imp Rep & Maint	Utilities Engineering	7101	OMF	\$ 2,300,000	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 953,127	\$ 1,346,873	
Telephone/Cable Tv	Utilities Engineering	7101	OMF	\$ 15,600	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 6,465	\$ 9,135	
Telephone/Cable Tv	Utilities Engineering	7102	OMF	\$ 1,400	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 580	\$ 820	
Gasoline	Utilities Engineering	7101	OMF	\$ 1,400	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 580	\$ 820	
Gasoline	Utilities Engineering	7102	OMF	\$ 11,000	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 4,558	\$ 6,442	
Data Proc Supplies	Utilities Engineering	7101	OMF	\$ 20,948	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 8,681	\$ 12,267	
Data Proc Supplies	Utilities Engineering	7102	OMF	\$ 41,238	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 17,089	\$ 24,149	
Office Equip < \$5000	Utilities Engineering	7102	OMF	\$ 8,600	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 3,564	\$ 5,036	
Office Supplies	Utilities Engineering	7101	OMF	\$ 7,500	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 3,108	\$ 4,392	
Safety Shoes	Utilities Engineering	7102	OMF	\$ 9,750	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 4,040	\$ 5,710	
Tools/Equip < \$5000	Utilities Engineering	7101	OMF	\$ 4,509	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 1,869	\$ 2,640	
Tools/Equip < \$5000	Utilities Engineering	7102	OMF	\$ 3,000	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 1,243	\$ 1,757	
Uniforms	Utilities Engineering	7102	OMF	\$ 4,300	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 1,782	\$ 2,518	
Other Supplies	Utilities Engineering	7101	OMF	\$ 3,000	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 1,243	\$ 1,757	
Training & Travel	Utilities Engineering	7102	OMF	\$ 79,600	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 32,986	\$ 46,614	
Indirect Admin Serv	Utilities Engineering	7101	OMF	\$ 190,886	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 79,104	\$ 111,782	
Indirect Admin Serv	Utilities Engineering	7102	OMF	\$ 692,987	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 287,176	\$ 405,811	
Overhead-Fleet	Utilities Engineering	7101	OMF	\$ 1,827	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 757	\$ 1,070	
Overhead-Fleet	Utilities Engineering	7102	OMF	\$ 9,690	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 4,016	\$ 5,674	
Servchg-Info Sys	Utilities Engineering	7101	OMF	\$ 167,968	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 69,606	\$ 98,362	
Servchg-Info Sys	Utilities Engineering	7102	OMF	\$ 169,128	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 70,087	\$ 99,041	
Servchg-Fleet O&M	Utilities Engineering	7101	OMF	\$ 1,806	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 748	\$ 1,058	
Servchg-Fleet O&M	Utilities Engineering	7102	OMF	\$ 11,814	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 4,896	\$ 6,918	
Auto Liability	Utilities Engineering	7101	OMF	\$ 1,758	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 729	\$ 1,029	
Auto Liability	Utilities Engineering	7102	OMF	\$ 7,909	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 3,278	\$ 4,631	
Fidelity Bonds	Utilities Engineering	7102	OMF	\$ 115	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 48	\$ 67	
Emp Proceedings	Utilities Engineering	7102	OMF	\$ 10,990	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 4,554	\$ 6,436	
General Liability	Utilities Engineering	7102	OMF	\$ 80,757	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 33,466	\$ 47,291	
Other Ins Charges	Utilities Engineering	7102	OMF	\$ 20,652	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 8,558	\$ 12,094	

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations			FY 2025	
					Allocation Factor	Water	Sewer	Water	Sewer
Prop/Fire Insurance	Utilities Engineering	7102	OMF	\$ 150,491	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 62,364	\$ 88,127
Vehicles	Utilities Engineering	7102	CO	\$ 136,142	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 56,418	\$ 79,724
Vehicles	Utilities Engineering	7101	CO	\$ 32,690	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 13,547	\$ 19,143
Food Services	Utilities Engineering	7102	OMF	\$ 2,580	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 1,069	\$ 1,511
Permanent Salaries	Jtility Billing and Collection	2040	PS	\$ 1,448,122	Active Service Connections	55.0%	44.1%	\$ 809,502	\$ 638,620
Longevity Pay	Jtility Billing and Collection	2040	PS	\$ 3,240	Active Service Connections	55.0%	44.1%	\$ 1,811	\$ 1,429
Car Allowances	Jtility Billing and Collection	2040	PS	\$ 8,760	Active Service Connections	55.0%	44.1%	\$ 4,897	\$ 3,863
Expense Allowances	Jtility Billing and Collection	2040	PS	\$ 2,880	Active Service Connections	55.0%	44.1%	\$ 1,610	\$ 1,270
Cellphone Allowance	Jtility Billing and Collection	2040	PS	\$ 600	Active Service Connections	55.0%	44.1%	\$ 335	\$ 265
Overtime 1.5X Pay	Jtility Billing and Collection	2040	PS	\$ 6,700	Active Service Connections	55.0%	44.1%	\$ 3,745	\$ 2,955
Wellness Incentives	Jtility Billing and Collection	2040	PS	\$ 4,500	Active Service Connections	55.0%	44.1%	\$ 2,516	\$ 1,984
Pension - General Emp	Jtility Billing and Collection	2040	PS	\$ 29,195	Active Service Connections	55.0%	44.1%	\$ 16,320	\$ 12,875
Pension - Frs	Jtility Billing and Collection	2040	PS	\$ 151,251	Active Service Connections	55.0%	44.1%	\$ 84,550	\$ 66,701
Pension - Def Cont	Jtility Billing and Collection	2040	PS	\$ 19,837	Active Service Connections	55.0%	44.1%	\$ 11,089	\$ 8,748
Soc Sec/Medicare	Jtility Billing and Collection	2040	PS	\$ 111,969	Active Service Connections	55.0%	44.1%	\$ 62,591	\$ 49,378
Supplemental Fica	Jtility Billing and Collection	2040	PS	\$ 500	Active Service Connections	55.0%	44.1%	\$ 280	\$ 220
Disability Insurance	Jtility Billing and Collection	2040	PS	\$ 500	Active Service Connections	55.0%	44.1%	\$ 280	\$ 220
Life Insurance	Jtility Billing and Collection	2040	PS	\$ 1,465	Active Service Connections	55.0%	44.1%	\$ 819	\$ 646
Health Insurance	Jtility Billing and Collection	2040	PS	\$ 292,813	Active Service Connections	55.0%	44.1%	\$ 163,683	\$ 129,130
Workers' Comp	Jtility Billing and Collection	2040	PS	\$ 916	Active Service Connections	55.0%	44.1%	\$ 512	\$ 404
Data Proc Serv	Jtility Billing and Collection	2040	OMF	\$ 363,560	Active Service Connections	55.0%	44.1%	\$ 203,231	\$ 160,329
Costs/Fees/Permits	Jtility Billing and Collection	2040	OMF	\$ 7,500	Active Service Connections	55.0%	44.1%	\$ 4,193	\$ 3,307
Security Services	Jtility Billing and Collection	2040	OMF	\$ 38,162	Active Service Connections	55.0%	44.1%	\$ 21,333	\$ 16,829
Other Services	Jtility Billing and Collection	2040	OMF	\$ 15,000	Active Service Connections	55.0%	44.1%	\$ 8,385	\$ 6,615
Office Equip Rent	Jtility Billing and Collection	2040	OMF	\$ 1,965	Active Service Connections	55.0%	44.1%	\$ 1,098	\$ 867
Building Leases	Jtility Billing and Collection	2040	OMF	\$ 41,137	Active Service Connections	55.0%	44.1%	\$ 22,996	\$ 18,141
Computer Maint	Jtility Billing and Collection	2040	OMF	\$ 220,690	Active Service Connections	55.0%	44.1%	\$ 123,366	\$ 97,324
Equip Rep & Maint	Jtility Billing and Collection	2040	OMF	\$ 2,000	Active Service Connections	55.0%	44.1%	\$ 1,118	\$ 882
Postage	Jtility Billing and Collection	2040	OMF	\$ 195,063	Active Service Connections	55.0%	44.1%	\$ 109,041	\$ 86,022
Telephone/Cable Tv	Jtility Billing and Collection	2040	OMF	\$ 900	Active Service Connections	55.0%	44.1%	\$ 503	\$ 397
Data Proc Supplies	Jtility Billing and Collection	2040	OMF	\$ 500	Active Service Connections	55.0%	44.1%	\$ 280	\$ 220
Office Equip < \$5000	Jtility Billing and Collection	2040	OMF	\$ 5,200	Active Service Connections	55.0%	44.1%	\$ 2,907	\$ 2,293
Office Supplies	Jtility Billing and Collection	2040	OMF	\$ 39,000	Active Service Connections	55.0%	44.1%	\$ 21,801	\$ 17,199
Training & Travel	Jtility Billing and Collection	2040	OMF	\$ 10,000	Active Service Connections	55.0%	44.1%	\$ 5,590	\$ 4,410
Indirect Admin Serv	Jtility Billing and Collection	2040	OMF	\$ 533,995	Active Service Connections	55.0%	44.1%	\$ 298,504	\$ 235,491
Servchg-Info Sys	Jtility Billing and Collection	2040	OMF	\$ 324,225	Active Service Connections	55.0%	44.1%	\$ 181,242	\$ 142,983
Servchg-Print Shop	Jtility Billing and Collection	2040	OMF	\$ 36,000	Active Service Connections	55.0%	44.1%	\$ 20,124	\$ 15,876
Fidelity Bonds	Jtility Billing and Collection	2040	OMF	\$ 69	Active Service Connections	55.0%	44.1%	\$ 39	\$ 30
Emp Proceedings	Jtility Billing and Collection	2040	OMF	\$ 1,083	Active Service Connections	55.0%	44.1%	\$ 605	\$ 478
General Liability	Jtility Billing and Collection	2040	OMF	\$ 17,086	Active Service Connections	55.0%	44.1%	\$ 9,551	\$ 7,535
Other Ins Charges	Jtility Billing and Collection	2040	OMF	\$ 10,971	Active Service Connections	55.0%	44.1%	\$ 6,133	\$ 4,838
Prop/Fire Insurance	Jtility Billing and Collection	2040	OMF	\$ 90,995	Active Service Connections	55.0%	44.1%	\$ 50,866	\$ 40,129
Food Services	Jtility Billing and Collection	2040	OMF	\$ 1,710	Active Service Connections	55.0%	44.1%	\$ 956	\$ 754
Uniforms	Jtility Billing and Collection	2040	OMF	\$ 800	Active Service Connections	55.0%	44.1%	\$ 447	\$ 353
Contra Large User Fees - City	Administration		OMV	\$ 38,766,231	Sewer Only	0.0%	100.0%	\$ -	\$ 38,766,231
				<b>\$ 133,495,083</b>				<b>\$ 60,594,611</b>	<b>\$ 72,900,472</b>
<b>Transfers</b>									
TR to Special Obligation Bonds			TO	\$ 2,853,859	PS Split	63.2%	36.8%	\$ 1,804,611	\$ 1,049,248
				<b>\$ 2,853,859</b>				<b>\$ 1,804,611</b>	<b>\$ 1,049,248</b>
<b>Debt Service</b>									

**Schedule 1 Expense Allocation To Service Types**

Expense Line Item	Division Title	Cost Center	Code	FY 2025 Expense for COSA	Allocations		FY 2025		FY 2025		
					Allocation Factor	Water	Sewer	Water	Sewer	Water	Sewer
W & S Rev Ref Bonds Series 2016			DEBT	\$ 6,954,094	Existing Debt	60.0%	40.0%	\$ 4,172,456	\$ 2,781,638		
Water & Sewer Revenue Bond Series 2018			DEBT	\$ 4,443,930	Existing Debt	60.0%	40.0%	\$ 2,666,358	\$ 1,777,572		
SRF Loan #3			SRF	\$ 1,045,896	Existing Debt	60.0%	40.0%	\$ 627,538	\$ 418,358		
SRF Loan #4			SRF	\$ 2,282,258	Existing Debt	60.0%	40.0%	\$ 1,369,355	\$ 912,903		
Series 2021 (Series 2012 Refunding)			DEBT	\$ 4,321,942	Existing Debt	60.0%	40.0%	\$ 2,593,165	\$ 1,728,777		
Series 2024B (Series 2014 Refunding)			DEBT	\$ 11,690,526	Existing Debt	60.0%	40.0%	\$ 7,014,315	\$ 4,676,210		
Series 2024A (AMI)			DEBT	\$ 3,566,750	Active Service Connections	55.9%	44.1%	\$ 1,993,818	\$ 1,572,932		
Series 2023A Debt Service - Enabling Works			DEBT	\$ 11,244,300	Water Only	100.0%	0.0%	\$ 11,244,300	\$ -		
Series 2023B Debt Service - Prospect Lake Clean Water Cent			DEBT	\$ 23,100,200	Water Only	100.0%	0.0%	\$ 23,100,200	\$ -		
Interim Financing			DEBT	\$ 1,642,500	Composite CIP	29.7%	70.3%	\$ 487,732	\$ 1,154,768		
				<b>\$ 70,292,395</b>				<b>\$ 55,269,237</b>	<b>\$ 15,023,158</b>		
<b>Cash-Funded Capital</b>											
Cash Funded Capital			CIP	\$ 30,937,479	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 12,820,588	\$ 18,116,891		
				<b>\$ 30,937,479</b>				<b>\$ 12,820,588</b>	<b>\$ 18,116,891</b>		
<b>Change of Fund Balance</b>											
Change of Fund Balance			FUND	\$ 10,083,467	Weighted Revenues	62.5%	37.5%	\$ 6,300,691	\$ 3,782,776		
				<b>\$ 10,083,467</b>				<b>\$ 6,300,691</b>	<b>\$ 3,782,776</b>		
				<b>\$ 247,662,284</b>				<b>\$ 136,789,739</b>	<b>\$ 110,872,544</b>		
								55%	45%		

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated Water Expense	Supply/Prod Trans/Dist		FY 2025	FY 2025
				Allocation Factor	%	%	Supply/Prod \$
<b>Operations and Maintenance</b>							
Permanent Salaries	Administration	PS	\$ 1,299,894	Weighted Expense	60.9%	39.1%	\$ 792,081 \$ 507,813
Permanent Salaries	Administration	PS	\$ 140,462	Weighted Expense	60.9%	39.1%	\$ 85,590 \$ 54,872
Permanent Salaries	Administration	PS	\$ 108,593	Weighted Expense	60.9%	39.1%	\$ 66,170 \$ 42,423
Other Reg Salaries	Administration	PS	\$ 1,728	Weighted Expense	60.9%	39.1%	\$ 1,053 \$ 675
Other Reg Salaries	Administration	PS	\$ 12,613	Weighted Expense	60.9%	39.1%	\$ 7,686 \$ 4,927
Longevity Pay	Administration	PS	\$ 6,209	Weighted Expense	60.9%	39.1%	\$ 3,784 \$ 2,426
Longevity Pay	Administration	PS	\$ 3,089	Weighted Expense	60.9%	39.1%	\$ 1,882 \$ 1,207
Car Allowances	Administration	PS	\$ 22,800	Weighted Expense	60.9%	39.1%	\$ 13,893 \$ 8,907
Workers' Comp	Administration	PS	\$ 1,607	Weighted Expense	60.9%	39.1%	\$ 979 \$ 628
Workers' Comp	Administration	PS	\$ 89	Weighted Expense	60.9%	39.1%	\$ 54 \$ 35
Workers' Comp	Administration	PS	\$ 68	Weighted Expense	60.9%	39.1%	\$ 42 \$ 27
Data Proc Serv	Administration	OMF	\$ 121	Weighted Expense	60.9%	39.1%	\$ 74 \$ 47
Other Prof Serv	Administration	OMF	\$ 19,607	Weighted Expense	60.9%	39.1%	\$ 11,948 \$ 7,660
Ad/Marketing	Administration	OMF	\$ 1,381	Weighted Expense	60.9%	39.1%	\$ 841 \$ 539
Costs/Fees/Permits	Administration	OMF	\$ 828	Weighted Expense	60.9%	39.1%	\$ 505 \$ 324
Custodial Services	Administration	OMF	\$ 8,285	Weighted Expense	60.9%	39.1%	\$ 5,048 \$ 3,237
Food Services	Administration	OMF	\$ 2,651	Weighted Expense	60.9%	39.1%	\$ 1,615 \$ 1,036
Lawn & Tree Service	Administration	OMF	\$ 5,523	Weighted Expense	60.9%	39.1%	\$ 3,366 \$ 2,158
Security Services	Administration	OMF	\$ 139,186	Weighted Expense	60.9%	39.1%	\$ 84,812 \$ 54,374
Other Services	Administration	OMF	\$ 9,390	Weighted Expense	60.9%	39.1%	\$ 5,721 \$ 3,668
Office Equip Rent	Administration	OMF	\$ 1,823	Weighted Expense	60.9%	39.1%	\$ 1,111 \$ 712
Office Space Rent	Administration	OMF	\$ 13,256	Weighted Expense	60.9%	39.1%	\$ 8,077 \$ 5,178
Computer Maint	Administration	OMF	\$ 9,831	Weighted Expense	60.9%	39.1%	\$ 5,991 \$ 3,841
Components/Parts	Administration	OMF	\$ 1,381	Weighted Expense	60.9%	39.1%	\$ 841 \$ 539
Equip Rep & Maint	Administration	OMF	\$ 9,612	Weighted Expense	60.9%	39.1%	\$ 5,857 \$ 3,755
Bldg Rep Materials	Administration	OMF	\$ 13,808	Weighted Expense	60.9%	39.1%	\$ 8,414 \$ 5,394
Bldg Rep & Maint	Administration	OMF	\$ 11,046	Weighted Expense	60.9%	39.1%	\$ 6,731 \$ 4,315
Telephone/Cable Tv	Administration	OMF	\$ 663	Weighted Expense	60.9%	39.1%	\$ 404 \$ 259
Data Proc Supplies	Administration	OMF	\$ 42,149	Weighted Expense	60.9%	39.1%	\$ 25,683 \$ 16,466
Data Proc Supplies	Administration	OMF	\$ 339	Weighted Expense	60.9%	39.1%	\$ 207 \$ 132
Data Proc Supplies	Administration	OMF	\$ 250	Weighted Expense	60.9%	39.1%	\$ 152 \$ 98
Janitorial Supplies	Administration	OMF	\$ 5,075	Weighted Expense	60.9%	39.1%	\$ 3,093 \$ 1,983
Office Equip < \$5000	Administration	OMF	\$ 3,557	Weighted Expense	60.9%	39.1%	\$ 2,167 \$ 1,390
Office Equip < \$5000	Administration	OMF	\$ 331	Weighted Expense	60.9%	39.1%	\$ 202 \$ 129
Office Equip < \$5000	Administration	OMF	\$ 331	Weighted Expense	60.9%	39.1%	\$ 202 \$ 129
Office Supplies	Administration	OMF	\$ 4,529	Weighted Expense	60.9%	39.1%	\$ 2,760 \$ 1,769
Office Supplies	Administration	OMF	\$ 690	Weighted Expense	60.9%	39.1%	\$ 421 \$ 270
Safety/Train Mat	Administration	OMF	\$ 1,105	Weighted Expense	60.9%	39.1%	\$ 673 \$ 432
Safety Shoes	Administration	OMF	\$ 552	Weighted Expense	60.9%	39.1%	\$ 337 \$ 216
Tools/Equip < \$5000	Administration	OMF	\$ 552	Weighted Expense	60.9%	39.1%	\$ 337 \$ 216
Uniforms	Administration	OMF	\$ 497	Weighted Expense	60.9%	39.1%	\$ 303 \$ 194
Uniforms	Administration	OMF	\$ 41	Weighted Expense	60.9%	39.1%	\$ 25 \$ 16
Uniforms	Administration	OMF	\$ 41	Weighted Expense	60.9%	39.1%	\$ 25 \$ 16
Other Supplies	Administration	OMF	\$ 1,105	Weighted Expense	60.9%	39.1%	\$ 673 \$ 432
Training & Travel	Administration	OMF	\$ 29,273	Weighted Expense	60.9%	39.1%	\$ 17,837 \$ 11,436
Training & Travel	Administration	OMF	\$ 3,756	Weighted Expense	60.9%	39.1%	\$ 2,289 \$ 1,467
Training & Travel	Administration	OMF	\$ 1,215	Weighted Expense	60.9%	39.1%	\$ 740 \$ 475
Indirect Admin Serv	Administration	OMF	\$ 254,347	Weighted Expense	60.9%	39.1%	\$ 154,984 \$ 99,362
Indirect Admin Serv	Administration	OMF	\$ 12,183	Weighted Expense	60.9%	39.1%	\$ 7,424 \$ 4,759
Indirect Admin Serv	Administration	OMF	\$ 54,656	Weighted Expense	60.9%	39.1%	\$ 33,304 \$ 21,352
Servchg-Info Sys	Administration	OMF	\$ 120,679	Weighted Expense	60.9%	39.1%	\$ 73,535 \$ 47,144

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated Water Expense	Supply/Prod Trans/Dist		FY 2025 Supply/Prod \$	FY 2025 Trans/Dist \$
				Allocation Factor	%		
Servchg-Info Sys	Administration	OMF	\$ 59,374	Weighted Expense	60.9%	\$ 36,179	\$ 23,195
Servchg-Info Sys	Administration	OMF	\$ 6,004	Weighted Expense	60.9%	\$ 3,659	\$ 2,346
Servchg-Print Shop	Administration	OMF	\$ 5,302	Weighted Expense	60.9%	\$ 3,231	\$ 2,071
Fidelity Bonds	Administration	OMF	\$ 4	Weighted Expense	60.9%	\$ 3	\$ 2
Fidelity Bonds	Administration	OMF	\$ 33	Weighted Expense	60.9%	\$ 20	\$ 13
Fidelity Bonds	Administration	OMF	\$ 4	Weighted Expense	60.9%	\$ 3	\$ 2
Emp Proceedings	Administration	OMF	\$ 19,890	Weighted Expense	60.9%	\$ 12,120	\$ 7,770
Emp Proceedings	Administration	OMF	\$ 69	Weighted Expense	60.9%	\$ 42	\$ 27
Emp Proceedings	Administration	OMF	\$ 69	Weighted Expense	60.9%	\$ 42	\$ 27
General Liability	Administration	OMF	\$ 9,815	Weighted Expense	60.9%	\$ 5,981	\$ 3,834
General Liability	Administration	OMF	\$ 972	Weighted Expense	60.9%	\$ 592	\$ 380
General Liability	Administration	OMF	\$ 972	Weighted Expense	60.9%	\$ 592	\$ 380
Other Ins Charges	Administration	OMF	\$ 6,773	Weighted Expense	60.9%	\$ 4,127	\$ 2,646
Other Ins Charges	Administration	OMF	\$ 1,069	Weighted Expense	60.9%	\$ 652	\$ 418
Other Ins Charges	Administration	OMF	\$ 1,069	Weighted Expense	60.9%	\$ 652	\$ 418
Prop/Fire Insurance	Administration	OMF	\$ 42,526	Weighted Expense	60.9%	\$ 25,913	\$ 16,613
Prop/Fire Insurance	Administration	OMF	\$ 5,799	Weighted Expense	60.9%	\$ 3,533	\$ 2,265
Prop/Fire Insurance	Administration	OMF	\$ 5,799	Weighted Expense	60.9%	\$ 3,533	\$ 2,265
Permanent Salaries	Customer Service	PS	\$ 60,841	Supply	100.0%	\$ 60,841	\$ -
Permanent Salaries	Customer Service	PS	\$ 105,768	Supply	100.0%	\$ 105,768	\$ -
Permanent Salaries	Customer Service	PS	\$ 212,618	Supply	100.0%	\$ 212,618	\$ -
Permanent Salaries	Customer Service	PS	\$ 420,451	Supply	100.0%	\$ 420,451	\$ -
Permanent Salaries	Customer Service	PS	\$ 60,546	Supply	100.0%	\$ 60,546	\$ -
Permanent Salaries	Customer Service	PS	\$ 104,700	Supply	100.0%	\$ 104,700	\$ -
Part Time Salaries	Customer Service	PS	\$ 23,534	Supply	100.0%	\$ 23,534	\$ -
Part Time Salaries	Customer Service	PS	\$ 21,577	Supply	100.0%	\$ 21,577	\$ -
Longevity Pay	Customer Service	PS	\$ 1,230	Supply	100.0%	\$ 1,230	\$ -
Longevity Pay	Customer Service	PS	\$ 2,376	Supply	100.0%	\$ 2,376	\$ -
Shift Differential	Customer Service	PS	\$ 1,381	Supply	100.0%	\$ 1,381	\$ -
Car Allowances	Customer Service	PS	\$ 2,281	Supply	100.0%	\$ 2,281	\$ -
Car Allowances	Customer Service	PS	\$ 3,958	Supply	100.0%	\$ 3,958	\$ -
Car Allowances	Customer Service	PS	\$ 1,677	Supply	100.0%	\$ 1,677	\$ -
Expense Allowances	Customer Service	PS	\$ 805	Supply	100.0%	\$ 805	\$ -
Expense Allowances	Customer Service	PS	\$ 2,415	Supply	100.0%	\$ 2,415	\$ -
Cellphone Allowance	Customer Service	PS	\$ 268	Supply	100.0%	\$ 268	\$ -
Cellphone Allowance	Customer Service	PS	\$ 1,409	Supply	100.0%	\$ 1,409	\$ -
Cellphone Allowance	Customer Service	PS	\$ 268	Supply	100.0%	\$ 268	\$ -
Cellphone Allowance	Customer Service	PS	\$ 268	Supply	100.0%	\$ 268	\$ -
Cellphone Allowance	Customer Service	PS	\$ 537	Supply	100.0%	\$ 537	\$ -
Overtime 1.5X Pay	Customer Service	PS	\$ 7,379	Supply	100.0%	\$ 7,379	\$ -
Overtime 1.5X Pay	Customer Service	PS	\$ 4,528	Supply	100.0%	\$ 4,528	\$ -
Overtime 1X Pay	Customer Service	PS	\$ 224	Supply	100.0%	\$ 224	\$ -
Mileage Reimburse	Customer Service	PS	\$ 56	Supply	100.0%	\$ 56	\$ -
Wellness Incentives	Customer Service	PS	\$ 839	Supply	100.0%	\$ 839	\$ -
Wellness Incentives	Customer Service	PS	\$ 280	Supply	100.0%	\$ 280	\$ -
Wellness Incentives	Customer Service	PS	\$ 559	Supply	100.0%	\$ 559	\$ -
Wellness Incentives	Customer Service	PS	\$ 559	Supply	100.0%	\$ 559	\$ -
Pension - General Emp	Customer Service	PS	\$ 10,735	Supply	100.0%	\$ 10,735	\$ -
Pension - General Emp	Customer Service	PS	\$ 11,170	Supply	100.0%	\$ 11,170	\$ -
Pension/Defer Comp	Customer Service	PS	\$ 5,591	Supply	100.0%	\$ 5,591	\$ -
Pension/Defer Comp	Customer Service	PS	\$ 14,616	Supply	100.0%	\$ 14,616	\$ -
Pension/Defer Comp	Customer Service	PS	\$ 42,567	Supply	100.0%	\$ 42,567	\$ -
Pension - Frs	Customer Service	PS	\$ 8,291	Supply	100.0%	\$ 8,291	\$ -

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Pension - Frs	Customer Service	PS	\$ 8,251	Supply	100.0%	0.0%	\$ 8,251	\$ -
Pension - Frs	Customer Service	PS	\$ 8,667	Supply	100.0%	0.0%	\$ 8,667	\$ -
Pension - Other	Customer Service	PS	\$ 3,186	Supply	100.0%	0.0%	\$ 3,186	\$ -
Pension - Other	Customer Service	PS	\$ 2,963	Supply	100.0%	0.0%	\$ 2,963	\$ -
Pension - Def Cont	Customer Service	PS	\$ 5,826	Supply	100.0%	0.0%	\$ 5,826	\$ -
Pension - Def Cont	Customer Service	PS	\$ 5,583	Supply	100.0%	0.0%	\$ 5,583	\$ -
Pension - Def Cont	Customer Service	PS	\$ 5,759	Supply	100.0%	0.0%	\$ 5,759	\$ -
Pension - Def Cont	Customer Service	PS	\$ 3,699	Supply	100.0%	0.0%	\$ 3,699	\$ -
Soc Sec/Medicare	Customer Service	PS	\$ 4,829	Supply	100.0%	0.0%	\$ 4,829	\$ -
Soc Sec/Medicare	Customer Service	PS	\$ 8,502	Supply	100.0%	0.0%	\$ 8,502	\$ -
Soc Sec/Medicare	Customer Service	PS	\$ 16,379	Supply	100.0%	0.0%	\$ 16,379	\$ -
Soc Sec/Medicare	Customer Service	PS	\$ 32,680	Supply	100.0%	0.0%	\$ 32,680	\$ -
Soc Sec/Medicare	Customer Service	PS	\$ 4,673	Supply	100.0%	0.0%	\$ 4,673	\$ -
Soc Sec/Medicare	Customer Service	PS	\$ 8,092	Supply	100.0%	0.0%	\$ 8,092	\$ -
Supplemental Fica	Customer Service	PS	\$ 112	Supply	100.0%	0.0%	\$ 112	\$ -
Supplemental Fica	Customer Service	PS	\$ 2,348	Supply	100.0%	0.0%	\$ 2,348	\$ -
Supplemental Fica	Customer Service	PS	\$ 1,677	Supply	100.0%	0.0%	\$ 1,677	\$ -
Supplemental Fica	Customer Service	PS	\$ 335	Supply	100.0%	0.0%	\$ 335	\$ -
Disability Insurance	Customer Service	PS	\$ 503	Supply	100.0%	0.0%	\$ 503	\$ -
Disability Insurance	Customer Service	PS	\$ 56	Supply	100.0%	0.0%	\$ 56	\$ -
Disability Insurance	Customer Service	PS	\$ 112	Supply	100.0%	0.0%	\$ 112	\$ -
Life Insurance	Customer Service	PS	\$ 61	Supply	100.0%	0.0%	\$ 61	\$ -
Life Insurance	Customer Service	PS	\$ 107	Supply	100.0%	0.0%	\$ 107	\$ -
Life Insurance	Customer Service	PS	\$ 215	Supply	100.0%	0.0%	\$ 215	\$ -
Life Insurance	Customer Service	PS	\$ 277	Supply	100.0%	0.0%	\$ 277	\$ -
Life Insurance	Customer Service	PS	\$ 61	Supply	100.0%	0.0%	\$ 61	\$ -
Life Insurance	Customer Service	PS	\$ 106	Supply	100.0%	0.0%	\$ 106	\$ -
Health Insurance	Customer Service	PS	\$ 20,088	Supply	100.0%	0.0%	\$ 20,088	\$ -
Health Insurance	Customer Service	PS	\$ 47,381	Supply	100.0%	0.0%	\$ 47,381	\$ -
Health Insurance	Customer Service	PS	\$ 87,853	Supply	100.0%	0.0%	\$ 87,853	\$ -
Health Insurance	Customer Service	PS	\$ 18,952	Supply	100.0%	0.0%	\$ 18,952	\$ -
Health Insurance	Customer Service	PS	\$ 29,355	Supply	100.0%	0.0%	\$ 29,355	\$ -
Workers' Comp	Customer Service	PS	\$ 39	Supply	100.0%	0.0%	\$ 39	\$ -
Workers' Comp	Customer Service	PS	\$ 1,539	Supply	100.0%	0.0%	\$ 1,539	\$ -
Workers' Comp	Customer Service	PS	\$ 5,454	Supply	100.0%	0.0%	\$ 5,454	\$ -
Workers' Comp	Customer Service	PS	\$ 269	Supply	100.0%	0.0%	\$ 269	\$ -
Workers' Comp	Customer Service	PS	\$ 871	Supply	100.0%	0.0%	\$ 871	\$ -
Workers' Comp	Customer Service	PS	\$ 2,807	Supply	100.0%	0.0%	\$ 2,807	\$ -
Data Proc Serv	Customer Service	OMF	\$ 490	Supply	100.0%	0.0%	\$ 490	\$ -
Costs/Fees/Permits	Customer Service	OMF	\$ 70	Supply	100.0%	0.0%	\$ 70	\$ -
Costs/Fees/Permits	Customer Service	OMF	\$ 22	Supply	100.0%	0.0%	\$ 22	\$ -
Costs/Fees/Permits	Customer Service	OMF	\$ 134	Supply	100.0%	0.0%	\$ 134	\$ -
Food Services	Customer Service	OMF	\$ 704	Supply	100.0%	0.0%	\$ 704	\$ -
Other Services	Customer Service	OMF	\$ 11,180	Supply	100.0%	0.0%	\$ 11,180	\$ -
Other Services	Customer Service	OMF	\$ 429,887	Supply	100.0%	0.0%	\$ 429,887	\$ -
Other Services	Customer Service	OMF	\$ 168	Supply	100.0%	0.0%	\$ 168	\$ -
Postage	Customer Service	OMF	\$ 1,118	Supply	100.0%	0.0%	\$ 1,118	\$ -
Telephone/Cable Tv	Customer Service	OMF	\$ 168	Supply	100.0%	0.0%	\$ 168	\$ -
Telephone/Cable Tv	Customer Service	OMF	\$ 224	Supply	100.0%	0.0%	\$ 224	\$ -
Telephone/Cable Tv	Customer Service	OMF	\$ 280	Supply	100.0%	0.0%	\$ 280	\$ -
Telephone/Cable Tv	Customer Service	OMF	\$ 56	Supply	100.0%	0.0%	\$ 56	\$ -
Telephone/Cable Tv	Customer Service	OMF	\$ 112	Supply	100.0%	0.0%	\$ 112	\$ -
Gasoline	Customer Service	OMF	\$ 10,509	Supply	100.0%	0.0%	\$ 10,509	\$ -

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Diesel Fuel	Customer Service	OMF	\$ 839	Supply	100.0%	0.0%	\$ 839	\$ -
Data Proc Supplies	Customer Service	OMF	\$ 40	Supply	100.0%	0.0%	\$ 40	\$ -
Data Proc Supplies	Customer Service	OMF	\$ 105	Supply	100.0%	0.0%	\$ 105	\$ -
Data Proc Supplies	Customer Service	OMF	\$ 948	Supply	100.0%	0.0%	\$ 948	\$ -
Data Proc Supplies	Customer Service	OMF	\$ 438	Supply	100.0%	0.0%	\$ 438	\$ -
Janitorial Supplies	Customer Service	OMF	\$ 509	Supply	100.0%	0.0%	\$ 509	\$ -
Office Equip < \$5000	Customer Service	OMF	\$ 112	Supply	100.0%	0.0%	\$ 112	\$ -
Office Equip < \$5000	Customer Service	OMF	\$ 671	Supply	100.0%	0.0%	\$ 671	\$ -
Office Equip < \$5000	Customer Service	OMF	\$ 671	Supply	100.0%	0.0%	\$ 671	\$ -
Office Equip < \$5000	Customer Service	OMF	\$ 447	Supply	100.0%	0.0%	\$ 447	\$ -
Office Equip < \$5000	Customer Service	OMF	\$ 224	Supply	100.0%	0.0%	\$ 224	\$ -
Office Equip < \$5000	Customer Service	OMF	\$ 224	Supply	100.0%	0.0%	\$ 224	\$ -
Office Supplies	Customer Service	OMF	\$ 441	Supply	100.0%	0.0%	\$ 441	\$ -
Office Supplies	Customer Service	OMF	\$ 1,118	Supply	100.0%	0.0%	\$ 1,118	\$ -
Office Supplies	Customer Service	OMF	\$ 6,596	Supply	100.0%	0.0%	\$ 6,596	\$ -
Office Supplies	Customer Service	OMF	\$ 447	Supply	100.0%	0.0%	\$ 447	\$ -
Safety Shoes	Customer Service	OMF	\$ 1,118	Supply	100.0%	0.0%	\$ 1,118	\$ -
Safety Shoes	Customer Service	OMF	\$ 280	Supply	100.0%	0.0%	\$ 280	\$ -
Tools/Equip < \$5000	Customer Service	OMF	\$ 1,118	Supply	100.0%	0.0%	\$ 1,118	\$ -
Tools/Equip < \$5000	Customer Service	OMF	\$ 2,795	Supply	100.0%	0.0%	\$ 2,795	\$ -
Uniforms	Customer Service	OMF	\$ 14	Supply	100.0%	0.0%	\$ 14	\$ -
Uniforms	Customer Service	OMF	\$ 56	Supply	100.0%	0.0%	\$ 56	\$ -
Uniforms	Customer Service	OMF	\$ 1,565	Supply	100.0%	0.0%	\$ 1,565	\$ -
Uniforms	Customer Service	OMF	\$ 224	Supply	100.0%	0.0%	\$ 224	\$ -
Uniforms	Customer Service	OMF	\$ 391	Supply	100.0%	0.0%	\$ 391	\$ -
Uniforms	Customer Service	OMF	\$ 28	Supply	100.0%	0.0%	\$ 28	\$ -
Training & Travel	Customer Service	OMF	\$ 1,453	Supply	100.0%	0.0%	\$ 1,453	\$ -
Training & Travel	Customer Service	OMF	\$ 2,795	Supply	100.0%	0.0%	\$ 2,795	\$ -
Training & Travel	Customer Service	OMF	\$ 5,031	Supply	100.0%	0.0%	\$ 5,031	\$ -
Training & Travel	Customer Service	OMF	\$ 1,230	Supply	100.0%	0.0%	\$ 1,230	\$ -
Indirect Admin Serv	Customer Service	OMF	\$ 50,847	Supply	100.0%	0.0%	\$ 50,847	\$ -
Indirect Admin Serv	Customer Service	OMF	\$ 35,087	Supply	100.0%	0.0%	\$ 35,087	\$ -
Indirect Admin Serv	Customer Service	OMF	\$ 70,494	Supply	100.0%	0.0%	\$ 70,494	\$ -
Indirect Admin Serv	Customer Service	OMF	\$ 24,941	Supply	100.0%	0.0%	\$ 24,941	\$ -
Indirect Admin Serv	Customer Service	OMF	\$ 8,774	Supply	100.0%	0.0%	\$ 8,774	\$ -
Indirect Admin Serv	Customer Service	OMF	\$ 7,682	Supply	100.0%	0.0%	\$ 7,682	\$ -
Overhead-Fleet	Customer Service	OMF	\$ 4,404	Supply	100.0%	0.0%	\$ 4,404	\$ -
Overhead-Fleet	Customer Service	OMF	\$ 2,606	Supply	100.0%	0.0%	\$ 2,606	\$ -
Servchg-Info Sys	Customer Service	OMF	\$ 110,409	Supply	100.0%	0.0%	\$ 110,409	\$ -
Servchg-Info Sys	Customer Service	OMF	\$ 287,001	Supply	100.0%	0.0%	\$ 287,001	\$ -
Servchg-Info Sys	Customer Service	OMF	\$ 12,907	Supply	100.0%	0.0%	\$ 12,907	\$ -
Servchg-Info Sys	Customer Service	OMF	\$ 12,951	Supply	100.0%	0.0%	\$ 12,951	\$ -
Servchg-Info Sys	Customer Service	OMF	\$ 3,913	Supply	100.0%	0.0%	\$ 3,913	\$ -
Servchg-Info Sys	Customer Service	OMF	\$ 3,913	Supply	100.0%	0.0%	\$ 3,913	\$ -
Servchg-Print Shop	Customer Service	OMF	\$ 280	Supply	100.0%	0.0%	\$ 280	\$ -
Servchg-Print Shop	Customer Service	OMF	\$ 783	Supply	100.0%	0.0%	\$ 783	\$ -
Servchg-Print Shop	Customer Service	OMF	\$ 280	Supply	100.0%	0.0%	\$ 280	\$ -
Servchg-Fleet O&M	Customer Service	OMF	\$ 6,393	Supply	100.0%	0.0%	\$ 6,393	\$ -
Servchg-Fleet O&M	Customer Service	OMF	\$ 4,210	Supply	100.0%	0.0%	\$ 4,210	\$ -
Servchg-Non Fleet	Customer Service	OMF	\$ 559	Supply	100.0%	0.0%	\$ 559	\$ -
Auto Liability	Customer Service	OMF	\$ 2,948	Supply	100.0%	0.0%	\$ 2,948	\$ -
Auto Liability	Customer Service	OMF	\$ 1,474	Supply	100.0%	0.0%	\$ 1,474	\$ -
Fidelity Bonds	Customer Service	OMF	\$ 16	Supply	100.0%	0.0%	\$ 16	\$ -

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Fidelity Bonds	Customer Service	OMF	\$ 2	Supply	100.0%	0.0%	\$ 2	\$ -
Fidelity Bonds	Customer Service	OMF	\$ 3	Supply	100.0%	0.0%	\$ 3	\$ -
Fidelity Bonds	Customer Service	OMF	\$ 11	Supply	100.0%	0.0%	\$ 11	\$ -
Fidelity Bonds	Customer Service	OMF	\$ 3	Supply	100.0%	0.0%	\$ 3	\$ -
Fidelity Bonds	Customer Service	OMF	\$ 4	Supply	100.0%	0.0%	\$ 4	\$ -
Emp Proceedings	Customer Service	OMF	\$ 23	Supply	100.0%	0.0%	\$ 23	\$ -
Emp Proceedings	Customer Service	OMF	\$ 46	Supply	100.0%	0.0%	\$ 46	\$ -
Emp Proceedings	Customer Service	OMF	\$ 163	Supply	100.0%	0.0%	\$ 163	\$ -
Emp Proceedings	Customer Service	OMF	\$ 256	Supply	100.0%	0.0%	\$ 256	\$ -
Emp Proceedings	Customer Service	OMF	\$ 46	Supply	100.0%	0.0%	\$ 46	\$ -
Emp Proceedings	Customer Service	OMF	\$ 70	Supply	100.0%	0.0%	\$ 70	\$ -
General Liability	Customer Service	OMF	\$ 1,375	Supply	100.0%	0.0%	\$ 1,375	\$ -
General Liability	Customer Service	OMF	\$ 656	Supply	100.0%	0.0%	\$ 656	\$ -
General Liability	Customer Service	OMF	\$ 2,295	Supply	100.0%	0.0%	\$ 2,295	\$ -
General Liability	Customer Service	OMF	\$ 3,606	Supply	100.0%	0.0%	\$ 3,606	\$ -
General Liability	Customer Service	OMF	\$ 656	Supply	100.0%	0.0%	\$ 656	\$ -
General Liability	Customer Service	OMF	\$ 984	Supply	100.0%	0.0%	\$ 984	\$ -
Other Ins Charges	Customer Service	OMF	\$ 722	Supply	100.0%	0.0%	\$ 722	\$ -
Other Ins Charges	Customer Service	OMF	\$ 1,804	Supply	100.0%	0.0%	\$ 1,804	\$ -
Other Ins Charges	Customer Service	OMF	\$ 3,247	Supply	100.0%	0.0%	\$ 3,247	\$ -
Other Ins Charges	Customer Service	OMF	\$ 722	Supply	100.0%	0.0%	\$ 722	\$ -
Other Ins Charges	Customer Service	OMF	\$ 1,082	Supply	100.0%	0.0%	\$ 1,082	\$ -
Prop/Fire Insurance	Customer Service	OMF	\$ 1,957	Supply	100.0%	0.0%	\$ 1,957	\$ -
Prop/Fire Insurance	Customer Service	OMF	\$ 3,913	Supply	100.0%	0.0%	\$ 3,913	\$ -
Prop/Fire Insurance	Customer Service	OMF	\$ 13,695	Supply	100.0%	0.0%	\$ 13,695	\$ -
Prop/Fire Insurance	Customer Service	OMF	\$ 21,520	Supply	100.0%	0.0%	\$ 21,520	\$ -
Prop/Fire Insurance	Customer Service	OMF	\$ 3,913	Supply	100.0%	0.0%	\$ 3,913	\$ -
Prop/Fire Insurance	Customer Service	OMF	\$ 5,869	Supply	100.0%	0.0%	\$ 5,869	\$ -
Vehicles	Customer Service	CO	\$ 96,908	Supply	100.0%	0.0%	\$ 96,908	\$ -
Office Equip Rent	Customer Service	OMF	\$ 1,118	Supply	100.0%	0.0%	\$ 1,118	\$ -
Mileage Reimburse	Customer Service	PS	\$ 14	Supply	100.0%	0.0%	\$ 14	\$ -
Unemployment Comp	Department Support	PS	\$ 552	Weighted Expense	60.9%	39.1%	\$ 337	\$ 216
Acct & Auditing	Department Support	OMF	\$ 15,962	Weighted Expense	60.9%	39.1%	\$ 9,726	\$ 6,236
Building Leases	Department Support	OMF	\$ 212,534	Weighted Expense	60.9%	39.1%	\$ 129,506	\$ 83,028
Office Space Rent	Department Support	OMF	\$ 15,465	Weighted Expense	60.9%	39.1%	\$ 9,424	\$ 6,042
Components/Parts	Department Support	OMF	\$ 41,424	Weighted Expense	60.9%	39.1%	\$ 25,242	\$ 16,183
Mtgs/School/Dues	Department Support	OMF	\$ 55,232	Weighted Expense	60.9%	39.1%	\$ 33,655	\$ 21,577
Indirect Admin Serv	Department Support	OMF	\$ 10,417	Weighted Expense	60.9%	39.1%	\$ 6,348	\$ 4,070
Indirect Admin Serv	Department Support	OMF	\$ 3,877	Weighted Expense	60.9%	39.1%	\$ 2,362	\$ 1,514
Servchg-Airport	Department Support	OMF	\$ 82,749	Weighted Expense	60.9%	39.1%	\$ 50,422	\$ 32,326
Servchg-Pub Works	Department Support	OMF	\$ 67,997	Weighted Expense	60.9%	39.1%	\$ 41,434	\$ 26,564
Regular Salaries	Distribution and Collection	PS	\$ 358,141	Trans/Dist	0.0%	100.0%	\$ -	\$ 358,141
Permanent Salaries	Distribution and Collection	PS	\$ 63,283	Trans/Dist	0.0%	100.0%	\$ -	\$ 63,283
Permanent Salaries	Distribution and Collection	PS	\$ 54,003	Trans/Dist	0.0%	100.0%	\$ -	\$ 54,003
Permanent Salaries	Distribution and Collection	PS	\$ 531,144	Trans/Dist	0.0%	100.0%	\$ -	\$ 531,144
Permanent Salaries	Distribution and Collection	PS	\$ 370,037	Trans/Dist	0.0%	100.0%	\$ -	\$ 370,037
Permanent Salaries	Distribution and Collection	PS	\$ 392,565	Trans/Dist	0.0%	100.0%	\$ -	\$ 392,565
Permanent Salaries	Distribution and Collection	PS	\$ 369,946	Trans/Dist	0.0%	100.0%	\$ -	\$ 369,946
Permanent Salaries	Distribution and Collection	PS	\$ 86,844	Trans/Dist	0.0%	100.0%	\$ -	\$ 86,844
Permanent Salaries	Distribution and Collection	PS	\$ 588,084	Trans/Dist	0.0%	100.0%	\$ -	\$ 588,084
Permanent Salaries	Distribution and Collection	PS	\$ 302,742	Trans/Dist	0.0%	100.0%	\$ -	\$ 302,742
Permanent Salaries	Distribution and Collection	PS	\$ 604,412	Trans/Dist	0.0%	100.0%	\$ -	\$ 604,412
Permanent Salaries	Distribution and Collection	PS	\$ 473,238	Trans/Dist	0.0%	100.0%	\$ -	\$ 473,238

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Permanent Salaries	Distribution and Collection	PS	\$ 163,936	Trans/Dist	0.0%	100.0%	\$ -	\$ 163,936
Permanent Salaries	Distribution and Collection	PS	\$ 570,277	Trans/Dist	0.0%	100.0%	\$ -	\$ 570,277
Permanent Salaries	Distribution and Collection	PS	\$ 725,604	Trans/Dist	0.0%	100.0%	\$ -	\$ 725,604
Permanent Salaries	Distribution and Collection	PS	\$ 472,939	Trans/Dist	0.0%	100.0%	\$ -	\$ 472,939
Permanent Salaries	Distribution and Collection	PS	\$ 124,067	Trans/Dist	0.0%	100.0%	\$ -	\$ 124,067
Permanent Salaries	Distribution and Collection	PS	\$ 35,416	Trans/Dist	0.0%	100.0%	\$ -	\$ 35,416
Permanent Salaries	Distribution and Collection	PS	\$ 494,286	Trans/Dist	0.0%	100.0%	\$ -	\$ 494,286
Other Reg Salaries	Distribution and Collection	PS	\$ 1,130	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,130
Other Reg Salaries	Distribution and Collection	PS	\$ 1,130	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,130
Other Reg Salaries	Distribution and Collection	PS	\$ 2,785	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,785
Other Reg Salaries	Distribution and Collection	PS	\$ 5,078	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,078
Other Reg Salaries	Distribution and Collection	PS	\$ 2,321	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,321
Longevity	Distribution and Collection	PS	\$ 1,206	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,206
Longevity Pay	Distribution and Collection	PS	\$ 3,344	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,344
Longevity Pay	Distribution and Collection	PS	\$ 3,318	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,318
Longevity Pay	Distribution and Collection	PS	\$ 2,901	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,901
Longevity Pay	Distribution and Collection	PS	\$ 3,068	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,068
Longevity Pay	Distribution and Collection	PS	\$ 7,041	Trans/Dist	0.0%	100.0%	\$ -	\$ 7,041
Longevity Pay	Distribution and Collection	PS	\$ 5,730	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,730
Longevity Pay	Distribution and Collection	PS	\$ 5,573	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,573
Longevity Pay	Distribution and Collection	PS	\$ 9,369	Trans/Dist	0.0%	100.0%	\$ -	\$ 9,369
Longevity Pay	Distribution and Collection	PS	\$ 2,113	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,113
Longevity Pay	Distribution and Collection	PS	\$ 8,087	Trans/Dist	0.0%	100.0%	\$ -	\$ 8,087
Longevity Pay	Distribution and Collection	PS	\$ 11,465	Trans/Dist	0.0%	100.0%	\$ -	\$ 11,465
Longevity Pay	Distribution and Collection	PS	\$ 905	Trans/Dist	0.0%	100.0%	\$ -	\$ 905
Longevity Pay	Distribution and Collection	PS	\$ 3,619	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,619
Shift Differential	Distribution and Collection	PS	\$ 428	Trans/Dist	0.0%	100.0%	\$ -	\$ 428
Shift Differential	Distribution and Collection	PS	\$ 570	Trans/Dist	0.0%	100.0%	\$ -	\$ 570
Shift Differential	Distribution and Collection	PS	\$ 214	Trans/Dist	0.0%	100.0%	\$ -	\$ 214
Shift Differential	Distribution and Collection	PS	\$ 214	Trans/Dist	0.0%	100.0%	\$ -	\$ 214
Shift Differential	Distribution and Collection	PS	\$ 214	Trans/Dist	0.0%	100.0%	\$ -	\$ 214
Shift Differential	Distribution and Collection	PS	\$ 428	Trans/Dist	0.0%	100.0%	\$ -	\$ 428
Standby Pay	Distribution and Collection	PS	\$ 8,774	Trans/Dist	0.0%	100.0%	\$ -	\$ 8,774
Standby Pay	Distribution and Collection	PS	\$ 5,340	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,340
Standby Pay	Distribution and Collection	PS	\$ 4,536	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,536
Standby Pay	Distribution and Collection	PS	\$ 5,576	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,576
Standby Pay	Distribution and Collection	PS	\$ 2,193	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,193
Standby Pay	Distribution and Collection	PS	\$ 11,233	Trans/Dist	0.0%	100.0%	\$ -	\$ 11,233
Standby Pay	Distribution and Collection	PS	\$ 6,283	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,283
Standby Pay	Distribution and Collection	PS	\$ 13,709	Trans/Dist	0.0%	100.0%	\$ -	\$ 13,709
Standby Pay	Distribution and Collection	PS	\$ 2,742	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,742
Standby Pay	Distribution and Collection	PS	\$ 219	Trans/Dist	0.0%	100.0%	\$ -	\$ 219
Standby Pay	Distribution and Collection	PS	\$ 3,180	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,180
Standby Pay	Distribution and Collection	PS	\$ 12,805	Trans/Dist	0.0%	100.0%	\$ -	\$ 12,805
Standby Pay	Distribution and Collection	PS	\$ 8,260	Trans/Dist	0.0%	100.0%	\$ -	\$ 8,260
Standby Pay	Distribution and Collection	PS	\$ 3,345	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,345
Upgrade Pay	Distribution and Collection	PS	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Upgrade Pay	Distribution and Collection	PS	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Upgrade Pay	Distribution and Collection	PS	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Upgrade Pay	Distribution and Collection	PS	\$ 55	Trans/Dist	0.0%	100.0%	\$ -	\$ 55
Upgrade Pay	Distribution and Collection	PS	\$ 713	Trans/Dist	0.0%	100.0%	\$ -	\$ 713
Upgrade Pay	Distribution and Collection	PS	\$ 219	Trans/Dist	0.0%	100.0%	\$ -	\$ 219
Upgrade Pay	Distribution and Collection	PS	\$ 55	Trans/Dist	0.0%	100.0%	\$ -	\$ 55

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Upgrade Pay	Distribution and Collection	PS	\$ 219	Trans/Dist	0.0%	100.0%	\$ -	\$ 219
Car Allowances	Distribution and Collection	PS	\$ 2,566	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,566
Car Allowances	Distribution and Collection	PS	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Car Allowances	Distribution and Collection	PS	\$ 4,211	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,211
Car Allowances	Distribution and Collection	PS	\$ 3,000	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,000
Car Allowances	Distribution and Collection	PS	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Car Allowances	Distribution and Collection	PS	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Car Allowances	Distribution and Collection	PS	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Car Allowances	Distribution and Collection	PS	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Car Allowances	Distribution and Collection	PS	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Car Allowances	Distribution and Collection	PS	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Car Allowances	Distribution and Collection	PS	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Car Allowances	Distribution and Collection	PS	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Car Allowances	Distribution and Collection	PS	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Car Allowances	Distribution and Collection	PS	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Car Allowances	Distribution and Collection	PS	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Cellphone Allowance	Distribution and Collection	PS	\$ 526	Trans/Dist	0.0%	100.0%	\$ -	\$ 526
Employee Allowances	Distribution and Collection	PS	\$ 526	Trans/Dist	0.0%	100.0%	\$ -	\$ 526
Cellphone Allowance	Distribution and Collection	PS	\$ 724	Trans/Dist	0.0%	100.0%	\$ -	\$ 724
Cellphone Allowance	Distribution and Collection	PS	\$ 263	Trans/Dist	0.0%	100.0%	\$ -	\$ 263
Cellphone Allowance	Distribution and Collection	PS	\$ 526	Trans/Dist	0.0%	100.0%	\$ -	\$ 526
Cellphone Allowance	Distribution and Collection	PS	\$ 526	Trans/Dist	0.0%	100.0%	\$ -	\$ 526
Cellphone Allowance	Distribution and Collection	PS	\$ 790	Trans/Dist	0.0%	100.0%	\$ -	\$ 790
Cellphone Allowance	Distribution and Collection	PS	\$ 263	Trans/Dist	0.0%	100.0%	\$ -	\$ 263
Cellphone Allowance	Distribution and Collection	PS	\$ 1,579	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,579
Cellphone Allowance	Distribution and Collection	PS	\$ 1,579	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,579
Cellphone Allowance	Distribution and Collection	PS	\$ 1,579	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,579
Cellphone Allowance	Distribution and Collection	PS	\$ 790	Trans/Dist	0.0%	100.0%	\$ -	\$ 790
Cellphone Allowance	Distribution and Collection	PS	\$ 526	Trans/Dist	0.0%	100.0%	\$ -	\$ 526
Cellphone Allowance	Distribution and Collection	PS	\$ 2,369	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,369
Cellphone Allowance	Distribution and Collection	PS	\$ 3,840	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,840
Cellphone Allowance	Distribution and Collection	PS	\$ 2,237	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,237
Cellphone Allowance	Distribution and Collection	PS	\$ 2,369	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,369
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 65,693	Trans/Dist	0.0%	100.0%	\$ -	\$ 65,693
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 28,240	Trans/Dist	0.0%	100.0%	\$ -	\$ 28,240
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 42,553	Trans/Dist	0.0%	100.0%	\$ -	\$ 42,553
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 42,772	Trans/Dist	0.0%	100.0%	\$ -	\$ 42,772
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 4,003	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,003
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 25,005	Trans/Dist	0.0%	100.0%	\$ -	\$ 25,005
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 8,061	Trans/Dist	0.0%	100.0%	\$ -	\$ 8,061
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 101,775	Trans/Dist	0.0%	100.0%	\$ -	\$ 101,775
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 73,425	Trans/Dist	0.0%	100.0%	\$ -	\$ 73,425
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 88,670	Trans/Dist	0.0%	100.0%	\$ -	\$ 88,670
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 603	Trans/Dist	0.0%	100.0%	\$ -	\$ 603
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 96,730	Trans/Dist	0.0%	100.0%	\$ -	\$ 96,730
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 51,500	Trans/Dist	0.0%	100.0%	\$ -	\$ 51,500
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 40,304	Trans/Dist	0.0%	100.0%	\$ -	\$ 40,304
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 1,755	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,755
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 4,277	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,277
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 4,990	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,990
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 9,816	Trans/Dist	0.0%	100.0%	\$ -	\$ 9,816
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 713	Trans/Dist	0.0%	100.0%	\$ -	\$ 713

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Overtime 1X Pay	Distribution and Collection	PS	\$ 823	Trans/Dist	0.0%	100.0%	\$ -	\$ 823
Overtime 1X Pay	Distribution and Collection	PS	\$ 548	Trans/Dist	0.0%	100.0%	\$ -	\$ 548
Overtime 1X Pay	Distribution and Collection	PS	\$ 548	Trans/Dist	0.0%	100.0%	\$ -	\$ 548
Overtime 1X Pay	Distribution and Collection	PS	\$ 987	Trans/Dist	0.0%	100.0%	\$ -	\$ 987
Overtime 1X Pay	Distribution and Collection	PS	\$ 1,206	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,206
Overtime 1X Pay	Distribution and Collection	PS	\$ 384	Trans/Dist	0.0%	100.0%	\$ -	\$ 384
Mileage Reimburse	Distribution and Collection	PS	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Wellness Incentives	Distribution and Collection	PS	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Wellness Incentives	Distribution and Collection	PS	\$ 548	Trans/Dist	0.0%	100.0%	\$ -	\$ 548
Wellness Incentives	Distribution and Collection	PS	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Wellness Incentives	Distribution and Collection	PS	\$ 823	Trans/Dist	0.0%	100.0%	\$ -	\$ 823
Wellness Incentives	Distribution and Collection	PS	\$ 823	Trans/Dist	0.0%	100.0%	\$ -	\$ 823
Wellness Incentives	Distribution and Collection	PS	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Wellness Incentives	Distribution and Collection	PS	\$ 1,500	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,500
Wellness Incentives	Distribution and Collection	PS	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Wellness Incentives	Distribution and Collection	PS	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Pension/Defer Comp	Distribution and Collection	PS	\$ 10,696	Trans/Dist	0.0%	100.0%	\$ -	\$ 10,696
Pension - General Emp	Distribution and Collection	PS	\$ 41,593	Trans/Dist	0.0%	100.0%	\$ -	\$ 41,593
Pension - General Emp	Distribution and Collection	PS	\$ 47,286	Trans/Dist	0.0%	100.0%	\$ -	\$ 47,286
Pension - General Emp	Distribution and Collection	PS	\$ 31,629	Trans/Dist	0.0%	100.0%	\$ -	\$ 31,629
Pension - General Emp	Distribution and Collection	PS	\$ 31,420	Trans/Dist	0.0%	100.0%	\$ -	\$ 31,420
Pension - General Emp	Distribution and Collection	PS	\$ 73,311	Trans/Dist	0.0%	100.0%	\$ -	\$ 73,311
Pension - General Emp	Distribution and Collection	PS	\$ 20,942	Trans/Dist	0.0%	100.0%	\$ -	\$ 20,942
Pension - General Emp	Distribution and Collection	PS	\$ 56,387	Trans/Dist	0.0%	100.0%	\$ -	\$ 56,387
Pension - General Emp	Distribution and Collection	PS	\$ 80,217	Trans/Dist	0.0%	100.0%	\$ -	\$ 80,217
Pension - General Emp	Distribution and Collection	PS	\$ 31,964	Trans/Dist	0.0%	100.0%	\$ -	\$ 31,964
Pension - General Emp	Distribution and Collection	PS	\$ 67,122	Trans/Dist	0.0%	100.0%	\$ -	\$ 67,122
Pension - General Emp	Distribution and Collection	PS	\$ 81,139	Trans/Dist	0.0%	100.0%	\$ -	\$ 81,139
Pension - General Emp	Distribution and Collection	PS	\$ 12,781	Trans/Dist	0.0%	100.0%	\$ -	\$ 12,781
Pension - General Emp	Distribution and Collection	PS	\$ 52,778	Trans/Dist	0.0%	100.0%	\$ -	\$ 52,778
Pension - General Emp	Distribution and Collection	PS	\$ 13,378	Trans/Dist	0.0%	100.0%	\$ -	\$ 13,378
Pension - Frs	Distribution and Collection	PS	\$ 4,827	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,827
Pension - Frs	Distribution and Collection	PS	\$ 44,654	Trans/Dist	0.0%	100.0%	\$ -	\$ 44,654
Pension - Frs	Distribution and Collection	PS	\$ 20,712	Trans/Dist	0.0%	100.0%	\$ -	\$ 20,712
Pension - Frs	Distribution and Collection	PS	\$ 36,098	Trans/Dist	0.0%	100.0%	\$ -	\$ 36,098
Pension - Frs	Distribution and Collection	PS	\$ 29,489	Trans/Dist	0.0%	100.0%	\$ -	\$ 29,489
Pension - Frs	Distribution and Collection	PS	\$ 11,835	Trans/Dist	0.0%	100.0%	\$ -	\$ 11,835
Pension - Frs	Distribution and Collection	PS	\$ 35,617	Trans/Dist	0.0%	100.0%	\$ -	\$ 35,617
Pension - Frs	Distribution and Collection	PS	\$ 13,546	Trans/Dist	0.0%	100.0%	\$ -	\$ 13,546
Pension - Frs	Distribution and Collection	PS	\$ 35,254	Trans/Dist	0.0%	100.0%	\$ -	\$ 35,254
Pension - Frs	Distribution and Collection	PS	\$ 20,362	Trans/Dist	0.0%	100.0%	\$ -	\$ 20,362
Pension - Frs	Distribution and Collection	PS	\$ 30,741	Trans/Dist	0.0%	100.0%	\$ -	\$ 30,741
Pension - Frs	Distribution and Collection	PS	\$ 46,536	Trans/Dist	0.0%	100.0%	\$ -	\$ 46,536
Pension - Frs	Distribution and Collection	PS	\$ 26,493	Trans/Dist	0.0%	100.0%	\$ -	\$ 26,493
Pension - Frs	Distribution and Collection	PS	\$ 33,201	Trans/Dist	0.0%	100.0%	\$ -	\$ 33,201
Pension - Frs	Distribution and Collection	PS	\$ 22,494	Trans/Dist	0.0%	100.0%	\$ -	\$ 22,494
Pension/Defer Comp	Distribution and Collection	PS	\$ 6,420	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,420
Pension - Def Cont	Distribution and Collection	PS	\$ 5,696	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,696
Pension - Def Cont	Distribution and Collection	PS	\$ 3,202	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,202
Pension - Def Cont	Distribution and Collection	PS	\$ 2,405	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,405
Pension - Def Cont	Distribution and Collection	PS	\$ 3,003	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,003
Pension - Def Cont	Distribution and Collection	PS	\$ 10,628	Trans/Dist	0.0%	100.0%	\$ -	\$ 10,628
Pension - Def Cont	Distribution and Collection	PS	\$ 6,636	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,636

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Pension - Def Cont	Distribution and Collection	PS	\$ 13,352	Trans/Dist	0.0%	100.0%	\$ -	\$ 13,352
Pension - Def Cont	Distribution and Collection	PS	\$ 7,188	Trans/Dist	0.0%	100.0%	\$ -	\$ 7,188
Pension - Def Cont	Distribution and Collection	PS	\$ 3,723	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,723
Pension - Def Cont	Distribution and Collection	PS	\$ 7,813	Trans/Dist	0.0%	100.0%	\$ -	\$ 7,813
Pension - Def Cont	Distribution and Collection	PS	\$ 2,771	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,771
Pension - Def Cont	Distribution and Collection	PS	\$ 2,445	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,445
Pension - Def Cont	Distribution and Collection	PS	\$ 3,142	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,142
Fica Taxes	Distribution and Collection	PS	\$ 27,656	Trans/Dist	0.0%	100.0%	\$ -	\$ 27,656
Soc Sec/Medicare	Distribution and Collection	PS	\$ 5,093	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,093
Soc Sec/Medicare	Distribution and Collection	PS	\$ 4,277	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,277
Soc Sec/Medicare	Distribution and Collection	PS	\$ 41,141	Trans/Dist	0.0%	100.0%	\$ -	\$ 41,141
Soc Sec/Medicare	Distribution and Collection	PS	\$ 28,814	Trans/Dist	0.0%	100.0%	\$ -	\$ 28,814
Soc Sec/Medicare	Distribution and Collection	PS	\$ 30,419	Trans/Dist	0.0%	100.0%	\$ -	\$ 30,419
Soc Sec/Medicare	Distribution and Collection	PS	\$ 28,722	Trans/Dist	0.0%	100.0%	\$ -	\$ 28,722
Soc Sec/Medicare	Distribution and Collection	PS	\$ 6,664	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,664
Soc Sec/Medicare	Distribution and Collection	PS	\$ 45,773	Trans/Dist	0.0%	100.0%	\$ -	\$ 45,773
Soc Sec/Medicare	Distribution and Collection	PS	\$ 23,719	Trans/Dist	0.0%	100.0%	\$ -	\$ 23,719
Soc Sec/Medicare	Distribution and Collection	PS	\$ 46,912	Trans/Dist	0.0%	100.0%	\$ -	\$ 46,912
Soc Sec/Medicare	Distribution and Collection	PS	\$ 37,106	Trans/Dist	0.0%	100.0%	\$ -	\$ 37,106
Soc Sec/Medicare	Distribution and Collection	PS	\$ 13,065	Trans/Dist	0.0%	100.0%	\$ -	\$ 13,065
Soc Sec/Medicare	Distribution and Collection	PS	\$ 44,764	Trans/Dist	0.0%	100.0%	\$ -	\$ 44,764
Soc Sec/Medicare	Distribution and Collection	PS	\$ 57,299	Trans/Dist	0.0%	100.0%	\$ -	\$ 57,299
Soc Sec/Medicare	Distribution and Collection	PS	\$ 36,546	Trans/Dist	0.0%	100.0%	\$ -	\$ 36,546
Soc Sec/Medicare	Distribution and Collection	PS	\$ 9,531	Trans/Dist	0.0%	100.0%	\$ -	\$ 9,531
Soc Sec/Medicare	Distribution and Collection	PS	\$ 2,709	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,709
Soc Sec/Medicare	Distribution and Collection	PS	\$ 38,575	Trans/Dist	0.0%	100.0%	\$ -	\$ 38,575
Supplemental Fica	Distribution and Collection	PS	\$ 5,100	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,100
Supplemental Fica	Distribution and Collection	PS	\$ 2,193	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,193
Supplemental Fica	Distribution and Collection	PS	\$ 3,235	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,235
Supplemental Fica	Distribution and Collection	PS	\$ 3,345	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,345
Supplemental Fica	Distribution and Collection	PS	\$ 329	Trans/Dist	0.0%	100.0%	\$ -	\$ 329
Supplemental Fica	Distribution and Collection	PS	\$ 2,029	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,029
Supplemental Fica	Distribution and Collection	PS	\$ 658	Trans/Dist	0.0%	100.0%	\$ -	\$ 658
Supplemental Fica	Distribution and Collection	PS	\$ 7,951	Trans/Dist	0.0%	100.0%	\$ -	\$ 7,951
Supplemental Fica	Distribution and Collection	PS	\$ 5,648	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,648
Supplemental Fica	Distribution and Collection	PS	\$ 6,800	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,800
Supplemental Fica	Distribution and Collection	PS	\$ 7,403	Trans/Dist	0.0%	100.0%	\$ -	\$ 7,403
Supplemental Fica	Distribution and Collection	PS	\$ 3,900	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,900
Supplemental Fica	Distribution and Collection	PS	\$ 3,071	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,071
Supplemental Fica	Distribution and Collection	PS	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Supplemental Fica	Distribution and Collection	PS	\$ 329	Trans/Dist	0.0%	100.0%	\$ -	\$ 329
Supplemental Fica	Distribution and Collection	PS	\$ 384	Trans/Dist	0.0%	100.0%	\$ -	\$ 384
Supplemental Fica	Distribution and Collection	PS	\$ 768	Trans/Dist	0.0%	100.0%	\$ -	\$ 768
Supplemental Fica	Distribution and Collection	PS	\$ 55	Trans/Dist	0.0%	100.0%	\$ -	\$ 55
Disability Insurance	Distribution and Collection	PS	\$ 55	Trans/Dist	0.0%	100.0%	\$ -	\$ 55
Disability Insurance	Distribution and Collection	PS	\$ 55	Trans/Dist	0.0%	100.0%	\$ -	\$ 55
Disability Insurance	Distribution and Collection	PS	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Disability Insurance	Distribution and Collection	PS	\$ 55	Trans/Dist	0.0%	100.0%	\$ -	\$ 55
Disability Insurance	Distribution and Collection	PS	\$ 219	Trans/Dist	0.0%	100.0%	\$ -	\$ 219
Disability Insurance	Distribution and Collection	PS	\$ 55	Trans/Dist	0.0%	100.0%	\$ -	\$ 55
Disability Insurance	Distribution and Collection	PS	\$ 165	Trans/Dist	0.0%	100.0%	\$ -	\$ 165
Disability Insurance	Distribution and Collection	PS	\$ 300	Trans/Dist	0.0%	100.0%	\$ -	\$ 300

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Disability Insurance	Distribution and Collection	PS	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Disability Insurance	Distribution and Collection	PS	\$ 165	Trans/Dist	0.0%	100.0%	\$ -	\$ 165
Disability Insurance	Distribution and Collection	PS	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Disability Insurance	Distribution and Collection	PS	\$ 165	Trans/Dist	0.0%	100.0%	\$ -	\$ 165
Ins Premiums/Chgs	Distribution and Collection	PS	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Ins Premiums/Chgs	Distribution and Collection	PS	\$ 362	Trans/Dist	0.0%	100.0%	\$ -	\$ 362
Life Insurance	Distribution and Collection	PS	\$ 64	Trans/Dist	0.0%	100.0%	\$ -	\$ 64
Life Insurance	Distribution and Collection	PS	\$ 55	Trans/Dist	0.0%	100.0%	\$ -	\$ 55
Life Insurance	Distribution and Collection	PS	\$ 538	Trans/Dist	0.0%	100.0%	\$ -	\$ 538
Life Insurance	Distribution and Collection	PS	\$ 375	Trans/Dist	0.0%	100.0%	\$ -	\$ 375
Life Insurance	Distribution and Collection	PS	\$ 396	Trans/Dist	0.0%	100.0%	\$ -	\$ 396
Life Insurance	Distribution and Collection	PS	\$ 375	Trans/Dist	0.0%	100.0%	\$ -	\$ 375
Life Insurance	Distribution and Collection	PS	\$ 88	Trans/Dist	0.0%	100.0%	\$ -	\$ 88
Life Insurance	Distribution and Collection	PS	\$ 595	Trans/Dist	0.0%	100.0%	\$ -	\$ 595
Life Insurance	Distribution and Collection	PS	\$ 306	Trans/Dist	0.0%	100.0%	\$ -	\$ 306
Life Insurance	Distribution and Collection	PS	\$ 611	Trans/Dist	0.0%	100.0%	\$ -	\$ 611
Life Insurance	Distribution and Collection	PS	\$ 479	Trans/Dist	0.0%	100.0%	\$ -	\$ 479
Life Insurance	Distribution and Collection	PS	\$ 166	Trans/Dist	0.0%	100.0%	\$ -	\$ 166
Life Insurance	Distribution and Collection	PS	\$ 577	Trans/Dist	0.0%	100.0%	\$ -	\$ 577
Life Insurance	Distribution and Collection	PS	\$ 735	Trans/Dist	0.0%	100.0%	\$ -	\$ 735
Life Insurance	Distribution and Collection	PS	\$ 479	Trans/Dist	0.0%	100.0%	\$ -	\$ 479
Life Insurance	Distribution and Collection	PS	\$ 126	Trans/Dist	0.0%	100.0%	\$ -	\$ 126
Life Insurance	Distribution and Collection	PS	\$ 36	Trans/Dist	0.0%	100.0%	\$ -	\$ 36
Life Insurance	Distribution and Collection	PS	\$ 502	Trans/Dist	0.0%	100.0%	\$ -	\$ 502
Ins Premiums/Chgs	Distribution and Collection	PS	\$ 93,351	Trans/Dist	0.0%	100.0%	\$ -	\$ 93,351
Health Insurance	Distribution and Collection	PS	\$ 10,017	Trans/Dist	0.0%	100.0%	\$ -	\$ 10,017
Health Insurance	Distribution and Collection	PS	\$ 9,997	Trans/Dist	0.0%	100.0%	\$ -	\$ 9,997
Health Insurance	Distribution and Collection	PS	\$ 112,270	Trans/Dist	0.0%	100.0%	\$ -	\$ 112,270
Health Insurance	Distribution and Collection	PS	\$ 103,162	Trans/Dist	0.0%	100.0%	\$ -	\$ 103,162
Health Insurance	Distribution and Collection	PS	\$ 56,683	Trans/Dist	0.0%	100.0%	\$ -	\$ 56,683
Health Insurance	Distribution and Collection	PS	\$ 84,363	Trans/Dist	0.0%	100.0%	\$ -	\$ 84,363
Health Insurance	Distribution and Collection	PS	\$ 27,887	Trans/Dist	0.0%	100.0%	\$ -	\$ 27,887
Health Insurance	Distribution and Collection	PS	\$ 149,641	Trans/Dist	0.0%	100.0%	\$ -	\$ 149,641
Health Insurance	Distribution and Collection	PS	\$ 65,070	Trans/Dist	0.0%	100.0%	\$ -	\$ 65,070
Health Insurance	Distribution and Collection	PS	\$ 111,943	Trans/Dist	0.0%	100.0%	\$ -	\$ 111,943
Health Insurance	Distribution and Collection	PS	\$ 93,351	Trans/Dist	0.0%	100.0%	\$ -	\$ 93,351
Health Insurance	Distribution and Collection	PS	\$ 29,497	Trans/Dist	0.0%	100.0%	\$ -	\$ 29,497
Health Insurance	Distribution and Collection	PS	\$ 111,943	Trans/Dist	0.0%	100.0%	\$ -	\$ 111,943
Health Insurance	Distribution and Collection	PS	\$ 171,177	Trans/Dist	0.0%	100.0%	\$ -	\$ 171,177
Health Insurance	Distribution and Collection	PS	\$ 93,679	Trans/Dist	0.0%	100.0%	\$ -	\$ 93,679
Health Insurance	Distribution and Collection	PS	\$ 18,592	Trans/Dist	0.0%	100.0%	\$ -	\$ 18,592
Health Insurance	Distribution and Collection	PS	\$ 112,458	Trans/Dist	0.0%	100.0%	\$ -	\$ 112,458
Workers' Comp	Distribution and Collection	PS	\$ 9,104	Trans/Dist	0.0%	100.0%	\$ -	\$ 9,104
Workers' Comp	Distribution and Collection	PS	\$ 34	Trans/Dist	0.0%	100.0%	\$ -	\$ 34
Workers' Comp	Distribution and Collection	PS	\$ 26,372	Trans/Dist	0.0%	100.0%	\$ -	\$ 26,372
Workers' Comp	Distribution and Collection	PS	\$ 12,384	Trans/Dist	0.0%	100.0%	\$ -	\$ 12,384
Workers' Comp	Distribution and Collection	PS	\$ 15,012	Trans/Dist	0.0%	100.0%	\$ -	\$ 15,012
Workers' Comp	Distribution and Collection	PS	\$ 23,552	Trans/Dist	0.0%	100.0%	\$ -	\$ 23,552
Workers' Comp	Distribution and Collection	PS	\$ 30,700	Trans/Dist	0.0%	100.0%	\$ -	\$ 30,700
Workers' Comp	Distribution and Collection	PS	\$ 6,303	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,303
Workers' Comp	Distribution and Collection	PS	\$ 11,396	Trans/Dist	0.0%	100.0%	\$ -	\$ 11,396
Workers' Comp	Distribution and Collection	PS	\$ 10,853	Trans/Dist	0.0%	100.0%	\$ -	\$ 10,853
Workers' Comp	Distribution and Collection	PS	\$ 3,684	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,684

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Workers' Comp	Distribution and Collection	PS	\$ 12,557	Trans/Dist	0.0%	100.0%	\$ -	\$ 12,557
Workers' Comp	Distribution and Collection	PS	\$ 20,923	Trans/Dist	0.0%	100.0%	\$ -	\$ 20,923
Workers' Comp	Distribution and Collection	PS	\$ 6,002	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,002
Workers' Comp	Distribution and Collection	PS	\$ 1,200	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,200
Workers' Comp	Distribution and Collection	PS	\$ 328	Trans/Dist	0.0%	100.0%	\$ -	\$ 328
Workers' Comp	Distribution and Collection	PS	\$ 15,984	Trans/Dist	0.0%	100.0%	\$ -	\$ 15,984
Workers' Comp	Distribution and Collection	PS	\$ 4,973	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,973
Workers' Comp	Distribution and Collection	PS	\$ 3,739	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,739
Other Prof Serv	Distribution and Collection	OMF	\$ 137,090	Trans/Dist	0.0%	100.0%	\$ -	\$ 137,090
Other Prof Serv	Distribution and Collection	OMF	\$ 110,524	Trans/Dist	0.0%	100.0%	\$ -	\$ 110,524
Other Prof Serv	Distribution and Collection	OMF	\$ 7,129	Trans/Dist	0.0%	100.0%	\$ -	\$ 7,129
Ad/Marketing	Distribution and Collection	OMF	\$ 1,810	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,810
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 22	Trans/Dist	0.0%	100.0%	\$ -	\$ 22
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 1,261	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,261
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 329	Trans/Dist	0.0%	100.0%	\$ -	\$ 329
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 27	Trans/Dist	0.0%	100.0%	\$ -	\$ 27
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 55	Trans/Dist	0.0%	100.0%	\$ -	\$ 55
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 1,080	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,080
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 219	Trans/Dist	0.0%	100.0%	\$ -	\$ 219
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 55	Trans/Dist	0.0%	100.0%	\$ -	\$ 55
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 200	Trans/Dist	0.0%	100.0%	\$ -	\$ 200
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 22	Trans/Dist	0.0%	100.0%	\$ -	\$ 22
Custodial Services	Distribution and Collection	OMF	\$ 16,451	Trans/Dist	0.0%	100.0%	\$ -	\$ 16,451
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 1,200	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,200
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 27,418	Trans/Dist	0.0%	100.0%	\$ -	\$ 27,418
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 11,516	Trans/Dist	0.0%	100.0%	\$ -	\$ 11,516
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 41,127	Trans/Dist	0.0%	100.0%	\$ -	\$ 41,127
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 13,161	Trans/Dist	0.0%	100.0%	\$ -	\$ 13,161
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 41,127	Trans/Dist	0.0%	100.0%	\$ -	\$ 41,127
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 1,371	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,371
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 12,064	Trans/Dist	0.0%	100.0%	\$ -	\$ 12,064
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 2,742	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,742
Food Services	Distribution and Collection	OMF	\$ 6,339	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,339
Lawn & Tree Service	Distribution and Collection	OMF	\$ 13,709	Trans/Dist	0.0%	100.0%	\$ -	\$ 13,709
Solid Waste Collections	Distribution and Collection	OMF	\$ 2,029	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,029
Solid Waste Collections	Distribution and Collection	OMF	\$ 3,700	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,700
Other Services	Distribution and Collection	OMF	\$ 248,834	Trans/Dist	0.0%	100.0%	\$ -	\$ 248,834
Other Services	Distribution and Collection	OMF	\$ 2,742	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,742
Other Services	Distribution and Collection	OMF	\$ 43,869	Trans/Dist	0.0%	100.0%	\$ -	\$ 43,869
Other Services	Distribution and Collection	OMF	\$ 11,516	Trans/Dist	0.0%	100.0%	\$ -	\$ 11,516
Other Services	Distribution and Collection	OMF	\$ 5,484	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,484
Other Services	Distribution and Collection	OMF	\$ 384	Trans/Dist	0.0%	100.0%	\$ -	\$ 384
Other Services	Distribution and Collection	OMF	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Other Services	Distribution and Collection	OMF	\$ 8,225	Trans/Dist	0.0%	100.0%	\$ -	\$ 8,225
Other Services	Distribution and Collection	OMF	\$ 93,221	Trans/Dist	0.0%	100.0%	\$ -	\$ 93,221
Other Services	Distribution and Collection	OMF	\$ 123,381	Trans/Dist	0.0%	100.0%	\$ -	\$ 123,381
Other Services	Distribution and Collection	OMF	\$ 5,484	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,484
Other Services	Distribution and Collection	OMF	\$ 12,000	Trans/Dist	0.0%	100.0%	\$ -	\$ 12,000
Other Services	Distribution and Collection	OMF	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Heavy Equip Rent	Distribution and Collection	OMF	\$ 1,000	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,000

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Office Equip Rent	Distribution and Collection	OMF	\$ 521	Trans/Dist	0.0%	100.0%	\$ -	\$ 521
Office Equip Rent	Distribution and Collection	OMF	\$ 246	Trans/Dist	0.0%	100.0%	\$ -	\$ 246
Other Equip Rent	Distribution and Collection	OMF	\$ 1,097	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,097
Other Equip Rent	Distribution and Collection	OMF	\$ 16,451	Trans/Dist	0.0%	100.0%	\$ -	\$ 16,451
Other Equip Rent	Distribution and Collection	OMF	\$ 4,387	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,387
Other Equip Rent	Distribution and Collection	OMF	\$ 57,528	Trans/Dist	0.0%	100.0%	\$ -	\$ 57,528
Other Equip Rent	Distribution and Collection	OMF	\$ 62,982	Trans/Dist	0.0%	100.0%	\$ -	\$ 62,982
Other Equip Rent	Distribution and Collection	OMF	\$ 7,002	Trans/Dist	0.0%	100.0%	\$ -	\$ 7,002
Other Equip Rent	Distribution and Collection	OMF	\$ 5,621	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,621
Other Equip Rent	Distribution and Collection	OMF	\$ 8,225	Trans/Dist	0.0%	100.0%	\$ -	\$ 8,225
Other Equip Rent	Distribution and Collection	OMF	\$ 21,934	Trans/Dist	0.0%	100.0%	\$ -	\$ 21,934
Other Equip Rent	Distribution and Collection	OMF	\$ 3,960	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,960
Computer Maint	Distribution and Collection	OMF	\$ 823	Trans/Dist	0.0%	100.0%	\$ -	\$ 823
Computer Maint	Distribution and Collection	OMF	\$ 6,032	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,032
Components/Parts	Distribution and Collection	OMF	\$ 25,307	Trans/Dist	0.0%	100.0%	\$ -	\$ 25,307
Components/Parts	Distribution and Collection	OMF	\$ 164,508	Trans/Dist	0.0%	100.0%	\$ -	\$ 164,508
Components/Parts	Distribution and Collection	OMF	\$ 304,339	Trans/Dist	0.0%	100.0%	\$ -	\$ 304,339
Components/Parts	Distribution and Collection	OMF	\$ 164,508	Trans/Dist	0.0%	100.0%	\$ -	\$ 164,508
Components/Parts	Distribution and Collection	OMF	\$ 109,672	Trans/Dist	0.0%	100.0%	\$ -	\$ 109,672
Components/Parts	Distribution and Collection	OMF	\$ 115,155	Trans/Dist	0.0%	100.0%	\$ -	\$ 115,155
Components/Parts	Distribution and Collection	OMF	\$ 82,254	Trans/Dist	0.0%	100.0%	\$ -	\$ 82,254
Components/Parts	Distribution and Collection	OMF	\$ 21,934	Trans/Dist	0.0%	100.0%	\$ -	\$ 21,934
Components/Parts	Distribution and Collection	OMF	\$ 1,097	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,097
Components/Parts	Distribution and Collection	OMF	\$ 150,799	Trans/Dist	0.0%	100.0%	\$ -	\$ 150,799
Components/Parts	Distribution and Collection	OMF	\$ 16,451	Trans/Dist	0.0%	100.0%	\$ -	\$ 16,451
Components/Parts	Distribution and Collection	OMF	\$ 14,806	Trans/Dist	0.0%	100.0%	\$ -	\$ 14,806
Components/Parts	Distribution and Collection	OMF	\$ 164,508	Trans/Dist	0.0%	100.0%	\$ -	\$ 164,508
Components/Parts	Distribution and Collection	OMF	\$ 122,500	Trans/Dist	0.0%	100.0%	\$ -	\$ 122,500
Components/Parts	Distribution and Collection	OMF	\$ 21,934	Trans/Dist	0.0%	100.0%	\$ -	\$ 21,934
Components/Parts	Distribution and Collection	OMF	\$ 3,839	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,839
Components/Parts	Distribution and Collection	OMF	\$ 1,097	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,097
Components/Parts	Distribution and Collection	OMF	\$ 16,451	Trans/Dist	0.0%	100.0%	\$ -	\$ 16,451
Components/Parts	Distribution and Collection	OMF	\$ 34,547	Trans/Dist	0.0%	100.0%	\$ -	\$ 34,547
Equip Rep & Maint	Distribution and Collection	OMF	\$ 2,193	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,193
Equip Rep & Maint	Distribution and Collection	OMF	\$ 2,182	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,182
Equip Rep & Maint	Distribution and Collection	OMF	\$ 2,213	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,213
Equip Rep & Maint	Distribution and Collection	OMF	\$ 3,525	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,525
Equip Rep & Maint	Distribution and Collection	OMF	\$ 219	Trans/Dist	0.0%	100.0%	\$ -	\$ 219
Equip Rep & Maint	Distribution and Collection	OMF	\$ 219	Trans/Dist	0.0%	100.0%	\$ -	\$ 219
Equip Rep & Maint	Distribution and Collection	OMF	\$ 3,564	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,564
Equip Rep & Maint	Distribution and Collection	OMF	\$ 8,225	Trans/Dist	0.0%	100.0%	\$ -	\$ 8,225
Equip Rep & Maint	Distribution and Collection	OMF	\$ 101,803	Trans/Dist	0.0%	100.0%	\$ -	\$ 101,803
Equip Rep & Maint	Distribution and Collection	OMF	\$ 8,000	Trans/Dist	0.0%	100.0%	\$ -	\$ 8,000
Equip Rep & Maint	Distribution and Collection	OMF	\$ 548	Trans/Dist	0.0%	100.0%	\$ -	\$ 548
Equip Rep & Maint	Distribution and Collection	OMF	\$ 1,360	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,360
Equip Rep & Maint	Distribution and Collection	OMF	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Equip Rep & Maint	Distribution and Collection	OMF	\$ 1,656	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,656
Equip Rep & Maint	Distribution and Collection	OMF	\$ 1,244	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,244
Bldg Rep Materials	Distribution and Collection	OMF	\$ 1,612	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,612
Bldg Rep Materials	Distribution and Collection	OMF	\$ 137	Trans/Dist	0.0%	100.0%	\$ -	\$ 137
Bldg Rep Materials	Distribution and Collection	OMF	\$ 113	Trans/Dist	0.0%	100.0%	\$ -	\$ 113
Bldg Rep Materials	Distribution and Collection	OMF	\$ 137	Trans/Dist	0.0%	100.0%	\$ -	\$ 137
Bldg Rep Materials	Distribution and Collection	OMF	\$ 548	Trans/Dist	0.0%	100.0%	\$ -	\$ 548

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Bldg Rep Materials	Distribution and Collection	OMF	\$ 1,000	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,000
Bldg Rep Materials	Distribution and Collection	OMF	\$ 987	Trans/Dist	0.0%	100.0%	\$ -	\$ 987
Bldg Rep & Maint	Distribution and Collection	OMF	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Bldg Rep & Maint	Distribution and Collection	OMF	\$ 55	Trans/Dist	0.0%	100.0%	\$ -	\$ 55
Bldg Rep & Maint	Distribution and Collection	OMF	\$ 247	Trans/Dist	0.0%	100.0%	\$ -	\$ 247
Bldg Rep & Maint	Distribution and Collection	OMF	\$ 6,580	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,580
Bldg Rep & Maint	Distribution and Collection	OMF	\$ 1,000	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,000
Bldg Rep & Maint	Distribution and Collection	OMF	\$ 987	Trans/Dist	0.0%	100.0%	\$ -	\$ 987
Imp Rep Materials	Distribution and Collection	OMF	\$ 22,483	Trans/Dist	0.0%	100.0%	\$ -	\$ 22,483
Imp Rep Materials	Distribution and Collection	OMF	\$ 823	Trans/Dist	0.0%	100.0%	\$ -	\$ 823
Imp Rep Materials	Distribution and Collection	OMF	\$ 1,877	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,877
Imp Rep Materials	Distribution and Collection	OMF	\$ 1,437	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,437
Imp Rep Materials	Distribution and Collection	OMF	\$ 1,067	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,067
Imp Rep Materials	Distribution and Collection	OMF	\$ 36,192	Trans/Dist	0.0%	100.0%	\$ -	\$ 36,192
Imp Rep Materials	Distribution and Collection	OMF	\$ 3,290	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,290
Imp Rep Materials	Distribution and Collection	OMF	\$ 20,500	Trans/Dist	0.0%	100.0%	\$ -	\$ 20,500
Imp Rep Materials	Distribution and Collection	OMF	\$ 11,795	Trans/Dist	0.0%	100.0%	\$ -	\$ 11,795
Imp Rep Materials	Distribution and Collection	OMF	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Imp Rep & Maint	Distribution and Collection	OMF	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Imp Rep & Maint	Distribution and Collection	OMF	\$ 137,090	Trans/Dist	0.0%	100.0%	\$ -	\$ 137,090
Imp Rep & Maint	Distribution and Collection	OMF	\$ 2,967	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,967
Imp Rep & Maint	Distribution and Collection	OMF	\$ 3,664	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,664
Imp Rep & Maint	Distribution and Collection	OMF	\$ 3,139	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,139
Imp Rep & Maint	Distribution and Collection	OMF	\$ 7,627	Trans/Dist	0.0%	100.0%	\$ -	\$ 7,627
Imp Rep & Maint	Distribution and Collection	OMF	\$ 849	Trans/Dist	0.0%	100.0%	\$ -	\$ 849
Imp Rep & Maint	Distribution and Collection	OMF	\$ 10,451	Trans/Dist	0.0%	100.0%	\$ -	\$ 10,451
Imp Rep & Maint	Distribution and Collection	OMF	\$ 16,451	Trans/Dist	0.0%	100.0%	\$ -	\$ 16,451
Imp Rep & Maint	Distribution and Collection	OMF	\$ 3,290	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,290
Imp Rep & Maint	Distribution and Collection	OMF	\$ 329	Trans/Dist	0.0%	100.0%	\$ -	\$ 329
Imp Rep & Maint	Distribution and Collection	OMF	\$ 12,000	Trans/Dist	0.0%	100.0%	\$ -	\$ 12,000
Electricity	Distribution and Collection	OMF	\$ 699,651	Trans/Dist	0.0%	100.0%	\$ -	\$ 699,651
Nat/Propane Gas	Distribution and Collection	OMF	\$ 137	Trans/Dist	0.0%	100.0%	\$ -	\$ 137
Nat/Propane Gas	Distribution and Collection	OMF	\$ 200	Trans/Dist	0.0%	100.0%	\$ -	\$ 200
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 23,579	Trans/Dist	0.0%	100.0%	\$ -	\$ 23,579
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 55	Trans/Dist	0.0%	100.0%	\$ -	\$ 55
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 165	Trans/Dist	0.0%	100.0%	\$ -	\$ 165
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 165	Trans/Dist	0.0%	100.0%	\$ -	\$ 165
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 165	Trans/Dist	0.0%	100.0%	\$ -	\$ 165
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 1,097	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,097
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 10,528	Trans/Dist	0.0%	100.0%	\$ -	\$ 10,528
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 72,109	Trans/Dist	0.0%	100.0%	\$ -	\$ 72,109
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 800	Trans/Dist	0.0%	100.0%	\$ -	\$ 800
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 439	Trans/Dist	0.0%	100.0%	\$ -	\$ 439
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 823	Trans/Dist	0.0%	100.0%	\$ -	\$ 823
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 329	Trans/Dist	0.0%	100.0%	\$ -	\$ 329
Water/Sew/Storm	Distribution and Collection	OMF	\$ 384	Trans/Dist	0.0%	100.0%	\$ -	\$ 384
Water/Sew/Storm	Distribution and Collection	OMF	\$ 4,442	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,442

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Water/Sew/Storm	Distribution and Collection	OMF	\$ 93,989	Trans/Dist	0.0%	100.0%	\$ -	\$ 93,989
Other Chemicals	Distribution and Collection	OMF	\$ 1,097	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,097
Other Chemicals	Distribution and Collection	OMF	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Other Chemicals	Distribution and Collection	OMF	\$ 5,484	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,484
Other Chemicals	Distribution and Collection	OMF	\$ 16,451	Trans/Dist	0.0%	100.0%	\$ -	\$ 16,451
Other Chemicals	Distribution and Collection	OMF	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Other Chemicals	Distribution and Collection	OMF	\$ 2,500	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,500
Gasoline	Distribution and Collection	OMF	\$ 4,551	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,551
Gasoline	Distribution and Collection	OMF	\$ 10,858	Trans/Dist	0.0%	100.0%	\$ -	\$ 10,858
Gasoline	Distribution and Collection	OMF	\$ 2,139	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,139
Gasoline	Distribution and Collection	OMF	\$ 5,484	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,484
Gasoline	Distribution and Collection	OMF	\$ 3,016	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,016
Gasoline	Distribution and Collection	OMF	\$ 3,509	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,509
Gasoline	Distribution and Collection	OMF	\$ 14,148	Trans/Dist	0.0%	100.0%	\$ -	\$ 14,148
Gasoline	Distribution and Collection	OMF	\$ 16,451	Trans/Dist	0.0%	100.0%	\$ -	\$ 16,451
Gasoline	Distribution and Collection	OMF	\$ 5,758	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,758
Gasoline	Distribution and Collection	OMF	\$ 4,716	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,716
Gasoline	Distribution and Collection	OMF	\$ 5,977	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,977
Gasoline	Distribution and Collection	OMF	\$ 9,267	Trans/Dist	0.0%	100.0%	\$ -	\$ 9,267
Gasoline	Distribution and Collection	OMF	\$ 11,700	Trans/Dist	0.0%	100.0%	\$ -	\$ 11,700
Gasoline	Distribution and Collection	OMF	\$ 7,074	Trans/Dist	0.0%	100.0%	\$ -	\$ 7,074
Gasoline	Distribution and Collection	OMF	\$ 2,084	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,084
Gasoline	Distribution and Collection	OMF	\$ 3,290	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,290
Gasoline	Distribution and Collection	OMF	\$ 2,358	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,358
Diesel Fuel	Distribution and Collection	OMF	\$ 20,015	Trans/Dist	0.0%	100.0%	\$ -	\$ 20,015
Diesel Fuel	Distribution and Collection	OMF	\$ 4,113	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,113
Diesel Fuel	Distribution and Collection	OMF	\$ 10,419	Trans/Dist	0.0%	100.0%	\$ -	\$ 10,419
Diesel Fuel	Distribution and Collection	OMF	\$ 16,835	Trans/Dist	0.0%	100.0%	\$ -	\$ 16,835
Diesel Fuel	Distribution and Collection	OMF	\$ 8,883	Trans/Dist	0.0%	100.0%	\$ -	\$ 8,883
Diesel Fuel	Distribution and Collection	OMF	\$ 17,273	Trans/Dist	0.0%	100.0%	\$ -	\$ 17,273
Diesel Fuel	Distribution and Collection	OMF	\$ 29,776	Trans/Dist	0.0%	100.0%	\$ -	\$ 29,776
Diesel Fuel	Distribution and Collection	OMF	\$ 6,635	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,635
Diesel Fuel	Distribution and Collection	OMF	\$ 28,295	Trans/Dist	0.0%	100.0%	\$ -	\$ 28,295
Diesel Fuel	Distribution and Collection	OMF	\$ 8,993	Trans/Dist	0.0%	100.0%	\$ -	\$ 8,993
Diesel Fuel	Distribution and Collection	OMF	\$ 6,500	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,500
Diesel Fuel	Distribution and Collection	OMF	\$ 2,413	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,413
Diesel Fuel	Distribution and Collection	OMF	\$ 5,374	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,374
Diesel Fuel	Distribution and Collection	OMF	\$ 10,254	Trans/Dist	0.0%	100.0%	\$ -	\$ 10,254
Oil & Lubricants	Distribution and Collection	OMF	\$ 494	Trans/Dist	0.0%	100.0%	\$ -	\$ 494
Oil & Lubricants	Distribution and Collection	OMF	\$ 494	Trans/Dist	0.0%	100.0%	\$ -	\$ 494
Oil & Lubricants	Distribution and Collection	OMF	\$ 877	Trans/Dist	0.0%	100.0%	\$ -	\$ 877
Oil & Lubricants	Distribution and Collection	OMF	\$ 219	Trans/Dist	0.0%	100.0%	\$ -	\$ 219
Oil & Lubricants	Distribution and Collection	OMF	\$ 1,097	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,097
Oil & Lubricants	Distribution and Collection	OMF	\$ 932	Trans/Dist	0.0%	100.0%	\$ -	\$ 932
Oil & Lubricants	Distribution and Collection	OMF	\$ 2,600	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,600
Oil & Lubricants	Distribution and Collection	OMF	\$ 219	Trans/Dist	0.0%	100.0%	\$ -	\$ 219
Oil & Lubricants	Distribution and Collection	OMF	\$ 439	Trans/Dist	0.0%	100.0%	\$ -	\$ 439
Oil & Lubricants	Distribution and Collection	OMF	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Oil & Lubricants	Distribution and Collection	OMF	\$ 439	Trans/Dist	0.0%	100.0%	\$ -	\$ 439
Oil & Lubricants	Distribution and Collection	OMF	\$ 877	Trans/Dist	0.0%	100.0%	\$ -	\$ 877
Oil & Lubricants	Distribution and Collection	OMF	\$ 165	Trans/Dist	0.0%	100.0%	\$ -	\$ 165
Oil & Lubricants	Distribution and Collection	OMF	\$ 329	Trans/Dist	0.0%	100.0%	\$ -	\$ 329
Oil & Lubricants	Distribution and Collection	OMF	\$ 219	Trans/Dist	0.0%	100.0%	\$ -	\$ 219

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Books & Manuals	Distribution and Collection	OMF	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Books & Manuals	Distribution and Collection	OMF	\$ 285	Trans/Dist	0.0%	100.0%	\$ -	\$ 285
Books & Manuals	Distribution and Collection	OMF	\$ 128	Trans/Dist	0.0%	100.0%	\$ -	\$ 128
Data Proc Supplies	Distribution and Collection	OMF	\$ 235,006	Trans/Dist	0.0%	100.0%	\$ -	\$ 235,006
Data Proc Supplies	Distribution and Collection	OMF	\$ 39	Trans/Dist	0.0%	100.0%	\$ -	\$ 39
Data Proc Supplies	Distribution and Collection	OMF	\$ 267	Trans/Dist	0.0%	100.0%	\$ -	\$ 267
Data Proc Supplies	Distribution and Collection	OMF	\$ 103	Trans/Dist	0.0%	100.0%	\$ -	\$ 103
Data Proc Supplies	Distribution and Collection	OMF	\$ 103	Trans/Dist	0.0%	100.0%	\$ -	\$ 103
Data Proc Supplies	Distribution and Collection	OMF	\$ 206	Trans/Dist	0.0%	100.0%	\$ -	\$ 206
Data Proc Supplies	Distribution and Collection	OMF	\$ 103	Trans/Dist	0.0%	100.0%	\$ -	\$ 103
Data Proc Supplies	Distribution and Collection	OMF	\$ 188	Trans/Dist	0.0%	100.0%	\$ -	\$ 188
Data Proc Supplies	Distribution and Collection	OMF	\$ 39	Trans/Dist	0.0%	100.0%	\$ -	\$ 39
Data Proc Supplies	Distribution and Collection	OMF	\$ 143	Trans/Dist	0.0%	100.0%	\$ -	\$ 143
Data Proc Supplies	Distribution and Collection	OMF	\$ 721	Trans/Dist	0.0%	100.0%	\$ -	\$ 721
Data Proc Supplies	Distribution and Collection	OMF	\$ 515	Trans/Dist	0.0%	100.0%	\$ -	\$ 515
Data Proc Supplies	Distribution and Collection	OMF	\$ 103	Trans/Dist	0.0%	100.0%	\$ -	\$ 103
Data Proc Supplies	Distribution and Collection	OMF	\$ 143	Trans/Dist	0.0%	100.0%	\$ -	\$ 143
Data Proc Supplies	Distribution and Collection	OMF	\$ 103	Trans/Dist	0.0%	100.0%	\$ -	\$ 103
Data Proc Supplies	Distribution and Collection	OMF	\$ 10,923	Trans/Dist	0.0%	100.0%	\$ -	\$ 10,923
Data Proc Supplies	Distribution and Collection	OMF	\$ 411	Trans/Dist	0.0%	100.0%	\$ -	\$ 411
Electrical Supplies	Distribution and Collection	OMF	\$ 548	Trans/Dist	0.0%	100.0%	\$ -	\$ 548
Electrical Supplies	Distribution and Collection	OMF	\$ 90,479	Trans/Dist	0.0%	100.0%	\$ -	\$ 90,479
Electrical Supplies	Distribution and Collection	OMF	\$ 14,000	Trans/Dist	0.0%	100.0%	\$ -	\$ 14,000
Electrical Supplies	Distribution and Collection	OMF	\$ 19,193	Trans/Dist	0.0%	100.0%	\$ -	\$ 19,193
Electrical Supplies	Distribution and Collection	OMF	\$ 329	Trans/Dist	0.0%	100.0%	\$ -	\$ 329
Electrical Supplies	Distribution and Collection	OMF	\$ 219	Trans/Dist	0.0%	100.0%	\$ -	\$ 219
Horticultural Sup	Distribution and Collection	OMF	\$ 1,269	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,269
Horticultural Sup	Distribution and Collection	OMF	\$ 1,499	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,499
Horticultural Sup	Distribution and Collection	OMF	\$ 1,245	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,245
Horticultural Sup	Distribution and Collection	OMF	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Horticultural Sup	Distribution and Collection	OMF	\$ 219	Trans/Dist	0.0%	100.0%	\$ -	\$ 219
Horticultural Sup	Distribution and Collection	OMF	\$ 27	Trans/Dist	0.0%	100.0%	\$ -	\$ 27
Horticultural Sup	Distribution and Collection	OMF	\$ 8,225	Trans/Dist	0.0%	100.0%	\$ -	\$ 8,225
Horticultural Sup	Distribution and Collection	OMF	\$ 768	Trans/Dist	0.0%	100.0%	\$ -	\$ 768
Horticultural Sup	Distribution and Collection	OMF	\$ 5,952	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,952
Horticultural Sup	Distribution and Collection	OMF	\$ 1,713	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,713
Janitorial Supplies	Distribution and Collection	OMF	\$ 1,097	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,097
Janitorial Supplies	Distribution and Collection	OMF	\$ 384	Trans/Dist	0.0%	100.0%	\$ -	\$ 384
Janitorial Supplies	Distribution and Collection	OMF	\$ 2,468	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,468
Janitorial Supplies	Distribution and Collection	OMF	\$ 548	Trans/Dist	0.0%	100.0%	\$ -	\$ 548
Janitorial Supplies	Distribution and Collection	OMF	\$ 1,097	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,097
Janitorial Supplies	Distribution and Collection	OMF	\$ 137	Trans/Dist	0.0%	100.0%	\$ -	\$ 137
Janitorial Supplies	Distribution and Collection	OMF	\$ 137	Trans/Dist	0.0%	100.0%	\$ -	\$ 137
Janitorial Supplies	Distribution and Collection	OMF	\$ 548	Trans/Dist	0.0%	100.0%	\$ -	\$ 548
Janitorial Supplies	Distribution and Collection	OMF	\$ 466	Trans/Dist	0.0%	100.0%	\$ -	\$ 466
Medical Supplies	Distribution and Collection	OMF	\$ 415	Trans/Dist	0.0%	100.0%	\$ -	\$ 415
Office Equip < \$5000	Distribution and Collection	OMF	\$ 55	Trans/Dist	0.0%	100.0%	\$ -	\$ 55
Office Equip < \$5000	Distribution and Collection	OMF	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Office Equip < \$5000	Distribution and Collection	OMF	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Office Equip < \$5000	Distribution and Collection	OMF	\$ 219	Trans/Dist	0.0%	100.0%	\$ -	\$ 219
Office Equip < \$5000	Distribution and Collection	OMF	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Office Equip < \$5000	Distribution and Collection	OMF	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Office Equip < \$5000	Distribution and Collection	OMF	\$ 1,097	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,097

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Office Equip < \$5000	Distribution and Collection	OMF	\$ 1,000	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,000
Office Equip < \$5000	Distribution and Collection	OMF	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Office Equip < \$5000	Distribution and Collection	OMF	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Office Equip < \$5000	Distribution and Collection	OMF	\$ 1,097	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,097
Office Equip < \$5000	Distribution and Collection	OMF	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Office Equip < \$5000	Distribution and Collection	OMF	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Office Supplies	Distribution and Collection	OMF	\$ 439	Trans/Dist	0.0%	100.0%	\$ -	\$ 439
Office Supplies	Distribution and Collection	OMF	\$ 384	Trans/Dist	0.0%	100.0%	\$ -	\$ 384
Office Supplies	Distribution and Collection	OMF	\$ 308	Trans/Dist	0.0%	100.0%	\$ -	\$ 308
Office Supplies	Distribution and Collection	OMF	\$ 269	Trans/Dist	0.0%	100.0%	\$ -	\$ 269
Office Supplies	Distribution and Collection	OMF	\$ 370	Trans/Dist	0.0%	100.0%	\$ -	\$ 370
Office Supplies	Distribution and Collection	OMF	\$ 60	Trans/Dist	0.0%	100.0%	\$ -	\$ 60
Office Supplies	Distribution and Collection	OMF	\$ 515	Trans/Dist	0.0%	100.0%	\$ -	\$ 515
Office Supplies	Distribution and Collection	OMF	\$ 159	Trans/Dist	0.0%	100.0%	\$ -	\$ 159
Office Supplies	Distribution and Collection	OMF	\$ 104	Trans/Dist	0.0%	100.0%	\$ -	\$ 104
Office Supplies	Distribution and Collection	OMF	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Office Supplies	Distribution and Collection	OMF	\$ 548	Trans/Dist	0.0%	100.0%	\$ -	\$ 548
Office Supplies	Distribution and Collection	OMF	\$ 1,152	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,152
Office Supplies	Distribution and Collection	OMF	\$ 1,200	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,200
Office Supplies	Distribution and Collection	OMF	\$ 395	Trans/Dist	0.0%	100.0%	\$ -	\$ 395
Office Supplies	Distribution and Collection	OMF	\$ 22	Trans/Dist	0.0%	100.0%	\$ -	\$ 22
Office Supplies	Distribution and Collection	OMF	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Office Supplies	Distribution and Collection	OMF	\$ 165	Trans/Dist	0.0%	100.0%	\$ -	\$ 165
Safety/Train Mat	Distribution and Collection	OMF	\$ 203	Trans/Dist	0.0%	100.0%	\$ -	\$ 203
Safety/Train Mat	Distribution and Collection	OMF	\$ 548	Trans/Dist	0.0%	100.0%	\$ -	\$ 548
Safety/Train Mat	Distribution and Collection	OMF	\$ 16	Trans/Dist	0.0%	100.0%	\$ -	\$ 16
Safety/Train Mat	Distribution and Collection	OMF	\$ 241	Trans/Dist	0.0%	100.0%	\$ -	\$ 241
Safety/Train Mat	Distribution and Collection	OMF	\$ 2,692	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,692
Safety/Train Mat	Distribution and Collection	OMF	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Safety/Train Mat	Distribution and Collection	OMF	\$ 500	Trans/Dist	0.0%	100.0%	\$ -	\$ 500
Safety/Train Mat	Distribution and Collection	OMF	\$ 1,919	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,919
Safety/Train Mat	Distribution and Collection	OMF	\$ 564	Trans/Dist	0.0%	100.0%	\$ -	\$ 564
Safety/Train Mat	Distribution and Collection	OMF	\$ 631	Trans/Dist	0.0%	100.0%	\$ -	\$ 631
Safety/Train Mat	Distribution and Collection	OMF	\$ 685	Trans/Dist	0.0%	100.0%	\$ -	\$ 685
Safety/Train Mat	Distribution and Collection	OMF	\$ 1,097	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,097
Safety/Train Mat	Distribution and Collection	OMF	\$ 806	Trans/Dist	0.0%	100.0%	\$ -	\$ 806
Safety/Train Mat	Distribution and Collection	OMF	\$ 329	Trans/Dist	0.0%	100.0%	\$ -	\$ 329
Safety/Train Mat	Distribution and Collection	OMF	\$ 110	Trans/Dist	0.0%	100.0%	\$ -	\$ 110
Safety/Train Mat	Distribution and Collection	OMF	\$ 137	Trans/Dist	0.0%	100.0%	\$ -	\$ 137
Safety Shoes	Distribution and Collection	OMF	\$ 2,056	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,056
Safety Shoes	Distribution and Collection	OMF	\$ 1,508	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,508
Safety Shoes	Distribution and Collection	OMF	\$ 1,508	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,508
Safety Shoes	Distribution and Collection	OMF	\$ 1,508	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,508
Safety Shoes	Distribution and Collection	OMF	\$ 411	Trans/Dist	0.0%	100.0%	\$ -	\$ 411
Safety Shoes	Distribution and Collection	OMF	\$ 2,331	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,331
Safety Shoes	Distribution and Collection	OMF	\$ 1,097	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,097
Safety Shoes	Distribution and Collection	OMF	\$ 2,468	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,468
Safety Shoes	Distribution and Collection	OMF	\$ 1,782	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,782
Safety Shoes	Distribution and Collection	OMF	\$ 2,056	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,056
Safety Shoes	Distribution and Collection	OMF	\$ 2,500	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,500
Safety Shoes	Distribution and Collection	OMF	\$ 1,508	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,508
Safety Shoes	Distribution and Collection	OMF	\$ 411	Trans/Dist	0.0%	100.0%	\$ -	\$ 411
Safety Shoes	Distribution and Collection	OMF	\$ 137	Trans/Dist	0.0%	100.0%	\$ -	\$ 137

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Safety Shoes	Distribution and Collection	OMF	\$ 1,782	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,782
Safety Shoes	Distribution and Collection	OMF	\$ 411	Trans/Dist	0.0%	100.0%	\$ -	\$ 411
Safety Shoes	Distribution and Collection	OMF	\$ 1,508	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,508
Safety Shoes	Distribution and Collection	OMF	\$ 137	Trans/Dist	0.0%	100.0%	\$ -	\$ 137
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 9,870	Trans/Dist	0.0%	100.0%	\$ -	\$ 9,870
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 8,927	Trans/Dist	0.0%	100.0%	\$ -	\$ 8,927
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 4,370	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,370
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 2,468	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,468
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 8,198	Trans/Dist	0.0%	100.0%	\$ -	\$ 8,198
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 1,338	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,338
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 16,928	Trans/Dist	0.0%	100.0%	\$ -	\$ 16,928
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 6,531	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,531
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 905	Trans/Dist	0.0%	100.0%	\$ -	\$ 905
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 13,709	Trans/Dist	0.0%	100.0%	\$ -	\$ 13,709
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 2,084	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,084
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 10,753	Trans/Dist	0.0%	100.0%	\$ -	\$ 10,753
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 8,200	Trans/Dist	0.0%	100.0%	\$ -	\$ 8,200
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 5,758	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,758
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 1,371	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,371
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 5,758	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,758
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 3,592	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,592
Uniforms	Distribution and Collection	OMF	\$ 192	Trans/Dist	0.0%	100.0%	\$ -	\$ 192
Uniforms	Distribution and Collection	OMF	\$ 192	Trans/Dist	0.0%	100.0%	\$ -	\$ 192
Uniforms	Distribution and Collection	OMF	\$ 2,879	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,879
Uniforms	Distribution and Collection	OMF	\$ 2,111	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,111
Uniforms	Distribution and Collection	OMF	\$ 2,111	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,111
Uniforms	Distribution and Collection	OMF	\$ 2,111	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,111
Uniforms	Distribution and Collection	OMF	\$ 576	Trans/Dist	0.0%	100.0%	\$ -	\$ 576
Uniforms	Distribution and Collection	OMF	\$ 3,263	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,263
Uniforms	Distribution and Collection	OMF	\$ 1,535	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,535
Uniforms	Distribution and Collection	OMF	\$ 3,455	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,455
Uniforms	Distribution and Collection	OMF	\$ 2,317	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,317
Uniforms	Distribution and Collection	OMF	\$ 2,879	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,879
Uniforms	Distribution and Collection	OMF	\$ 3,900	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,900
Uniforms	Distribution and Collection	OMF	\$ 4,305	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,305
Uniforms	Distribution and Collection	OMF	\$ 576	Trans/Dist	0.0%	100.0%	\$ -	\$ 576
Uniforms	Distribution and Collection	OMF	\$ 192	Trans/Dist	0.0%	100.0%	\$ -	\$ 192
Uniforms	Distribution and Collection	OMF	\$ 2,317	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,317
Uniforms	Distribution and Collection	OMF	\$ 2,111	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,111
Uniforms	Distribution and Collection	OMF	\$ 398	Trans/Dist	0.0%	100.0%	\$ -	\$ 398
Other Supplies	Distribution and Collection	OMF	\$ 3,725	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,725
Other Supplies	Distribution and Collection	OMF	\$ 3,383	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,383
Other Supplies	Distribution and Collection	OMF	\$ 2,786	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,786
Other Supplies	Distribution and Collection	OMF	\$ 5,484	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,484
Other Supplies	Distribution and Collection	OMF	\$ 6,591	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,591
Other Supplies	Distribution and Collection	OMF	\$ 88	Trans/Dist	0.0%	100.0%	\$ -	\$ 88
Other Supplies	Distribution and Collection	OMF	\$ 7,721	Trans/Dist	0.0%	100.0%	\$ -	\$ 7,721
Other Supplies	Distribution and Collection	OMF	\$ 2,056	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,056
Other Supplies	Distribution and Collection	OMF	\$ 4,007	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,007
Other Supplies	Distribution and Collection	OMF	\$ 3,180	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,180
Other Supplies	Distribution and Collection	OMF	\$ 208	Trans/Dist	0.0%	100.0%	\$ -	\$ 208

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Other Supplies	Distribution and Collection	OMF	\$ 42,470	Trans/Dist	0.0%	100.0%	\$ -	\$ 42,470
Other Supplies	Distribution and Collection	OMF	\$ 6,900	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,900
Other Supplies	Distribution and Collection	OMF	\$ 6,383	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,383
Other Supplies	Distribution and Collection	OMF	\$ 362	Trans/Dist	0.0%	100.0%	\$ -	\$ 362
Other Supplies	Distribution and Collection	OMF	\$ 186	Trans/Dist	0.0%	100.0%	\$ -	\$ 186
Other Supplies	Distribution and Collection	OMF	\$ 5,100	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,100
Other Supplies	Distribution and Collection	OMF	\$ 1,190	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,190
Training & Travel	Distribution and Collection	OMF	\$ 1,645	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,645
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,316
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,316
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,316
Training & Travel	Distribution and Collection	OMF	\$ 2,961	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,961
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,316
Training & Travel	Distribution and Collection	OMF	\$ 2,400	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,400
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,316
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,316
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,316
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,316
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,316
Mtgs/School/Dues	Distribution and Collection	OMF	\$ 1,316	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,316
Mtgs/School/Dues	Distribution and Collection	OMF	\$ 1,316	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,316
Promotional Contr	Distribution and Collection	OMF	\$ 1,371	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,371
Other Contributions	Distribution and Collection	OMF	\$ 151,196	Trans/Dist	0.0%	100.0%	\$ -	\$ 151,196
Indirect Admin Serv	Distribution and Collection	OMF	\$ 175,542	Trans/Dist	0.0%	100.0%	\$ -	\$ 175,542
Indirect Admin Serv	Distribution and Collection	OMF	\$ 48,123	Trans/Dist	0.0%	100.0%	\$ -	\$ 48,123
Indirect Admin Serv	Distribution and Collection	OMF	\$ 60,470	Trans/Dist	0.0%	100.0%	\$ -	\$ 60,470
Indirect Admin Serv	Distribution and Collection	OMF	\$ 62,899	Trans/Dist	0.0%	100.0%	\$ -	\$ 62,899
Indirect Admin Serv	Distribution and Collection	OMF	\$ 44,695	Trans/Dist	0.0%	100.0%	\$ -	\$ 44,695
Indirect Admin Serv	Distribution and Collection	OMF	\$ 43,287	Trans/Dist	0.0%	100.0%	\$ -	\$ 43,287
Indirect Admin Serv	Distribution and Collection	OMF	\$ 877	Trans/Dist	0.0%	100.0%	\$ -	\$ 877
Indirect Admin Serv	Distribution and Collection	OMF	\$ 13,637	Trans/Dist	0.0%	100.0%	\$ -	\$ 13,637
Indirect Admin Serv	Distribution and Collection	OMF	\$ 61,396	Trans/Dist	0.0%	100.0%	\$ -	\$ 61,396
Indirect Admin Serv	Distribution and Collection	OMF	\$ 47,810	Trans/Dist	0.0%	100.0%	\$ -	\$ 47,810
Indirect Admin Serv	Distribution and Collection	OMF	\$ 38,107	Trans/Dist	0.0%	100.0%	\$ -	\$ 38,107
Indirect Admin Serv	Distribution and Collection	OMF	\$ 68,312	Trans/Dist	0.0%	100.0%	\$ -	\$ 68,312
Indirect Admin Serv	Distribution and Collection	OMF	\$ 70,002	Trans/Dist	0.0%	100.0%	\$ -	\$ 70,002
Indirect Admin Serv	Distribution and Collection	OMF	\$ 13,289	Trans/Dist	0.0%	100.0%	\$ -	\$ 13,289
Indirect Admin Serv	Distribution and Collection	OMF	\$ 57,663	Trans/Dist	0.0%	100.0%	\$ -	\$ 57,663
Indirect Admin Serv	Distribution and Collection	OMF	\$ 15,187	Trans/Dist	0.0%	100.0%	\$ -	\$ 15,187
Indirect Admin Serv	Distribution and Collection	OMF	\$ 103,424	Trans/Dist	0.0%	100.0%	\$ -	\$ 103,424
Indirect Admin Serv	Distribution and Collection	OMF	\$ 73,132	Trans/Dist	0.0%	100.0%	\$ -	\$ 73,132
Indirect Admin Serv	Distribution and Collection	OMF	\$ 41,113	Trans/Dist	0.0%	100.0%	\$ -	\$ 41,113
Indirect Admin Serv	Distribution and Collection	OMF	\$ 11,187	Trans/Dist	0.0%	100.0%	\$ -	\$ 11,187
Indirect Admin Serv	Distribution and Collection	OMF	\$ 1,495	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,495
Indirect Admin Serv	Distribution and Collection	OMF	\$ 4,453	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,453
Indirect Admin Serv	Distribution and Collection	OMF	\$ 49,475	Trans/Dist	0.0%	100.0%	\$ -	\$ 49,475
Overhead-Fleet	Distribution and Collection	OMF	\$ 30,278	Trans/Dist	0.0%	100.0%	\$ -	\$ 30,278
Overhead-Fleet	Distribution and Collection	OMF	\$ 9,227	Trans/Dist	0.0%	100.0%	\$ -	\$ 9,227
Overhead-Fleet	Distribution and Collection	OMF	\$ 14,263	Trans/Dist	0.0%	100.0%	\$ -	\$ 14,263
Overhead-Fleet	Distribution and Collection	OMF	\$ 19,602	Trans/Dist	0.0%	100.0%	\$ -	\$ 19,602
Overhead-Fleet	Distribution and Collection	OMF	\$ 2,610	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,610
Overhead-Fleet	Distribution and Collection	OMF	\$ 9,311	Trans/Dist	0.0%	100.0%	\$ -	\$ 9,311

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Overhead-Fleet	Distribution and Collection	OMF	\$ 17,937	Trans/Dist	0.0%	100.0%	\$ -	\$ 17,937
Overhead-Fleet	Distribution and Collection	OMF	\$ 9,892	Trans/Dist	0.0%	100.0%	\$ -	\$ 9,892
Overhead-Fleet	Distribution and Collection	OMF	\$ 32,809	Trans/Dist	0.0%	100.0%	\$ -	\$ 32,809
Overhead-Fleet	Distribution and Collection	OMF	\$ 5,119	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,119
Overhead-Fleet	Distribution and Collection	OMF	\$ 47,598	Trans/Dist	0.0%	100.0%	\$ -	\$ 47,598
Overhead-Fleet	Distribution and Collection	OMF	\$ 14,414	Trans/Dist	0.0%	100.0%	\$ -	\$ 14,414
Overhead-Fleet	Distribution and Collection	OMF	\$ 24,269	Trans/Dist	0.0%	100.0%	\$ -	\$ 24,269
Overhead-Fleet	Distribution and Collection	OMF	\$ 7,566	Trans/Dist	0.0%	100.0%	\$ -	\$ 7,566
Overhead-Fleet	Distribution and Collection	OMF	\$ 1,193	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,193
Overhead-Fleet	Distribution and Collection	OMF	\$ 682	Trans/Dist	0.0%	100.0%	\$ -	\$ 682
Overhead-Fleet	Distribution and Collection	OMF	\$ 16,333	Trans/Dist	0.0%	100.0%	\$ -	\$ 16,333
Overhead-Fleet	Distribution and Collection	OMF	\$ 7,261	Trans/Dist	0.0%	100.0%	\$ -	\$ 7,261
Servchg-Info Sys	Distribution and Collection	OMF	\$ 533,249	Trans/Dist	0.0%	100.0%	\$ -	\$ 533,249
Servchg-Info Sys	Distribution and Collection	OMF	\$ 68,665	Trans/Dist	0.0%	100.0%	\$ -	\$ 68,665
Servchg-Info Sys	Distribution and Collection	OMF	\$ 27,784	Trans/Dist	0.0%	100.0%	\$ -	\$ 27,784
Servchg-Info Sys	Distribution and Collection	OMF	\$ 19,408	Trans/Dist	0.0%	100.0%	\$ -	\$ 19,408
Servchg-Info Sys	Distribution and Collection	OMF	\$ 19,197	Trans/Dist	0.0%	100.0%	\$ -	\$ 19,197
Servchg-Info Sys	Distribution and Collection	OMF	\$ 19,531	Trans/Dist	0.0%	100.0%	\$ -	\$ 19,531
Servchg-Info Sys	Distribution and Collection	OMF	\$ 7,168	Trans/Dist	0.0%	100.0%	\$ -	\$ 7,168
Servchg-Info Sys	Distribution and Collection	OMF	\$ 47,837	Trans/Dist	0.0%	100.0%	\$ -	\$ 47,837
Servchg-Info Sys	Distribution and Collection	OMF	\$ 18,146	Trans/Dist	0.0%	100.0%	\$ -	\$ 18,146
Servchg-Info Sys	Distribution and Collection	OMF	\$ 15,712	Trans/Dist	0.0%	100.0%	\$ -	\$ 15,712
Servchg-Info Sys	Distribution and Collection	OMF	\$ 1,987	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,987
Servchg-Info Sys	Distribution and Collection	OMF	\$ 29,711	Trans/Dist	0.0%	100.0%	\$ -	\$ 29,711
Servchg-Info Sys	Distribution and Collection	OMF	\$ 29,158	Trans/Dist	0.0%	100.0%	\$ -	\$ 29,158
Servchg-Info Sys	Distribution and Collection	OMF	\$ 10,783	Trans/Dist	0.0%	100.0%	\$ -	\$ 10,783
Servchg-Info Sys	Distribution and Collection	OMF	\$ 28,019	Trans/Dist	0.0%	100.0%	\$ -	\$ 28,019
Servchg-Info Sys	Distribution and Collection	OMF	\$ 28,916	Trans/Dist	0.0%	100.0%	\$ -	\$ 28,916
Servchg-Info Sys	Distribution and Collection	OMF	\$ 19,160	Trans/Dist	0.0%	100.0%	\$ -	\$ 19,160
Servchg-Info Sys	Distribution and Collection	OMF	\$ 4,042	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,042
Servchg-Info Sys	Distribution and Collection	OMF	\$ 2,327	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,327
Servchg-Info Sys	Distribution and Collection	OMF	\$ 2,327	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,327
Servchg-Info Sys	Distribution and Collection	OMF	\$ 23,022	Trans/Dist	0.0%	100.0%	\$ -	\$ 23,022
Servchg-Print Shop	Distribution and Collection	OMF	\$ 5	Trans/Dist	0.0%	100.0%	\$ -	\$ 5
Servchg-Print Shop	Distribution and Collection	OMF	\$ 817	Trans/Dist	0.0%	100.0%	\$ -	\$ 817
Servchg-Print Shop	Distribution and Collection	OMF	\$ 1,097	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,097
Servchg-Print Shop	Distribution and Collection	OMF	\$ 165	Trans/Dist	0.0%	100.0%	\$ -	\$ 165
Servchg-Pub Works	Distribution and Collection	OMF	\$ 1,052,371	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,052,371
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 59,242	Trans/Dist	0.0%	100.0%	\$ -	\$ 59,242
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 14,778	Trans/Dist	0.0%	100.0%	\$ -	\$ 14,778
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 28,947	Trans/Dist	0.0%	100.0%	\$ -	\$ 28,947
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 38,538	Trans/Dist	0.0%	100.0%	\$ -	\$ 38,538
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 5,028	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,028
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 18,040	Trans/Dist	0.0%	100.0%	\$ -	\$ 18,040
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 35,122	Trans/Dist	0.0%	100.0%	\$ -	\$ 35,122
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 18,736	Trans/Dist	0.0%	100.0%	\$ -	\$ 18,736
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 65,597	Trans/Dist	0.0%	100.0%	\$ -	\$ 65,597
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 9,803	Trans/Dist	0.0%	100.0%	\$ -	\$ 9,803
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 110,354	Trans/Dist	0.0%	100.0%	\$ -	\$ 110,354
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 27,800	Trans/Dist	0.0%	100.0%	\$ -	\$ 27,800
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 47,026	Trans/Dist	0.0%	100.0%	\$ -	\$ 47,026
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 11,369	Trans/Dist	0.0%	100.0%	\$ -	\$ 11,369
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 1,470	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,470

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 948	Trans/Dist	0.0%	100.0%	\$ -	\$ 948
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 31,095	Trans/Dist	0.0%	100.0%	\$ -	\$ 31,095
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 16,705	Trans/Dist	0.0%	100.0%	\$ -	\$ 16,705
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 987	Trans/Dist	0.0%	100.0%	\$ -	\$ 987
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 2,358	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,358
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 1,755	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,755
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 658	Trans/Dist	0.0%	100.0%	\$ -	\$ 658
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 2,358	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,358
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 55	Trans/Dist	0.0%	100.0%	\$ -	\$ 55
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 2,687	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,687
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 1,481	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,481
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 274	Trans/Dist	0.0%	100.0%	\$ -	\$ 274
Auto Liability	Distribution and Collection	OMF	\$ 77,579	Trans/Dist	0.0%	100.0%	\$ -	\$ 77,579
Auto Liability	Distribution and Collection	OMF	\$ 5,300	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,300
Auto Liability	Distribution and Collection	OMF	\$ 4,337	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,337
Auto Liability	Distribution and Collection	OMF	\$ 6,746	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,746
Auto Liability	Distribution and Collection	OMF	\$ 964	Trans/Dist	0.0%	100.0%	\$ -	\$ 964
Auto Liability	Distribution and Collection	OMF	\$ 3,373	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,373
Auto Liability	Distribution and Collection	OMF	\$ 6,264	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,264
Auto Liability	Distribution and Collection	OMF	\$ 3,855	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,855
Auto Liability	Distribution and Collection	OMF	\$ 10,601	Trans/Dist	0.0%	100.0%	\$ -	\$ 10,601
Auto Liability	Distribution and Collection	OMF	\$ 1,927	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,927
Auto Liability	Distribution and Collection	OMF	\$ 5,782	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,782
Auto Liability	Distribution and Collection	OMF	\$ 5,300	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,300
Auto Liability	Distribution and Collection	OMF	\$ 8,788	Trans/Dist	0.0%	100.0%	\$ -	\$ 8,788
Auto Liability	Distribution and Collection	OMF	\$ 4,819	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,819
Auto Liability	Distribution and Collection	OMF	\$ 964	Trans/Dist	0.0%	100.0%	\$ -	\$ 964
Auto Liability	Distribution and Collection	OMF	\$ 482	Trans/Dist	0.0%	100.0%	\$ -	\$ 482
Auto Liability	Distribution and Collection	OMF	\$ 6,264	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,264
Auto Liability	Distribution and Collection	OMF	\$ 1,927	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,927
Fidelity Bonds	Distribution and Collection	OMF	\$ 19	Trans/Dist	0.0%	100.0%	\$ -	\$ 19
Fidelity Bonds	Distribution and Collection	OMF	\$ 2	Trans/Dist	0.0%	100.0%	\$ -	\$ 2
Fidelity Bonds	Distribution and Collection	OMF	\$ 2	Trans/Dist	0.0%	100.0%	\$ -	\$ 2
Fidelity Bonds	Distribution and Collection	OMF	\$ 22	Trans/Dist	0.0%	100.0%	\$ -	\$ 22
Fidelity Bonds	Distribution and Collection	OMF	\$ 16	Trans/Dist	0.0%	100.0%	\$ -	\$ 16
Fidelity Bonds	Distribution and Collection	OMF	\$ 16	Trans/Dist	0.0%	100.0%	\$ -	\$ 16
Fidelity Bonds	Distribution and Collection	OMF	\$ 16	Trans/Dist	0.0%	100.0%	\$ -	\$ 16
Fidelity Bonds	Distribution and Collection	OMF	\$ 4	Trans/Dist	0.0%	100.0%	\$ -	\$ 4
Fidelity Bonds	Distribution and Collection	OMF	\$ 25	Trans/Dist	0.0%	100.0%	\$ -	\$ 25
Fidelity Bonds	Distribution and Collection	OMF	\$ 12	Trans/Dist	0.0%	100.0%	\$ -	\$ 12
Fidelity Bonds	Distribution and Collection	OMF	\$ 16	Trans/Dist	0.0%	100.0%	\$ -	\$ 16
Fidelity Bonds	Distribution and Collection	OMF	\$ 26	Trans/Dist	0.0%	100.0%	\$ -	\$ 26
Fidelity Bonds	Distribution and Collection	OMF	\$ 19	Trans/Dist	0.0%	100.0%	\$ -	\$ 19
Fidelity Bonds	Distribution and Collection	OMF	\$ 4	Trans/Dist	0.0%	100.0%	\$ -	\$ 4
Fidelity Bonds	Distribution and Collection	OMF	\$ 22	Trans/Dist	0.0%	100.0%	\$ -	\$ 22
Fidelity Bonds	Distribution and Collection	OMF	\$ 27	Trans/Dist	0.0%	100.0%	\$ -	\$ 27
Fidelity Bonds	Distribution and Collection	OMF	\$ 16	Trans/Dist	0.0%	100.0%	\$ -	\$ 16
Fidelity Bonds	Distribution and Collection	OMF	\$ 4	Trans/Dist	0.0%	100.0%	\$ -	\$ 4
Fidelity Bonds	Distribution and Collection	OMF	\$ 2	Trans/Dist	0.0%	100.0%	\$ -	\$ 2
Emp Proceedings	Distribution and Collection	OMF	\$ 14,438	Trans/Dist	0.0%	100.0%	\$ -	\$ 14,438
Emp Proceedings	Distribution and Collection	OMF	\$ 23	Trans/Dist	0.0%	100.0%	\$ -	\$ 23
Emp Proceedings	Distribution and Collection	OMF	\$ 343	Trans/Dist	0.0%	100.0%	\$ -	\$ 343
Emp Proceedings	Distribution and Collection	OMF	\$ 251	Trans/Dist	0.0%	100.0%	\$ -	\$ 251

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Emp Proceedings	Distribution and Collection	OMF	\$ 251	Trans/Dist	0.0%	100.0%	\$ -	\$ 251
Emp Proceedings	Distribution and Collection	OMF	\$ 251	Trans/Dist	0.0%	100.0%	\$ -	\$ 251
Emp Proceedings	Distribution and Collection	OMF	\$ 388	Trans/Dist	0.0%	100.0%	\$ -	\$ 388
Emp Proceedings	Distribution and Collection	OMF	\$ 183	Trans/Dist	0.0%	100.0%	\$ -	\$ 183
Emp Proceedings	Distribution and Collection	OMF	\$ 411	Trans/Dist	0.0%	100.0%	\$ -	\$ 411
Emp Proceedings	Distribution and Collection	OMF	\$ 297	Trans/Dist	0.0%	100.0%	\$ -	\$ 297
Emp Proceedings	Distribution and Collection	OMF	\$ 69	Trans/Dist	0.0%	100.0%	\$ -	\$ 69
Emp Proceedings	Distribution and Collection	OMF	\$ 343	Trans/Dist	0.0%	100.0%	\$ -	\$ 343
Emp Proceedings	Distribution and Collection	OMF	\$ 417	Trans/Dist	0.0%	100.0%	\$ -	\$ 417
Emp Proceedings	Distribution and Collection	OMF	\$ 251	Trans/Dist	0.0%	100.0%	\$ -	\$ 251
Emp Proceedings	Distribution and Collection	OMF	\$ 69	Trans/Dist	0.0%	100.0%	\$ -	\$ 69
Emp Proceedings	Distribution and Collection	OMF	\$ 23	Trans/Dist	0.0%	100.0%	\$ -	\$ 23
Emp Proceedings	Distribution and Collection	OMF	\$ 297	Trans/Dist	0.0%	100.0%	\$ -	\$ 297
Emp Proceedings	Distribution and Collection	OMF	\$ 69	Trans/Dist	0.0%	100.0%	\$ -	\$ 69
Emp Proceedings	Distribution and Collection	OMF	\$ 251	Trans/Dist	0.0%	100.0%	\$ -	\$ 251
General Liability	Distribution and Collection	OMF	\$ 1,581,776	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,581,776
General Liability	Distribution and Collection	OMF	\$ 322	Trans/Dist	0.0%	100.0%	\$ -	\$ 322
General Liability	Distribution and Collection	OMF	\$ 4,824	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,824
General Liability	Distribution and Collection	OMF	\$ 3,537	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,537
General Liability	Distribution and Collection	OMF	\$ 3,537	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,537
General Liability	Distribution and Collection	OMF	\$ 3,537	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,537
General Liability	Distribution and Collection	OMF	\$ 965	Trans/Dist	0.0%	100.0%	\$ -	\$ 965
General Liability	Distribution and Collection	OMF	\$ 5,467	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,467
General Liability	Distribution and Collection	OMF	\$ 2,573	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,573
General Liability	Distribution and Collection	OMF	\$ 3,537	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,537
General Liability	Distribution and Collection	OMF	\$ 5,788	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,788
General Liability	Distribution and Collection	OMF	\$ 4,181	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,181
General Liability	Distribution and Collection	OMF	\$ 965	Trans/Dist	0.0%	100.0%	\$ -	\$ 965
General Liability	Distribution and Collection	OMF	\$ 4,824	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,824
General Liability	Distribution and Collection	OMF	\$ 5,864	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,864
General Liability	Distribution and Collection	OMF	\$ 3,537	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,537
General Liability	Distribution and Collection	OMF	\$ 965	Trans/Dist	0.0%	100.0%	\$ -	\$ 965
General Liability	Distribution and Collection	OMF	\$ 322	Trans/Dist	0.0%	100.0%	\$ -	\$ 322
General Liability	Distribution and Collection	OMF	\$ 4,181	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,181
Other Ins Charges	Distribution and Collection	OMF	\$ 354	Trans/Dist	0.0%	100.0%	\$ -	\$ 354
Other Ins Charges	Distribution and Collection	OMF	\$ 354	Trans/Dist	0.0%	100.0%	\$ -	\$ 354
Other Ins Charges	Distribution and Collection	OMF	\$ 4,246	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,246
Other Ins Charges	Distribution and Collection	OMF	\$ 3,893	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,893
Other Ins Charges	Distribution and Collection	OMF	\$ 2,123	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,123
Other Ins Charges	Distribution and Collection	OMF	\$ 3,185	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,185
Other Ins Charges	Distribution and Collection	OMF	\$ 1,062	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,062
Other Ins Charges	Distribution and Collection	OMF	\$ 5,662	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,662
Other Ins Charges	Distribution and Collection	OMF	\$ 2,477	Trans/Dist	0.0%	100.0%	\$ -	\$ 2,477
Other Ins Charges	Distribution and Collection	OMF	\$ 3,539	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,539
Other Ins Charges	Distribution and Collection	OMF	\$ 4,246	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,246
Other Ins Charges	Distribution and Collection	OMF	\$ 3,539	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,539
Other Ins Charges	Distribution and Collection	OMF	\$ 1,062	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,062
Other Ins Charges	Distribution and Collection	OMF	\$ 4,246	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,246
Other Ins Charges	Distribution and Collection	OMF	\$ 6,454	Trans/Dist	0.0%	100.0%	\$ -	\$ 6,454
Other Ins Charges	Distribution and Collection	OMF	\$ 3,539	Trans/Dist	0.0%	100.0%	\$ -	\$ 3,539
Other Ins Charges	Distribution and Collection	OMF	\$ 708	Trans/Dist	0.0%	100.0%	\$ -	\$ 708
Other Ins Charges	Distribution and Collection	OMF	\$ 4,246	Trans/Dist	0.0%	100.0%	\$ -	\$ 4,246
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 1,919	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,919

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 1,919	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,919
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 28,787	Trans/Dist	0.0%	100.0%	\$ -	\$ 28,787
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 21,111	Trans/Dist	0.0%	100.0%	\$ -	\$ 21,111
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 21,111	Trans/Dist	0.0%	100.0%	\$ -	\$ 21,111
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 21,111	Trans/Dist	0.0%	100.0%	\$ -	\$ 21,111
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 5,757	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,757
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 32,625	Trans/Dist	0.0%	100.0%	\$ -	\$ 32,625
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 15,353	Trans/Dist	0.0%	100.0%	\$ -	\$ 15,353
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 21,111	Trans/Dist	0.0%	100.0%	\$ -	\$ 21,111
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 34,544	Trans/Dist	0.0%	100.0%	\$ -	\$ 34,544
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 24,949	Trans/Dist	0.0%	100.0%	\$ -	\$ 24,949
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 5,757	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,757
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 28,787	Trans/Dist	0.0%	100.0%	\$ -	\$ 28,787
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 34,998	Trans/Dist	0.0%	100.0%	\$ -	\$ 34,998
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 21,111	Trans/Dist	0.0%	100.0%	\$ -	\$ 21,111
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 5,757	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,757
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 1,919	Trans/Dist	0.0%	100.0%	\$ -	\$ 1,919
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 24,949	Trans/Dist	0.0%	100.0%	\$ -	\$ 24,949
Vehicles	Distribution and Collection	CO	\$ 134,348	Trans/Dist	0.0%	100.0%	\$ -	\$ 134,348
Vehicles	Distribution and Collection	CO	\$ 114,059	Trans/Dist	0.0%	100.0%	\$ -	\$ 114,059
Vehicles	Distribution and Collection	CO	\$ 96,131	Trans/Dist	0.0%	100.0%	\$ -	\$ 96,131
Vehicles	Distribution and Collection	CO	\$ 238,700	Trans/Dist	0.0%	100.0%	\$ -	\$ 238,700
Vehicles	Distribution and Collection	CO	\$ 354,192	Trans/Dist	0.0%	100.0%	\$ -	\$ 354,192
Vehicles	Distribution and Collection	CO	\$ 111,559	Trans/Dist	0.0%	100.0%	\$ -	\$ 111,559
Vehicles	Distribution and Collection	CO	\$ 23,722	Trans/Dist	0.0%	100.0%	\$ -	\$ 23,722
Vehicles	Distribution and Collection	CO	\$ 473,962	Trans/Dist	0.0%	100.0%	\$ -	\$ 473,962
Vehicles	Distribution and Collection	CO	\$ 100,718	Trans/Dist	0.0%	100.0%	\$ -	\$ 100,718
Vehicles	Distribution and Collection	CO	\$ 99,884	Trans/Dist	0.0%	100.0%	\$ -	\$ 99,884
Other Equipment	Distribution and Collection	CO	\$ 219,344	Trans/Dist	0.0%	100.0%	\$ -	\$ 219,344
Other Equipment	Distribution and Collection	CO	\$ 35,643	Trans/Dist	0.0%	100.0%	\$ -	\$ 35,643
Other Equipment	Distribution and Collection	CO	\$ 329,015	Trans/Dist	0.0%	100.0%	\$ -	\$ 329,015
Other Equipment	Distribution and Collection	CO	\$ 16,451	Trans/Dist	0.0%	100.0%	\$ -	\$ 16,451
Other Equipment	Distribution and Collection	CO	\$ 500,000	Trans/Dist	0.0%	100.0%	\$ -	\$ 500,000
Disability Insurance	Distribution and Collection	PS	\$ 165	Trans/Dist	0.0%	100.0%	\$ -	\$ 165
Supplemental FICA	Distribution and Collection	PS	\$ 55	Trans/Dist	0.0%	100.0%	\$ -	\$ 55
Medical Supplies	Distribution and Collection	OMF	\$ 27	Trans/Dist	0.0%	100.0%	\$ -	\$ 27
Telephone/Cable TV	Distribution and Collection	OMF	\$ 494	Trans/Dist	0.0%	100.0%	\$ -	\$ 494
Vehicles	Distribution and Collection	CO	\$ 45,110	Trans/Dist	0.0%	100.0%	\$ -	\$ 45,110
Horticultural Sup	Distribution and Collection	OMF	\$ 419	Trans/Dist	0.0%	100.0%	\$ -	\$ 419
NAT/PROPANE GAS	Distribution and Collection	OMF	\$ 27	Trans/Dist	0.0%	100.0%	\$ -	\$ 27
Oil & Lubricants	Distribution and Collection	OMF	\$ 55	Trans/Dist	0.0%	100.0%	\$ -	\$ 55
Janitorial Supplies	Distribution and Collection	OMF	\$ 987	Trans/Dist	0.0%	100.0%	\$ -	\$ 987
Bldg Rep Materials	Distribution and Collection	OMF	\$ 603	Trans/Dist	0.0%	100.0%	\$ -	\$ 603
Other Equip Rent	Distribution and Collection	OMF	\$ 5,484	Trans/Dist	0.0%	100.0%	\$ -	\$ 5,484
Office Equip Rent	Distribution and Collection	OMF	\$ 384	Trans/Dist	0.0%	100.0%	\$ -	\$ 384
Pension - Frs	Distribution and Collection	PS	\$ 11,270	Trans/Dist	0.0%	100.0%	\$ -	\$ 11,270
Permanent Salaries	Environmental Resources	PS	\$ 588,779	Weighted Expense	60.9%	39.1%	\$ 358,768	\$ 230,011
Other Reg Salaries	Environmental Resources	PS	\$ 3,951	Weighted Expense	60.9%	39.1%	\$ 2,408	\$ 1,544
Longevity Pay	Environmental Resources	PS	\$ 5,731	Weighted Expense	60.9%	39.1%	\$ 3,492	\$ 2,239
Standby Pay	Environmental Resources	PS	\$ 701	Weighted Expense	60.9%	39.1%	\$ 427	\$ 274
Car Allowances	Environmental Resources	PS	\$ 2,102	Weighted Expense	60.9%	39.1%	\$ 1,281	\$ 821
Expense Allowances	Environmental Resources	PS	\$ 3,027	Weighted Expense	60.9%	39.1%	\$ 1,845	\$ 1,183
Cellphone Allowance	Environmental Resources	PS	\$ 1,346	Weighted Expense	60.9%	39.1%	\$ 820	\$ 526

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Overtime 1.5X Pay	Environmental Resources	PS	\$ 701	Weighted Expense	60.9%	39.1%	\$ 427	\$ 274
Mileage Reimburse	Environmental Resources	PS	\$ 35	Weighted Expense	60.9%	39.1%	\$ 21	\$ 14
Wellness Incentives	Environmental Resources	PS	\$ 1,402	Weighted Expense	60.9%	39.1%	\$ 854	\$ 548
Pension - General Emp	Environmental Resources	PS	\$ 61,301	Weighted Expense	60.9%	39.1%	\$ 37,353	\$ 23,948
Pension - Frs	Environmental Resources	PS	\$ 21,138	Weighted Expense	60.9%	39.1%	\$ 12,880	\$ 8,258
Pension - Def Cont	Environmental Resources	PS	\$ 9,912	Weighted Expense	60.9%	39.1%	\$ 6,040	\$ 3,872
Soc Sec/Medicare	Environmental Resources	PS	\$ 46,275	Weighted Expense	60.9%	39.1%	\$ 28,197	\$ 18,078
Supplemental Fica	Environmental Resources	PS	\$ 70	Weighted Expense	60.9%	39.1%	\$ 43	\$ 27
Disability Insurance	Environmental Resources	PS	\$ 210	Weighted Expense	60.9%	39.1%	\$ 128	\$ 82
Life Insurance	Environmental Resources	PS	\$ 596	Weighted Expense	60.9%	39.1%	\$ 363	\$ 233
Health Insurance	Environmental Resources	PS	\$ 110,554	Weighted Expense	60.9%	39.1%	\$ 67,366	\$ 43,189
Workers' Comp	Environmental Resources	PS	\$ 3,311	Weighted Expense	60.9%	39.1%	\$ 2,018	\$ 1,294
Other Prof Serv	Environmental Resources	OMF	\$ 59,918	Weighted Expense	60.9%	39.1%	\$ 36,511	\$ 23,407
Ad/Marketing	Environmental Resources	OMF	\$ 526	Weighted Expense	60.9%	39.1%	\$ 320	\$ 205
Costs/Fees/Permits	Environmental Resources	OMF	\$ 175	Weighted Expense	60.9%	39.1%	\$ 107	\$ 68
Food Services	Environmental Resources	OMF	\$ 420	Weighted Expense	60.9%	39.1%	\$ 256	\$ 164
Other Services	Environmental Resources	OMF	\$ 98,673	Weighted Expense	60.9%	39.1%	\$ 60,126	\$ 38,547
Computer Maint	Environmental Resources	OMF	\$ 1,402	Weighted Expense	60.9%	39.1%	\$ 854	\$ 548
Equip Rep & Maint	Environmental Resources	OMF	\$ 350	Weighted Expense	60.9%	39.1%	\$ 214	\$ 137
Telephone/Cable Tv	Environmental Resources	OMF	\$ 210	Weighted Expense	60.9%	39.1%	\$ 128	\$ 82
Other Chemicals	Environmental Resources	OMF	\$ 561	Weighted Expense	60.9%	39.1%	\$ 342	\$ 219
Gasoline	Environmental Resources	OMF	\$ 2,733	Weighted Expense	60.9%	39.1%	\$ 1,665	\$ 1,068
Data Proc Supplies	Environmental Resources	OMF	\$ 743	Weighted Expense	60.9%	39.1%	\$ 453	\$ 290
Office Equip < \$5000	Environmental Resources	OMF	\$ 1,402	Weighted Expense	60.9%	39.1%	\$ 854	\$ 548
Office Supplies	Environmental Resources	OMF	\$ 420	Weighted Expense	60.9%	39.1%	\$ 256	\$ 164
Safety Shoes	Environmental Resources	OMF	\$ 1,402	Weighted Expense	60.9%	39.1%	\$ 854	\$ 548
Tools/Equip < \$5000	Environmental Resources	OMF	\$ 1,752	Weighted Expense	60.9%	39.1%	\$ 1,068	\$ 684
Uniforms	Environmental Resources	OMF	\$ 1,349	Weighted Expense	60.9%	39.1%	\$ 822	\$ 527
Other Supplies	Environmental Resources	OMF	\$ 140	Weighted Expense	60.9%	39.1%	\$ 85	\$ 55
Training & Travel	Environmental Resources	OMF	\$ 6,307	Weighted Expense	60.9%	39.1%	\$ 3,843	\$ 2,464
Indirect Admin Serv	Environmental Resources	OMF	\$ 55,670	Weighted Expense	60.9%	39.1%	\$ 33,922	\$ 21,748
Overhead-Fleet	Environmental Resources	OMF	\$ 4,656	Weighted Expense	60.9%	39.1%	\$ 2,837	\$ 1,819
Servchg-Info Sys	Environmental Resources	OMF	\$ 41,916	Weighted Expense	60.9%	39.1%	\$ 25,541	\$ 16,375
Servchg-Print Shop	Environmental Resources	OMF	\$ 1,752	Weighted Expense	60.9%	39.1%	\$ 1,068	\$ 684
Servchg-Fleet O&M	Environmental Resources	OMF	\$ 6,817	Weighted Expense	60.9%	39.1%	\$ 4,154	\$ 2,663
Auto Liability	Environmental Resources	OMF	\$ 3,079	Weighted Expense	60.9%	39.1%	\$ 1,876	\$ 1,203
Fidelity Bonds	Environmental Resources	OMF	\$ 19	Weighted Expense	60.9%	39.1%	\$ 12	\$ 7
Emp Proceedings	Environmental Resources	OMF	\$ 292	Weighted Expense	60.9%	39.1%	\$ 178	\$ 114
General Liability	Environmental Resources	OMF	\$ 4,109	Weighted Expense	60.9%	39.1%	\$ 2,504	\$ 1,605
Other Ins Charges	Environmental Resources	OMF	\$ 4,523	Weighted Expense	60.9%	39.1%	\$ 2,756	\$ 1,767
Prop/Fire Insurance	Environmental Resources	OMF	\$ 24,526	Weighted Expense	60.9%	39.1%	\$ 14,945	\$ 9,581
Other Equipment	Environmental Resources	CO	\$ 6,658	Weighted Expense	60.9%	39.1%	\$ 4,057	\$ 2,601
Other Debt Costs	Loans and Notes	OMF	\$ 6,045	Weighted Expense	60.9%	39.1%	\$ 3,683	\$ 2,362
Permanent Salaries	Treatment	PS	\$ 429,858	Supply	100.0%	0.0%	\$ 429,858	\$ -
Permanent Salaries	Treatment	PS	\$ 118,574	Supply	100.0%	0.0%	\$ 118,574	\$ -
Permanent Salaries	Treatment	PS	\$ 1,158,282	Supply	100.0%	0.0%	\$ 1,158,282	\$ -
Permanent Salaries	Treatment	PS	\$ 943,083	Supply	100.0%	0.0%	\$ 943,083	\$ -
Permanent Salaries	Treatment	PS	\$ 401,806	Supply	100.0%	0.0%	\$ 401,806	\$ -
Permanent Salaries	Treatment	PS	\$ 625,669	Supply	100.0%	0.0%	\$ 625,669	\$ -
Permanent Salaries	Treatment	PS	\$ 128,480	Supply	100.0%	0.0%	\$ 128,480	\$ -
Permanent Salaries	Treatment	PS	\$ 235,782	Supply	100.0%	0.0%	\$ 235,782	\$ -
Permanent Salaries	Treatment	PS	\$ 202,549	Supply	100.0%	0.0%	\$ 202,549	\$ -
Permanent Salaries	Treatment	PS	\$ 221,907	Supply	100.0%	0.0%	\$ 221,907	\$ -

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Permanent Salaries	Treatment	PS	\$ 120,795	Supply	100.0%	0.0%	\$ 120,795	\$ -
Permanent Salaries	Treatment	PS	\$ 129,243	Supply	100.0%	0.0%	\$ 129,243	\$ -
Other Reg Salaries	Treatment	PS	\$ 3,854	Supply	100.0%	0.0%	\$ 3,854	\$ -
Other Reg Salaries	Treatment	PS	\$ 4,748	Supply	100.0%	0.0%	\$ 4,748	\$ -
Longevity Pay	Treatment	PS	\$ 4,666	Supply	100.0%	0.0%	\$ 4,666	\$ -
Longevity Pay	Treatment	PS	\$ 7,150	Supply	100.0%	0.0%	\$ 7,150	\$ -
Longevity Pay	Treatment	PS	\$ 5,727	Supply	100.0%	0.0%	\$ 5,727	\$ -
Shift Differential	Treatment	PS	\$ 4,940	Supply	100.0%	0.0%	\$ 4,940	\$ -
Shift Differential	Treatment	PS	\$ 2,860	Supply	100.0%	0.0%	\$ 2,860	\$ -
Standby Pay	Treatment	PS	\$ 34,228	Supply	100.0%	0.0%	\$ 34,228	\$ -
Standby Pay	Treatment	PS	\$ 18,893	Supply	100.0%	0.0%	\$ 18,893	\$ -
Upgrade Pay	Treatment	PS	\$ 300	Supply	100.0%	0.0%	\$ 300	\$ -
Car Allowances	Treatment	PS	\$ 12,240	Supply	100.0%	0.0%	\$ 12,240	\$ -
Car Allowances	Treatment	PS	\$ 4,080	Supply	100.0%	0.0%	\$ 4,080	\$ -
Car Allowances	Treatment	PS	\$ 3,000	Supply	100.0%	0.0%	\$ 3,000	\$ -
Car Allowances	Treatment	PS	\$ 6,000	Supply	100.0%	0.0%	\$ 6,000	\$ -
Car Allowances	Treatment	PS	\$ 3,000	Supply	100.0%	0.0%	\$ 3,000	\$ -
Car Allowances	Treatment	PS	\$ 3,000	Supply	100.0%	0.0%	\$ 3,000	\$ -
Car Allowances	Treatment	PS	\$ 3,000	Supply	100.0%	0.0%	\$ 3,000	\$ -
Car Allowances	Treatment	PS	\$ 4,080	Supply	100.0%	0.0%	\$ 4,080	\$ -
Car Allowances	Treatment	PS	\$ 4,080	Supply	100.0%	0.0%	\$ 4,080	\$ -
Expense Allowances	Treatment	PS	\$ 1,440	Supply	100.0%	0.0%	\$ 1,440	\$ -
Cellphone Allowance	Treatment	PS	\$ 2,160	Supply	100.0%	0.0%	\$ 2,160	\$ -
Cellphone Allowance	Treatment	PS	\$ 600	Supply	100.0%	0.0%	\$ 600	\$ -
Cellphone Allowance	Treatment	PS	\$ 3,360	Supply	100.0%	0.0%	\$ 3,360	\$ -
Cellphone Allowance	Treatment	PS	\$ 480	Supply	100.0%	0.0%	\$ 480	\$ -
Cellphone Allowance	Treatment	PS	\$ 480	Supply	100.0%	0.0%	\$ 480	\$ -
Cellphone Allowance	Treatment	PS	\$ 480	Supply	100.0%	0.0%	\$ 480	\$ -
Cellphone Allowance	Treatment	PS	\$ 480	Supply	100.0%	0.0%	\$ 480	\$ -
Cellphone Allowance	Treatment	PS	\$ 1,920	Supply	100.0%	0.0%	\$ 1,920	\$ -
Overtime 1.5X Pay	Treatment	PS	\$ 150,500	Supply	100.0%	0.0%	\$ 150,500	\$ -
Overtime 1.5X Pay	Treatment	PS	\$ 61,400	Supply	100.0%	0.0%	\$ 61,400	\$ -
Overtime 1.5X Pay	Treatment	PS	\$ 11,800	Supply	100.0%	0.0%	\$ 11,800	\$ -
Overtime 1.5X Pay	Treatment	PS	\$ 61,600	Supply	100.0%	0.0%	\$ 61,600	\$ -
Overtime 1.5X Pay	Treatment	PS	\$ 15,100	Supply	100.0%	0.0%	\$ 15,100	\$ -
Overtime 1.5X Pay	Treatment	PS	\$ 19,100	Supply	100.0%	0.0%	\$ 19,100	\$ -
Overtime 1.5X Pay	Treatment	PS	\$ 18,000	Supply	100.0%	0.0%	\$ 18,000	\$ -
Overtime 1X Pay	Treatment	PS	\$ 700	Supply	100.0%	0.0%	\$ 700	\$ -
Overtime 1X Pay	Treatment	PS	\$ 500	Supply	100.0%	0.0%	\$ 500	\$ -
Overtime 1X Pay	Treatment	PS	\$ 700	Supply	100.0%	0.0%	\$ 700	\$ -
Wellness Incentives	Treatment	PS	\$ 2,000	Supply	100.0%	0.0%	\$ 2,000	\$ -
Wellness Incentives	Treatment	PS	\$ 2,000	Supply	100.0%	0.0%	\$ 2,000	\$ -
Wellness Incentives	Treatment	PS	\$ 1,000	Supply	100.0%	0.0%	\$ 1,000	\$ -
Wellness Incentives	Treatment	PS	\$ 500	Supply	100.0%	0.0%	\$ 500	\$ -
Wellness Incentives	Treatment	PS	\$ 1,000	Supply	100.0%	0.0%	\$ 1,000	\$ -
Wellness Incentives	Treatment	PS	\$ 500	Supply	100.0%	0.0%	\$ 500	\$ -
Wellness Incentives	Treatment	PS	\$ 500	Supply	100.0%	0.0%	\$ 500	\$ -
Wellness Incentives	Treatment	PS	\$ 500	Supply	100.0%	0.0%	\$ 500	\$ -
Pension - General Emp	Treatment	PS	\$ 39,206	Supply	100.0%	0.0%	\$ 39,206	\$ -
Pension - General Emp	Treatment	PS	\$ 29,376	Supply	100.0%	0.0%	\$ 29,376	\$ -
Pension - General Emp	Treatment	PS	\$ 53,215	Supply	100.0%	0.0%	\$ 53,215	\$ -
Pension - General Emp	Treatment	PS	\$ 36,712	Supply	100.0%	0.0%	\$ 36,712	\$ -
Pension - General Emp	Treatment	PS	\$ 42,017	Supply	100.0%	0.0%	\$ 42,017	\$ -

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Pension - General Emp	Treatment	PS	\$ 20,353	Supply	100.0%	0.0%	\$ 20,353	\$ -
Pension - Frs	Treatment	PS	\$ 18,920	Supply	100.0%	0.0%	\$ 18,920	\$ -
Pension - Frs	Treatment	PS	\$ 110,013	Supply	100.0%	0.0%	\$ 110,013	\$ -
Pension - Frs	Treatment	PS	\$ 85,233	Supply	100.0%	0.0%	\$ 85,233	\$ -
Pension - Frs	Treatment	PS	\$ 23,981	Supply	100.0%	0.0%	\$ 23,981	\$ -
Pension - Frs	Treatment	PS	\$ 32,793	Supply	100.0%	0.0%	\$ 32,793	\$ -
Pension - Frs	Treatment	PS	\$ 16,462	Supply	100.0%	0.0%	\$ 16,462	\$ -
Pension - Def Cont	Treatment	PS	\$ 12,258	Supply	100.0%	0.0%	\$ 12,258	\$ -
Pension - Def Cont	Treatment	PS	\$ 28,589	Supply	100.0%	0.0%	\$ 28,589	\$ -
Pension - Def Cont	Treatment	PS	\$ 6,987	Supply	100.0%	0.0%	\$ 6,987	\$ -
Pension - Def Cont	Treatment	PS	\$ 19,389	Supply	100.0%	0.0%	\$ 19,389	\$ -
Pension - Def Cont	Treatment	PS	\$ 6,380	Supply	100.0%	0.0%	\$ 6,380	\$ -
Pension - Def Cont	Treatment	PS	\$ 7,341	Supply	100.0%	0.0%	\$ 7,341	\$ -
Pension - Def Cont	Treatment	PS	\$ 11,947	Supply	100.0%	0.0%	\$ 11,947	\$ -
Pension - Def Cont	Treatment	PS	\$ 11,632	Supply	100.0%	0.0%	\$ 11,632	\$ -
Soc Sec/Medicare	Treatment	PS	\$ 34,705	Supply	100.0%	0.0%	\$ 34,705	\$ -
Soc Sec/Medicare	Treatment	PS	\$ 9,429	Supply	100.0%	0.0%	\$ 9,429	\$ -
Soc Sec/Medicare	Treatment	PS	\$ 89,640	Supply	100.0%	0.0%	\$ 89,640	\$ -
Soc Sec/Medicare	Treatment	PS	\$ 72,642	Supply	100.0%	0.0%	\$ 72,642	\$ -
Soc Sec/Medicare	Treatment	PS	\$ 31,553	Supply	100.0%	0.0%	\$ 31,553	\$ -
Soc Sec/Medicare	Treatment	PS	\$ 48,131	Supply	100.0%	0.0%	\$ 48,131	\$ -
Soc Sec/Medicare	Treatment	PS	\$ 10,390	Supply	100.0%	0.0%	\$ 10,390	\$ -
Soc Sec/Medicare	Treatment	PS	\$ 18,038	Supply	100.0%	0.0%	\$ 18,038	\$ -
Soc Sec/Medicare	Treatment	PS	\$ 15,496	Supply	100.0%	0.0%	\$ 15,496	\$ -
Soc Sec/Medicare	Treatment	PS	\$ 17,086	Supply	100.0%	0.0%	\$ 17,086	\$ -
Soc Sec/Medicare	Treatment	PS	\$ 9,553	Supply	100.0%	0.0%	\$ 9,553	\$ -
Soc Sec/Medicare	Treatment	PS	\$ 10,236	Supply	100.0%	0.0%	\$ 10,236	\$ -
Supplemental Fica	Treatment	PS	\$ 11,600	Supply	100.0%	0.0%	\$ 11,600	\$ -
Supplemental Fica	Treatment	PS	\$ 5,100	Supply	100.0%	0.0%	\$ 5,100	\$ -
Supplemental Fica	Treatment	PS	\$ 900	Supply	100.0%	0.0%	\$ 900	\$ -
Supplemental Fica	Treatment	PS	\$ 5,000	Supply	100.0%	0.0%	\$ 5,000	\$ -
Supplemental Fica	Treatment	PS	\$ 1,200	Supply	100.0%	0.0%	\$ 1,200	\$ -
Supplemental Fica	Treatment	PS	\$ 1,500	Supply	100.0%	0.0%	\$ 1,500	\$ -
Supplemental Fica	Treatment	PS	\$ 1,400	Supply	100.0%	0.0%	\$ 1,400	\$ -
Disability Insurance	Treatment	PS	\$ 300	Supply	100.0%	0.0%	\$ 300	\$ -
Disability Insurance	Treatment	PS	\$ 600	Supply	100.0%	0.0%	\$ 600	\$ -
Disability Insurance	Treatment	PS	\$ 700	Supply	100.0%	0.0%	\$ 700	\$ -
Disability Insurance	Treatment	PS	\$ 500	Supply	100.0%	0.0%	\$ 500	\$ -
Disability Insurance	Treatment	PS	\$ 200	Supply	100.0%	0.0%	\$ 200	\$ -
Disability Insurance	Treatment	PS	\$ 200	Supply	100.0%	0.0%	\$ 200	\$ -
Disability Insurance	Treatment	PS	\$ 300	Supply	100.0%	0.0%	\$ 300	\$ -
Life Insurance	Treatment	PS	\$ 435	Supply	100.0%	0.0%	\$ 435	\$ -
Life Insurance	Treatment	PS	\$ 120	Supply	100.0%	0.0%	\$ 120	\$ -
Life Insurance	Treatment	PS	\$ 1,171	Supply	100.0%	0.0%	\$ 1,171	\$ -
Life Insurance	Treatment	PS	\$ 956	Supply	100.0%	0.0%	\$ 956	\$ -
Life Insurance	Treatment	PS	\$ 407	Supply	100.0%	0.0%	\$ 407	\$ -
Life Insurance	Treatment	PS	\$ 634	Supply	100.0%	0.0%	\$ 634	\$ -
Life Insurance	Treatment	PS	\$ 130	Supply	100.0%	0.0%	\$ 130	\$ -
Life Insurance	Treatment	PS	\$ 239	Supply	100.0%	0.0%	\$ 239	\$ -
Life Insurance	Treatment	PS	\$ 206	Supply	100.0%	0.0%	\$ 206	\$ -
Life Insurance	Treatment	PS	\$ 224	Supply	100.0%	0.0%	\$ 224	\$ -
Life Insurance	Treatment	PS	\$ 122	Supply	100.0%	0.0%	\$ 122	\$ -
Life Insurance	Treatment	PS	\$ 131	Supply	100.0%	0.0%	\$ 131	\$ -

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Health Insurance	Treatment	PS	\$ 55,449	Supply	100.0%	0.0%	\$ 55,449	\$ -
Health Insurance	Treatment	PS	\$ 17,669	Supply	100.0%	0.0%	\$ 17,669	\$ -
Health Insurance	Treatment	PS	\$ 220,776	Supply	100.0%	0.0%	\$ 220,776	\$ -
Health Insurance	Treatment	PS	\$ 171,552	Supply	100.0%	0.0%	\$ 171,552	\$ -
Health Insurance	Treatment	PS	\$ 85,477	Supply	100.0%	0.0%	\$ 85,477	\$ -
Health Insurance	Treatment	PS	\$ 86,039	Supply	100.0%	0.0%	\$ 86,039	\$ -
Health Insurance	Treatment	PS	\$ 18,231	Supply	100.0%	0.0%	\$ 18,231	\$ -
Health Insurance	Treatment	PS	\$ 50,856	Supply	100.0%	0.0%	\$ 50,856	\$ -
Health Insurance	Treatment	PS	\$ 33,904	Supply	100.0%	0.0%	\$ 33,904	\$ -
Health Insurance	Treatment	PS	\$ 52,513	Supply	100.0%	0.0%	\$ 52,513	\$ -
Health Insurance	Treatment	PS	\$ 18,609	Supply	100.0%	0.0%	\$ 18,609	\$ -
Workers' Comp	Treatment	PS	\$ 2,904	Supply	100.0%	0.0%	\$ 2,904	\$ -
Workers' Comp	Treatment	PS	\$ 75	Supply	100.0%	0.0%	\$ 75	\$ -
Workers' Comp	Treatment	PS	\$ 150,126	Supply	100.0%	0.0%	\$ 150,126	\$ -
Workers' Comp	Treatment	PS	\$ 33,634	Supply	100.0%	0.0%	\$ 33,634	\$ -
Workers' Comp	Treatment	PS	\$ 14,402	Supply	100.0%	0.0%	\$ 14,402	\$ -
Workers' Comp	Treatment	PS	\$ 16,528	Supply	100.0%	0.0%	\$ 16,528	\$ -
Workers' Comp	Treatment	PS	\$ 1,326	Supply	100.0%	0.0%	\$ 1,326	\$ -
Workers' Comp	Treatment	PS	\$ 26,303	Supply	100.0%	0.0%	\$ 26,303	\$ -
Workers' Comp	Treatment	PS	\$ 2,091	Supply	100.0%	0.0%	\$ 2,091	\$ -
Workers' Comp	Treatment	PS	\$ 2,291	Supply	100.0%	0.0%	\$ 2,291	\$ -
Workers' Comp	Treatment	PS	\$ 1,247	Supply	100.0%	0.0%	\$ 1,247	\$ -
Workers' Comp	Treatment	PS	\$ 1,334	Supply	100.0%	0.0%	\$ 1,334	\$ -
Other Prof Serv	Treatment	OMF	\$ 136,452	Supply	100.0%	0.0%	\$ 136,452	\$ -
Other Prof Serv	Treatment	OMF	\$ 1,000	Supply	100.0%	0.0%	\$ 1,000	\$ -
Other Prof Serv	Treatment	OMF	\$ 50,889	Supply	100.0%	0.0%	\$ 50,889	\$ -
Other Prof Serv	Treatment	OMF	\$ 2,343	Supply	100.0%	0.0%	\$ 2,343	\$ -
Ad/Marketing	Treatment	OMF	\$ 1,800	Supply	100.0%	0.0%	\$ 1,800	\$ -
Costs/Fees/Permits	Treatment	OMF	\$ 40	Supply	100.0%	0.0%	\$ 40	\$ -
Costs/Fees/Permits	Treatment	OMF	\$ 17,340	Supply	100.0%	0.0%	\$ 17,340	\$ -
Costs/Fees/Permits	Treatment	OMF	\$ 4,887	Supply	100.0%	0.0%	\$ 4,887	\$ -
Costs/Fees/Permits	Treatment	OMF	\$ 5,728	Supply	100.0%	0.0%	\$ 5,728	\$ -
Costs/Fees/Permits	Treatment	OMF	\$ 250	Supply	100.0%	0.0%	\$ 250	\$ -
Disposal (Tip) Fees	Treatment	OMF	\$ 1,250	Supply	100.0%	0.0%	\$ 1,250	\$ -
Disposal (Tip) Fees	Treatment	OMF	\$ 5,000	Supply	100.0%	0.0%	\$ 5,000	\$ -
Food Services	Treatment	OMF	\$ 200	Supply	100.0%	0.0%	\$ 200	\$ -
Food Services	Treatment	OMF	\$ 3,900	Supply	100.0%	0.0%	\$ 3,900	\$ -
Lawn & Tree Service	Treatment	OMF	\$ 7,000	Supply	100.0%	0.0%	\$ 7,000	\$ -
Lawn & Tree Service	Treatment	OMF	\$ 34,871	Supply	100.0%	0.0%	\$ 34,871	\$ -
Lawn & Tree Service	Treatment	OMF	\$ 5,129	Supply	100.0%	0.0%	\$ 5,129	\$ -
Solid Waste Collections	Treatment	OMF	\$ 2,346	Supply	100.0%	0.0%	\$ 2,346	\$ -
Solid Waste Disp	Treatment	OMF	\$ 1,240	Supply	100.0%	0.0%	\$ 1,240	\$ -
Other Services	Treatment	OMF	\$ 15,000	Supply	100.0%	0.0%	\$ 15,000	\$ -
Other Services	Treatment	OMF	\$ 3,000	Supply	100.0%	0.0%	\$ 3,000	\$ -
Other Services	Treatment	OMF	\$ 7,824	Supply	100.0%	0.0%	\$ 7,824	\$ -
Other Services	Treatment	OMF	\$ 7,000	Supply	100.0%	0.0%	\$ 7,000	\$ -
Other Services	Treatment	OMF	\$ 1,065	Supply	100.0%	0.0%	\$ 1,065	\$ -
Other Services	Treatment	OMF	\$ 19,000	Supply	100.0%	0.0%	\$ 19,000	\$ -
Heavy Equip Rent	Treatment	OMF	\$ 25,000	Supply	100.0%	0.0%	\$ 25,000	\$ -
Heavy Equip Rent	Treatment	OMF	\$ 5,000	Supply	100.0%	0.0%	\$ 5,000	\$ -
Office Equip Rent	Treatment	OMF	\$ 2,000	Supply	100.0%	0.0%	\$ 2,000	\$ -
Office Equip Rent	Treatment	OMF	\$ 1,200	Supply	100.0%	0.0%	\$ 1,200	\$ -
Office Equip Rent	Treatment	OMF	\$ 1,200	Supply	100.0%	0.0%	\$ 1,200	\$ -

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Office Equip Rent	Treatment	OMF	\$ 1,000	Supply	100.0%	0.0%	\$ 1,000	\$ -
Other Equip Rent	Treatment	OMF	\$ 15,000	Supply	100.0%	0.0%	\$ 15,000	\$ -
Other Equip Rent	Treatment	OMF	\$ 12,800	Supply	100.0%	0.0%	\$ 12,800	\$ -
Computer Maint	Treatment	OMF	\$ 11,916	Supply	100.0%	0.0%	\$ 11,916	\$ -
Computer Maint	Treatment	OMF	\$ 11,916	Supply	100.0%	0.0%	\$ 11,916	\$ -
Computer Maint	Treatment	OMF	\$ 37,500	Supply	100.0%	0.0%	\$ 37,500	\$ -
Computer Maint	Treatment	OMF	\$ 10,000	Supply	100.0%	0.0%	\$ 10,000	\$ -
Computer Maint	Treatment	OMF	\$ 12,500	Supply	100.0%	0.0%	\$ 12,500	\$ -
Components/Parts	Treatment	OMF	\$ 12,000	Supply	100.0%	0.0%	\$ 12,000	\$ -
Components/Parts	Treatment	OMF	\$ 426,352	Supply	100.0%	0.0%	\$ 426,352	\$ -
Components/Parts	Treatment	OMF	\$ 8,800	Supply	100.0%	0.0%	\$ 8,800	\$ -
Components/Parts	Treatment	OMF	\$ 110,000	Supply	100.0%	0.0%	\$ 110,000	\$ -
Components/Parts	Treatment	OMF	\$ 750	Supply	100.0%	0.0%	\$ 750	\$ -
Components/Parts	Treatment	OMF	\$ 1,250	Supply	100.0%	0.0%	\$ 1,250	\$ -
Components/Parts	Treatment	OMF	\$ 6,500	Supply	100.0%	0.0%	\$ 6,500	\$ -
Components/Parts	Treatment	OMF	\$ 9,000	Supply	100.0%	0.0%	\$ 9,000	\$ -
Components/Parts	Treatment	OMF	\$ 7,840	Supply	100.0%	0.0%	\$ 7,840	\$ -
Components/Parts	Treatment	OMF	\$ 17,508	Supply	100.0%	0.0%	\$ 17,508	\$ -
Equip Rep & Maint	Treatment	OMF	\$ 164,018	Supply	100.0%	0.0%	\$ 164,018	\$ -
Equip Rep & Maint	Treatment	OMF	\$ 50,000	Supply	100.0%	0.0%	\$ 50,000	\$ -
Equip Rep & Maint	Treatment	OMF	\$ 7,500	Supply	100.0%	0.0%	\$ 7,500	\$ -
Equip Rep & Maint	Treatment	OMF	\$ 10,760	Supply	100.0%	0.0%	\$ 10,760	\$ -
Bldg Rep Materials	Treatment	OMF	\$ 7,000	Supply	100.0%	0.0%	\$ 7,000	\$ -
Bldg Rep Materials	Treatment	OMF	\$ 2,600	Supply	100.0%	0.0%	\$ 2,600	\$ -
Bldg Rep Materials	Treatment	OMF	\$ 400	Supply	100.0%	0.0%	\$ 400	\$ -
Bldg Rep & Maint	Treatment	OMF	\$ 23,551	Supply	100.0%	0.0%	\$ 23,551	\$ -
Bldg Rep & Maint	Treatment	OMF	\$ 20,000	Supply	100.0%	0.0%	\$ 20,000	\$ -
Electricity	Treatment	OMF	\$ 1,679,800	Supply	100.0%	0.0%	\$ 1,679,800	\$ -
Electricity	Treatment	OMF	\$ 669,400	Supply	100.0%	0.0%	\$ 669,400	\$ -
Electricity	Treatment	OMF	\$ 15,500	Supply	100.0%	0.0%	\$ 15,500	\$ -
Special Delivery	Treatment	OMF	\$ 100	Supply	100.0%	0.0%	\$ 100	\$ -
Postage	Treatment	OMF	\$ 100	Supply	100.0%	0.0%	\$ 100	\$ -
Postage	Treatment	OMF	\$ 300	Supply	100.0%	0.0%	\$ 300	\$ -
Telephone/Cable Tv	Treatment	OMF	\$ 27,000	Supply	100.0%	0.0%	\$ 27,000	\$ -
Telephone/Cable Tv	Treatment	OMF	\$ 400	Supply	100.0%	0.0%	\$ 400	\$ -
Telephone/Cable Tv	Treatment	OMF	\$ 200	Supply	100.0%	0.0%	\$ 200	\$ -
Telephone/Cable Tv	Treatment	OMF	\$ 900	Supply	100.0%	0.0%	\$ 900	\$ -
Water/Sew/Storm	Treatment	OMF	\$ 61,200	Supply	100.0%	0.0%	\$ 61,200	\$ -
Water/Sew/Storm	Treatment	OMF	\$ 17,200	Supply	100.0%	0.0%	\$ 17,200	\$ -
Chlorine	Treatment	OMF	\$ 1,200,000	Supply	100.0%	0.0%	\$ 1,200,000	\$ -
Coagulants	Treatment	OMF	\$ 29,508	Supply	100.0%	0.0%	\$ 29,508	\$ -
Lime	Treatment	OMF	\$ 3,939,013	Supply	100.0%	0.0%	\$ 3,939,013	\$ -
Aqueous Ammonia	Treatment	OMF	\$ 70,000	Supply	100.0%	0.0%	\$ 70,000	\$ -
Aqueous Ammonia	Treatment	OMF	\$ 10,000	Supply	100.0%	0.0%	\$ 10,000	\$ -
Hydrofluosilicic Acid	Treatment	OMF	\$ 60,000	Supply	100.0%	0.0%	\$ 60,000	\$ -
Hydrofluosilicic Acid	Treatment	OMF	\$ 21,000	Supply	100.0%	0.0%	\$ 21,000	\$ -
Corrosion Inhibitor	Treatment	OMF	\$ 120,000	Supply	100.0%	0.0%	\$ 120,000	\$ -
Sodium Hypochlorite	Treatment	OMF	\$ 140,000	Supply	100.0%	0.0%	\$ 140,000	\$ -
Sodium Hydroxide	Treatment	OMF	\$ 163,000	Supply	100.0%	0.0%	\$ 163,000	\$ -
Scale Inhibitor	Treatment	OMF	\$ 112,000	Supply	100.0%	0.0%	\$ 112,000	\$ -
Sulfuric Acid	Treatment	OMF	\$ 553,000	Supply	100.0%	0.0%	\$ 553,000	\$ -
Other Chemicals	Treatment	OMF	\$ 5,000	Supply	100.0%	0.0%	\$ 5,000	\$ -
Other Chemicals	Treatment	OMF	\$ 6,000	Supply	100.0%	0.0%	\$ 6,000	\$ -

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Other Chemicals	Treatment	OMF	\$ 16,403	Supply	100.0%	0.0%	\$ 16,403	\$ -
Other Chemicals	Treatment	OMF	\$ 3,500	Supply	100.0%	0.0%	\$ 3,500	\$ -
Other Chemicals	Treatment	OMF	\$ 9,060	Supply	100.0%	0.0%	\$ 9,060	\$ -
Gasoline	Treatment	OMF	\$ 3,400	Supply	100.0%	0.0%	\$ 3,400	\$ -
Gasoline	Treatment	OMF	\$ 4,500	Supply	100.0%	0.0%	\$ 4,500	\$ -
Gasoline	Treatment	OMF	\$ 3,200	Supply	100.0%	0.0%	\$ 3,200	\$ -
Gasoline	Treatment	OMF	\$ 1,100	Supply	100.0%	0.0%	\$ 1,100	\$ -
Gasoline	Treatment	OMF	\$ 2,500	Supply	100.0%	0.0%	\$ 2,500	\$ -
Diesel Fuel	Treatment	OMF	\$ 39,700	Supply	100.0%	0.0%	\$ 39,700	\$ -
Diesel Fuel	Treatment	OMF	\$ 10,100	Supply	100.0%	0.0%	\$ 10,100	\$ -
Oil & Lubricants	Treatment	OMF	\$ 13,000	Supply	100.0%	0.0%	\$ 13,000	\$ -
Oil & Lubricants	Treatment	OMF	\$ 3,200	Supply	100.0%	0.0%	\$ 3,200	\$ -
Books & Manuals	Treatment	OMF	\$ 500	Supply	100.0%	0.0%	\$ 500	\$ -
Books & Manuals	Treatment	OMF	\$ 50	Supply	100.0%	0.0%	\$ 50	\$ -
Books & Manuals	Treatment	OMF	\$ 450	Supply	100.0%	0.0%	\$ 450	\$ -
Data Proc Supplies	Treatment	OMF	\$ 4,446	Supply	100.0%	0.0%	\$ 4,446	\$ -
Data Proc Supplies	Treatment	OMF	\$ 260	Supply	100.0%	0.0%	\$ 260	\$ -
Data Proc Supplies	Treatment	OMF	\$ 188	Supply	100.0%	0.0%	\$ 188	\$ -
Data Proc Supplies	Treatment	OMF	\$ 188	Supply	100.0%	0.0%	\$ 188	\$ -
Data Proc Supplies	Treatment	OMF	\$ 1,988	Supply	100.0%	0.0%	\$ 1,988	\$ -
Data Proc Supplies	Treatment	OMF	\$ 188	Supply	100.0%	0.0%	\$ 188	\$ -
Data Proc Supplies	Treatment	OMF	\$ 188	Supply	100.0%	0.0%	\$ 188	\$ -
Electrical Supplies	Treatment	OMF	\$ 40,219	Supply	100.0%	0.0%	\$ 40,219	\$ -
Electrical Supplies	Treatment	OMF	\$ 21,186	Supply	100.0%	0.0%	\$ 21,186	\$ -
Janitorial Supplies	Treatment	OMF	\$ 9,500	Supply	100.0%	0.0%	\$ 9,500	\$ -
Janitorial Supplies	Treatment	OMF	\$ 6,000	Supply	100.0%	0.0%	\$ 6,000	\$ -
Laboratory Sup	Treatment	OMF	\$ 18,838	Supply	100.0%	0.0%	\$ 18,838	\$ -
Laboratory Sup	Treatment	OMF	\$ 20,000	Supply	100.0%	0.0%	\$ 20,000	\$ -
Laboratory Sup	Treatment	OMF	\$ 10,331	Supply	100.0%	0.0%	\$ 10,331	\$ -
Laboratory Sup	Treatment	OMF	\$ 35,576	Supply	100.0%	0.0%	\$ 35,576	\$ -
Laboratory Sup	Treatment	OMF	\$ 9,000	Supply	100.0%	0.0%	\$ 9,000	\$ -
Medical Supplies	Treatment	OMF	\$ 1,000	Supply	100.0%	0.0%	\$ 1,000	\$ -
Office Equip < \$5000	Treatment	OMF	\$ 3,000	Supply	100.0%	0.0%	\$ 3,000	\$ -
Office Equip < \$5000	Treatment	OMF	\$ 2,000	Supply	100.0%	0.0%	\$ 2,000	\$ -
Office Equip < \$5000	Treatment	OMF	\$ 1,200	Supply	100.0%	0.0%	\$ 1,200	\$ -
Office Equip < \$5000	Treatment	OMF	\$ 2,200	Supply	100.0%	0.0%	\$ 2,200	\$ -
Office Equip < \$5000	Treatment	OMF	\$ 200	Supply	100.0%	0.0%	\$ 200	\$ -
Office Equip < \$5000	Treatment	OMF	\$ 200	Supply	100.0%	0.0%	\$ 200	\$ -
Office Equip < \$5000	Treatment	OMF	\$ 200	Supply	100.0%	0.0%	\$ 200	\$ -
Office Supplies	Treatment	OMF	\$ 570	Supply	100.0%	0.0%	\$ 570	\$ -
Office Supplies	Treatment	OMF	\$ 2,100	Supply	100.0%	0.0%	\$ 2,100	\$ -
Office Supplies	Treatment	OMF	\$ 2,905	Supply	100.0%	0.0%	\$ 2,905	\$ -
Office Supplies	Treatment	OMF	\$ 500	Supply	100.0%	0.0%	\$ 500	\$ -
Office Supplies	Treatment	OMF	\$ 500	Supply	100.0%	0.0%	\$ 500	\$ -
Office Supplies	Treatment	OMF	\$ 1,000	Supply	100.0%	0.0%	\$ 1,000	\$ -
Office Supplies	Treatment	OMF	\$ 400	Supply	100.0%	0.0%	\$ 400	\$ -
Office Supplies	Treatment	OMF	\$ 1,000	Supply	100.0%	0.0%	\$ 1,000	\$ -
Safety/Train Mat	Treatment	OMF	\$ 4,370	Supply	100.0%	0.0%	\$ 4,370	\$ -
Safety/Train Mat	Treatment	OMF	\$ 1,000	Supply	100.0%	0.0%	\$ 1,000	\$ -
Safety/Train Mat	Treatment	OMF	\$ 1,000	Supply	100.0%	0.0%	\$ 1,000	\$ -
Safety/Train Mat	Treatment	OMF	\$ 1,500	Supply	100.0%	0.0%	\$ 1,500	\$ -
Safety Shoes	Treatment	OMF	\$ 750	Supply	100.0%	0.0%	\$ 750	\$ -
Safety Shoes	Treatment	OMF	\$ 250	Supply	100.0%	0.0%	\$ 250	\$ -

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Safety Shoes	Treatment	OMF	\$ 4,500	Supply	100.0%	0.0%	\$ 4,500	\$ -
Safety Shoes	Treatment	OMF	\$ 3,750	Supply	100.0%	0.0%	\$ 3,750	\$ -
Safety Shoes	Treatment	OMF	\$ 1,500	Supply	100.0%	0.0%	\$ 1,500	\$ -
Safety Shoes	Treatment	OMF	\$ 2,250	Supply	100.0%	0.0%	\$ 2,250	\$ -
Safety Shoes	Treatment	OMF	\$ 750	Supply	100.0%	0.0%	\$ 750	\$ -
Safety Shoes	Treatment	OMF	\$ 750	Supply	100.0%	0.0%	\$ 750	\$ -
Safety Shoes	Treatment	OMF	\$ 750	Supply	100.0%	0.0%	\$ 750	\$ -
Safety Shoes	Treatment	OMF	\$ 250	Supply	100.0%	0.0%	\$ 250	\$ -
Safety Shoes	Treatment	OMF	\$ 250	Supply	100.0%	0.0%	\$ 250	\$ -
Safety Shoes	Treatment	OMF	\$ 250	Supply	100.0%	0.0%	\$ 250	\$ -
Tools/Equip < \$5000	Treatment	OMF	\$ 3,500	Supply	100.0%	0.0%	\$ 3,500	\$ -
Tools/Equip < \$5000	Treatment	OMF	\$ 14,086	Supply	100.0%	0.0%	\$ 14,086	\$ -
Tools/Equip < \$5000	Treatment	OMF	\$ 5,951	Supply	100.0%	0.0%	\$ 5,951	\$ -
Tools/Equip < \$5000	Treatment	OMF	\$ 5,000	Supply	100.0%	0.0%	\$ 5,000	\$ -
Tools/Equip < \$5000	Treatment	OMF	\$ 500	Supply	100.0%	0.0%	\$ 500	\$ -
Tools/Equip < \$5000	Treatment	OMF	\$ 1,460	Supply	100.0%	0.0%	\$ 1,460	\$ -
Uniforms	Treatment	OMF	\$ 725	Supply	100.0%	0.0%	\$ 725	\$ -
Uniforms	Treatment	OMF	\$ 7,900	Supply	100.0%	0.0%	\$ 7,900	\$ -
Uniforms	Treatment	OMF	\$ 5,250	Supply	100.0%	0.0%	\$ 5,250	\$ -
Uniforms	Treatment	OMF	\$ 2,900	Supply	100.0%	0.0%	\$ 2,900	\$ -
Uniforms	Treatment	OMF	\$ 3,150	Supply	100.0%	0.0%	\$ 3,150	\$ -
Uniforms	Treatment	OMF	\$ 1,050	Supply	100.0%	0.0%	\$ 1,050	\$ -
Uniforms	Treatment	OMF	\$ 1,050	Supply	100.0%	0.0%	\$ 1,050	\$ -
Uniforms	Treatment	OMF	\$ 350	Supply	100.0%	0.0%	\$ 350	\$ -
Uniforms	Treatment	OMF	\$ 350	Supply	100.0%	0.0%	\$ 350	\$ -
Uniforms	Treatment	OMF	\$ 1,075	Supply	100.0%	0.0%	\$ 1,075	\$ -
Uniforms	Treatment	OMF	\$ 350	Supply	100.0%	0.0%	\$ 350	\$ -
Uniforms	Treatment	OMF	\$ 350	Supply	100.0%	0.0%	\$ 350	\$ -
Other Supplies	Treatment	OMF	\$ 13,860	Supply	100.0%	0.0%	\$ 13,860	\$ -
Other Supplies	Treatment	OMF	\$ 2,000	Supply	100.0%	0.0%	\$ 2,000	\$ -
Other Supplies	Treatment	OMF	\$ 10,000	Supply	100.0%	0.0%	\$ 10,000	\$ -
Other Supplies	Treatment	OMF	\$ 37,440	Supply	100.0%	0.0%	\$ 37,440	\$ -
Other Supplies	Treatment	OMF	\$ 800	Supply	100.0%	0.0%	\$ 800	\$ -
Other Supplies	Treatment	OMF	\$ 900	Supply	100.0%	0.0%	\$ 900	\$ -
Other Supplies	Treatment	OMF	\$ 1,000	Supply	100.0%	0.0%	\$ 1,000	\$ -
Other Supplies	Treatment	OMF	\$ 10,000	Supply	100.0%	0.0%	\$ 10,000	\$ -
Training & Travel	Treatment	OMF	\$ 7,800	Supply	100.0%	0.0%	\$ 7,800	\$ -
Training & Travel	Treatment	OMF	\$ 2,600	Supply	100.0%	0.0%	\$ 2,600	\$ -
Training & Travel	Treatment	OMF	\$ 2,400	Supply	100.0%	0.0%	\$ 2,400	\$ -
Training & Travel	Treatment	OMF	\$ 4,800	Supply	100.0%	0.0%	\$ 4,800	\$ -
Training & Travel	Treatment	OMF	\$ 2,400	Supply	100.0%	0.0%	\$ 2,400	\$ -
Training & Travel	Treatment	OMF	\$ 2,400	Supply	100.0%	0.0%	\$ 2,400	\$ -
Training & Travel	Treatment	OMF	\$ 2,400	Supply	100.0%	0.0%	\$ 2,400	\$ -
Training & Travel	Treatment	OMF	\$ 2,200	Supply	100.0%	0.0%	\$ 2,200	\$ -
Training & Travel	Treatment	OMF	\$ 2,600	Supply	100.0%	0.0%	\$ 2,600	\$ -
Training & Travel	Treatment	OMF	\$ 2,600	Supply	100.0%	0.0%	\$ 2,600	\$ -
Indirect Admin Serv	Treatment	OMF	\$ 36,863	Supply	100.0%	0.0%	\$ 36,863	\$ -
Indirect Admin Serv	Treatment	OMF	\$ 9,727	Supply	100.0%	0.0%	\$ 9,727	\$ -
Indirect Admin Serv	Treatment	OMF	\$ 231,018	Supply	100.0%	0.0%	\$ 231,018	\$ -
Indirect Admin Serv	Treatment	OMF	\$ 163,115	Supply	100.0%	0.0%	\$ 163,115	\$ -
Indirect Admin Serv	Treatment	OMF	\$ 83,627	Supply	100.0%	0.0%	\$ 83,627	\$ -
Indirect Admin Serv	Treatment	OMF	\$ 82,281	Supply	100.0%	0.0%	\$ 82,281	\$ -
Indirect Admin Serv	Treatment	OMF	\$ 9,548	Supply	100.0%	0.0%	\$ 9,548	\$ -

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	FY 2025
			Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Indirect Admin Serv	Treatment	OMF	\$ 27,528	Supply	100.0%	0.0%	\$ 27,528	\$ -
Indirect Admin Serv	Treatment	OMF	\$ 21,517	Supply	100.0%	0.0%	\$ 21,517	\$ -
Indirect Admin Serv	Treatment	OMF	\$ 21,735	Supply	100.0%	0.0%	\$ 21,735	\$ -
Indirect Admin Serv	Treatment	OMF	\$ 8,638	Supply	100.0%	0.0%	\$ 8,638	\$ -
Indirect Admin Serv	Treatment	OMF	\$ 9,166	Supply	100.0%	0.0%	\$ 9,166	\$ -
Overhead-Fleet	Treatment	OMF	\$ 8,558	Supply	100.0%	0.0%	\$ 8,558	\$ -
Overhead-Fleet	Treatment	OMF	\$ 1,173	Supply	100.0%	0.0%	\$ 1,173	\$ -
Overhead-Fleet	Treatment	OMF	\$ 1,505	Supply	100.0%	0.0%	\$ 1,505	\$ -
Overhead-Fleet	Treatment	OMF	\$ 1,811	Supply	100.0%	0.0%	\$ 1,811	\$ -
Overhead-Fleet	Treatment	OMF	\$ 914	Supply	100.0%	0.0%	\$ 914	\$ -
Servchg-Info Sys	Treatment	OMF	\$ 243,008	Supply	100.0%	0.0%	\$ 243,008	\$ -
Servchg-Info Sys	Treatment	OMF	\$ 3,645	Supply	100.0%	0.0%	\$ 3,645	\$ -
Servchg-Info Sys	Treatment	OMF	\$ 50,573	Supply	100.0%	0.0%	\$ 50,573	\$ -
Servchg-Info Sys	Treatment	OMF	\$ 44,318	Supply	100.0%	0.0%	\$ 44,318	\$ -
Servchg-Info Sys	Treatment	OMF	\$ 22,396	Supply	100.0%	0.0%	\$ 22,396	\$ -
Servchg-Info Sys	Treatment	OMF	\$ 41,186	Supply	100.0%	0.0%	\$ 41,186	\$ -
Servchg-Info Sys	Treatment	OMF	\$ 3,624	Supply	100.0%	0.0%	\$ 3,624	\$ -
Servchg-Info Sys	Treatment	OMF	\$ 13,010	Supply	100.0%	0.0%	\$ 13,010	\$ -
Servchg-Info Sys	Treatment	OMF	\$ 9,881	Supply	100.0%	0.0%	\$ 9,881	\$ -
Servchg-Info Sys	Treatment	OMF	\$ 13,874	Supply	100.0%	0.0%	\$ 13,874	\$ -
Servchg-Info Sys	Treatment	OMF	\$ 10,875	Supply	100.0%	0.0%	\$ 10,875	\$ -
Servchg-Info Sys	Treatment	OMF	\$ 4,614	Supply	100.0%	0.0%	\$ 4,614	\$ -
Servchg-Print Shop	Treatment	OMF	\$ 1,984	Supply	100.0%	0.0%	\$ 1,984	\$ -
Servchg-Print Shop	Treatment	OMF	\$ 200	Supply	100.0%	0.0%	\$ 200	\$ -
Servchg-Fleet O&M	Treatment	OMF	\$ 13,143	Supply	100.0%	0.0%	\$ 13,143	\$ -
Servchg-Fleet O&M	Treatment	OMF	\$ 1,553	Supply	100.0%	0.0%	\$ 1,553	\$ -
Servchg-Fleet O&M	Treatment	OMF	\$ 3,778	Supply	100.0%	0.0%	\$ 3,778	\$ -
Servchg-Fleet O&M	Treatment	OMF	\$ 3,157	Supply	100.0%	0.0%	\$ 3,157	\$ -
Servchg-Fleet O&M	Treatment	OMF	\$ 903	Supply	100.0%	0.0%	\$ 903	\$ -
Servchg-Non Fleet	Treatment	OMF	\$ 1,200	Supply	100.0%	0.0%	\$ 1,200	\$ -
Auto Liability	Treatment	OMF	\$ 7,180	Supply	100.0%	0.0%	\$ 7,180	\$ -
Auto Liability	Treatment	OMF	\$ 879	Supply	100.0%	0.0%	\$ 879	\$ -
Auto Liability	Treatment	OMF	\$ 879	Supply	100.0%	0.0%	\$ 879	\$ -
Auto Liability	Treatment	OMF	\$ 879	Supply	100.0%	0.0%	\$ 879	\$ -
Auto Liability	Treatment	OMF	\$ 879	Supply	100.0%	0.0%	\$ 879	\$ -
Fidelity Bonds	Treatment	OMF	\$ 48	Supply	100.0%	0.0%	\$ 48	\$ -
Fidelity Bonds	Treatment	OMF	\$ 8	Supply	100.0%	0.0%	\$ 8	\$ -
Fidelity Bonds	Treatment	OMF	\$ 3	Supply	100.0%	0.0%	\$ 3	\$ -
Fidelity Bonds	Treatment	OMF	\$ 40	Supply	100.0%	0.0%	\$ 40	\$ -
Fidelity Bonds	Treatment	OMF	\$ 16	Supply	100.0%	0.0%	\$ 16	\$ -
Fidelity Bonds	Treatment	OMF	\$ 24	Supply	100.0%	0.0%	\$ 24	\$ -
Fidelity Bonds	Treatment	OMF	\$ 3	Supply	100.0%	0.0%	\$ 3	\$ -
Fidelity Bonds	Treatment	OMF	\$ 11	Supply	100.0%	0.0%	\$ 11	\$ -
Fidelity Bonds	Treatment	OMF	\$ 8	Supply	100.0%	0.0%	\$ 8	\$ -
Fidelity Bonds	Treatment	OMF	\$ 8	Supply	100.0%	0.0%	\$ 8	\$ -
Fidelity Bonds	Treatment	OMF	\$ 3	Supply	100.0%	0.0%	\$ 3	\$ -
Fidelity Bonds	Treatment	OMF	\$ 3	Supply	100.0%	0.0%	\$ 3	\$ -
Emp Proceedings	Treatment	OMF	\$ 125	Supply	100.0%	0.0%	\$ 125	\$ -
Emp Proceedings	Treatment	OMF	\$ 42	Supply	100.0%	0.0%	\$ 42	\$ -
Emp Proceedings	Treatment	OMF	\$ 750	Supply	100.0%	0.0%	\$ 750	\$ -
Emp Proceedings	Treatment	OMF	\$ 625	Supply	100.0%	0.0%	\$ 625	\$ -
Emp Proceedings	Treatment	OMF	\$ 250	Supply	100.0%	0.0%	\$ 250	\$ -
Emp Proceedings	Treatment	OMF	\$ 375	Supply	100.0%	0.0%	\$ 375	\$ -

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Emp Proceedings	Treatment	OMF	\$ 42	Supply	100.0%	0.0%	\$ 42	\$ -
Emp Proceedings	Treatment	OMF	\$ 167	Supply	100.0%	0.0%	\$ 167	\$ -
Emp Proceedings	Treatment	OMF	\$ 125	Supply	100.0%	0.0%	\$ 125	\$ -
Emp Proceedings	Treatment	OMF	\$ 125	Supply	100.0%	0.0%	\$ 125	\$ -
Emp Proceedings	Treatment	OMF	\$ 42	Supply	100.0%	0.0%	\$ 42	\$ -
Emp Proceedings	Treatment	OMF	\$ 42	Supply	100.0%	0.0%	\$ 42	\$ -
General Liability	Treatment	OMF	\$ 299,939	Supply	100.0%	0.0%	\$ 299,939	\$ -
General Liability	Treatment	OMF	\$ 587	Supply	100.0%	0.0%	\$ 587	\$ -
General Liability	Treatment	OMF	\$ 10,556	Supply	100.0%	0.0%	\$ 10,556	\$ -
General Liability	Treatment	OMF	\$ 8,797	Supply	100.0%	0.0%	\$ 8,797	\$ -
General Liability	Treatment	OMF	\$ 3,519	Supply	100.0%	0.0%	\$ 3,519	\$ -
General Liability	Treatment	OMF	\$ 5,279	Supply	100.0%	0.0%	\$ 5,279	\$ -
General Liability	Treatment	OMF	\$ 587	Supply	100.0%	0.0%	\$ 587	\$ -
General Liability	Treatment	OMF	\$ 2,345	Supply	100.0%	0.0%	\$ 2,345	\$ -
General Liability	Treatment	OMF	\$ 1,760	Supply	100.0%	0.0%	\$ 1,760	\$ -
General Liability	Treatment	OMF	\$ 1,760	Supply	100.0%	0.0%	\$ 1,760	\$ -
General Liability	Treatment	OMF	\$ 587	Supply	100.0%	0.0%	\$ 587	\$ -
General Liability	Treatment	OMF	\$ 587	Supply	100.0%	0.0%	\$ 587	\$ -
Other Ins Charges	Treatment	OMF	\$ 1,936	Supply	100.0%	0.0%	\$ 1,936	\$ -
Other Ins Charges	Treatment	OMF	\$ 645	Supply	100.0%	0.0%	\$ 645	\$ -
Other Ins Charges	Treatment	OMF	\$ 8,390	Supply	100.0%	0.0%	\$ 8,390	\$ -
Other Ins Charges	Treatment	OMF	\$ 6,454	Supply	100.0%	0.0%	\$ 6,454	\$ -
Other Ins Charges	Treatment	OMF	\$ 3,227	Supply	100.0%	0.0%	\$ 3,227	\$ -
Other Ins Charges	Treatment	OMF	\$ 3,227	Supply	100.0%	0.0%	\$ 3,227	\$ -
Other Ins Charges	Treatment	OMF	\$ 645	Supply	100.0%	0.0%	\$ 645	\$ -
Other Ins Charges	Treatment	OMF	\$ 1,936	Supply	100.0%	0.0%	\$ 1,936	\$ -
Other Ins Charges	Treatment	OMF	\$ 1,291	Supply	100.0%	0.0%	\$ 1,291	\$ -
Other Ins Charges	Treatment	OMF	\$ 1,936	Supply	100.0%	0.0%	\$ 1,936	\$ -
Other Ins Charges	Treatment	OMF	\$ 645	Supply	100.0%	0.0%	\$ 645	\$ -
Prop/Fire Insurance	Treatment	OMF	\$ 10,499	Supply	100.0%	0.0%	\$ 10,499	\$ -
Prop/Fire Insurance	Treatment	OMF	\$ 3,500	Supply	100.0%	0.0%	\$ 3,500	\$ -
Prop/Fire Insurance	Treatment	OMF	\$ 62,996	Supply	100.0%	0.0%	\$ 62,996	\$ -
Prop/Fire Insurance	Treatment	OMF	\$ 52,497	Supply	100.0%	0.0%	\$ 52,497	\$ -
Prop/Fire Insurance	Treatment	OMF	\$ 20,999	Supply	100.0%	0.0%	\$ 20,999	\$ -
Prop/Fire Insurance	Treatment	OMF	\$ 31,498	Supply	100.0%	0.0%	\$ 31,498	\$ -
Prop/Fire Insurance	Treatment	OMF	\$ 3,500	Supply	100.0%	0.0%	\$ 3,500	\$ -
Prop/Fire Insurance	Treatment	OMF	\$ 13,999	Supply	100.0%	0.0%	\$ 13,999	\$ -
Prop/Fire Insurance	Treatment	OMF	\$ 10,499	Supply	100.0%	0.0%	\$ 10,499	\$ -
Prop/Fire Insurance	Treatment	OMF	\$ 10,499	Supply	100.0%	0.0%	\$ 10,499	\$ -
Prop/Fire Insurance	Treatment	OMF	\$ 3,500	Supply	100.0%	0.0%	\$ 3,500	\$ -
Prop/Fire Insurance	Treatment	OMF	\$ 3,500	Supply	100.0%	0.0%	\$ 3,500	\$ -
Vehicles	Treatment	CO	\$ 33,000	Supply	100.0%	0.0%	\$ 33,000	\$ -
Other Equipment	Treatment	CO	\$ 200,000	Supply	100.0%	0.0%	\$ 200,000	\$ -
Other Equipment	Treatment	CO	\$ 25,000	Supply	100.0%	0.0%	\$ 25,000	\$ -
Pension - Frs	Treatment	PS	\$ 17,942	Supply	100.0%	0.0%	\$ 17,942	\$ -
Water/Sew/Storm	Treatment	OMF	\$ 1,100	Supply	100.0%	0.0%	\$ 1,100	\$ -
Pension - Frs	Treatment	PS	\$ 32,131	Supply	100.0%	0.0%	\$ 32,131	\$ -
Pension - Frs	Treatment	PS	\$ 7,928	Supply	100.0%	0.0%	\$ 7,928	\$ -
Permanent Salaries	Utilities Engineering	PS	\$ 1,801,296	Fixed Assets	39.1%	60.9%	\$ 703,791	\$ 1,097,506
Other Reg Salaries	Utilities Engineering	PS	\$ 12,459	Fixed Assets	39.1%	60.9%	\$ 4,868	\$ 7,591
Longevity Pay	Utilities Engineering	PS	\$ 8,649	Fixed Assets	39.1%	60.9%	\$ 3,379	\$ 5,270
Car Allowances	Utilities Engineering	PS	\$ 36,351	Fixed Assets	39.1%	60.9%	\$ 14,203	\$ 22,148
Expense Allowances	Utilities Engineering	PS	\$ 4,177	Fixed Assets	39.1%	60.9%	\$ 1,632	\$ 2,545

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Cellphone Allowance	Utilities Engineering	PS	\$ 6,514	Fixed Assets	39.1%	60.9%	\$ 2,545	\$ 3,969
Overtime 1.5X Pay	Utilities Engineering	PS	\$ 33,732	Fixed Assets	39.1%	60.9%	\$ 13,180	\$ 20,553
Wellness Incentives	Utilities Engineering	PS	\$ 2,072	Fixed Assets	39.1%	60.9%	\$ 810	\$ 1,262
Pension - General Emp	Utilities Engineering	PS	\$ 94,468	Fixed Assets	39.1%	60.9%	\$ 36,910	\$ 57,558
Pension - Frs	Utilities Engineering	PS	\$ 144,017	Fixed Assets	39.1%	60.9%	\$ 56,269	\$ 87,748
Pension - Def Cont	Utilities Engineering	PS	\$ 32,782	Fixed Assets	39.1%	60.9%	\$ 12,808	\$ 19,973
Soc Sec/Medicare	Utilities Engineering	PS	\$ 143,014	Fixed Assets	39.1%	60.9%	\$ 55,878	\$ 87,137
Supplemental Fica	Utilities Engineering	PS	\$ 2,569	Fixed Assets	39.1%	60.9%	\$ 1,004	\$ 1,565
Disability Insurance	Utilities Engineering	PS	\$ 746	Fixed Assets	39.1%	60.9%	\$ 291	\$ 454
Life Insurance	Utilities Engineering	PS	\$ 1,823	Fixed Assets	39.1%	60.9%	\$ 712	\$ 1,110
Health Insurance	Utilities Engineering	PS	\$ 229,077	Fixed Assets	39.1%	60.9%	\$ 89,503	\$ 139,573
Workers' Comp	Utilities Engineering	PS	\$ 15,080	Fixed Assets	39.1%	60.9%	\$ 5,892	\$ 9,188
Other Prof Serv	Utilities Engineering	OMF	\$ 1,243,209	Fixed Assets	39.1%	60.9%	\$ 485,738	\$ 757,471
Other Prof Serv	Utilities Engineering	OMF	\$ 41,440	Fixed Assets	39.1%	60.9%	\$ 16,191	\$ 25,249
Ad/Marketing	Utilities Engineering	OMF	\$ 549	Fixed Assets	39.1%	60.9%	\$ 215	\$ 335
Clerical Services	Utilities Engineering	OMF	\$ 2,072	Fixed Assets	39.1%	60.9%	\$ 810	\$ 1,262
Costs/Fees/Permits	Utilities Engineering	OMF	\$ 14,504	Fixed Assets	39.1%	60.9%	\$ 5,667	\$ 8,837
Costs/Fees/Permits	Utilities Engineering	OMF	\$ 207	Fixed Assets	39.1%	60.9%	\$ 81	\$ 126
Food Services	Utilities Engineering	OMF	\$ 414	Fixed Assets	39.1%	60.9%	\$ 162	\$ 252
Office Equip Rent	Utilities Engineering	OMF	\$ 1,815	Fixed Assets	39.1%	60.9%	\$ 709	\$ 1,106
Office Equip Rent	Utilities Engineering	OMF	\$ 1,042	Fixed Assets	39.1%	60.9%	\$ 407	\$ 635
Computer Maint	Utilities Engineering	OMF	\$ 8,596	Fixed Assets	39.1%	60.9%	\$ 3,359	\$ 5,237
Equip Rep & Maint	Utilities Engineering	OMF	\$ 2,766	Fixed Assets	39.1%	60.9%	\$ 1,081	\$ 1,685
Equip Rep & Maint	Utilities Engineering	OMF	\$ 606	Fixed Assets	39.1%	60.9%	\$ 237	\$ 369
Imp Rep & Maint	Utilities Engineering	OMF	\$ 953,127	Fixed Assets	39.1%	60.9%	\$ 372,399	\$ 580,728
Telephone/Cable Tv	Utilities Engineering	OMF	\$ 6,465	Fixed Assets	39.1%	60.9%	\$ 2,526	\$ 3,939
Telephone/Cable Tv	Utilities Engineering	OMF	\$ 580	Fixed Assets	39.1%	60.9%	\$ 227	\$ 353
Gasoline	Utilities Engineering	OMF	\$ 580	Fixed Assets	39.1%	60.9%	\$ 227	\$ 353
Gasoline	Utilities Engineering	OMF	\$ 4,558	Fixed Assets	39.1%	60.9%	\$ 1,781	\$ 2,777
Data Proc Supplies	Utilities Engineering	OMF	\$ 8,681	Fixed Assets	39.1%	60.9%	\$ 3,392	\$ 5,289
Data Proc Supplies	Utilities Engineering	OMF	\$ 17,089	Fixed Assets	39.1%	60.9%	\$ 6,677	\$ 10,412
Office Equip < \$5000	Utilities Engineering	OMF	\$ 3,564	Fixed Assets	39.1%	60.9%	\$ 1,392	\$ 2,171
Office Supplies	Utilities Engineering	OMF	\$ 3,108	Fixed Assets	39.1%	60.9%	\$ 1,214	\$ 1,894
Safety Shoes	Utilities Engineering	OMF	\$ 4,040	Fixed Assets	39.1%	60.9%	\$ 1,579	\$ 2,462
Tools/Equip < \$5000	Utilities Engineering	OMF	\$ 1,869	Fixed Assets	39.1%	60.9%	\$ 730	\$ 1,138
Tools/Equip < \$5000	Utilities Engineering	OMF	\$ 1,243	Fixed Assets	39.1%	60.9%	\$ 486	\$ 757
Uniforms	Utilities Engineering	OMF	\$ 1,782	Fixed Assets	39.1%	60.9%	\$ 696	\$ 1,086
Other Supplies	Utilities Engineering	OMF	\$ 1,243	Fixed Assets	39.1%	60.9%	\$ 486	\$ 757
Training & Travel	Utilities Engineering	OMF	\$ 32,986	Fixed Assets	39.1%	60.9%	\$ 12,888	\$ 20,098
Indirect Admin Serv	Utilities Engineering	OMF	\$ 79,104	Fixed Assets	39.1%	60.9%	\$ 30,907	\$ 48,197
Indirect Admin Serv	Utilities Engineering	OMF	\$ 287,176	Fixed Assets	39.1%	60.9%	\$ 112,203	\$ 174,973
Overhead-Fleet	Utilities Engineering	OMF	\$ 757	Fixed Assets	39.1%	60.9%	\$ 296	\$ 461
Overhead-Fleet	Utilities Engineering	OMF	\$ 4,016	Fixed Assets	39.1%	60.9%	\$ 1,569	\$ 2,447
Servchg-Info Sys	Utilities Engineering	OMF	\$ 69,606	Fixed Assets	39.1%	60.9%	\$ 27,196	\$ 42,410
Servchg-Info Sys	Utilities Engineering	OMF	\$ 70,087	Fixed Assets	39.1%	60.9%	\$ 27,384	\$ 42,703
Servchg-Fleet O&M	Utilities Engineering	OMF	\$ 748	Fixed Assets	39.1%	60.9%	\$ 292	\$ 456
Servchg-Fleet O&M	Utilities Engineering	OMF	\$ 4,896	Fixed Assets	39.1%	60.9%	\$ 1,913	\$ 2,983
Auto Liability	Utilities Engineering	OMF	\$ 729	Fixed Assets	39.1%	60.9%	\$ 285	\$ 444
Auto Liability	Utilities Engineering	OMF	\$ 3,278	Fixed Assets	39.1%	60.9%	\$ 1,281	\$ 1,997
Fidelity Bonds	Utilities Engineering	OMF	\$ 48	Fixed Assets	39.1%	60.9%	\$ 19	\$ 29
Emp Proceedings	Utilities Engineering	OMF	\$ 4,554	Fixed Assets	39.1%	60.9%	\$ 1,779	\$ 2,775
General Liability	Utilities Engineering	OMF	\$ 33,466	Fixed Assets	39.1%	60.9%	\$ 13,076	\$ 20,390
Other Ins Charges	Utilities Engineering	OMF	\$ 8,558	Fixed Assets	39.1%	60.9%	\$ 3,344	\$ 5,214

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Supply/Prod Trans/Dist				FY 2025	
			FY 2025 Allocated Water Expense	Allocation Factor	%	%	Supply/Prod \$	Trans/Dist \$
Prop/Fire Insurance	Utilities Engineering	OMF	\$ 62,364	Fixed Assets	39.1%	60.9%	\$ 24,366	\$ 37,998
Vehicles	Utilities Engineering	CO	\$ 56,418	Fixed Assets	39.1%	60.9%	\$ 22,043	\$ 34,375
Vehicles	Utilities Engineering	CO	\$ 13,547	Fixed Assets	39.1%	60.9%	\$ 5,293	\$ 8,254
Food Services	Utilities Engineering	OMF	\$ 1,069	Fixed Assets	39.1%	60.9%	\$ 418	\$ 651
Permanent Salaries	Utility Billing and Collections	PS	\$ 809,502	Supply	100.0%	0.0%	\$ 809,502	\$ -
Longevity Pay	Utility Billing and Collections	PS	\$ 1,811	Supply	100.0%	0.0%	\$ 1,811	\$ -
Car Allowances	Utility Billing and Collections	PS	\$ 4,897	Supply	100.0%	0.0%	\$ 4,897	\$ -
Expense Allowances	Utility Billing and Collections	PS	\$ 1,610	Supply	100.0%	0.0%	\$ 1,610	\$ -
Cellphone Allowance	Utility Billing and Collections	PS	\$ 335	Supply	100.0%	0.0%	\$ 335	\$ -
Overtime 1.5X Pay	Utility Billing and Collections	PS	\$ 3,745	Supply	100.0%	0.0%	\$ 3,745	\$ -
Wellness Incentives	Utility Billing and Collections	PS	\$ 2,516	Supply	100.0%	0.0%	\$ 2,516	\$ -
Pension - General Emp	Utility Billing and Collections	PS	\$ 16,320	Supply	100.0%	0.0%	\$ 16,320	\$ -
Pension - Frs	Utility Billing and Collections	PS	\$ 84,550	Supply	100.0%	0.0%	\$ 84,550	\$ -
Pension - Def Cont	Utility Billing and Collections	PS	\$ 11,089	Supply	100.0%	0.0%	\$ 11,089	\$ -
Soc Sec/Medicare	Utility Billing and Collections	PS	\$ 62,591	Supply	100.0%	0.0%	\$ 62,591	\$ -
Supplemental Fica	Utility Billing and Collections	PS	\$ 280	Supply	100.0%	0.0%	\$ 280	\$ -
Disability Insurance	Utility Billing and Collections	PS	\$ 280	Supply	100.0%	0.0%	\$ 280	\$ -
Life Insurance	Utility Billing and Collections	PS	\$ 819	Supply	100.0%	0.0%	\$ 819	\$ -
Health Insurance	Utility Billing and Collections	PS	\$ 163,683	Supply	100.0%	0.0%	\$ 163,683	\$ -
Workers' Comp	Utility Billing and Collections	PS	\$ 512	Supply	100.0%	0.0%	\$ 512	\$ -
Data Proc Serv	Utility Billing and Collections	OMF	\$ 203,231	Supply	100.0%	0.0%	\$ 203,231	\$ -
Costs/Fees/Permits	Utility Billing and Collections	OMF	\$ 4,193	Supply	100.0%	0.0%	\$ 4,193	\$ -
Security Services	Utility Billing and Collections	OMF	\$ 21,333	Supply	100.0%	0.0%	\$ 21,333	\$ -
Other Services	Utility Billing and Collections	OMF	\$ 8,385	Supply	100.0%	0.0%	\$ 8,385	\$ -
Office Equip Rent	Utility Billing and Collections	OMF	\$ 1,098	Supply	100.0%	0.0%	\$ 1,098	\$ -
Building Leases	Utility Billing and Collections	OMF	\$ 22,996	Supply	100.0%	0.0%	\$ 22,996	\$ -
Computer Maint	Utility Billing and Collections	OMF	\$ 123,366	Supply	100.0%	0.0%	\$ 123,366	\$ -
Equip Rep & Maint	Utility Billing and Collections	OMF	\$ 1,118	Supply	100.0%	0.0%	\$ 1,118	\$ -
Postage	Utility Billing and Collections	OMF	\$ 109,041	Supply	100.0%	0.0%	\$ 109,041	\$ -
Telephone/Cable Tv	Utility Billing and Collections	OMF	\$ 503	Supply	100.0%	0.0%	\$ 503	\$ -
Data Proc Supplies	Utility Billing and Collections	OMF	\$ 280	Supply	100.0%	0.0%	\$ 280	\$ -
Office Equip < \$5000	Utility Billing and Collections	OMF	\$ 2,907	Supply	100.0%	0.0%	\$ 2,907	\$ -
Office Supplies	Utility Billing and Collections	OMF	\$ 21,801	Supply	100.0%	0.0%	\$ 21,801	\$ -
Training & Travel	Utility Billing and Collections	OMF	\$ 5,590	Supply	100.0%	0.0%	\$ 5,590	\$ -
Indirect Admin Serv	Utility Billing and Collections	OMF	\$ 298,504	Supply	100.0%	0.0%	\$ 298,504	\$ -
Servchg-Info Sys	Utility Billing and Collections	OMF	\$ 181,242	Supply	100.0%	0.0%	\$ 181,242	\$ -
Servchg-Print Shop	Utility Billing and Collections	OMF	\$ 20,124	Supply	100.0%	0.0%	\$ 20,124	\$ -
Fidelity Bonds	Utility Billing and Collections	OMF	\$ 39	Supply	100.0%	0.0%	\$ 39	\$ -
Emp Proceedings	Utility Billing and Collections	OMF	\$ 605	Supply	100.0%	0.0%	\$ 605	\$ -
General Liability	Utility Billing and Collections	OMF	\$ 9,551	Supply	100.0%	0.0%	\$ 9,551	\$ -
Other Ins Charges	Utility Billing and Collections	OMF	\$ 6,133	Supply	100.0%	0.0%	\$ 6,133	\$ -
Prop/Fire Insurance	Utility Billing and Collections	OMF	\$ 50,866	Supply	100.0%	0.0%	\$ 50,866	\$ -
Food Services	Utility Billing and Collections	OMF	\$ 956	Supply	100.0%	0.0%	\$ 956	\$ -
Uniforms	Utility Billing and Collections	OMF	\$ 447	Supply	100.0%	0.0%	\$ 447	\$ -
			<b>\$ 60,594,611</b>				<b>\$ 30,007,672</b>	<b>\$ 30,586,939</b>
<b>Transfers</b>								
TR to Special Obligation Bonds		TO	\$ 1,804,611	PS Split	60.9%	39.1%	\$ 1,099,627	\$ 704,984
			<b>\$ 1,804,611</b>				<b>\$ 1,099,627</b>	<b>\$ 704,984</b>
<b>Debt Service</b>								
W & S Rev Ref Bonds Series 2016		DEBT	\$ 4,172,456	Fixed Assets	35.8%	64.2%	\$ 1,495,229	\$ 2,677,227

**Schedule 2 - Supply / Transmission Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated Water Expense	Supply/Prod Trans/Dist		FY 2025		
				Allocation Factor	%	Supply/Prod \$	Trans/Dist \$	
Water & Sewer Revenue Bond Series 2018		DEBT	\$ 2,666,358	Fixed Assets	35.8%	64.2%	\$ 955,508	\$ 1,710,850
SRF Loan #3		SRF	\$ 627,538	Fixed Assets	35.8%	64.2%	\$ 224,883	\$ 402,655
SRF Loan #4		SRF	\$ 1,369,355	Fixed Assets	35.8%	64.2%	\$ 490,718	\$ 878,637
Series 2021 (Series 2012 Refunding)		DEBT	\$ 2,593,165	Fixed Assets	35.8%	64.2%	\$ 929,279	\$ 1,663,886
Series 2024B (Series 2014 Refunding)		DEBT	\$ 7,014,315	Fixed Assets	35.8%	64.2%	\$ 2,513,629	\$ 4,500,686
Series 2024A (AMI)		DEBT	\$ 1,993,818	Supply	100.0%	0.0%	\$ 1,993,818	\$ -
Series 2023A Debt Service - Enabling Works		DEBT	\$ 11,244,300	Supply	100.0%	0.0%	\$ 11,244,300	\$ -
Series 2023B Debt Service - Prospect Lake Clean Water Center		DEBT	\$ 23,100,200	Supply	100.0%	0.0%	\$ 23,100,200	\$ -
Interim Financing		DEBT	\$ 487,732	Composite CIP	29.7%	70.3%	\$ 144,829	\$ 342,902
			<b>\$ 55,269,237</b>				<b>\$ 43,092,394</b>	<b>\$ 12,176,843</b>
<b>Cash-Funded Capital</b>								
Cash Funded Capital		CIP	\$ 12,820,588	5-Yr Cash-Funded Capital	41.4%	58.6%	\$ 5,312,892	\$ 7,507,696
			<b>\$ 12,820,588</b>				<b>\$ 5,312,892</b>	<b>\$ 7,507,696</b>
<b>Change of Fund Balance</b>								
Change of Fund Balance		FUND	\$ 6,300,691	Weighted Expense	60.9%	39.1%	\$ 3,839,282	\$ 2,461,409
			<b>\$ 6,300,691</b>				<b>\$ 3,839,282</b>	<b>\$ 2,461,409</b>
			<b>\$ 136,789,739</b>				<b>\$ 83,351,867</b>	<b>\$ 53,437,872</b>
							61%	39%

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated	Transmission Distribution		FY 2025	FY 2025
				Transmission/Distribution	Allocation Factor	%	%
<b>Operations and Maintenance</b>							
Permanent Salaries	Administration	PS	\$ 507,813	Weighted Expense	40.0%	60.0%	\$ 202,957 \$ 304,856
Permanent Salaries	Administration	PS	\$ 54,872	Weighted Expense	40.0%	60.0%	\$ 21,931 \$ 32,942
Permanent Salaries	Administration	PS	\$ 42,423	Weighted Expense	40.0%	60.0%	\$ 16,955 \$ 25,468
Other Reg Salaries	Administration	PS	\$ 675	Weighted Expense	40.0%	60.0%	\$ 270 \$ 405
Other Reg Salaries	Administration	PS	\$ 4,927	Weighted Expense	40.0%	60.0%	\$ 1,969 \$ 2,958
Longevity Pay	Administration	PS	\$ 2,426	Weighted Expense	40.0%	60.0%	\$ 969 \$ 1,456
Longevity Pay	Administration	PS	\$ 1,207	Weighted Expense	40.0%	60.0%	\$ 482 \$ 724
Car Allowances	Administration	PS	\$ 8,907	Weighted Expense	40.0%	60.0%	\$ 3,560 \$ 5,347
Workers' Comp	Administration	PS	\$ 628	Weighted Expense	40.0%	60.0%	\$ 251 \$ 377
Workers' Comp	Administration	PS	\$ 35	Weighted Expense	40.0%	60.0%	\$ 14 \$ 21
Workers' Comp	Administration	PS	\$ 27	Weighted Expense	40.0%	60.0%	\$ 11 \$ 16
Data Proc Serv	Administration	OMF	\$ 47	Weighted Expense	40.0%	60.0%	\$ 19 \$ 28
Other Prof Serv	Administration	OMF	\$ 7,660	Weighted Expense	40.0%	60.0%	\$ 3,061 \$ 4,598
Ad/Marketing	Administration	OMF	\$ 539	Weighted Expense	40.0%	60.0%	\$ 216 \$ 324
Costs/Fees/Permits	Administration	OMF	\$ 324	Weighted Expense	40.0%	60.0%	\$ 129 \$ 194
Custodial Services	Administration	OMF	\$ 3,237	Weighted Expense	40.0%	60.0%	\$ 1,294 \$ 1,943
Food Services	Administration	OMF	\$ 1,036	Weighted Expense	40.0%	60.0%	\$ 414 \$ 622
Lawn & Tree Service	Administration	OMF	\$ 2,158	Weighted Expense	40.0%	60.0%	\$ 862 \$ 1,295
Security Services	Administration	OMF	\$ 54,374	Weighted Expense	40.0%	60.0%	\$ 21,732 \$ 32,642
Other Services	Administration	OMF	\$ 3,668	Weighted Expense	40.0%	60.0%	\$ 1,466 \$ 2,202
Office Equip Rent	Administration	OMF	\$ 712	Weighted Expense	40.0%	60.0%	\$ 285 \$ 427
Office Space Rent	Administration	OMF	\$ 5,178	Weighted Expense	40.0%	60.0%	\$ 2,070 \$ 3,109
Computer Maint	Administration	OMF	\$ 3,841	Weighted Expense	40.0%	60.0%	\$ 1,535 \$ 2,306
Components/Parts	Administration	OMF	\$ 539	Weighted Expense	40.0%	60.0%	\$ 216 \$ 324
Equip Rep & Maint	Administration	OMF	\$ 3,755	Weighted Expense	40.0%	60.0%	\$ 1,501 \$ 2,254
Bldg Rep Materials	Administration	OMF	\$ 5,394	Weighted Expense	40.0%	60.0%	\$ 2,156 \$ 3,238
Bldg Rep & Maint	Administration	OMF	\$ 4,315	Weighted Expense	40.0%	60.0%	\$ 1,725 \$ 2,591
Telephone/Cable Tv	Administration	OMF	\$ 259	Weighted Expense	40.0%	60.0%	\$ 103 \$ 155
Data Proc Supplies	Administration	OMF	\$ 16,466	Weighted Expense	40.0%	60.0%	\$ 6,581 \$ 9,885
Data Proc Supplies	Administration	OMF	\$ 132	Weighted Expense	40.0%	60.0%	\$ 53 \$ 80
Data Proc Supplies	Administration	OMF	\$ 98	Weighted Expense	40.0%	60.0%	\$ 39 \$ 59
Janitorial Supplies	Administration	OMF	\$ 1,983	Weighted Expense	40.0%	60.0%	\$ 792 \$ 1,190
Office Equip < \$5000	Administration	OMF	\$ 1,390	Weighted Expense	40.0%	60.0%	\$ 555 \$ 834
Office Equip < \$5000	Administration	OMF	\$ 129	Weighted Expense	40.0%	60.0%	\$ 52 \$ 78
Office Equip < \$5000	Administration	OMF	\$ 129	Weighted Expense	40.0%	60.0%	\$ 52 \$ 78
Office Supplies	Administration	OMF	\$ 1,769	Weighted Expense	40.0%	60.0%	\$ 707 \$ 1,062
Office Supplies	Administration	OMF	\$ 270	Weighted Expense	40.0%	60.0%	\$ 108 \$ 162
Safety/Train Mat	Administration	OMF	\$ 432	Weighted Expense	40.0%	60.0%	\$ 172 \$ 259
Safety Shoes	Administration	OMF	\$ 216	Weighted Expense	40.0%	60.0%	\$ 86 \$ 130
Tools/Equip < \$5000	Administration	OMF	\$ 216	Weighted Expense	40.0%	60.0%	\$ 86 \$ 130
Uniforms	Administration	OMF	\$ 194	Weighted Expense	40.0%	60.0%	\$ 78 \$ 117
Uniforms	Administration	OMF	\$ 16	Weighted Expense	40.0%	60.0%	\$ 6 \$ 10
Uniforms	Administration	OMF	\$ 16	Weighted Expense	40.0%	60.0%	\$ 6 \$ 10
Other Supplies	Administration	OMF	\$ 432	Weighted Expense	40.0%	60.0%	\$ 172 \$ 259
Training & Travel	Administration	OMF	\$ 11,436	Weighted Expense	40.0%	60.0%	\$ 4,571 \$ 6,865
Training & Travel	Administration	OMF	\$ 1,467	Weighted Expense	40.0%	60.0%	\$ 586 \$ 881

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated	Transmission Distribution			FY 2025	FY 2025
				Transmission/Distribution	Allocation Factor	%	%	Transmission \$
Training & Travel	Administration	OMF	\$ 475	Weighted Expense	40.0%	60.0%	\$ 190	\$ 285
Indirect Admin Serv	Administration	OMF	\$ 99,362	Weighted Expense	40.0%	60.0%	\$ 39,712	\$ 59,650
Indirect Admin Serv	Administration	OMF	\$ 4,759	Weighted Expense	40.0%	60.0%	\$ 1,902	\$ 2,857
Indirect Admin Serv	Administration	OMF	\$ 21,352	Weighted Expense	40.0%	60.0%	\$ 8,534	\$ 12,818
Servchg-Info Sys	Administration	OMF	\$ 47,144	Weighted Expense	40.0%	60.0%	\$ 18,842	\$ 28,302
Servchg-Info Sys	Administration	OMF	\$ 23,195	Weighted Expense	40.0%	60.0%	\$ 9,270	\$ 13,925
Servchg-Info Sys	Administration	OMF	\$ 2,346	Weighted Expense	40.0%	60.0%	\$ 937	\$ 1,408
Servchg-Print Shop	Administration	OMF	\$ 2,071	Weighted Expense	40.0%	60.0%	\$ 828	\$ 1,244
Fidelity Bonds	Administration	OMF	\$ 2	Weighted Expense	40.0%	60.0%	\$ 1	\$ 1
Fidelity Bonds	Administration	OMF	\$ 13	Weighted Expense	40.0%	60.0%	\$ 5	\$ 8
Fidelity Bonds	Administration	OMF	\$ 2	Weighted Expense	40.0%	60.0%	\$ 1	\$ 1
Emp Proceedings	Administration	OMF	\$ 7,770	Weighted Expense	40.0%	60.0%	\$ 3,106	\$ 4,665
Emp Proceedings	Administration	OMF	\$ 27	Weighted Expense	40.0%	60.0%	\$ 11	\$ 16
Emp Proceedings	Administration	OMF	\$ 27	Weighted Expense	40.0%	60.0%	\$ 11	\$ 16
General Liability	Administration	OMF	\$ 3,834	Weighted Expense	40.0%	60.0%	\$ 1,533	\$ 2,302
General Liability	Administration	OMF	\$ 380	Weighted Expense	40.0%	60.0%	\$ 152	\$ 228
General Liability	Administration	OMF	\$ 380	Weighted Expense	40.0%	60.0%	\$ 152	\$ 228
Other Ins Charges	Administration	OMF	\$ 2,646	Weighted Expense	40.0%	60.0%	\$ 1,057	\$ 1,588
Other Ins Charges	Administration	OMF	\$ 418	Weighted Expense	40.0%	60.0%	\$ 167	\$ 251
Other Ins Charges	Administration	OMF	\$ 418	Weighted Expense	40.0%	60.0%	\$ 167	\$ 251
Prop/Fire Insurance	Administration	OMF	\$ 16,613	Weighted Expense	40.0%	60.0%	\$ 6,640	\$ 9,973
Prop/Fire Insurance	Administration	OMF	\$ 2,265	Weighted Expense	40.0%	60.0%	\$ 905	\$ 1,360
Prop/Fire Insurance	Administration	OMF	\$ 2,265	Weighted Expense	40.0%	60.0%	\$ 905	\$ 1,360
Unemployment Comp	Department Support	PS	\$ 216	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 100	\$ 115
Acct & Auditing	Department Support	OMF	\$ 6,236	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,900	\$ 3,336
Building Leases	Department Support	OMF	\$ 83,028	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 38,611	\$ 44,417
Office Space Rent	Department Support	OMF	\$ 6,042	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,810	\$ 3,232
Components/Parts	Department Support	OMF	\$ 16,183	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7,526	\$ 8,657
Mtgs/School/Dues	Department Support	OMF	\$ 21,577	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 10,034	\$ 11,543
Indirect Admin Serv	Department Support	OMF	\$ 4,070	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,893	\$ 2,177
Indirect Admin Serv	Department Support	OMF	\$ 1,514	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 704	\$ 810
Servchg-Airport	Department Support	OMF	\$ 32,326	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 15,033	\$ 17,293
Servchg-Pub Works	Department Support	OMF	\$ 26,564	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 12,353	\$ 14,210
Regular Salaries	Distribution and Collection	PS	\$ 358,141	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 166,550	\$ 191,591
Permanent Salaries	Distribution and Collection	PS	\$ 63,283	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 29,429	\$ 33,854
Permanent Salaries	Distribution and Collection	PS	\$ 54,003	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 25,114	\$ 28,889
Permanent Salaries	Distribution and Collection	PS	\$ 531,144	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 247,004	\$ 284,140
Permanent Salaries	Distribution and Collection	PS	\$ 370,037	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 172,082	\$ 197,955
Permanent Salaries	Distribution and Collection	PS	\$ 392,565	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 182,559	\$ 210,006
Permanent Salaries	Distribution and Collection	PS	\$ 369,946	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 172,040	\$ 197,906
Permanent Salaries	Distribution and Collection	PS	\$ 86,844	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 40,386	\$ 46,458
Permanent Salaries	Distribution and Collection	PS	\$ 588,084	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 273,483	\$ 314,601
Permanent Salaries	Distribution and Collection	PS	\$ 302,742	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 140,787	\$ 161,954
Permanent Salaries	Distribution and Collection	PS	\$ 604,412	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 281,076	\$ 323,336
Permanent Salaries	Distribution and Collection	PS	\$ 473,238	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 220,075	\$ 253,163
Permanent Salaries	Distribution and Collection	PS	\$ 163,936	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 76,237	\$ 87,699
Permanent Salaries	Distribution and Collection	PS	\$ 570,277	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 265,202	\$ 305,075
Permanent Salaries	Distribution and Collection	PS	\$ 725,604	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 337,436	\$ 388,168
Permanent Salaries	Distribution and Collection	PS	\$ 472,939	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 219,936	\$ 253,003

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated	Transmission Distribution		FY 2025	FY 2025	
				Transmission/Distribution	Allocation Factor	%	%	Transmission \$
Permanent Salaries	Distribution and Collection	PS	\$ 124,067	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 57,696	\$ 66,371
Permanent Salaries	Distribution and Collection	PS	\$ 35,416	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 16,470	\$ 18,946
Permanent Salaries	Distribution and Collection	PS	\$ 494,286	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 229,863	\$ 264,423
Other Reg Salaries	Distribution and Collection	PS	\$ 1,130	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 525	\$ 604
Other Reg Salaries	Distribution and Collection	PS	\$ 1,130	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 525	\$ 604
Other Reg Salaries	Distribution and Collection	PS	\$ 2,785	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,295	\$ 1,490
Other Reg Salaries	Distribution and Collection	PS	\$ 5,078	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,361	\$ 2,717
Other Reg Salaries	Distribution and Collection	PS	\$ 2,321	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,079	\$ 1,241
Longevity	Distribution and Collection	PS	\$ 1,206	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 561	\$ 645
Longevity Pay	Distribution and Collection	PS	\$ 3,344	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,555	\$ 1,789
Longevity Pay	Distribution and Collection	PS	\$ 3,318	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,543	\$ 1,775
Longevity Pay	Distribution and Collection	PS	\$ 2,901	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,349	\$ 1,552
Longevity Pay	Distribution and Collection	PS	\$ 3,068	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,427	\$ 1,641
Longevity Pay	Distribution and Collection	PS	\$ 7,041	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,274	\$ 3,767
Longevity Pay	Distribution and Collection	PS	\$ 5,730	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,665	\$ 3,066
Longevity Pay	Distribution and Collection	PS	\$ 5,573	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,592	\$ 2,981
Longevity Pay	Distribution and Collection	PS	\$ 9,369	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,357	\$ 5,012
Longevity Pay	Distribution and Collection	PS	\$ 2,113	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 983	\$ 1,130
Longevity Pay	Distribution and Collection	PS	\$ 8,087	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,761	\$ 4,326
Longevity Pay	Distribution and Collection	PS	\$ 11,465	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,332	\$ 6,133
Longevity Pay	Distribution and Collection	PS	\$ 905	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 421	\$ 484
Longevity Pay	Distribution and Collection	PS	\$ 3,619	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,683	\$ 1,936
Shift Differential	Distribution and Collection	PS	\$ 428	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 199	\$ 229
Shift Differential	Distribution and Collection	PS	\$ 570	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 265	\$ 305
Shift Differential	Distribution and Collection	PS	\$ 214	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 99	\$ 114
Shift Differential	Distribution and Collection	PS	\$ 214	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 99	\$ 114
Shift Differential	Distribution and Collection	PS	\$ 428	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 199	\$ 229
Standby Pay	Distribution and Collection	PS	\$ 8,774	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,080	\$ 4,694
Standby Pay	Distribution and Collection	PS	\$ 5,340	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,484	\$ 2,857
Standby Pay	Distribution and Collection	PS	\$ 4,536	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,109	\$ 2,427
Standby Pay	Distribution and Collection	PS	\$ 5,576	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,593	\$ 2,983
Standby Pay	Distribution and Collection	PS	\$ 2,193	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,020	\$ 1,173
Standby Pay	Distribution and Collection	PS	\$ 11,233	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,224	\$ 6,009
Standby Pay	Distribution and Collection	PS	\$ 6,283	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,922	\$ 3,361
Standby Pay	Distribution and Collection	PS	\$ 13,709	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6,375	\$ 7,334
Standby Pay	Distribution and Collection	PS	\$ 2,742	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,275	\$ 1,467
Standby Pay	Distribution and Collection	PS	\$ 219	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 102	\$ 117
Standby Pay	Distribution and Collection	PS	\$ 3,180	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,479	\$ 1,701
Standby Pay	Distribution and Collection	PS	\$ 12,805	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,955	\$ 6,850
Standby Pay	Distribution and Collection	PS	\$ 8,260	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,841	\$ 4,419
Standby Pay	Distribution and Collection	PS	\$ 3,345	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,556	\$ 1,789
Upgrade Pay	Distribution and Collection	PS	\$ 110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51	\$ 59
Upgrade Pay	Distribution and Collection	PS	\$ 110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51	\$ 59
Upgrade Pay	Distribution and Collection	PS	\$ 110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51	\$ 59
Upgrade Pay	Distribution and Collection	PS	\$ 55	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26	\$ 29
Upgrade Pay	Distribution and Collection	PS	\$ 713	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 332	\$ 381
Upgrade Pay	Distribution and Collection	PS	\$ 219	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 102	\$ 117
Upgrade Pay	Distribution and Collection	PS	\$ 55	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26	\$ 29

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated	Transmission Distribution		FY 2025	FY 2025	
				Transmission/Distribution	Allocation Factor	%	%	Transmission \$
Upgrade Pay	Distribution and Collection	PS	\$ 219	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 102	\$ 117
Car Allowances	Distribution and Collection	PS	\$ 2,566	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,193	\$ 1,373
Car Allowances	Distribution and Collection	PS	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Car Allowances	Distribution and Collection	PS	\$ 4,211	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,958	\$ 2,253
Car Allowances	Distribution and Collection	PS	\$ 3,000	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,395	\$ 1,605
Car Allowances	Distribution and Collection	PS	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Car Allowances	Distribution and Collection	PS	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Car Allowances	Distribution and Collection	PS	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Car Allowances	Distribution and Collection	PS	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Car Allowances	Distribution and Collection	PS	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Car Allowances	Distribution and Collection	PS	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Car Allowances	Distribution and Collection	PS	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Car Allowances	Distribution and Collection	PS	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Car Allowances	Distribution and Collection	PS	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Car Allowances	Distribution and Collection	PS	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Car Allowances	Distribution and Collection	PS	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Cellphone Allowance	Distribution and Collection	PS	\$ 526	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 245	\$ 282
Employee Allowances	Distribution and Collection	PS	\$ 526	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 245	\$ 282
Cellphone Allowance	Distribution and Collection	PS	\$ 724	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 337	\$ 387
Cellphone Allowance	Distribution and Collection	PS	\$ 263	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 122	\$ 141
Cellphone Allowance	Distribution and Collection	PS	\$ 526	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 245	\$ 282
Cellphone Allowance	Distribution and Collection	PS	\$ 526	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 245	\$ 282
Cellphone Allowance	Distribution and Collection	PS	\$ 526	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 245	\$ 282
Cellphone Allowance	Distribution and Collection	PS	\$ 790	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 367	\$ 422
Cellphone Allowance	Distribution and Collection	PS	\$ 263	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 122	\$ 141
Cellphone Allowance	Distribution and Collection	PS	\$ 1,579	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 734	\$ 845
Cellphone Allowance	Distribution and Collection	PS	\$ 1,579	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 734	\$ 845
Cellphone Allowance	Distribution and Collection	PS	\$ 1,579	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 734	\$ 845
Cellphone Allowance	Distribution and Collection	PS	\$ 790	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 367	\$ 422
Cellphone Allowance	Distribution and Collection	PS	\$ 526	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 245	\$ 282
Cellphone Allowance	Distribution and Collection	PS	\$ 2,369	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,102	\$ 1,267
Cellphone Allowance	Distribution and Collection	PS	\$ 3,840	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,786	\$ 2,054
Cellphone Allowance	Distribution and Collection	PS	\$ 2,237	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,040	\$ 1,197
Cellphone Allowance	Distribution and Collection	PS	\$ 2,369	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,102	\$ 1,267
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 65,693	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 30,550	\$ 35,143
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 28,240	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13,133	\$ 15,107
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 42,553	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 19,789	\$ 22,764
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 42,772	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 19,891	\$ 22,881
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 4,003	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,862	\$ 2,141
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 25,005	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 11,628	\$ 13,377
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 8,061	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,749	\$ 4,312
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 101,775	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 47,330	\$ 54,446
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 73,425	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 34,146	\$ 39,279
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 88,670	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 41,235	\$ 47,435
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 603	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 281	\$ 323
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 96,730	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 44,984	\$ 51,747
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 51,500	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 23,950	\$ 27,550
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 40,304	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 18,743	\$ 21,561
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 1,755	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 816	\$ 939

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated	Transmission Distribution		FY 2025	FY 2025	
				Transmission/Distribution	Allocation Factor	%	%	Transmission \$
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 4,277	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,989	\$ 2,288
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 4,990	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,321	\$ 2,669
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 9,816	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,565	\$ 5,251
Overtime 1.5X Pay	Distribution and Collection	PS	\$ 713	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 332	\$ 381
Overtime 1X Pay	Distribution and Collection	PS	\$ 823	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 383	\$ 440
Overtime 1X Pay	Distribution and Collection	PS	\$ 548	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 255	\$ 293
Overtime 1X Pay	Distribution and Collection	PS	\$ 548	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 255	\$ 293
Overtime 1X Pay	Distribution and Collection	PS	\$ 987	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 459	\$ 528
Overtime 1X Pay	Distribution and Collection	PS	\$ 1,206	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 561	\$ 645
Overtime 1X Pay	Distribution and Collection	PS	\$ 384	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 179	\$ 205
Mileage Reimburse	Distribution and Collection	PS	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Wellness Incentives	Distribution and Collection	PS	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Wellness Incentives	Distribution and Collection	PS	\$ 548	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 255	\$ 293
Wellness Incentives	Distribution and Collection	PS	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Wellness Incentives	Distribution and Collection	PS	\$ 823	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 383	\$ 440
Wellness Incentives	Distribution and Collection	PS	\$ 823	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 383	\$ 440
Wellness Incentives	Distribution and Collection	PS	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Wellness Incentives	Distribution and Collection	PS	\$ 1,500	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 698	\$ 802
Wellness Incentives	Distribution and Collection	PS	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Wellness Incentives	Distribution and Collection	PS	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Pension/Defer Comp	Distribution and Collection	PS	\$ 10,696	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,974	\$ 5,722
Pension - General Emp	Distribution and Collection	PS	\$ 41,593	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 19,342	\$ 22,251
Pension - General Emp	Distribution and Collection	PS	\$ 47,286	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 21,990	\$ 25,296
Pension - General Emp	Distribution and Collection	PS	\$ 31,629	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 14,709	\$ 16,920
Pension - General Emp	Distribution and Collection	PS	\$ 31,420	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 14,612	\$ 16,809
Pension - General Emp	Distribution and Collection	PS	\$ 73,311	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 34,093	\$ 39,218
Pension - General Emp	Distribution and Collection	PS	\$ 20,942	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,739	\$ 11,203
Pension - General Emp	Distribution and Collection	PS	\$ 56,387	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26,222	\$ 30,165
Pension - General Emp	Distribution and Collection	PS	\$ 80,217	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 37,304	\$ 42,913
Pension - General Emp	Distribution and Collection	PS	\$ 31,964	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 14,864	\$ 17,099
Pension - General Emp	Distribution and Collection	PS	\$ 67,122	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 31,214	\$ 35,907
Pension - General Emp	Distribution and Collection	PS	\$ 81,139	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 37,733	\$ 43,406
Pension - General Emp	Distribution and Collection	PS	\$ 12,781	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,944	\$ 6,837
Pension - General Emp	Distribution and Collection	PS	\$ 52,778	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 24,544	\$ 28,234
Pension - General Emp	Distribution and Collection	PS	\$ 13,378	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6,221	\$ 7,157
Pension - Frs	Distribution and Collection	PS	\$ 4,827	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,245	\$ 2,582
Pension - Frs	Distribution and Collection	PS	\$ 44,654	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 20,766	\$ 23,888
Pension - Frs	Distribution and Collection	PS	\$ 20,712	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,632	\$ 11,080
Pension - Frs	Distribution and Collection	PS	\$ 36,098	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 16,787	\$ 19,311
Pension - Frs	Distribution and Collection	PS	\$ 29,489	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13,714	\$ 15,775
Pension - Frs	Distribution and Collection	PS	\$ 11,835	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,504	\$ 6,331
Pension - Frs	Distribution and Collection	PS	\$ 35,617	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 16,563	\$ 19,054
Pension - Frs	Distribution and Collection	PS	\$ 13,546	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6,299	\$ 7,246
Pension - Frs	Distribution and Collection	PS	\$ 35,254	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 16,395	\$ 18,859
Pension - Frs	Distribution and Collection	PS	\$ 20,362	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,469	\$ 10,893
Pension - Frs	Distribution and Collection	PS	\$ 30,741	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 14,296	\$ 16,445
Pension - Frs	Distribution and Collection	PS	\$ 46,536	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 21,641	\$ 24,895
Pension - Frs	Distribution and Collection	PS	\$ 26,493	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 12,321	\$ 14,173
Pension - Frs	Distribution and Collection	PS	\$ 33,201	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 15,440	\$ 17,761

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated	Transmission Distribution		FY 2025	FY 2025	
				Transmission/Distribution	Allocation Factor	%	%	Transmission \$
Pension - Frs	Distribution and Collection	PS	\$ 22,494	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 10,461	\$ 12,033
Pension/Defer Comp	Distribution and Collection	PS	\$ 6,420	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,985	\$ 3,434
Pension - Def Cont	Distribution and Collection	PS	\$ 5,696	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,649	\$ 3,047
Pension - Def Cont	Distribution and Collection	PS	\$ 3,202	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,489	\$ 1,713
Pension - Def Cont	Distribution and Collection	PS	\$ 2,405	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,118	\$ 1,287
Pension - Def Cont	Distribution and Collection	PS	\$ 3,003	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,397	\$ 1,607
Pension - Def Cont	Distribution and Collection	PS	\$ 10,628	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,943	\$ 5,686
Pension - Def Cont	Distribution and Collection	PS	\$ 6,636	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,086	\$ 3,550
Pension - Def Cont	Distribution and Collection	PS	\$ 13,352	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6,209	\$ 7,143
Pension - Def Cont	Distribution and Collection	PS	\$ 7,188	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,343	\$ 3,845
Pension - Def Cont	Distribution and Collection	PS	\$ 3,723	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,732	\$ 1,992
Pension - Def Cont	Distribution and Collection	PS	\$ 7,813	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,633	\$ 4,180
Pension - Def Cont	Distribution and Collection	PS	\$ 2,771	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,289	\$ 1,482
Pension - Def Cont	Distribution and Collection	PS	\$ 2,445	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,137	\$ 1,308
Pension - Def Cont	Distribution and Collection	PS	\$ 3,142	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,461	\$ 1,681
Fica Taxes	Distribution and Collection	PS	\$ 27,656	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 12,861	\$ 14,795
Soc Sec/Medicare	Distribution and Collection	PS	\$ 5,093	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,368	\$ 2,724
Soc Sec/Medicare	Distribution and Collection	PS	\$ 4,277	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,989	\$ 2,288
Soc Sec/Medicare	Distribution and Collection	PS	\$ 41,141	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 19,132	\$ 22,009
Soc Sec/Medicare	Distribution and Collection	PS	\$ 28,814	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13,400	\$ 15,414
Soc Sec/Medicare	Distribution and Collection	PS	\$ 30,419	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 14,146	\$ 16,273
Soc Sec/Medicare	Distribution and Collection	PS	\$ 28,722	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13,357	\$ 15,365
Soc Sec/Medicare	Distribution and Collection	PS	\$ 6,664	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,099	\$ 3,565
Soc Sec/Medicare	Distribution and Collection	PS	\$ 45,773	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 21,286	\$ 24,487
Soc Sec/Medicare	Distribution and Collection	PS	\$ 23,719	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 11,030	\$ 12,689
Soc Sec/Medicare	Distribution and Collection	PS	\$ 46,912	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 21,816	\$ 25,096
Soc Sec/Medicare	Distribution and Collection	PS	\$ 37,106	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 17,256	\$ 19,850
Soc Sec/Medicare	Distribution and Collection	PS	\$ 13,065	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6,076	\$ 6,989
Soc Sec/Medicare	Distribution and Collection	PS	\$ 44,764	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 20,817	\$ 23,947
Soc Sec/Medicare	Distribution and Collection	PS	\$ 57,299	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26,646	\$ 30,653
Soc Sec/Medicare	Distribution and Collection	PS	\$ 36,546	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 16,995	\$ 19,551
Soc Sec/Medicare	Distribution and Collection	PS	\$ 9,531	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,432	\$ 5,099
Soc Sec/Medicare	Distribution and Collection	PS	\$ 2,709	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,260	\$ 1,449
Soc Sec/Medicare	Distribution and Collection	PS	\$ 38,575	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 17,939	\$ 20,636
Supplemental Fica	Distribution and Collection	PS	\$ 5,100	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,372	\$ 2,728
Supplemental Fica	Distribution and Collection	PS	\$ 2,193	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,020	\$ 1,173
Supplemental Fica	Distribution and Collection	PS	\$ 3,235	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,505	\$ 1,731
Supplemental Fica	Distribution and Collection	PS	\$ 3,345	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,556	\$ 1,789
Supplemental Fica	Distribution and Collection	PS	\$ 329	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 153	\$ 176
Supplemental Fica	Distribution and Collection	PS	\$ 2,029	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 944	\$ 1,085
Supplemental Fica	Distribution and Collection	PS	\$ 658	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 306	\$ 352
Supplemental Fica	Distribution and Collection	PS	\$ 7,951	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,698	\$ 4,254
Supplemental Fica	Distribution and Collection	PS	\$ 5,648	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,627	\$ 3,021
Supplemental Fica	Distribution and Collection	PS	\$ 6,800	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,162	\$ 3,638
Supplemental Fica	Distribution and Collection	PS	\$ 7,403	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,443	\$ 3,960
Supplemental Fica	Distribution and Collection	PS	\$ 3,900	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,814	\$ 2,086
Supplemental Fica	Distribution and Collection	PS	\$ 3,071	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,428	\$ 1,643
Supplemental Fica	Distribution and Collection	PS	\$ 110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51	\$ 59
Supplemental Fica	Distribution and Collection	PS	\$ 329	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 153	\$ 176

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated	Transmission Distribution		FY 2025	FY 2025	
				Transmission/Distribution	Allocation Factor	%	%	Transmission \$
Supplemental Fica	Distribution and Collection	PS	\$ 384	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 179	\$ 205
Supplemental Fica	Distribution and Collection	PS	\$ 768	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 357	\$ 411
Supplemental Fica	Distribution and Collection	PS	\$ 55	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26	\$ 29
Disability Insurance	Distribution and Collection	PS	\$ 55	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26	\$ 29
Disability Insurance	Distribution and Collection	PS	\$ 55	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26	\$ 29
Disability Insurance	Distribution and Collection	PS	\$ 55	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26	\$ 29
Disability Insurance	Distribution and Collection	PS	\$ 110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51	\$ 59
Disability Insurance	Distribution and Collection	PS	\$ 55	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26	\$ 29
Disability Insurance	Distribution and Collection	PS	\$ 219	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 102	\$ 117
Disability Insurance	Distribution and Collection	PS	\$ 55	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26	\$ 29
Disability Insurance	Distribution and Collection	PS	\$ 165	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 77	\$ 88
Disability Insurance	Distribution and Collection	PS	\$ 300	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 140	\$ 160
Disability Insurance	Distribution and Collection	PS	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Disability Insurance	Distribution and Collection	PS	\$ 165	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 77	\$ 88
Disability Insurance	Distribution and Collection	PS	\$ 110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51	\$ 59
Disability Insurance	Distribution and Collection	PS	\$ 165	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 77	\$ 88
Ins Premiums/Chgs	Distribution and Collection	PS	\$ 110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51	\$ 59
Ins Premiums/Chgs	Distribution and Collection	PS	\$ 362	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 169	\$ 194
Life Insurance	Distribution and Collection	PS	\$ 64	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 30	\$ 34
Life Insurance	Distribution and Collection	PS	\$ 55	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26	\$ 29
Life Insurance	Distribution and Collection	PS	\$ 538	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 250	\$ 288
Life Insurance	Distribution and Collection	PS	\$ 375	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 174	\$ 200
Life Insurance	Distribution and Collection	PS	\$ 396	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 184	\$ 212
Life Insurance	Distribution and Collection	PS	\$ 375	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 174	\$ 200
Life Insurance	Distribution and Collection	PS	\$ 88	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 41	\$ 47
Life Insurance	Distribution and Collection	PS	\$ 595	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 277	\$ 318
Life Insurance	Distribution and Collection	PS	\$ 306	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 142	\$ 164
Life Insurance	Distribution and Collection	PS	\$ 611	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 284	\$ 327
Life Insurance	Distribution and Collection	PS	\$ 479	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 223	\$ 256
Life Insurance	Distribution and Collection	PS	\$ 166	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 77	\$ 89
Life Insurance	Distribution and Collection	PS	\$ 577	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 269	\$ 309
Life Insurance	Distribution and Collection	PS	\$ 735	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 342	\$ 393
Life Insurance	Distribution and Collection	PS	\$ 479	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 223	\$ 256
Life Insurance	Distribution and Collection	PS	\$ 126	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 58	\$ 67
Life Insurance	Distribution and Collection	PS	\$ 36	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 17	\$ 19
Life Insurance	Distribution and Collection	PS	\$ 502	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 233	\$ 268
Ins Premiums/Chgs	Distribution and Collection	PS	\$ 93,351	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 43,412	\$ 49,939
Health Insurance	Distribution and Collection	PS	\$ 10,017	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,658	\$ 5,359
Health Insurance	Distribution and Collection	PS	\$ 9,997	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,649	\$ 5,348
Health Insurance	Distribution and Collection	PS	\$ 112,270	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 52,210	\$ 60,060
Health Insurance	Distribution and Collection	PS	\$ 103,162	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 47,975	\$ 55,188
Health Insurance	Distribution and Collection	PS	\$ 56,683	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26,360	\$ 30,323
Health Insurance	Distribution and Collection	PS	\$ 84,363	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 39,232	\$ 45,131
Health Insurance	Distribution and Collection	PS	\$ 27,887	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 12,969	\$ 14,919
Health Insurance	Distribution and Collection	PS	\$ 149,641	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 69,589	\$ 80,052
Health Insurance	Distribution and Collection	PS	\$ 65,070	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 30,260	\$ 34,810
Health Insurance	Distribution and Collection	PS	\$ 111,943	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 52,058	\$ 59,885
Health Insurance	Distribution and Collection	PS	\$ 93,351	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 43,412	\$ 49,939
Health Insurance	Distribution and Collection	PS	\$ 29,497	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13,717	\$ 15,780

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated Transmission/Distributi on	Transmission Distribution		FY 2025	FY 2025	
				Allocation Factor	%	%	Transmission \$	Distribution \$
Health Insurance	Distribution and Collection	PS	\$ 111,943	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 52,058	\$ 59,885
Health Insurance	Distribution and Collection	PS	\$ 171,177	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 79,604	\$ 91,573
Health Insurance	Distribution and Collection	PS	\$ 93,679	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 43,565	\$ 50,114
Health Insurance	Distribution and Collection	PS	\$ 18,592	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 8,646	\$ 9,946
Health Insurance	Distribution and Collection	PS	\$ 112,458	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 52,298	\$ 60,160
Workers' Comp	Distribution and Collection	PS	\$ 9,104	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,234	\$ 4,870
Workers' Comp	Distribution and Collection	PS	\$ 34	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 16	\$ 18
Workers' Comp	Distribution and Collection	PS	\$ 26,372	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 12,264	\$ 14,108
Workers' Comp	Distribution and Collection	PS	\$ 12,384	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,759	\$ 6,625
Workers' Comp	Distribution and Collection	PS	\$ 15,012	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6,981	\$ 8,031
Workers' Comp	Distribution and Collection	PS	\$ 23,552	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 10,953	\$ 12,599
Workers' Comp	Distribution and Collection	PS	\$ 30,700	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 14,277	\$ 16,423
Workers' Comp	Distribution and Collection	PS	\$ 6,303	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,931	\$ 3,372
Workers' Comp	Distribution and Collection	PS	\$ 11,396	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,300	\$ 6,096
Workers' Comp	Distribution and Collection	PS	\$ 10,853	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,047	\$ 5,806
Workers' Comp	Distribution and Collection	PS	\$ 3,684	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,713	\$ 1,971
Workers' Comp	Distribution and Collection	PS	\$ 12,557	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,840	\$ 6,718
Workers' Comp	Distribution and Collection	PS	\$ 20,923	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,730	\$ 11,193
Workers' Comp	Distribution and Collection	PS	\$ 6,002	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,791	\$ 3,211
Workers' Comp	Distribution and Collection	PS	\$ 1,200	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 558	\$ 642
Workers' Comp	Distribution and Collection	PS	\$ 328	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 152	\$ 175
Workers' Comp	Distribution and Collection	PS	\$ 15,984	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7,433	\$ 8,551
Workers' Comp	Distribution and Collection	PS	\$ 4,973	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,312	\$ 2,660
Workers' Comp	Distribution and Collection	PS	\$ 3,739	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,739	\$ 2,000
Other Prof Serv	Distribution and Collection	OMF	\$ 137,090	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 63,752	\$ 73,337
Other Prof Serv	Distribution and Collection	OMF	\$ 110,524	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51,398	\$ 59,126
Other Prof Serv	Distribution and Collection	OMF	\$ 7,129	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,315	\$ 3,814
Ad/Marketing	Distribution and Collection	OMF	\$ 1,810	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 842	\$ 968
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 22	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 10	\$ 12
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 1,261	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 587	\$ 675
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 329	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 153	\$ 176
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 27	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13	\$ 15
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 55	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26	\$ 29
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 1,080	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 502	\$ 578
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 219	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 102	\$ 117
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 55	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26	\$ 29
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 200	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 93	\$ 107
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51	\$ 59
Costs/Fees/Permits	Distribution and Collection	OMF	\$ 22	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 10	\$ 12
Custodial Services	Distribution and Collection	OMF	\$ 16,451	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7,650	\$ 8,800
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 1,200	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 558	\$ 642
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 27,418	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 12,750	\$ 14,667
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 11,516	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,355	\$ 6,160
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 41,127	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 19,126	\$ 22,001
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 13,161	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6,120	\$ 7,040
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 41,127	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 19,126	\$ 22,001
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 1,371	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 638	\$ 733

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated	Transmission Distribution		FY 2025	FY 2025	
				Transmission/Distributi on	Allocation Factor	%	%	Transmission \$
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 12,064	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,610	\$ 6,454
Disposal (Tip) Fees	Distribution and Collection	OMF	\$ 2,742	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,275	\$ 1,467
Food Services	Distribution and Collection	OMF	\$ 6,339	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,948	\$ 3,391
Lawn & Tree Service	Distribution and Collection	OMF	\$ 13,709	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6,375	\$ 7,334
Solid Waste Collections	Distribution and Collection	OMF	\$ 2,029	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 944	\$ 1,085
Solid Waste Collections	Distribution and Collection	OMF	\$ 3,700	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,721	\$ 1,979
Other Services	Distribution and Collection	OMF	\$ 248,834	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 115,718	\$ 133,116
Other Services	Distribution and Collection	OMF	\$ 2,742	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,275	\$ 1,467
Other Services	Distribution and Collection	OMF	\$ 43,869	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 20,401	\$ 23,468
Other Services	Distribution and Collection	OMF	\$ 11,516	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,355	\$ 6,160
Other Services	Distribution and Collection	OMF	\$ 5,484	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,550	\$ 2,933
Other Services	Distribution and Collection	OMF	\$ 384	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 179	\$ 205
Other Services	Distribution and Collection	OMF	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Other Services	Distribution and Collection	OMF	\$ 8,225	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,825	\$ 4,400
Other Services	Distribution and Collection	OMF	\$ 93,221	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 43,352	\$ 49,869
Other Services	Distribution and Collection	OMF	\$ 123,381	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 57,377	\$ 66,004
Other Services	Distribution and Collection	OMF	\$ 5,484	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,550	\$ 2,933
Other Services	Distribution and Collection	OMF	\$ 12,000	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,580	\$ 6,420
Other Services	Distribution and Collection	OMF	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Heavy Equip Rent	Distribution and Collection	OMF	\$ 1,000	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 465	\$ 535
Office Equip Rent	Distribution and Collection	OMF	\$ 521	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 243	\$ 279
Office Equip Rent	Distribution and Collection	OMF	\$ 246	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 114	\$ 132
Other Equip Rent	Distribution and Collection	OMF	\$ 1,097	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 510	\$ 587
Other Equip Rent	Distribution and Collection	OMF	\$ 16,451	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7,650	\$ 8,800
Other Equip Rent	Distribution and Collection	OMF	\$ 4,387	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,040	\$ 2,347
Other Equip Rent	Distribution and Collection	OMF	\$ 57,528	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26,753	\$ 30,775
Other Equip Rent	Distribution and Collection	OMF	\$ 62,982	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 29,289	\$ 33,693
Other Equip Rent	Distribution and Collection	OMF	\$ 7,002	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,256	\$ 3,746
Other Equip Rent	Distribution and Collection	OMF	\$ 5,621	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,614	\$ 3,007
Other Equip Rent	Distribution and Collection	OMF	\$ 8,225	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,825	\$ 4,400
Other Equip Rent	Distribution and Collection	OMF	\$ 21,934	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 10,200	\$ 11,734
Other Equip Rent	Distribution and Collection	OMF	\$ 3,960	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,842	\$ 2,119
Computer Maint	Distribution and Collection	OMF	\$ 823	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 383	\$ 440
Computer Maint	Distribution and Collection	OMF	\$ 6,032	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,805	\$ 3,227
Components/Parts	Distribution and Collection	OMF	\$ 25,307	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 11,769	\$ 13,538
Components/Parts	Distribution and Collection	OMF	\$ 164,508	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 76,503	\$ 88,005
Components/Parts	Distribution and Collection	OMF	\$ 304,339	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 141,530	\$ 162,809
Components/Parts	Distribution and Collection	OMF	\$ 164,508	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 76,503	\$ 88,005
Components/Parts	Distribution and Collection	OMF	\$ 109,672	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51,002	\$ 58,670
Components/Parts	Distribution and Collection	OMF	\$ 115,155	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 53,552	\$ 61,603
Components/Parts	Distribution and Collection	OMF	\$ 82,254	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 38,251	\$ 44,002
Components/Parts	Distribution and Collection	OMF	\$ 21,934	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 10,200	\$ 11,734
Components/Parts	Distribution and Collection	OMF	\$ 1,097	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 510	\$ 587
Components/Parts	Distribution and Collection	OMF	\$ 150,799	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 70,128	\$ 80,671
Components/Parts	Distribution and Collection	OMF	\$ 16,451	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7,650	\$ 8,800
Components/Parts	Distribution and Collection	OMF	\$ 14,806	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6,885	\$ 7,920
Components/Parts	Distribution and Collection	OMF	\$ 164,508	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 76,503	\$ 88,005
Components/Parts	Distribution and Collection	OMF	\$ 122,500	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 56,968	\$ 65,532
Components/Parts	Distribution and Collection	OMF	\$ 21,934	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 10,200	\$ 11,734

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated	Transmission Distribution		FY 2025	FY 2025	
				Transmission/Distribution	Allocation Factor	%	%	Transmission \$
Components/Parts	Distribution and Collection	OMF	\$ 3,839	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,785	\$ 2,053
Components/Parts	Distribution and Collection	OMF	\$ 1,097	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 510	\$ 587
Components/Parts	Distribution and Collection	OMF	\$ 16,451	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7,650	\$ 8,800
Components/Parts	Distribution and Collection	OMF	\$ 34,547	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 16,066	\$ 18,481
Equip Rep & Maint	Distribution and Collection	OMF	\$ 2,193	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,020	\$ 1,173
Equip Rep & Maint	Distribution and Collection	OMF	\$ 2,182	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,015	\$ 1,168
Equip Rep & Maint	Distribution and Collection	OMF	\$ 2,213	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,029	\$ 1,184
Equip Rep & Maint	Distribution and Collection	OMF	\$ 3,525	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,639	\$ 1,886
Equip Rep & Maint	Distribution and Collection	OMF	\$ 219	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 102	\$ 117
Equip Rep & Maint	Distribution and Collection	OMF	\$ 219	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 102	\$ 117
Equip Rep & Maint	Distribution and Collection	OMF	\$ 3,564	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,658	\$ 1,907
Equip Rep & Maint	Distribution and Collection	OMF	\$ 8,225	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,825	\$ 4,400
Equip Rep & Maint	Distribution and Collection	OMF	\$ 101,803	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 47,343	\$ 54,461
Equip Rep & Maint	Distribution and Collection	OMF	\$ 8,000	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,720	\$ 4,280
Equip Rep & Maint	Distribution and Collection	OMF	\$ 548	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 255	\$ 293
Equip Rep & Maint	Distribution and Collection	OMF	\$ 1,360	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 632	\$ 728
Equip Rep & Maint	Distribution and Collection	OMF	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Equip Rep & Maint	Distribution and Collection	OMF	\$ 1,656	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 770	\$ 886
Equip Rep & Maint	Distribution and Collection	OMF	\$ 1,244	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 579	\$ 666
Bldg Rep Materials	Distribution and Collection	OMF	\$ 1,612	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 750	\$ 862
Bldg Rep Materials	Distribution and Collection	OMF	\$ 137	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 64	\$ 73
Bldg Rep Materials	Distribution and Collection	OMF	\$ 113	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 53	\$ 60
Bldg Rep Materials	Distribution and Collection	OMF	\$ 137	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 64	\$ 73
Bldg Rep Materials	Distribution and Collection	OMF	\$ 548	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 255	\$ 293
Bldg Rep Materials	Distribution and Collection	OMF	\$ 1,000	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 465	\$ 535
Bldg Rep Materials	Distribution and Collection	OMF	\$ 987	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 459	\$ 528
Bldg Rep & Maint	Distribution and Collection	OMF	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Bldg Rep & Maint	Distribution and Collection	OMF	\$ 55	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26	\$ 29
Bldg Rep & Maint	Distribution and Collection	OMF	\$ 247	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 115	\$ 132
Bldg Rep & Maint	Distribution and Collection	OMF	\$ 6,580	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,060	\$ 3,520
Bldg Rep & Maint	Distribution and Collection	OMF	\$ 1,000	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 465	\$ 535
Bldg Rep & Maint	Distribution and Collection	OMF	\$ 987	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 459	\$ 528
Imp Rep Materials	Distribution and Collection	OMF	\$ 22,483	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 10,455	\$ 12,027
Imp Rep Materials	Distribution and Collection	OMF	\$ 823	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 383	\$ 440
Imp Rep Materials	Distribution and Collection	OMF	\$ 1,877	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 873	\$ 1,004
Imp Rep Materials	Distribution and Collection	OMF	\$ 1,437	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 668	\$ 769
Imp Rep Materials	Distribution and Collection	OMF	\$ 1,067	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 496	\$ 571
Imp Rep Materials	Distribution and Collection	OMF	\$ 36,192	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 16,831	\$ 19,361
Imp Rep Materials	Distribution and Collection	OMF	\$ 3,290	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,530	\$ 1,760
Imp Rep Materials	Distribution and Collection	OMF	\$ 20,500	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,533	\$ 10,967
Imp Rep Materials	Distribution and Collection	OMF	\$ 11,795	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,485	\$ 6,310
Imp Rep Materials	Distribution and Collection	OMF	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Imp Rep & Maint	Distribution and Collection	OMF	\$ 110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51	\$ 59
Imp Rep & Maint	Distribution and Collection	OMF	\$ 137,090	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 63,752	\$ 73,337
Imp Rep & Maint	Distribution and Collection	OMF	\$ 2,967	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,380	\$ 1,587
Imp Rep & Maint	Distribution and Collection	OMF	\$ 3,664	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,704	\$ 1,960
Imp Rep & Maint	Distribution and Collection	OMF	\$ 3,139	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,460	\$ 1,679
Imp Rep & Maint	Distribution and Collection	OMF	\$ 7,627	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,547	\$ 4,080
Imp Rep & Maint	Distribution and Collection	OMF	\$ 849	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 395	\$ 454

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated Transmission/Distributi on	Transmission Distribution		FY 2025 Transmission \$	FY 2025 Distribution \$
				Allocation Factor	%		
Imp Rep & Maint	Distribution and Collection	OMF	\$ 10,451	Miles of Trans / Dist Pipe	46.5%	\$ 4,860	\$ 5,591
Imp Rep & Maint	Distribution and Collection	OMF	\$ 16,451	Miles of Trans / Dist Pipe	46.5%	\$ 7,650	\$ 8,800
Imp Rep & Maint	Distribution and Collection	OMF	\$ 3,290	Miles of Trans / Dist Pipe	46.5%	\$ 1,530	\$ 1,760
Imp Rep & Maint	Distribution and Collection	OMF	\$ 329	Miles of Trans / Dist Pipe	46.5%	\$ 153	\$ 176
Imp Rep & Maint	Distribution and Collection	OMF	\$ 12,000	Miles of Trans / Dist Pipe	46.5%	\$ 5,580	\$ 6,420
Electricity	Distribution and Collection	OMF	\$ 699,651	Miles of Trans / Dist Pipe	46.5%	\$ 325,366	\$ 374,285
Nat/Propane Gas	Distribution and Collection	OMF	\$ 137	Miles of Trans / Dist Pipe	46.5%	\$ 64	\$ 73
Nat/Propane Gas	Distribution and Collection	OMF	\$ 200	Miles of Trans / Dist Pipe	46.5%	\$ 93	\$ 107
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 23,579	Miles of Trans / Dist Pipe	46.5%	\$ 10,965	\$ 12,614
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 55	Miles of Trans / Dist Pipe	46.5%	\$ 26	\$ 29
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 165	Miles of Trans / Dist Pipe	46.5%	\$ 77	\$ 88
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 165	Miles of Trans / Dist Pipe	46.5%	\$ 77	\$ 88
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 165	Miles of Trans / Dist Pipe	46.5%	\$ 77	\$ 88
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 1,097	Miles of Trans / Dist Pipe	46.5%	\$ 510	\$ 587
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 110	Miles of Trans / Dist Pipe	46.5%	\$ 51	\$ 59
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 10,528	Miles of Trans / Dist Pipe	46.5%	\$ 4,896	\$ 5,632
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 72,109	Miles of Trans / Dist Pipe	46.5%	\$ 33,534	\$ 38,575
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 800	Miles of Trans / Dist Pipe	46.5%	\$ 372	\$ 428
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 110	Miles of Trans / Dist Pipe	46.5%	\$ 51	\$ 59
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 439	Miles of Trans / Dist Pipe	46.5%	\$ 204	\$ 235
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 823	Miles of Trans / Dist Pipe	46.5%	\$ 383	\$ 440
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 110	Miles of Trans / Dist Pipe	46.5%	\$ 51	\$ 59
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 110	Miles of Trans / Dist Pipe	46.5%	\$ 51	\$ 59
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 274	Miles of Trans / Dist Pipe	46.5%	\$ 128	\$ 147
Telephone/Cable Tv	Distribution and Collection	OMF	\$ 329	Miles of Trans / Dist Pipe	46.5%	\$ 153	\$ 176
Water/Sew/Storm	Distribution and Collection	OMF	\$ 384	Miles of Trans / Dist Pipe	46.5%	\$ 179	\$ 205
Water/Sew/Storm	Distribution and Collection	OMF	\$ 4,442	Miles of Trans / Dist Pipe	46.5%	\$ 2,066	\$ 2,376
Water/Sew/Storm	Distribution and Collection	OMF	\$ 93,989	Miles of Trans / Dist Pipe	46.5%	\$ 43,709	\$ 50,280
Other Chemicals	Distribution and Collection	OMF	\$ 1,097	Miles of Trans / Dist Pipe	46.5%	\$ 510	\$ 587
Other Chemicals	Distribution and Collection	OMF	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	\$ 765	\$ 880
Other Chemicals	Distribution and Collection	OMF	\$ 5,484	Miles of Trans / Dist Pipe	46.5%	\$ 2,550	\$ 2,933
Other Chemicals	Distribution and Collection	OMF	\$ 16,451	Miles of Trans / Dist Pipe	46.5%	\$ 7,650	\$ 8,800
Other Chemicals	Distribution and Collection	OMF	\$ 274	Miles of Trans / Dist Pipe	46.5%	\$ 128	\$ 147
Other Chemicals	Distribution and Collection	OMF	\$ 2,500	Miles of Trans / Dist Pipe	46.5%	\$ 1,163	\$ 1,337
Gasoline	Distribution and Collection	OMF	\$ 4,551	Miles of Trans / Dist Pipe	46.5%	\$ 2,117	\$ 2,435
Gasoline	Distribution and Collection	OMF	\$ 10,858	Miles of Trans / Dist Pipe	46.5%	\$ 5,049	\$ 5,808
Gasoline	Distribution and Collection	OMF	\$ 2,139	Miles of Trans / Dist Pipe	46.5%	\$ 995	\$ 1,144
Gasoline	Distribution and Collection	OMF	\$ 5,484	Miles of Trans / Dist Pipe	46.5%	\$ 2,550	\$ 2,933
Gasoline	Distribution and Collection	OMF	\$ 3,016	Miles of Trans / Dist Pipe	46.5%	\$ 1,403	\$ 1,613
Gasoline	Distribution and Collection	OMF	\$ 3,509	Miles of Trans / Dist Pipe	46.5%	\$ 1,632	\$ 1,877
Gasoline	Distribution and Collection	OMF	\$ 14,148	Miles of Trans / Dist Pipe	46.5%	\$ 6,579	\$ 7,568
Gasoline	Distribution and Collection	OMF	\$ 16,451	Miles of Trans / Dist Pipe	46.5%	\$ 7,650	\$ 8,800
Gasoline	Distribution and Collection	OMF	\$ 5,758	Miles of Trans / Dist Pipe	46.5%	\$ 2,678	\$ 3,080
Gasoline	Distribution and Collection	OMF	\$ 4,716	Miles of Trans / Dist Pipe	46.5%	\$ 2,193	\$ 2,523
Gasoline	Distribution and Collection	OMF	\$ 5,977	Miles of Trans / Dist Pipe	46.5%	\$ 2,780	\$ 3,198
Gasoline	Distribution and Collection	OMF	\$ 9,267	Miles of Trans / Dist Pipe	46.5%	\$ 4,310	\$ 4,958
Gasoline	Distribution and Collection	OMF	\$ 11,700	Miles of Trans / Dist Pipe	46.5%	\$ 5,441	\$ 6,259
Gasoline	Distribution and Collection	OMF	\$ 7,074	Miles of Trans / Dist Pipe	46.5%	\$ 3,290	\$ 3,784

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated Transmission/Distributi on	Transmission Distribution		FY 2025	FY 2025	
				Allocation Factor	%	%	Transmission \$	Distribution \$
Gasoline	Distribution and Collection	OMF	\$ 2,084	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 969	\$ 1,115
Gasoline	Distribution and Collection	OMF	\$ 3,290	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,530	\$ 1,760
Gasoline	Distribution and Collection	OMF	\$ 2,358	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,097	\$ 1,261
Diesel Fuel	Distribution and Collection	OMF	\$ 20,015	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,308	\$ 10,707
Diesel Fuel	Distribution and Collection	OMF	\$ 4,113	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,913	\$ 2,200
Diesel Fuel	Distribution and Collection	OMF	\$ 10,419	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,845	\$ 5,574
Diesel Fuel	Distribution and Collection	OMF	\$ 16,835	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7,829	\$ 9,006
Diesel Fuel	Distribution and Collection	OMF	\$ 8,883	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,131	\$ 4,752
Diesel Fuel	Distribution and Collection	OMF	\$ 17,273	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 8,033	\$ 9,241
Diesel Fuel	Distribution and Collection	OMF	\$ 29,776	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13,847	\$ 15,929
Diesel Fuel	Distribution and Collection	OMF	\$ 6,635	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,086	\$ 3,550
Diesel Fuel	Distribution and Collection	OMF	\$ 28,295	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13,158	\$ 15,137
Diesel Fuel	Distribution and Collection	OMF	\$ 8,993	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,182	\$ 4,811
Diesel Fuel	Distribution and Collection	OMF	\$ 6,500	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,023	\$ 3,477
Diesel Fuel	Distribution and Collection	OMF	\$ 2,413	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,122	\$ 1,291
Diesel Fuel	Distribution and Collection	OMF	\$ 5,374	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,499	\$ 2,875
Diesel Fuel	Distribution and Collection	OMF	\$ 10,254	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,769	\$ 5,486
Oil & Lubricants	Distribution and Collection	OMF	\$ 494	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 230	\$ 264
Oil & Lubricants	Distribution and Collection	OMF	\$ 494	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 230	\$ 264
Oil & Lubricants	Distribution and Collection	OMF	\$ 877	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 408	\$ 469
Oil & Lubricants	Distribution and Collection	OMF	\$ 219	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 102	\$ 117
Oil & Lubricants	Distribution and Collection	OMF	\$ 1,097	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 510	\$ 587
Oil & Lubricants	Distribution and Collection	OMF	\$ 932	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 434	\$ 499
Oil & Lubricants	Distribution and Collection	OMF	\$ 2,600	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,209	\$ 1,391
Oil & Lubricants	Distribution and Collection	OMF	\$ 219	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 102	\$ 117
Oil & Lubricants	Distribution and Collection	OMF	\$ 439	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 204	\$ 235
Oil & Lubricants	Distribution and Collection	OMF	\$ 110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51	\$ 59
Oil & Lubricants	Distribution and Collection	OMF	\$ 439	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 204	\$ 235
Oil & Lubricants	Distribution and Collection	OMF	\$ 877	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 408	\$ 469
Oil & Lubricants	Distribution and Collection	OMF	\$ 165	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 77	\$ 88
Oil & Lubricants	Distribution and Collection	OMF	\$ 329	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 153	\$ 176
Oil & Lubricants	Distribution and Collection	OMF	\$ 219	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 102	\$ 117
Books & Manuals	Distribution and Collection	OMF	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Books & Manuals	Distribution and Collection	OMF	\$ 285	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 133	\$ 153
Books & Manuals	Distribution and Collection	OMF	\$ 128	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 59	\$ 68
Data Proc Supplies	Distribution and Collection	OMF	\$ 235,006	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 109,288	\$ 125,719
Data Proc Supplies	Distribution and Collection	OMF	\$ 39	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 18	\$ 21
Data Proc Supplies	Distribution and Collection	OMF	\$ 267	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 124	\$ 143
Data Proc Supplies	Distribution and Collection	OMF	\$ 103	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 48	\$ 55
Data Proc Supplies	Distribution and Collection	OMF	\$ 103	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 48	\$ 55
Data Proc Supplies	Distribution and Collection	OMF	\$ 206	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 96	\$ 110
Data Proc Supplies	Distribution and Collection	OMF	\$ 103	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 48	\$ 55
Data Proc Supplies	Distribution and Collection	OMF	\$ 188	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 87	\$ 101
Data Proc Supplies	Distribution and Collection	OMF	\$ 39	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 18	\$ 21
Data Proc Supplies	Distribution and Collection	OMF	\$ 143	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 66	\$ 76
Data Proc Supplies	Distribution and Collection	OMF	\$ 721	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 335	\$ 386
Data Proc Supplies	Distribution and Collection	OMF	\$ 515	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 239	\$ 275
Data Proc Supplies	Distribution and Collection	OMF	\$ 103	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 48	\$ 55
Data Proc Supplies	Distribution and Collection	OMF	\$ 143	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 66	\$ 76

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated	Transmission Distribution		FY 2025	FY 2025	
				Transmission/Distribution	Allocation Factor	%	%	Transmission \$
Data Proc Supplies	Distribution and Collection	OMF	\$ 103	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 48	\$ 55
Data Proc Supplies	Distribution and Collection	OMF	\$ 10,923	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,080	\$ 5,844
Data Proc Supplies	Distribution and Collection	OMF	\$ 411	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 191	\$ 220
Electrical Supplies	Distribution and Collection	OMF	\$ 548	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 255	\$ 293
Electrical Supplies	Distribution and Collection	OMF	\$ 90,479	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 42,077	\$ 48,403
Electrical Supplies	Distribution and Collection	OMF	\$ 14,000	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6,511	\$ 7,489
Electrical Supplies	Distribution and Collection	OMF	\$ 19,193	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 8,925	\$ 10,267
Electrical Supplies	Distribution and Collection	OMF	\$ 329	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 153	\$ 176
Electrical Supplies	Distribution and Collection	OMF	\$ 219	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 102	\$ 117
Horticultural Sup	Distribution and Collection	OMF	\$ 1,269	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 590	\$ 679
Horticultural Sup	Distribution and Collection	OMF	\$ 1,499	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 697	\$ 802
Horticultural Sup	Distribution and Collection	OMF	\$ 1,245	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 579	\$ 666
Horticultural Sup	Distribution and Collection	OMF	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Horticultural Sup	Distribution and Collection	OMF	\$ 219	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 102	\$ 117
Horticultural Sup	Distribution and Collection	OMF	\$ 27	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13	\$ 15
Horticultural Sup	Distribution and Collection	OMF	\$ 8,225	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,825	\$ 4,400
Horticultural Sup	Distribution and Collection	OMF	\$ 768	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 357	\$ 411
Horticultural Sup	Distribution and Collection	OMF	\$ 5,952	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,768	\$ 3,184
Horticultural Sup	Distribution and Collection	OMF	\$ 1,713	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 797	\$ 916
Janitorial Supplies	Distribution and Collection	OMF	\$ 1,097	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 510	\$ 587
Janitorial Supplies	Distribution and Collection	OMF	\$ 384	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 179	\$ 205
Janitorial Supplies	Distribution and Collection	OMF	\$ 2,468	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,148	\$ 1,320
Janitorial Supplies	Distribution and Collection	OMF	\$ 548	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 255	\$ 293
Janitorial Supplies	Distribution and Collection	OMF	\$ 1,097	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 510	\$ 587
Janitorial Supplies	Distribution and Collection	OMF	\$ 137	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 64	\$ 73
Janitorial Supplies	Distribution and Collection	OMF	\$ 137	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 64	\$ 73
Janitorial Supplies	Distribution and Collection	OMF	\$ 548	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 255	\$ 293
Janitorial Supplies	Distribution and Collection	OMF	\$ 466	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 217	\$ 249
Medical Supplies	Distribution and Collection	OMF	\$ 415	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 193	\$ 222
Office Equip < \$5000	Distribution and Collection	OMF	\$ 55	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26	\$ 29
Office Equip < \$5000	Distribution and Collection	OMF	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Office Equip < \$5000	Distribution and Collection	OMF	\$ 110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51	\$ 59
Office Equip < \$5000	Distribution and Collection	OMF	\$ 219	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 102	\$ 117
Office Equip < \$5000	Distribution and Collection	OMF	\$ 110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51	\$ 59
Office Equip < \$5000	Distribution and Collection	OMF	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Office Equip < \$5000	Distribution and Collection	OMF	\$ 1,097	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 510	\$ 587
Office Equip < \$5000	Distribution and Collection	OMF	\$ 1,000	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 465	\$ 535
Office Equip < \$5000	Distribution and Collection	OMF	\$ 110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51	\$ 59
Office Equip < \$5000	Distribution and Collection	OMF	\$ 110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51	\$ 59
Office Equip < \$5000	Distribution and Collection	OMF	\$ 1,097	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 510	\$ 587
Office Equip < \$5000	Distribution and Collection	OMF	\$ 110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51	\$ 59
Office Equip < \$5000	Distribution and Collection	OMF	\$ 110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51	\$ 59
Office Supplies	Distribution and Collection	OMF	\$ 439	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 204	\$ 235
Office Supplies	Distribution and Collection	OMF	\$ 384	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 179	\$ 205
Office Supplies	Distribution and Collection	OMF	\$ 308	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 143	\$ 165
Office Supplies	Distribution and Collection	OMF	\$ 269	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 125	\$ 144
Office Supplies	Distribution and Collection	OMF	\$ 370	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 172	\$ 198
Office Supplies	Distribution and Collection	OMF	\$ 60	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 28	\$ 32
Office Supplies	Distribution and Collection	OMF	\$ 515	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 240	\$ 276

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated	Transmission Distribution		FY 2025	FY 2025	
				Transmission/Distribution	Allocation Factor	%	%	Transmission \$
Office Supplies	Distribution and Collection	OMF	\$ 159	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 74	\$ 85
Office Supplies	Distribution and Collection	OMF	\$ 104	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 48	\$ 56
Office Supplies	Distribution and Collection	OMF	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Office Supplies	Distribution and Collection	OMF	\$ 548	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 255	\$ 293
Office Supplies	Distribution and Collection	OMF	\$ 1,152	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 536	\$ 616
Office Supplies	Distribution and Collection	OMF	\$ 1,200	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 558	\$ 642
Office Supplies	Distribution and Collection	OMF	\$ 395	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 184	\$ 211
Office Supplies	Distribution and Collection	OMF	\$ 22	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 10	\$ 12
Office Supplies	Distribution and Collection	OMF	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Office Supplies	Distribution and Collection	OMF	\$ 165	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 77	\$ 88
Safety/Train Mat	Distribution and Collection	OMF	\$ 203	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 94	\$ 109
Safety/Train Mat	Distribution and Collection	OMF	\$ 548	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 255	\$ 293
Safety/Train Mat	Distribution and Collection	OMF	\$ 16	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 8	\$ 9
Safety/Train Mat	Distribution and Collection	OMF	\$ 241	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 112	\$ 129
Safety/Train Mat	Distribution and Collection	OMF	\$ 2,692	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,252	\$ 1,440
Safety/Train Mat	Distribution and Collection	OMF	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Safety/Train Mat	Distribution and Collection	OMF	\$ 500	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 233	\$ 267
Safety/Train Mat	Distribution and Collection	OMF	\$ 1,919	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 893	\$ 1,027
Safety/Train Mat	Distribution and Collection	OMF	\$ 564	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 262	\$ 302
Safety/Train Mat	Distribution and Collection	OMF	\$ 631	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 293	\$ 337
Safety/Train Mat	Distribution and Collection	OMF	\$ 685	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 319	\$ 367
Safety/Train Mat	Distribution and Collection	OMF	\$ 1,097	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 510	\$ 587
Safety/Train Mat	Distribution and Collection	OMF	\$ 806	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 375	\$ 431
Safety/Train Mat	Distribution and Collection	OMF	\$ 329	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 153	\$ 176
Safety/Train Mat	Distribution and Collection	OMF	\$ 110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51	\$ 59
Safety Shoes	Distribution and Collection	OMF	\$ 137	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 64	\$ 73
Safety Shoes	Distribution and Collection	OMF	\$ 2,056	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 956	\$ 1,100
Safety Shoes	Distribution and Collection	OMF	\$ 1,508	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 701	\$ 807
Safety Shoes	Distribution and Collection	OMF	\$ 1,508	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 701	\$ 807
Safety Shoes	Distribution and Collection	OMF	\$ 1,508	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 701	\$ 807
Safety Shoes	Distribution and Collection	OMF	\$ 411	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 191	\$ 220
Safety Shoes	Distribution and Collection	OMF	\$ 2,331	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,084	\$ 1,247
Safety Shoes	Distribution and Collection	OMF	\$ 1,097	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 510	\$ 587
Safety Shoes	Distribution and Collection	OMF	\$ 2,468	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,148	\$ 1,320
Safety Shoes	Distribution and Collection	OMF	\$ 1,782	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 829	\$ 953
Safety Shoes	Distribution and Collection	OMF	\$ 2,056	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 956	\$ 1,100
Safety Shoes	Distribution and Collection	OMF	\$ 2,500	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,163	\$ 1,337
Safety Shoes	Distribution and Collection	OMF	\$ 1,508	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 701	\$ 807
Safety Shoes	Distribution and Collection	OMF	\$ 411	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 191	\$ 220
Safety Shoes	Distribution and Collection	OMF	\$ 137	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 64	\$ 73
Safety Shoes	Distribution and Collection	OMF	\$ 1,782	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 829	\$ 953
Safety Shoes	Distribution and Collection	OMF	\$ 411	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 191	\$ 220
Safety Shoes	Distribution and Collection	OMF	\$ 1,508	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 701	\$ 807
Safety Shoes	Distribution and Collection	OMF	\$ 137	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 64	\$ 73
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 9,870	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,590	\$ 5,280
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 8,927	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,152	\$ 4,776
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 4,370	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,032	\$ 2,338
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 2,468	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,148	\$ 1,320

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated	Transmission Distribution		FY 2025	FY 2025	
				Transmission/Distribution	Allocation Factor	%	%	Transmission \$
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 8,198	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,812	\$ 4,386
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 1,338	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 622	\$ 716
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 16,928	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7,872	\$ 9,056
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 6,531	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,037	\$ 3,494
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 905	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 421	\$ 484
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 13,709	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6,375	\$ 7,334
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 2,084	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 969	\$ 1,115
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 10,753	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,001	\$ 5,753
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 8,200	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,813	\$ 4,387
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 5,758	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,678	\$ 3,080
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 1,371	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 638	\$ 733
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 5,758	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,678	\$ 3,080
Tools/Equip < \$5000	Distribution and Collection	OMF	\$ 3,592	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,670	\$ 1,921
Uniforms	Distribution and Collection	OMF	\$ 192	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 89	\$ 103
Uniforms	Distribution and Collection	OMF	\$ 192	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 89	\$ 103
Uniforms	Distribution and Collection	OMF	\$ 2,879	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,339	\$ 1,540
Uniforms	Distribution and Collection	OMF	\$ 2,111	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 982	\$ 1,129
Uniforms	Distribution and Collection	OMF	\$ 2,111	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 982	\$ 1,129
Uniforms	Distribution and Collection	OMF	\$ 2,111	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 982	\$ 1,129
Uniforms	Distribution and Collection	OMF	\$ 576	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 268	\$ 308
Uniforms	Distribution and Collection	OMF	\$ 3,263	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,517	\$ 1,745
Uniforms	Distribution and Collection	OMF	\$ 1,535	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 714	\$ 821
Uniforms	Distribution and Collection	OMF	\$ 3,455	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,607	\$ 1,848
Uniforms	Distribution and Collection	OMF	\$ 2,317	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,077	\$ 1,239
Uniforms	Distribution and Collection	OMF	\$ 2,879	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,339	\$ 1,540
Uniforms	Distribution and Collection	OMF	\$ 3,900	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,814	\$ 2,086
Uniforms	Distribution and Collection	OMF	\$ 4,305	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,002	\$ 2,303
Uniforms	Distribution and Collection	OMF	\$ 576	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 268	\$ 308
Uniforms	Distribution and Collection	OMF	\$ 192	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 89	\$ 103
Uniforms	Distribution and Collection	OMF	\$ 2,317	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,077	\$ 1,239
Uniforms	Distribution and Collection	OMF	\$ 2,111	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 982	\$ 1,129
Uniforms	Distribution and Collection	OMF	\$ 398	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 185	\$ 213
Other Supplies	Distribution and Collection	OMF	\$ 3,725	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,732	\$ 1,993
Other Supplies	Distribution and Collection	OMF	\$ 3,383	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,573	\$ 1,810
Other Supplies	Distribution and Collection	OMF	\$ 2,786	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,295	\$ 1,490
Other Supplies	Distribution and Collection	OMF	\$ 5,484	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,550	\$ 2,933
Other Supplies	Distribution and Collection	OMF	\$ 6,591	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,065	\$ 3,526
Other Supplies	Distribution and Collection	OMF	\$ 88	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 41	\$ 47
Other Supplies	Distribution and Collection	OMF	\$ 7,721	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,591	\$ 4,130
Other Supplies	Distribution and Collection	OMF	\$ 2,056	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 956	\$ 1,100
Other Supplies	Distribution and Collection	OMF	\$ 4,007	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,863	\$ 2,144
Other Supplies	Distribution and Collection	OMF	\$ 3,180	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,479	\$ 1,701
Other Supplies	Distribution and Collection	OMF	\$ 208	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 97	\$ 111
Other Supplies	Distribution and Collection	OMF	\$ 42,470	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 19,750	\$ 22,720
Other Supplies	Distribution and Collection	OMF	\$ 6,900	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,209	\$ 3,691
Other Supplies	Distribution and Collection	OMF	\$ 6,383	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,968	\$ 3,415
Other Supplies	Distribution and Collection	OMF	\$ 362	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 168	\$ 194
Other Supplies	Distribution and Collection	OMF	\$ 186	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 87	\$ 100

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated Transmission/Distributi on	Transmission Distribution		FY 2025	FY 2025	
				Allocation Factor	%	%	Transmission \$	Distribution \$
Other Supplies	Distribution and Collection	OMF	\$ 5,100	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,372	\$ 2,728
Other Supplies	Distribution and Collection	OMF	\$ 1,190	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 553	\$ 637
Training & Travel	Distribution and Collection	OMF	\$ 1,645	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 765	\$ 880
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 612	\$ 704
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 612	\$ 704
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 612	\$ 704
Training & Travel	Distribution and Collection	OMF	\$ 2,961	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,377	\$ 1,584
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 612	\$ 704
Training & Travel	Distribution and Collection	OMF	\$ 2,400	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,116	\$ 1,284
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 612	\$ 704
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 612	\$ 704
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 612	\$ 704
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 612	\$ 704
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 612	\$ 704
Training & Travel	Distribution and Collection	OMF	\$ 1,316	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 612	\$ 704
Mtgs/School/Dues	Distribution and Collection	OMF	\$ 1,316	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 612	\$ 704
Mtgs/School/Dues	Distribution and Collection	OMF	\$ 1,316	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 612	\$ 704
Promotional Contr	Distribution and Collection	OMF	\$ 1,371	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 638	\$ 733
Other Contributions	Distribution and Collection	OMF	\$ 151,196	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 70,312	\$ 80,884
Indirect Admin Serv	Distribution and Collection	OMF	\$ 175,542	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 81,634	\$ 93,908
Indirect Admin Serv	Distribution and Collection	OMF	\$ 48,123	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 22,379	\$ 25,744
Indirect Admin Serv	Distribution and Collection	OMF	\$ 60,470	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 28,121	\$ 32,349
Indirect Admin Serv	Distribution and Collection	OMF	\$ 62,899	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 29,251	\$ 33,648
Indirect Admin Serv	Distribution and Collection	OMF	\$ 44,695	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 20,785	\$ 23,910
Indirect Admin Serv	Distribution and Collection	OMF	\$ 43,287	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 20,130	\$ 23,157
Indirect Admin Serv	Distribution and Collection	OMF	\$ 877	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 408	\$ 469
Indirect Admin Serv	Distribution and Collection	OMF	\$ 13,637	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6,342	\$ 7,295
Indirect Admin Serv	Distribution and Collection	OMF	\$ 61,396	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 28,552	\$ 32,844
Indirect Admin Serv	Distribution and Collection	OMF	\$ 47,810	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 22,233	\$ 25,576
Indirect Admin Serv	Distribution and Collection	OMF	\$ 38,107	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 17,721	\$ 20,386
Indirect Admin Serv	Distribution and Collection	OMF	\$ 68,312	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 31,768	\$ 36,544
Indirect Admin Serv	Distribution and Collection	OMF	\$ 70,002	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 32,554	\$ 37,448
Indirect Admin Serv	Distribution and Collection	OMF	\$ 13,289	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6,180	\$ 7,109
Indirect Admin Serv	Distribution and Collection	OMF	\$ 57,663	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26,816	\$ 30,847
Indirect Admin Serv	Distribution and Collection	OMF	\$ 15,187	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7,062	\$ 8,124
Indirect Admin Serv	Distribution and Collection	OMF	\$ 103,424	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 48,096	\$ 55,327
Indirect Admin Serv	Distribution and Collection	OMF	\$ 73,132	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 34,009	\$ 39,123
Indirect Admin Serv	Distribution and Collection	OMF	\$ 41,113	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 19,119	\$ 21,994
Indirect Admin Serv	Distribution and Collection	OMF	\$ 11,187	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,202	\$ 5,985
Indirect Admin Serv	Distribution and Collection	OMF	\$ 1,495	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 695	\$ 800
Indirect Admin Serv	Distribution and Collection	OMF	\$ 4,453	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,071	\$ 2,382
Indirect Admin Serv	Distribution and Collection	OMF	\$ 49,475	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 23,008	\$ 26,467
Overhead-Fleet	Distribution and Collection	OMF	\$ 30,278	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 14,080	\$ 16,197
Overhead-Fleet	Distribution and Collection	OMF	\$ 9,227	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,291	\$ 4,936
Overhead-Fleet	Distribution and Collection	OMF	\$ 14,263	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6,633	\$ 7,630
Overhead-Fleet	Distribution and Collection	OMF	\$ 19,602	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,116	\$ 10,486
Overhead-Fleet	Distribution and Collection	OMF	\$ 2,610	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,214	\$ 1,396
Overhead-Fleet	Distribution and Collection	OMF	\$ 9,311	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,330	\$ 4,981
Overhead-Fleet	Distribution and Collection	OMF	\$ 17,937	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 8,342	\$ 9,596

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated	Transmission Distribution		FY 2025	FY 2025	
				Transmission/Distribution	Allocation Factor	%	%	Transmission \$
Overhead-Fleet	Distribution and Collection	OMF	\$ 9,892	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,600	\$ 5,292
Overhead-Fleet	Distribution and Collection	OMF	\$ 32,809	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 15,257	\$ 17,551
Overhead-Fleet	Distribution and Collection	OMF	\$ 5,119	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,381	\$ 2,739
Overhead-Fleet	Distribution and Collection	OMF	\$ 47,598	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 22,135	\$ 25,463
Overhead-Fleet	Distribution and Collection	OMF	\$ 14,414	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6,703	\$ 7,711
Overhead-Fleet	Distribution and Collection	OMF	\$ 24,269	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 11,286	\$ 12,983
Overhead-Fleet	Distribution and Collection	OMF	\$ 7,566	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,518	\$ 4,047
Overhead-Fleet	Distribution and Collection	OMF	\$ 1,193	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 555	\$ 638
Overhead-Fleet	Distribution and Collection	OMF	\$ 682	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 317	\$ 365
Overhead-Fleet	Distribution and Collection	OMF	\$ 16,333	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7,596	\$ 8,738
Overhead-Fleet	Distribution and Collection	OMF	\$ 7,261	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,377	\$ 3,884
Servchg-Info Sys	Distribution and Collection	OMF	\$ 533,249	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 247,983	\$ 285,267
Servchg-Info Sys	Distribution and Collection	OMF	\$ 68,665	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 31,932	\$ 36,733
Servchg-Info Sys	Distribution and Collection	OMF	\$ 27,784	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 12,921	\$ 14,863
Servchg-Info Sys	Distribution and Collection	OMF	\$ 19,408	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,025	\$ 10,382
Servchg-Info Sys	Distribution and Collection	OMF	\$ 19,197	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 8,928	\$ 10,270
Servchg-Info Sys	Distribution and Collection	OMF	\$ 19,531	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,083	\$ 10,448
Servchg-Info Sys	Distribution and Collection	OMF	\$ 7,168	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,333	\$ 3,835
Servchg-Info Sys	Distribution and Collection	OMF	\$ 47,837	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 22,246	\$ 25,591
Servchg-Info Sys	Distribution and Collection	OMF	\$ 18,146	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 8,439	\$ 9,708
Servchg-Info Sys	Distribution and Collection	OMF	\$ 15,712	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7,307	\$ 8,405
Servchg-Info Sys	Distribution and Collection	OMF	\$ 1,987	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 924	\$ 1,063
Servchg-Info Sys	Distribution and Collection	OMF	\$ 29,711	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13,817	\$ 15,894
Servchg-Info Sys	Distribution and Collection	OMF	\$ 29,158	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13,560	\$ 15,599
Servchg-Info Sys	Distribution and Collection	OMF	\$ 10,783	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,015	\$ 5,769
Servchg-Info Sys	Distribution and Collection	OMF	\$ 28,019	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13,030	\$ 14,989
Servchg-Info Sys	Distribution and Collection	OMF	\$ 28,916	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13,447	\$ 15,469
Servchg-Info Sys	Distribution and Collection	OMF	\$ 19,160	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 8,910	\$ 10,250
Servchg-Info Sys	Distribution and Collection	OMF	\$ 4,042	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,880	\$ 2,162
Servchg-Info Sys	Distribution and Collection	OMF	\$ 2,327	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,082	\$ 1,245
Servchg-Info Sys	Distribution and Collection	OMF	\$ 2,327	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,082	\$ 1,245
Servchg-Info Sys	Distribution and Collection	OMF	\$ 23,022	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 10,706	\$ 12,316
Servchg-Print Shop	Distribution and Collection	OMF	\$ 5	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3	\$ 3
Servchg-Print Shop	Distribution and Collection	OMF	\$ 817	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 380	\$ 437
Servchg-Print Shop	Distribution and Collection	OMF	\$ 1,097	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 510	\$ 587
Servchg-Print Shop	Distribution and Collection	OMF	\$ 165	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 77	\$ 88
Servchg-Pub Works	Distribution and Collection	OMF	\$ 1,052,371	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 489,396	\$ 562,975
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 59,242	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 27,550	\$ 31,692
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 14,778	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6,873	\$ 7,906
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 28,947	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13,461	\$ 15,485
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 38,538	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 17,922	\$ 20,616
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 5,028	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,338	\$ 2,690
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 18,040	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 8,389	\$ 9,651
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 35,122	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 16,333	\$ 18,789
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 18,736	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 8,713	\$ 10,023
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 65,597	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 30,505	\$ 35,092
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 9,803	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,559	\$ 5,244
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 110,354	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51,319	\$ 59,035
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 27,800	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 12,928	\$ 14,872

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated	Transmission Distribution		FY 2025	FY 2025	
				Transmission/Distribution	Allocation Factor	%	%	Transmission \$
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 47,026	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 21,869	\$ 25,157
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 11,369	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,287	\$ 6,082
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 1,470	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 684	\$ 786
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 948	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 441	\$ 507
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 31,095	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 14,460	\$ 16,634
Servchg-Fleet O&M	Distribution and Collection	OMF	\$ 16,705	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7,768	\$ 8,936
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 987	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 459	\$ 528
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 2,358	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,097	\$ 1,261
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 1,755	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 816	\$ 939
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 658	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 306	\$ 352
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 2,358	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,097	\$ 1,261
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 55	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26	\$ 29
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 2,687	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,250	\$ 1,437
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 1,481	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 689	\$ 792
Servchg-Non Fleet	Distribution and Collection	OMF	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 128	\$ 147
Auto Liability	Distribution and Collection	OMF	\$ 77,579	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 36,077	\$ 41,501
Auto Liability	Distribution and Collection	OMF	\$ 5,300	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,465	\$ 2,836
Auto Liability	Distribution and Collection	OMF	\$ 4,337	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,017	\$ 2,320
Auto Liability	Distribution and Collection	OMF	\$ 6,746	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,137	\$ 3,609
Auto Liability	Distribution and Collection	OMF	\$ 964	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 448	\$ 516
Auto Liability	Distribution and Collection	OMF	\$ 3,373	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,569	\$ 1,804
Auto Liability	Distribution and Collection	OMF	\$ 6,264	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,913	\$ 3,351
Auto Liability	Distribution and Collection	OMF	\$ 3,855	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,793	\$ 2,062
Auto Liability	Distribution and Collection	OMF	\$ 10,601	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,930	\$ 5,671
Auto Liability	Distribution and Collection	OMF	\$ 1,927	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 896	\$ 1,031
Auto Liability	Distribution and Collection	OMF	\$ 5,782	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,689	\$ 3,093
Auto Liability	Distribution and Collection	OMF	\$ 5,300	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,465	\$ 2,836
Auto Liability	Distribution and Collection	OMF	\$ 8,788	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,087	\$ 4,701
Auto Liability	Distribution and Collection	OMF	\$ 4,819	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,241	\$ 2,578
Auto Liability	Distribution and Collection	OMF	\$ 964	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 448	\$ 516
Auto Liability	Distribution and Collection	OMF	\$ 482	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 224	\$ 258
Auto Liability	Distribution and Collection	OMF	\$ 6,264	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,913	\$ 3,351
Auto Liability	Distribution and Collection	OMF	\$ 1,927	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 896	\$ 1,031
Fidelity Bonds	Distribution and Collection	OMF	\$ 19	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9	\$ 10
Fidelity Bonds	Distribution and Collection	OMF	\$ 2	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1	\$ 1
Fidelity Bonds	Distribution and Collection	OMF	\$ 2	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1	\$ 1
Fidelity Bonds	Distribution and Collection	OMF	\$ 22	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 10	\$ 12
Fidelity Bonds	Distribution and Collection	OMF	\$ 16	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7	\$ 9
Fidelity Bonds	Distribution and Collection	OMF	\$ 16	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7	\$ 9
Fidelity Bonds	Distribution and Collection	OMF	\$ 16	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7	\$ 9
Fidelity Bonds	Distribution and Collection	OMF	\$ 4	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2	\$ 2
Fidelity Bonds	Distribution and Collection	OMF	\$ 25	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 11	\$ 13
Fidelity Bonds	Distribution and Collection	OMF	\$ 12	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5	\$ 6
Fidelity Bonds	Distribution and Collection	OMF	\$ 16	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7	\$ 9
Fidelity Bonds	Distribution and Collection	OMF	\$ 26	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 12	\$ 14
Fidelity Bonds	Distribution and Collection	OMF	\$ 19	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9	\$ 10
Fidelity Bonds	Distribution and Collection	OMF	\$ 4	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2	\$ 2
Fidelity Bonds	Distribution and Collection	OMF	\$ 22	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 10	\$ 12
Fidelity Bonds	Distribution and Collection	OMF	\$ 27	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13	\$ 14

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated Transmission/Distributi on	Transmission Distribution		FY 2025	FY 2025	
				Allocation Factor	%	%	Transmission \$	Distribution \$
Fidelity Bonds	Distribution and Collection	OMF	\$ 16	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7	\$ 9
Fidelity Bonds	Distribution and Collection	OMF	\$ 4	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2	\$ 2
Fidelity Bonds	Distribution and Collection	OMF	\$ 2	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1	\$ 1
Emp Proceedings	Distribution and Collection	OMF	\$ 14,438	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6,714	\$ 7,724
Emp Proceedings	Distribution and Collection	OMF	\$ 23	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 11	\$ 12
Emp Proceedings	Distribution and Collection	OMF	\$ 343	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 159	\$ 183
Emp Proceedings	Distribution and Collection	OMF	\$ 251	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 117	\$ 134
Emp Proceedings	Distribution and Collection	OMF	\$ 251	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 117	\$ 134
Emp Proceedings	Distribution and Collection	OMF	\$ 251	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 117	\$ 134
Emp Proceedings	Distribution and Collection	OMF	\$ 388	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 181	\$ 208
Emp Proceedings	Distribution and Collection	OMF	\$ 183	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 85	\$ 98
Emp Proceedings	Distribution and Collection	OMF	\$ 411	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 191	\$ 220
Emp Proceedings	Distribution and Collection	OMF	\$ 297	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 138	\$ 159
Emp Proceedings	Distribution and Collection	OMF	\$ 69	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 32	\$ 37
Emp Proceedings	Distribution and Collection	OMF	\$ 343	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 159	\$ 183
Emp Proceedings	Distribution and Collection	OMF	\$ 417	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 194	\$ 223
Emp Proceedings	Distribution and Collection	OMF	\$ 251	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 117	\$ 134
Emp Proceedings	Distribution and Collection	OMF	\$ 69	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 32	\$ 37
Emp Proceedings	Distribution and Collection	OMF	\$ 23	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 11	\$ 12
Emp Proceedings	Distribution and Collection	OMF	\$ 297	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 138	\$ 159
Emp Proceedings	Distribution and Collection	OMF	\$ 69	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 32	\$ 37
Emp Proceedings	Distribution and Collection	OMF	\$ 251	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 117	\$ 134
General Liability	Distribution and Collection	OMF	\$ 1,581,776	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 735,591	\$ 846,186
General Liability	Distribution and Collection	OMF	\$ 322	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 150	\$ 172
General Liability	Distribution and Collection	OMF	\$ 4,824	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,243	\$ 2,581
General Liability	Distribution and Collection	OMF	\$ 3,537	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,645	\$ 1,892
General Liability	Distribution and Collection	OMF	\$ 3,537	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,645	\$ 1,892
General Liability	Distribution and Collection	OMF	\$ 3,537	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,645	\$ 1,892
General Liability	Distribution and Collection	OMF	\$ 965	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 449	\$ 516
General Liability	Distribution and Collection	OMF	\$ 5,467	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,542	\$ 2,924
General Liability	Distribution and Collection	OMF	\$ 2,573	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,197	\$ 1,376
General Liability	Distribution and Collection	OMF	\$ 3,537	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,645	\$ 1,892
General Liability	Distribution and Collection	OMF	\$ 5,788	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,692	\$ 3,097
General Liability	Distribution and Collection	OMF	\$ 4,181	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,944	\$ 2,236
General Liability	Distribution and Collection	OMF	\$ 965	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 449	\$ 516
General Liability	Distribution and Collection	OMF	\$ 4,824	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,243	\$ 2,581
General Liability	Distribution and Collection	OMF	\$ 5,864	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,727	\$ 3,137
General Liability	Distribution and Collection	OMF	\$ 3,537	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,645	\$ 1,892
General Liability	Distribution and Collection	OMF	\$ 965	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 449	\$ 516
General Liability	Distribution and Collection	OMF	\$ 322	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 150	\$ 172
General Liability	Distribution and Collection	OMF	\$ 4,181	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,944	\$ 2,236
Other Ins Charges	Distribution and Collection	OMF	\$ 354	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 164	\$ 189
Other Ins Charges	Distribution and Collection	OMF	\$ 354	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 164	\$ 189
Other Ins Charges	Distribution and Collection	OMF	\$ 4,246	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,975	\$ 2,272
Other Ins Charges	Distribution and Collection	OMF	\$ 3,893	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,810	\$ 2,082
Other Ins Charges	Distribution and Collection	OMF	\$ 2,123	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 987	\$ 1,136
Other Ins Charges	Distribution and Collection	OMF	\$ 3,185	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,481	\$ 1,704
Other Ins Charges	Distribution and Collection	OMF	\$ 1,062	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 494	\$ 568
Other Ins Charges	Distribution and Collection	OMF	\$ 5,662	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,633	\$ 3,029

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated Transmission/Distributi on	Transmission Distribution		FY 2025	FY 2025	
				Allocation Factor	%	%	Transmission \$	Distribution \$
Other Ins Charges	Distribution and Collection	OMF	\$ 2,477	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,152	\$ 1,325
Other Ins Charges	Distribution and Collection	OMF	\$ 3,539	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,646	\$ 1,893
Other Ins Charges	Distribution and Collection	OMF	\$ 4,246	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,975	\$ 2,272
Other Ins Charges	Distribution and Collection	OMF	\$ 3,539	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,646	\$ 1,893
Other Ins Charges	Distribution and Collection	OMF	\$ 1,062	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 494	\$ 568
Other Ins Charges	Distribution and Collection	OMF	\$ 4,246	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,975	\$ 2,272
Other Ins Charges	Distribution and Collection	OMF	\$ 6,454	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,001	\$ 3,453
Other Ins Charges	Distribution and Collection	OMF	\$ 3,539	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,646	\$ 1,893
Other Ins Charges	Distribution and Collection	OMF	\$ 708	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 329	\$ 379
Other Ins Charges	Distribution and Collection	OMF	\$ 4,246	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,975	\$ 2,272
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 1,919	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 893	\$ 1,027
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 1,919	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 893	\$ 1,027
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 28,787	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13,387	\$ 15,400
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 21,111	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,817	\$ 11,293
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 21,111	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,817	\$ 11,293
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 21,111	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,817	\$ 11,293
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 5,757	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,677	\$ 3,080
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 32,625	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 15,172	\$ 17,453
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 15,353	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7,140	\$ 8,213
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 21,111	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,817	\$ 11,293
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 34,544	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 16,065	\$ 18,480
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 24,949	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 11,602	\$ 13,347
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 5,757	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,677	\$ 3,080
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 28,787	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13,387	\$ 15,400
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 34,998	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 16,276	\$ 18,722
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 21,111	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,817	\$ 11,293
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 5,757	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,677	\$ 3,080
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 1,919	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 893	\$ 1,027
Prop/Fire Insurance	Distribution and Collection	OMF	\$ 24,949	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 11,602	\$ 13,347
Vehicles	Distribution and Collection	CO	\$ 134,348	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 62,477	\$ 71,871
Vehicles	Distribution and Collection	CO	\$ 114,059	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 53,042	\$ 61,017
Vehicles	Distribution and Collection	CO	\$ 96,131	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 44,705	\$ 51,426
Vehicles	Distribution and Collection	CO	\$ 238,700	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 111,005	\$ 127,695
Vehicles	Distribution and Collection	CO	\$ 354,192	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 164,714	\$ 189,478
Vehicles	Distribution and Collection	CO	\$ 111,559	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 51,879	\$ 59,679
Vehicles	Distribution and Collection	CO	\$ 23,722	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 11,032	\$ 12,690
Vehicles	Distribution and Collection	CO	\$ 473,962	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 220,412	\$ 253,550
Vehicles	Distribution and Collection	CO	\$ 100,718	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 46,838	\$ 53,880
Vehicles	Distribution and Collection	CO	\$ 99,884	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 46,450	\$ 53,434
Other Equipment	Distribution and Collection	CO	\$ 219,344	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 102,004	\$ 117,340
Other Equipment	Distribution and Collection	CO	\$ 35,643	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 16,576	\$ 19,068
Other Equipment	Distribution and Collection	CO	\$ 329,015	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 153,006	\$ 176,010
Other Equipment	Distribution and Collection	CO	\$ 16,451	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7,650	\$ 8,800
Other Equipment	Distribution and Collection	CO	\$ 500,000	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 232,520	\$ 267,480
Disability Insurance	Distribution and Collection	PS	\$ 165	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 77	\$ 88
Supplemental FICA	Distribution and Collection	PS	\$ 55	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26	\$ 29
Medical Supplies	Distribution and Collection	OMF	\$ 27	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13	\$ 15
Telephone/Cable TV	Distribution and Collection	OMF	\$ 494	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 230	\$ 264
Vehicles	Distribution and Collection	CO	\$ 45,110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 20,978	\$ 24,132

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated	Transmission Distribution		FY 2025	FY 2025	
				Transmission/Distributi on	Allocation Factor	%	%	Transmission \$
Horticultural Sup	Distribution and Collection	OMF	\$ 419	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 195	\$ 224
NAT/PROPANE GAS	Distribution and Collection	OMF	\$ 27	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13	\$ 15
Oil & Lubricants	Distribution and Collection	OMF	\$ 55	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26	\$ 29
Janitorial Supplies	Distribution and Collection	OMF	\$ 987	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 459	\$ 528
Bldg Rep Materials	Distribution and Collection	OMF	\$ 603	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 281	\$ 323
Other Equip Rent	Distribution and Collection	OMF	\$ 5,484	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,550	\$ 2,933
Office Equip Rent	Distribution and Collection	OMF	\$ 384	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 179	\$ 205
Pension - Frs	Distribution and Collection	PS	\$ 11,270	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 5,241	\$ 6,029
Permanent Salaries	Environmental Resources	PS	\$ 230,011	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 106,964	\$ 123,046
Other Reg Salaries	Environmental Resources	PS	\$ 1,544	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 718	\$ 826
Longevity Pay	Environmental Resources	PS	\$ 2,239	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,041	\$ 1,198
Standby Pay	Environmental Resources	PS	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 127	\$ 146
Car Allowances	Environmental Resources	PS	\$ 821	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 382	\$ 439
Expense Allowances	Environmental Resources	PS	\$ 1,183	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 550	\$ 633
Cellphone Allowance	Environmental Resources	PS	\$ 526	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 244	\$ 281
Overtime 1.5X Pay	Environmental Resources	PS	\$ 274	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 127	\$ 146
Mileage Reimburse	Environmental Resources	PS	\$ 14	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 6	\$ 7
Wellness Incentives	Environmental Resources	PS	\$ 548	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 255	\$ 293
Pension - General Emp	Environmental Resources	PS	\$ 23,948	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 11,137	\$ 12,811
Pension - Frs	Environmental Resources	PS	\$ 8,258	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,840	\$ 4,418
Pension - Def Cont	Environmental Resources	PS	\$ 3,872	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,801	\$ 2,071
Soc Sec/Medicare	Environmental Resources	PS	\$ 18,078	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 8,407	\$ 9,671
Supplemental Fica	Environmental Resources	PS	\$ 27	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 13	\$ 15
Disability Insurance	Environmental Resources	PS	\$ 82	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 38	\$ 44
Life Insurance	Environmental Resources	PS	\$ 233	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 108	\$ 124
Health Insurance	Environmental Resources	PS	\$ 43,189	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 20,085	\$ 23,104
Workers' Comp	Environmental Resources	PS	\$ 1,294	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 602	\$ 692
Other Prof Serv	Environmental Resources	OMF	\$ 23,407	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 10,885	\$ 12,522
Ad/Marketing	Environmental Resources	OMF	\$ 205	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 95	\$ 110
Costs/Fees/Permits	Environmental Resources	OMF	\$ 68	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 32	\$ 37
Food Services	Environmental Resources	OMF	\$ 164	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 76	\$ 88
Other Services	Environmental Resources	OMF	\$ 38,547	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 17,926	\$ 20,621
Computer Maint	Environmental Resources	OMF	\$ 548	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 255	\$ 293
Equip Rep & Maint	Environmental Resources	OMF	\$ 137	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 64	\$ 73
Telephone/Cable Tv	Environmental Resources	OMF	\$ 82	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 38	\$ 44
Other Chemicals	Environmental Resources	OMF	\$ 219	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 102	\$ 117
Gasoline	Environmental Resources	OMF	\$ 1,068	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 497	\$ 571
Data Proc Supplies	Environmental Resources	OMF	\$ 290	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 135	\$ 155
Office Equip < \$5000	Environmental Resources	OMF	\$ 548	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 255	\$ 293
Office Supplies	Environmental Resources	OMF	\$ 164	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 76	\$ 88
Safety Shoes	Environmental Resources	OMF	\$ 548	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 255	\$ 293
Tools/Equip < \$5000	Environmental Resources	OMF	\$ 684	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 318	\$ 366
Uniforms	Environmental Resources	OMF	\$ 527	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 245	\$ 282
Other Supplies	Environmental Resources	OMF	\$ 55	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 25	\$ 29
Training & Travel	Environmental Resources	OMF	\$ 2,464	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,146	\$ 1,318
Indirect Admin Serv	Environmental Resources	OMF	\$ 21,748	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 10,114	\$ 11,634
Overhead-Fleet	Environmental Resources	OMF	\$ 1,819	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 846	\$ 973
Servchg-Info Sys	Environmental Resources	OMF	\$ 16,375	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 7,615	\$ 8,760
Servchg-Print Shop	Environmental Resources	OMF	\$ 684	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 318	\$ 366

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated	Transmission Distribution		FY 2025	FY 2025	
				Transmission/Distribution	Allocation Factor	%	%	Transmission \$
Servchg-Fleet O&M	Environmental Resources	OMF	\$ 2,663	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,238	\$ 1,425
Auto Liability	Environmental Resources	OMF	\$ 1,203	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 559	\$ 644
Fidelity Bonds	Environmental Resources	OMF	\$ 7	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3	\$ 4
Emp Proceedings	Environmental Resources	OMF	\$ 114	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 53	\$ 61
General Liability	Environmental Resources	OMF	\$ 1,605	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 747	\$ 859
Other Ins Charges	Environmental Resources	OMF	\$ 1,767	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 822	\$ 945
Prop/Fire Insurance	Environmental Resources	OMF	\$ 9,581	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,456	\$ 5,126
Other Equipment	Environmental Resources	CO	\$ 2,601	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,209	\$ 1,391
Other Debt Costs	Loans and Notes	OMF	\$ 2,362	Weighted Expense	40.0%	60.0%	\$ 944	\$ 1,418
Permanent Salaries	Utilities Engineering	PS	\$ 1,097,506	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 510,385	\$ 587,121
Other Reg Salaries	Utilities Engineering	PS	\$ 7,591	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,530	\$ 4,061
Longevity Pay	Utilities Engineering	PS	\$ 5,270	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,451	\$ 2,819
Car Allowances	Utilities Engineering	PS	\$ 22,148	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 10,300	\$ 11,849
Expense Allowances	Utilities Engineering	PS	\$ 2,545	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,184	\$ 1,362
Cellphone Allowance	Utilities Engineering	PS	\$ 3,969	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,846	\$ 2,123
Overtime 1.5X Pay	Utilities Engineering	PS	\$ 20,553	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,558	\$ 10,995
Wellness Incentives	Utilities Engineering	PS	\$ 1,262	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 587	\$ 675
Pension - General Emp	Utilities Engineering	PS	\$ 57,558	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 26,767	\$ 30,791
Pension - Frs	Utilities Engineering	PS	\$ 87,748	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 40,806	\$ 46,941
Pension - Def Cont	Utilities Engineering	PS	\$ 19,973	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,288	\$ 10,685
Soc Sec/Medicare	Utilities Engineering	PS	\$ 87,137	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 40,522	\$ 46,615
Supplemental Fica	Utilities Engineering	PS	\$ 1,565	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 728	\$ 837
Disability Insurance	Utilities Engineering	PS	\$ 454	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 211	\$ 243
Life Insurance	Utilities Engineering	PS	\$ 1,110	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 516	\$ 594
Health Insurance	Utilities Engineering	PS	\$ 139,573	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 64,907	\$ 74,666
Workers' Comp	Utilities Engineering	PS	\$ 9,188	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,273	\$ 4,915
Other Prof Serv	Utilities Engineering	OMF	\$ 757,471	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 352,255	\$ 405,216
Other Prof Serv	Utilities Engineering	OMF	\$ 25,249	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 11,742	\$ 13,507
Ad/Marketing	Utilities Engineering	OMF	\$ 335	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 156	\$ 179
Clerical Services	Utilities Engineering	OMF	\$ 1,262	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 587	\$ 675
Costs/Fees/Permits	Utilities Engineering	OMF	\$ 8,837	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,110	\$ 4,728
Costs/Fees/Permits	Utilities Engineering	OMF	\$ 126	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 59	\$ 68
Food Services	Utilities Engineering	OMF	\$ 252	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 117	\$ 135
Office Equip Rent	Utilities Engineering	OMF	\$ 1,106	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 514	\$ 592
Office Equip Rent	Utilities Engineering	OMF	\$ 635	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 295	\$ 340
Computer Maint	Utilities Engineering	OMF	\$ 5,237	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,436	\$ 2,802
Equip Rep & Maint	Utilities Engineering	OMF	\$ 1,685	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 784	\$ 901
Equip Rep & Maint	Utilities Engineering	OMF	\$ 369	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 172	\$ 197
Imp Rep & Maint	Utilities Engineering	OMF	\$ 580,728	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 270,062	\$ 310,666
Telephone/Cable Tv	Utilities Engineering	OMF	\$ 3,939	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,832	\$ 2,107
Telephone/Cable Tv	Utilities Engineering	OMF	\$ 353	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 164	\$ 189
Gasoline	Utilities Engineering	OMF	\$ 353	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 164	\$ 189
Gasoline	Utilities Engineering	OMF	\$ 2,777	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,292	\$ 1,486
Data Proc Supplies	Utilities Engineering	OMF	\$ 5,289	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,460	\$ 2,829
Data Proc Supplies	Utilities Engineering	OMF	\$ 10,412	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 4,842	\$ 5,570
Office Equip < \$5000	Utilities Engineering	OMF	\$ 2,171	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,010	\$ 1,162
Office Supplies	Utilities Engineering	OMF	\$ 1,894	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 881	\$ 1,013
Safety Shoes	Utilities Engineering	OMF	\$ 2,462	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,145	\$ 1,317
Tools/Equip < \$5000	Utilities Engineering	OMF	\$ 1,138	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 529	\$ 609

**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated	Transmission Distribution		FY 2025	FY 2025	
				Transmission/Distribution	Allocation Factor	%	%	Transmission \$
Tools/Equip < \$5000	Utilities Engineering	OMF	\$ 757	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 352	\$ 405
Uniforms	Utilities Engineering	OMF	\$ 1,086	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 505	\$ 581
Other Supplies	Utilities Engineering	OMF	\$ 757	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 352	\$ 405
Training & Travel	Utilities Engineering	OMF	\$ 20,098	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,346	\$ 10,752
Indirect Admin Serv	Utilities Engineering	OMF	\$ 48,197	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 22,414	\$ 25,783
Indirect Admin Serv	Utilities Engineering	OMF	\$ 174,973	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 81,369	\$ 93,603
Overhead-Fleet	Utilities Engineering	OMF	\$ 461	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 215	\$ 247
Overhead-Fleet	Utilities Engineering	OMF	\$ 2,447	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,138	\$ 1,309
Servchg-Info Sys	Utilities Engineering	OMF	\$ 42,410	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 19,723	\$ 22,688
Servchg-Info Sys	Utilities Engineering	OMF	\$ 42,703	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 19,859	\$ 22,844
Servchg-Fleet O&M	Utilities Engineering	OMF	\$ 456	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 212	\$ 244
Servchg-Fleet O&M	Utilities Engineering	OMF	\$ 2,983	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,387	\$ 1,596
Auto Liability	Utilities Engineering	OMF	\$ 444	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 206	\$ 237
Auto Liability	Utilities Engineering	OMF	\$ 1,997	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 929	\$ 1,068
Fidelity Bonds	Utilities Engineering	OMF	\$ 29	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 14	\$ 16
Emp Proceedings	Utilities Engineering	OMF	\$ 2,775	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 1,290	\$ 1,484
General Liability	Utilities Engineering	OMF	\$ 20,390	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 9,482	\$ 10,908
Other Ins Charges	Utilities Engineering	OMF	\$ 5,214	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 2,425	\$ 2,790
Prop/Fire Insurance	Utilities Engineering	OMF	\$ 37,998	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 17,670	\$ 20,327
Vehicles	Utilities Engineering	CO	\$ 34,375	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 15,986	\$ 18,389
Vehicles	Utilities Engineering	CO	\$ 8,254	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 3,838	\$ 4,416
Food Services	Utilities Engineering	OMF	\$ 651	Miles of Trans / Dist Pipe	46.5%	53.5%	\$ 303	\$ 348

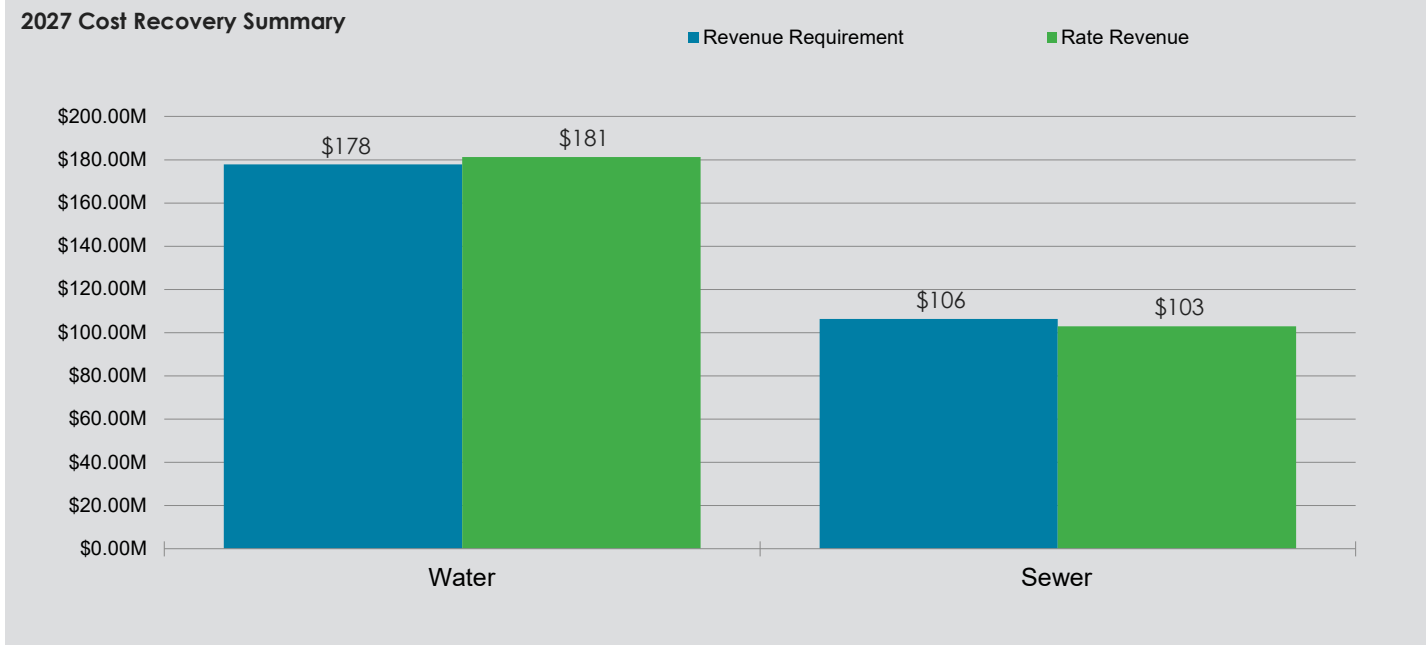
**Schedule 3 - Transmission/Distribution Allocation**

Expense Line Item	Division Title	Code	FY 2025 Allocated Transmission/Distributi on	Transmission Distribution		FY 2025 Transmission \$	FY 2025 Distribution \$
				Allocation Factor	%		
			\$ 30,586,939			\$ 14,158,945	\$ 16,427,995
<b>Transfers</b>							
TR to Special Obligation Bonds		TO	\$ 704,984	PS Split	40.0%	\$ 281,760	\$ 423,224
			\$ 704,984			\$ 281,760	\$ 423,224
<b>Debt Service</b>							
W & S Rev Ref Bonds Series 2016		DEBT	\$ 2,677,227	Miles of Trans / Dist Pipe	46.5%	\$ 1,245,020	\$ 1,432,207
Water & Sewer Revenue Bond Series 2018		DEBT	\$ 1,710,850	Miles of Trans / Dist Pipe	46.5%	\$ 795,615	\$ 915,235
SRF Loan #3		SRF	\$ 402,655	Miles of Trans / Dist Pipe	46.5%	\$ 187,251	\$ 215,404
SRF Loan #4		SRF	\$ 878,637	Miles of Trans / Dist Pipe	46.5%	\$ 408,602	\$ 470,035
Series 2021 (Series 2012 Refunding)		DEBT	\$ 1,663,886	Miles of Trans / Dist Pipe	46.5%	\$ 773,775	\$ 890,111
Series 2024B (Series 2014 Refunding)		DEBT	\$ 4,500,686	Miles of Trans / Dist Pipe	46.5%	\$ 2,093,003	\$ 2,407,683
Interim Financing		DEBT	\$ 342,902	Composite CIP	29.1%	\$ 99,708	\$ 243,194
			\$ 12,176,843			\$ 5,602,975	\$ 6,573,868
<b>Cash-Funded Capital</b>							
Cash Funded Capital		CIP	\$ 7,507,696	5-Yr Cash-Funded Capital	4.4%	\$ 330,010	\$ 7,177,686
			\$ 7,507,696			\$ 330,010	\$ 7,177,686
<b>Change of Fund Balance</b>							
Change of Fund Balance		FUND	\$ 2,461,409	Weighted Expense	40.0%	\$ 983,748	\$ 1,477,661
			\$ 2,461,409			\$ 983,748	\$ 1,477,661
			\$ 53,437,872			\$ 21,357,438	\$ 32,080,434

40% 60%

Schedule 4 Cost-Of-Service Analysis Summary

	Water		Water		Sewer		Sewer	
	Revenue Requirement	% of Total	Rate Revenue		Revenue Requirement	% of Total	Rate Revenue	
PS	\$ 26,743,560	62%			\$ 16,056,382	38%		
OMV	\$ -	0%			\$ 38,766,231	100%		
OMF	\$ 31,141,839	65%			\$ 16,427,503	35%		
CO	\$ 3,324,366	61%			\$ 2,148,957	39%		
TO	\$ 1,804,611	63%			\$ 1,049,248	37%		
CIP	\$ 12,820,588	41%			\$ 18,116,891	59%		
DEBT	\$ 53,272,345	80%			\$ 13,691,897	20%		
SRF	\$ 1,996,892	60%			\$ 1,331,262	40%		
FUND	\$ 6,300,691	62%			\$ 3,782,776	38%		
Less Other Revenue:	\$ (6,132,758)	55%			\$ (5,040,323)	45%		
2027 PLCWC O&M			14,037,544					
2027 PLCWC Availability Payment O&M			20,581,836					
2027 PLCWC Availability Payment Subordinate Note			8,820,787					
2027 Composite Project Debt Service			3,154,222					
	\$ 177,866,525	60%	\$181,190,934		\$ 106,330,823	36%	\$ 103,006,414	



	Water				Sewer			
	Revenue Requirement	Water Rate Revenue	FY27 FAMS	% Cost Recovery	Sewer Revenue Requirement	Sewer Rate Revenue	FY27 FAMS	% Cost Recovery
<b>Total</b>	\$ 177,866,525	\$ 181,190,934	\$ 181,190,934	102%	\$ 106,330,823	\$ 103,006,414	\$ 103,006,414	97%
\$ Difference				\$ 3,324,409				\$ (3,324,409)

## **APPENDIX B: CAPITAL EXPANSION FEE ANALYSIS SUPPORTING SCHEDULES**

Schedule 1: Fixed Assets Listing and Functional Allocations Summary

Schedule 2: Outstanding Debt Principal

Schedule 3: Water Capital Expansion Fee Calculation

Schedule 4: Wastewater Capital Expansion Fee Calculation

**Fixed Asset Summary****Schedule 1**

Function		Gross RCNLD Asset Value	Net RCNLD Asset Value	% of Total	Allocated Admin Costs	Net Asset Value + Allocated Admin
Water	Source of Supply / Treatment	\$ 453,553,914	\$ 453,553,914	28.80%	\$ 3,508,834	\$ 457,062,749
Water	Transmission / Distribution	\$ 294,170,179	\$ 294,170,179	18.68%	\$ 2,275,792	\$ 296,445,972
Sewer	Conveyance / Collection	\$ 520,481,826	\$ 520,481,826	33.05%	\$ 4,026,609	\$ 524,508,436
Sewer	Treatment / Disposal	\$ 306,499,158	\$ 306,499,158	19.46%	\$ 2,371,173	\$ 308,870,330
<b>Total</b>		<b>\$ 1,574,705,078</b>	<b>\$ 1,574,705,078</b>	<b>100%</b>	<b>\$ 12,182,409</b>	<b>\$ 1,586,887,487</b>

## Outstanding Debt Principal

## Schedule 2

Debt Issue	% Water Allocation	% Sewer Allocation	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
W & S Rev Ref Bonds Series 2016	60.0%	40.0%	\$3,530,000	\$3,680,000	\$6,945,000	\$7,095,000	\$3,830,000	\$3,965,000	\$4,105,000	\$13,335,000	\$13,755,000	\$14,190,000	\$14,660,000
SRF Loan #3	60.0%	40.0%	38,994	16,884	0	0	0	0	0	0	0	0	0
SRF Loan #4	60.0%	40.0%	2,120,440	2,168,968	2,218,617	1,128,285	0	0	0	0	0	0	0
SRF Loan #5	35.8%	64.2%	574,162	587,095	600,320	613,843	0	0	0	0	0	0	0
Series 2021 (Series 2012 Refunding)	35.8%	64.2%	4,110,000	4,175,000	4,240,000	4,315,000	4,385,000	4,460,000	4,525,000	0	0	0	0
Series 2024B (Series 2014 Refunding)	60.0%	40.0%	7,360,000	7,915,000	5,140,000	5,395,000	9,105,000	9,535,000	9,990,000	6,555,000	6,885,000	7,230,000	7,595,000
<b>Total</b>			<b>17,733,595</b>	<b>18,542,948</b>	<b>19,143,937</b>	<b>18,547,127</b>	<b>17,320,000</b>	<b>17,960,000</b>	<b>18,620,000</b>	<b>19,890,000</b>	<b>20,640,000</b>	<b>21,420,000</b>	<b>22,255,000</b>

**Water Capital Expansion Fee Calculation**

**Schedule 3**

Functional Component:	Source of Supply / Treatment	Transmission / Distribution	Total
Gross Plant in Service Value	\$ 457,062,749	\$ 296,445,972	\$ 753,508,720
Gross System Value	\$ 457,062,749	\$ 296,445,972	\$ 753,508,720
<b>Less:</b>			
Principal Credit	\$ 151,614,802	\$ 98,335,726	\$ 249,950,528
<b>Net System Value</b>	<b>\$ 305,447,947</b>	<b>\$ 198,110,246</b>	<b>\$ 503,558,192</b>
<i>Fee Calculation:</i>			
Capacity			
Million Gallons Per Day (MGD)	67.00	67.00	
Level of Service (gpd)	300	300	
Equivalent Residential Units @ Billing LOS	223,333	223,333	
Initial Capacity Cost per ERU	\$ 1,368	\$ 887	\$ 2,255
Allowance for Contingency	\$ 1,368	\$ 887	\$ 2,255
Percentage of Full Cost Recovery	0.00%		100.00%
Escalation Factor to Effective Year			2.12%
<b>Calculated Fee per ERU</b>	<b>\$ 1,397</b>	<b>\$ 906</b>	<b>\$ 2,303</b>
Current Fee per ERU	-	-	1,977
Dollar Change			\$ 326
Percent Change			16%

**Sewer Capital Expansion Fee Calculation**

**Schedule 4**

Functional Component:	Conveyance / Collection	Treatment / Disposal	Total
Gross Plant in Service Value	\$ 524,508,436	\$ 308,870,330	\$ 833,378,766
Gross System Value	\$ 524,508,436	\$ 308,870,330	\$ 833,378,766
Less:			
Principal Credit	\$ 113,134,757	\$ 66,622,322	\$ 179,757,080
<b>Net System Value</b>	<b>\$ 411,373,678</b>	<b>\$ 242,248,008</b>	<b>\$ 653,621,687</b>
<i>Fee Calculation:</i>			
Capacity			
Million Gallons Per Day (MGD)	61.58	61.58	
Level of Service (gpd)	175	175	
Equivalent Residential Units @ Billing LOS	351,886	351,886	
Initial Capacity Cost per ERU	\$ 1,169	\$ 688	\$ 1,857
Allowance for Contingency	0.00%		
Percentage of Full Cost Recovery			100.00%
Escalation Factor to Effective Year			2.12%
Calculated Fee per ERU	\$ 1,194	\$ 703	\$ 1,896
Current Fee per ERU			1,888
Change			\$ 8
Percent Change			0%