

**RETAIL/RESALE
WATER RATE STUDY
Fiscal Years
2026 and 2027**

Billings, MT
March 31, 2025

Executive Summary

The City of Billings, Montana calculates its water rates for retail and resale customers using a cost of service rate model developed specifically for its water system. The City retained AE2S Nexus to update its water rate model and develop recommendations for FY26 and FY27 water rates. This report summarizes the results of the most recent update to the water rate model, including rate recommendations for FY26 and FY27. Detailed tables are found in the Appendices. It should be noted that volumes and costs per volume are reported relative to gallons or thousand gallons (kgal).

Based on the results of this study, the recommended monthly meter charges for FY26 and FY27 are shown in Table ES.1. Tables ES.2 and ES.3 summarize the recommendations for Fire Protection charges for Owners (inside City users) and Non-Owners (outside City users), respectively.

Meter Size	Inside City Recommended Rate FY26	Outside City Recommended Rate FY26	% Increase from FY25	Inside City Recommended Rate FY27	Outside City Recommended Rate FY27	% Increase from FY26
3/4"	\$8.95	\$9.80	2.3%	\$9.15	\$10.00	2.2%
1"	\$10.20	\$11.05	2.5%	\$10.40	\$11.25	2.0%
1-1/2"	\$12.35	\$13.40	2.5%	\$12.60	\$13.65	2.0%
2"	\$17.65	\$19.20	2.6%	\$18.00	\$19.60	2.0%
3"	\$54.95	\$59.70	2.5%	\$56.05	\$60.90	2.0%
4"	\$71.55	\$77.80	2.5%	\$73.00	\$79.35	2.0%
6"	\$107.30	\$116.70	2.5%	\$109.45	\$119.05	2.0%
8"	\$146.70	\$159.45	2.5%	\$149.65	\$162.65	2.0%
10"	\$213.70	\$237.00	2.5%	\$217.95	\$241.75	2.0%

Table ES.1: Recommended FY26 and FY27 Meter Charges for Owners and Non-Owners

Meter Size	Inside City Current Rate FY25 (\$/Year)	Inside City Recommended Rate FY26 (\$/Year)	% Increase from FY25	Inside City Recommended Rate FY27 (\$/Year)	% Increase from FY26
1-1/4"	\$34.55	\$36.30	5.1%	\$38.85	7.0%
1-1/2"	\$46.10	\$48.40		\$51.80	
2"	\$73.90	\$77.60		\$83.05	
3"	\$184.45	\$193.65		\$207.20	
4"	\$322.80	\$338.95		\$362.70	
6"	\$737.65	\$774.55		\$828.75	
8"	\$1,290.90	\$1,355.45		\$1,450.35	
10"	\$2,028.40	\$2,129.80		\$2,278.90	
12"	\$2,921.10	\$3,067.15		\$3,281.85	
14"	\$3,975.85	\$4,174.65	\$4,466.90		

Table ES.2: Recommended Annual Fire Protection Charges for Owners – FY26/FY27

Meter Size	Outside City Current Rate FY25 (\$/Year)	Outside City Recommended Rate FY26 (\$/Year)	% Increase from FY25	Outside City Recommended Rate FY27 (\$/Year)	% Increase from FY26
1-1/4"	\$35.15	\$36.90	5.1%	\$39.50	7.0%
1-1/2"	\$46.75	\$49.10		\$52.55	
2"	\$74.80	\$78.55		\$84.05	
3"	\$187.05	\$196.40		\$210.15	
4"	\$327.15	\$343.50		\$367.55	
6"	\$747.95	\$785.35		\$840.30	
8"	\$1,308.85	\$1,374.30		\$1,470.50	
10"	\$2,056.75	\$2,159.60		\$2,310.75	
12"	\$2,961.65	\$3,109.75		\$3,327.45	
14"	\$4,031.20	\$4,232.75		\$4,529.05	

Table ES.3: Recommended Annual Fire Protection Charges for Non-Owners – FY26/FY27

Table ES.4 presents the recommended FY26 and FY27 volumetric rates for Single-Family Residential users. Consistent with the approach taken in the previous analysis, rate increase percentages for Non-Owner Residential users are equal to the increases recommended for the Owner Single Family Residential user class in FY26 and FY27. Table ES.5 presents the calculated FY26 and FY27 volumetric rates for Non-Owner Single Family Residential accounts.

The current residential tier structure consists of four tiers, designed to incentivize responsible water use, particularly outdoor water use during the summer months. City staff have noted an increase in water use by some new residential developments. Should an additional tier be desired to address excessive water use, consideration should be given to an adjustment of tier 4 to capture water use from 75,001 to 120,000 gallons per month and a fifth tier to address water use in excess of 120,000 gallons per month.

Single Family Residential - Inside City	Tier Volume (kgal)	Current FY25 Rate (\$/kgal)	Recommended FY26 Rate (\$/kgal)	% Increase from FY25	Recommended FY27 Rate (\$/kgal)	% Increase from FY26
Tier 1	0-10	\$4.87	\$4.99	2.5%	\$5.09	2.0%
Tier 2	11-32	\$5.82	\$5.97		\$6.09	
Tier 3	33-75	\$7.57	\$7.76		\$7.92	
Tier 4	>75	\$11.37	\$11.65		\$11.88	

Table ES.4: Recommended FY26 and FY27 Volumetric Charges for Owners

Single Family Residential - Outside City	Tier Volume (kgal)	Current FY25 Rate (\$/kgal)	Recommended FY26 Rate (\$/kgal)	% Increase from FY25	Recommended FY27 Rate (\$/kgal)	% Increase from FY26
Tier 1	0-10	\$5.03	\$5.16	2.5%	\$5.26	2.0%
Tier 2	11-32	\$6.04	\$6.19		\$6.31	
Tier 3	33-75	\$7.87	\$8.07		\$8.23	
Tier 4	>75	\$11.79	\$12.08		\$12.32	

Table ES.5: Recommended FY26 and FY27 Volumetric Charges for Non-Owners

Table ES.6 summarizes the recommended multi-family residential and non-residential volumetric rates for FY26 and FY27. These adjustments vary based on the calculated cost of service to each user class.

Table ES.6 also summarizes the non-residential volumetric rates for FY26 and FY27 for Owners and Non-Owners. For the Resale user class, it is recommended that the City continues its approach of charging the calculated cost of service rate, adopting the calculated FY26 and FY27 rates shown in Table ES.6. Due to the increase in the supply/treatment components of the rate base in FY27, the calculated FY27 rate for the Resale user increases significantly.

	Current FY25 Rate (\$/kgal)	Recommended FY26 Rate (\$/kgal)	% Increase from FY25	Recommended FY27 Rate (\$/kgal)	% Increase from FY26
Owners					
Multi-Family Residential	\$ 4.78	\$ 4.78	0.0%	\$ 4.78	0.0%
Non-Residential	\$ 3.97	\$ 4.07	2.5%	\$ 4.07	0.0%
Commercial Resale	\$ 4.91	\$ 5.03	2.5%	\$ 5.03	0.0%
Seasonal	\$ 6.88	\$ 7.05	2.5%	\$ 7.97	13.0%
Non-Owners					
Non-Residential	\$ 4.22	\$ 4.33	2.5%	\$ 4.33	0.0%
Resale (HWD)	\$ 3.04	\$ 3.42	12.5%	\$ 4.40	28.6%

Table ES.6: Recommended Multi-Family and Non-Residential Volumetric Rates for Owners and Non-Owners – FY26 and FY27

Table ES.7 summarizes the projected revenue adequacy of the Water Utility for FY26 and FY27 based on the recommended rates. Based on the projected water sales and given the current cash reserve balances, the recommended rates for FY26 and FY27 will present a stable near-term approach to rate-setting, while allowing the City to step into the necessary increases to fully meet cost of service over two or more years. The projected FY26 and FY27 year-end reserve balances are shown in Table ES.8. Cash reserves are noticeably reduced by FY27 due to the planned use of cash for the West End Water Treatment Plant project.

	FY2026	FY2027
Rate Revenue Requirements		
O&M-Related	\$ 17,021,313	\$ 17,531,952
Less Other Operating Revenue	\$ (1,000,000)	\$ (1,015,000)
Capital-Related	\$ 13,102,770	\$ 55,601,322
Less Cash Reserves	\$ 5,404,864	\$ (35,658,235)
Net Rate Revenue Requirements	\$ 34,528,947	\$ 36,460,039
Projected Rate Revenues		
Owners		
Residential	\$ 16,557,033	\$ 16,980,943
Multi-Family	\$ 3,053,685	\$ 3,072,129
Non-Residential	\$ 4,854,393	\$ 4,885,660
Seasonal	\$ 2,299,917	\$ 2,610,006
Fire Protection	\$ 553,778	\$ 592,546
Non-Owners		
Residential	\$ 135,297	\$ 137,954
Non-Residential	\$ 3,251,501	\$ 3,251,884
Resale (HWD)	\$ 3,604,967	\$ 4,720,629
Fire Protection	\$ 34,959	\$ 37,405
Total Projected Rate Revenue	\$ 34,345,529	\$ 36,289,156
Projected Revenue Adequacy	\$ (183,418)	\$ (170,883)

Table ES.7: Summary of Net Cash-Based Rate Revenue Requirements – FY26 and FY27

	2025	2026	2027
Total Water Fund Balance	\$ 48,388,194	\$ 53,793,058	\$ 18,134,823
O&M Reserve	\$ 5,394,122	\$ 4,690,255	\$ 4,945,763
Debt Service Reserve	\$ 1,386,571	\$ 1,386,571	\$ 1,386,571
Capital/Rate Stabilization Reserve	\$ 41,607,501	\$ 47,716,232	\$ 11,802,489

Table ES.8: Projected Cash Reserve Balances – FY26 and FY27

Figure ES.1 illustrates the projected cash balances through FY29 based on projected revenue requirements and revenues. At cost of service-based rates for the Resale customer and an overall revenue increase of two percent annually for all users but Resale, it is projected that O&M and debt service reserve balances can be met and a capital reserve balance can be maintained through FY29.

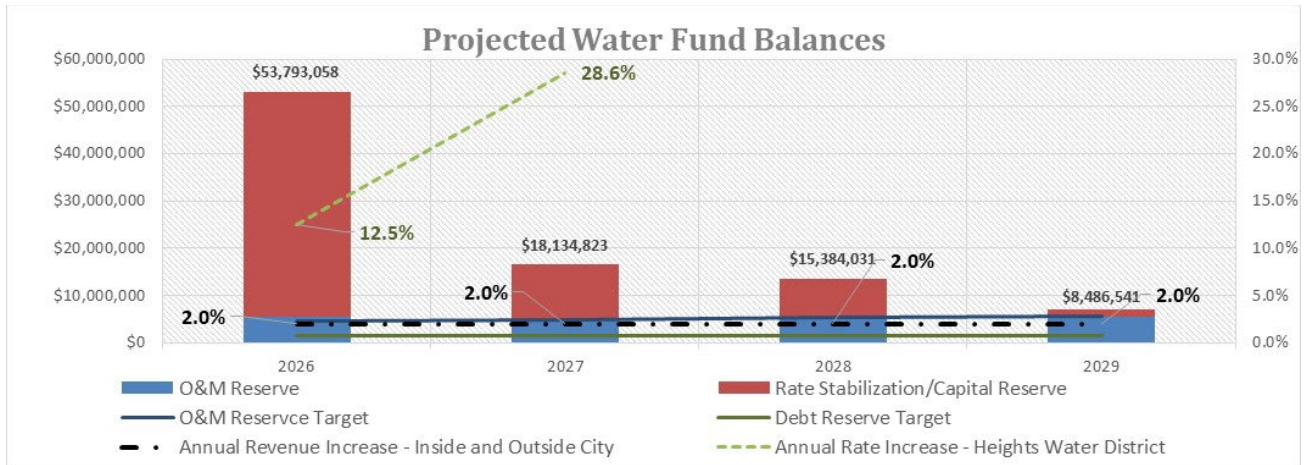


Figure ES.1: Projected Cash Balances

Lastly, to assess the potential revenue stability risk to the City of Billings, a probabilistic revenue forecasting model was developed. The framework for the model was based on a publicly available tool developed by the Alliance for Water Efficiency. The probabilistic revenue forecast completed was based on the stochastic evaluation of FY24 billing and weather data as compared to 26 years of historical weather data. The results of the revenue forecast resulted in the conclusions presented in Table ES.9. The percentages in Table ES.9 indicate the modeled probability of the FY26 rate revenues, excluding fire protection, exceeding the rate revenue values shown in Table ES.9. Total projected rate revenue requirements for FY26 are \$33.9 million (M).

	\$33.9M	\$33.0M	\$31.9M
Probability to Meet/Exceed	63%	87%	100%

Table ES.9: Estimated Probability of Achieving Revenue at Varying Targets (FY26)

The revenue forecasting model indicated that water sales are adequate to meet target revenue at a high confidence interval. Based on 1,000 regressions run, average revenue of \$34 million was projected. In addition, it should be noted that the City’s operation and maintenance (O&M) expenditures are typically less than budgeted. The revenue forecasting simulation projected minimum rate revenues of \$31.9M in FY26, which is approximately five percent less than the assumed FY26 revenue requirements of \$33.9M. In summary, the model projects a low risk of falling short of necessary revenue requirements under the proposed rates.

1.0 Introduction

The City of Billings retained AE2S Nexus to update its water rate model and recommend Retail and Resale water rates for the 2026 Fiscal Year (FY26), which begins July 1, 2025, and ends June 30, 2026, as well as for FY27. The City has utilized a detailed and comprehensive rate-setting model for several years. The rate model utilized by the City of Billings was last updated by AE2S Nexus in early 2023 for the purpose of developing rates for FY24 and FY25. The FY26/FY27 rate review involved a comprehensive review of assumptions and methodology upon which the analysis is based. It should be noted that the data and results reported herein are given in terms of gallons or thousand gallons (kgal).

The County Water District of Billings Heights is a major outside/non-owner user of the City's water system and is referred to as the Resale user class throughout this analysis. Based on the current agreement between the City of Billings and this Resale customer, the established and agreed upon rate of return is based on the weighted average cost of capital (WACC). The Memorandum of Understanding between the City and the District included the following methodology for establishing the WACC, the calculation of which is detailed in Section 3.2.2.

“The WACC will be calculated for each rate study, including the current study, using the City’s then current effective interest rate on outstanding debt and a return on equity equal to the average 30-year treasury rate plus 300 basis points for the most recent twelve month period ending June 30th.”¹

At the City's request, AE2S Nexus has updated the customer billing data, operation and maintenance (O&M), capital revenue requirements, and asset inventory. To complete a comprehensive update, assumptions upon which the model calculations are based were also reviewed and verified or updated to reflect current system conditions. This analysis is based on guidance as outlined in the American Water Works Association M1 Manual. In general, the cost of service analysis (COSA) methodology utilized remains consistent with previous analyses, which involved three steps: 1) Functionalization, 2) Classification, and 3) Allocation. The cost of service analysis completed using the City's existing rate model and upon which rate calculations have been historically based, involved the following steps:

1. *Functionalization*: in the methodology applied by the City of Billings, this step involves the grouping of costs based on the type of customer to which the cost applies:
 - a. Joint allocation – costs allocated to all user classes
 - b. All-But-Resale allocation – costs allocated to all but the Resale user class including both Inside City (Owner) and Outside (non-Owner) City users

¹ Memorandum of Understanding Between the City of Billings and County Water District of Billings Heights, May 8, 2013.

- c. Owner allocation – costs allocated only to the owner user classes
 - d. Resale allocation – costs assigned to the Resale class
 2. *Classification*: categorization of functionalized costs based on how the cost is related to the user characteristics (related to customer account numbers, average flow, peak flow, etc.):
 - a. Fixed cost allocation
 - i. Customer-based
 - ii. Meter-based
 - b. Variable cost allocation
 - i. Base Capacity allocation
 - ii. Peak Day Capacity allocation
 - iii. Peak Hour Capacity allocation
 - c. Direct Fire allocation
 3. *Allocation*: The distribution of functionalized and classified costs to customer classes based on number of meters, equivalent meters, peak day and peak hour demands, and billed flow totals.

This report summarizes the following topics:

- Water system usage parameters assumed for FY26 and FY27 (Section 2.0);
- Projected FY26/FY27 revenue requirements and associated assumptions (Section 3.0);
- Allocation of FY26/FY27 operating and capital-related revenue requirements (Section 4.0);
- Calculated FY26/FY27 costs of service by user class and recommended FY26/FY27 water rates for Retail and Resale customer classes (Section 5.0); and
- Probabilistic revenue forecasting and rate setting risk considerations (Section 6.0).

2.0 Customers and Usage

The City of Billings provides water service to approximately 34,881 users within City limits, 354 users outside of the City, and one Resale customer, the County Water District of Billings Heights. Based on a review of billed flow and account data from FY24 and FY25, a Test Year representing recent water usage patterns by user class was developed. Customer classes include the following:

- Owners:
 - Single Family Residential (single family, two- and three-unit complexes)
 - Multi-Family Residential (multi-family complexes with greater than three units)
 - Commercial/Industrial
 - Commercial Resale
 - Seasonal
 - Private Fire Protection
- Non-Owners:
 - Residential (single family, two- and three- multi-family unit complexes)
 - Commercial (includes multi-family complexes with greater than three units)
 - Resale (County Water District of Billings Heights)
 - Private Fire Protection

Estimated FY26 customer accounts by meter size and equivalent meters for the owner and non-owner user classes are shown in Table 2.1 and Table 2.2, respectively. Similar values for FY27 are found in Table 2.3 and Table 2.4, respectively. The equivalent meter counts are shown on a 3/4-inch meter basis.

Meter Size	Residential	Multi-Family Residential	Commercial	Industrial	Seasonal	Total
3/4"	27,767	366	1,216	0	61	29,410
1"	344	247	359	0	56	1,006
1-1/2"	18	132	278	0	36	464
2"	0	54	153	0	13	220
3"	0	33	97	0	6	136
4"	0	16	20	0	1	37
6"	0	23	18	0	0	41
8"	0	4	5	0	0	9
10"	0	0	0	0	0	0
Total Accounts	28,129	875	2,146	0	173	31,323
Total Equivalent Meters	28,234	2,117	4,231	0	298	34,881

Table 2.1: Owner Customer Accounts and Equivalent Meters – Projected FY26

Meter Size	Residential	Commercial	Resale	Total
3/4"	265	47	0	312
1"	4	16	0	20
1-1/2"	0	7	0	7
2"	0	6	0	6
3"	0	6	0	6
4"	0	0	0	0
6"	0	0	0	0
8"	0	1	0	1
10"	0	1	1	2
Total Accounts	269	84	1	354
Total Equivalent Meters	270	222	41	533

Table 2.2: Non-Owner Customer Accounts and Equivalent Meters – Projected FY26

Meter Size	Multi-Family					Total
	Residential	Residential	Commercial	Industrial	Seasonal	
3/4"	27,906	368	1,222	0	61	29,557
1"	346	248	361	0	56	1,011
1-1/2"	18	133	279	0	36	466
2"	0	54	154	0	13	221
3"	0	33	97	1	6	137
4"	0	16	20	0	1	37
6"	0	23	18	1	0	42
8"	0	4	5	0	0	9
10"	0	0	0	0	0	0
Total Accounts	28,270	879	2,156	2	173	31,480
Total Equivalent Meters	28,376	2,122	4,244	0	298	35,040

Table 2.3: Owner Customer Accounts and Equivalent Meters – Projected FY27

Meter Size	Residential	Commercial	Resale	Total
3/4"	265	47	0	312
1"	4	16	0	20
1-1/2"	0	7	0	7
2"	0	6	0	6
3"	0	6	0	6
4"	0	0	0	0
6"	0	0	0	0
8"	0	1	0	1
10"	0	1	1	2
Total Accounts	269	84	1	354
Total Equivalent Meters	270	222	41	533

Table 2.4: Non-Owner Customer Accounts and Equivalent Meters – Projected FY27

Figure 2.1 shows the recent historical trend in meter growth for all non-irrigation meter classes. As shown, meter number growth has been relatively flat. The dip in commercial accounts in FY14 correlates with identification of a Multi-Family Residential user class, which was previously accounted for in the Commercial class. Figure 2.2 shows the change in Single Family residential inside meters, which have grown at an average of just under one percent per year since FY13.

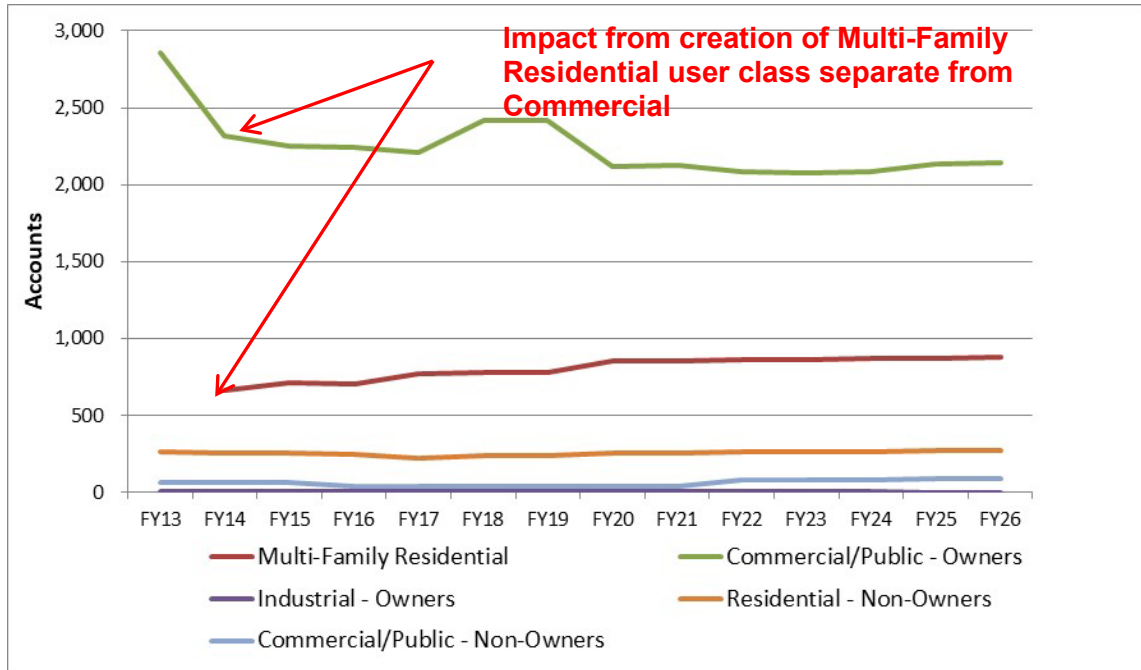


Figure 2.1: Historical Meter Counts (Excluding Irrigation)

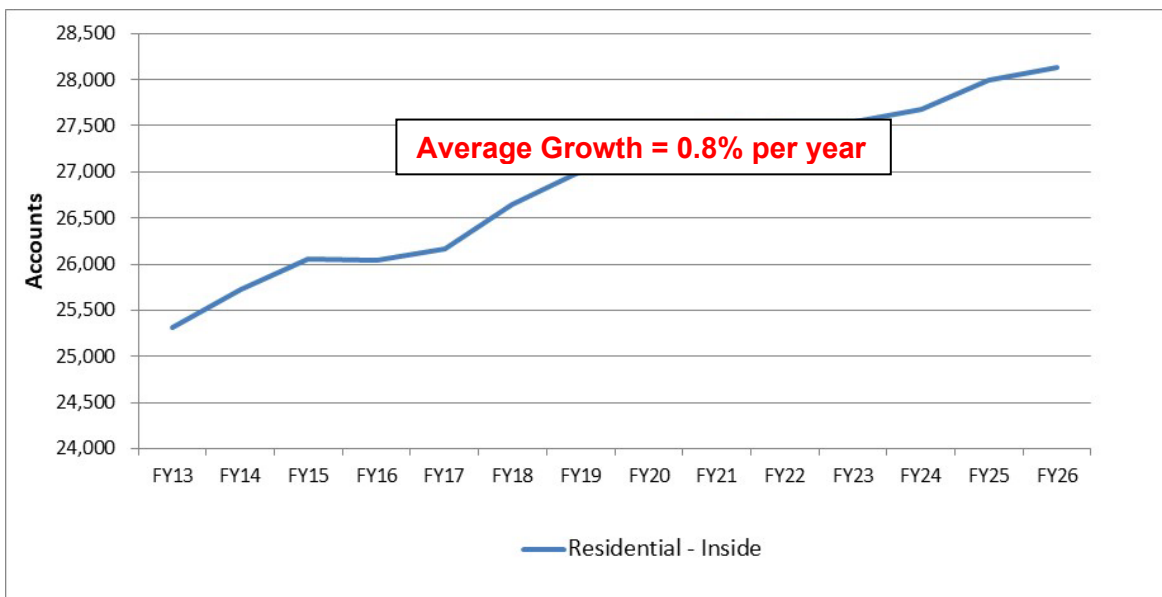


Figure 2.2: Historical Single-Family Residential (Owner) Meter Counts

Despite growth in meters, water use for the Single-Family Residential class has declined, likely as a combined result of conservation-oriented rate changes, increased use of water-saving household appliances, as well as variable weather patterns. Water use for other inside user classes has been sporadic, but the City expects to see continued growth. To avoid overestimating water sales for FY26 and FY27, account growth was projected to be 0.5 percent per year for the Single-Family Residential, Multi-Family Residential, Commercial and Irrigation Accounts. Based on recent historical water use per account, all water use was also grown at 0.5 percent per year. Water demand projections from the County Water District of Billings Heights indicate an expected increase in water use ranging from 1.8 to 2.4 percent annually. Based on this information, flow growth for Heights water district was projected to grow at 1.8 percent each year in FY26 and FY27. Meter and water demand projections for other outside users were not assumed to grow from projected FY26 levels.

Table 2.5 summarizes the projected FY26 and FY27 billable flow for each user class, measured in units of one thousand gallons (kgal), noting the basis for the FY26 and FY27 flow assumptions. Table 2.6 presents the peaking factors utilized in the FY26/FY27 analysis.

Customer Class	FY26 Usage (kgal)	FY27 Usage (kgal)	Basis
Owners			
Residential	2,499,551	2,512,048	Based on FY24; 0.5% annual increase
Multi-Family Residential	602,718	605,731	Based on FY24; 0.5% annual increase
Commercial	1,103,964	1,109,484	Based on FY24; 0.5% annual increase
Seasonal	322,497	324,110	Based on FY24; no annual increase
Subtotal	4,528,730	4,551,374	
Non-Owners			
Residential	18,774	18,774	Based on FY24; no annual increase
Commercial	746,487	746,487	Based on FY24; no annual increase
Commercial Resale	49,947	49,947	Based on FY24; no annual increase
Resale	1,053,252	1,072,211	Based on FY24 and Height's projections
Subtotal	1,868,460	1,887,419	
Total	6,397,190	6,438,792	

Table 2.5: Projected FY26 and FY27 Billable Water Sales

Customer Class	Max (Peak) Day (MGD)/Average Day (MGD)	Max (Peak) Hour (MGD)/Average Day (MGD)
Owners		
Residential	2.30	4.00
Multi-Family	1.40	4.00
Commercial	1.50	3.00
Industrial	1.50	2.00
Seasonal	3.75	6.00
Non-Owners		
Residential	2.30	4.00
Commercial	1.50	3.00
Resale	2.55	3.61
System Data	2.20	3.40

Table 2.6: Peaking Factors – FY26 and FY27 Analyses

Single-Family Residential Water Use

Figure 2.3 illustrates Single-Family Residential water use over the past five years. The current residential volumetric rate structure consists of four tiers:

- Tier 1: 0 – 10,000 gallons
- Tier 2: 11,000 – 32,000 gallons
- Tier 3: 33,000 – 75,000 gallons
- Tier 4: 75,000 gallons

The existing tier structure was implemented in FY15 and replaced a three-tier structure sized to capture the first 3,000 gallons of water use in the first tier, 9,000 gallons in the second tier, and the balance of monthly water use in the third tier. Since that time, average monthly residential water use has declined from 8,500 gallons to 7,400 gallons.

City staff have noted that some new residential properties are exhibiting higher than average water use associated with outdoor use. Since FY20, the maximum residential water bill has ranged from 292 to 604 thousand gallons and 404 thousand gallons, respectively. Currently, the third and fourth residential tiers are intended to address outdoor water use:

- Tier 3: 32,001-75,000 gallons
- Tier 4: 75,001 gallons and greater

The rate charged to seasonal accounts is based on the calculated cost of service and falls between the rates for residential tiers 2 and 3 in FY26 and between tiers 3 and 4 in FY27. Under the current rates, residential users with significant outdoor water use pay more than the constant block rate applied to seasonal users. However, if the City desires to send a stronger conservation

price signal to residential users, a fifth tier could be considered. The existing tier 4 could be sized to approximately to match the size of tier 3, and cover water use from 75,000 to 120,000 gallons per month. It is suggested that the price for tier 5, for water use in excess of 120,000 gallons, be charged 1.5 times the price of tier 4. If irrigation meters become allowable for residential properties, the City should reconsider the constant block seasonal approach to better address the water demands associated with residential outdoor use should it shift from the residential billing to seasonal billing.

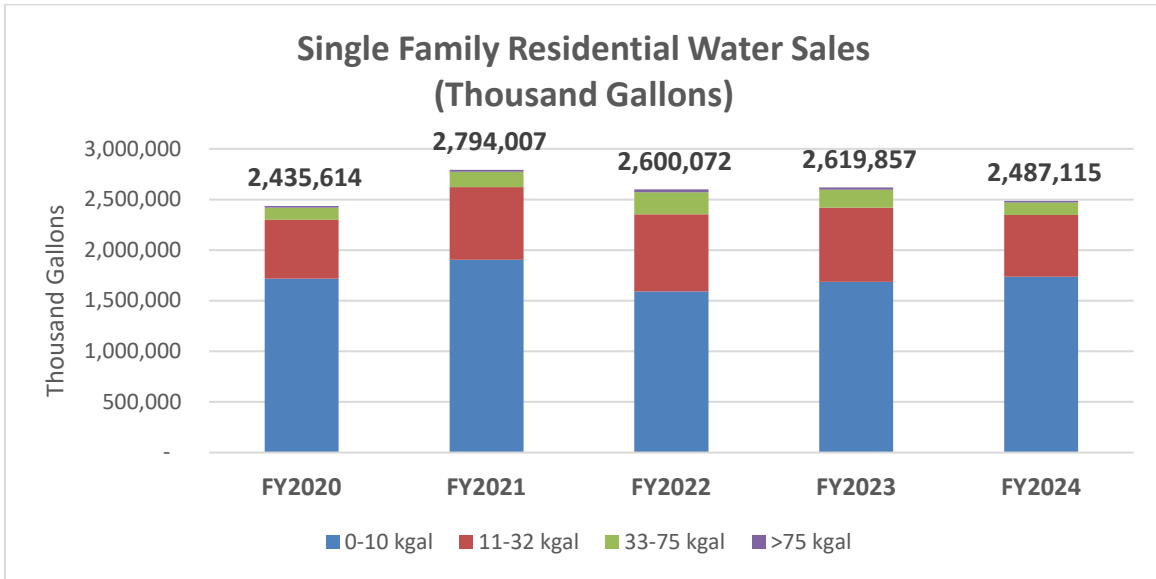


Figure 2.3: Single-Family Residential Water Sales

3.0 Revenue Requirements

Revenue requirements consist of expenses incurred for O&M of the Water Utility, as well as capital-related expenses such as debt service principal, capital outlays, and contributions to reserves.

3.1 Operation and Maintenance Costs

For the purpose of developing water rates for FY26 and FY27, the O&M component of revenue requirements was based on the preliminary FY25 Water Operating budget divisions titled Administration, Fiscal Services/Billing, Service Center, Water Treatment Plant, Distribution/Collection Maintenance, and Meter Shop. As agreed upon with the District, Joint O&M was determined based on the three-year average of the difference between budgeted and actual O&M expenses. For the FY26 and FY27 analyses, this value was 98.1 percent, updated from 94.2 percent in the FY24/FY25 study.

In determining net O&M revenue requirements, consideration is also given to non-rate operating revenue, which is applied to offset the operating costs. Tables 3.1 and 3.2 summarize total projected O&M revenue requirements, total projected O&M non-rate revenue, and net O&M revenue requirements based on ownership for FY26 and FY27, respectively.

Changes to the cost of service assumptions upon which Tables 3.1 and 3.2 are based are discussed in Section 4. Similar to the previous analysis, the portion of distribution cost associated with Zones 1, 2, and 4 was assumed to provide a benefit to non-owner users based on how water is managed within the system and provisions in place for alternate flow patterns in the case of emergency. In addition, it was noted that the City of Billings manages the Resale customer's storage tanks, which have a total volume of 8 MG. The analysis includes a direct allocation of O&M expenses to the Resale customer for the purpose of storage management. The directly assigned value for FY26 was derived as shown below based on the following assumptions:

- Heights storage volume = 8 MG
- City of Billings distribution storage volume = 29.91MG
- Assumed percentage of Water Treatment Plant budget division labor and expense associated with maintenance of pump station and storage reservoirs = 6 percent

$$8MG \div (29.91MG + 8 MG) \times 6\% = 1.27\%$$

$$1.27\% \times \text{Water Treatment Plant division fixed cost of } \$4,349,637 = \$59,271$$

The same percentages were applied to calculate the Resale allocation of storage management costs for FY27. In FY28, the City of Billings will bring additional storage associated with the West End Reservoir online. At that time this calculation will be re-evaluated.

As Owners of the system, the Owner user classes are allocated all of the O&M non-rate revenue except for the Transfer to O&M for pipe bursting. As a result of this credit to Owner-only revenue requirements, the net O&M revenue requirements for Non-Owners appears as a negative value in Tables 3.1 and 3.2.

The net revenue requirements functionalized by ownership are shown in Tables 3.1 and 3.2 are further allocated to the user classes based on the fixed or variable nature of the cost (classification), and the system usage parameters associated with each user class (allocation). Table 3.3 summarizes the allocated O&M revenue requirements by owner of FY26 and FY27, noting in particular the total net O&M revenue requirements allocated to the Resale user class.

Budget Line Item	Total	Joint	All-But-Resale	Owners	Resale
Water Production					
Chemicals	\$950,000	\$932,134	\$17,866	\$0	\$0
All Other	\$4,353,504	\$4,271,633	\$81,871	\$0	\$0
High Service Pumping		\$0	\$0	\$0	\$0
Utilities (80% to Base)	\$1,746,063	\$1,713,227	\$32,836	\$0	\$0
All Other	\$46,812	\$45,932	\$880	\$0	\$0
System Pumping and Storage		\$0	\$0	\$0	\$0
Utilities (80% to Base)	\$689,937	\$84,626	\$369,697	\$195,414	\$40,200
All Other	\$280,871	\$28,863	\$126,089	\$66,648	\$59,271
Distribution System		\$0	\$0	\$0	\$0
Fire Hydrants	\$741,809	\$0	\$741,809	\$0	\$0
All Other	\$2,096,535	\$640,417	\$1,047,959	\$408,160	\$0
Customer Billing and Meter	\$2,539,782	\$2,492,019	\$47,763	\$0	\$0
Admin.	\$3,576,000	\$3,508,750	\$67,250	\$0	\$0
O&M - Total	\$17,021,313	\$13,717,601	\$2,534,018	\$670,222	\$99,472
Less	Non-Rate				
O&M - Related	Revenue	Joint	All-But-Resale	Owners	Resale
Water Permits	\$68,900	\$0	\$0	\$68,900	\$0
Misc. Revenue	\$9,700	\$0	\$0	\$9,700	\$0
Collection of Bad Debt	\$800	\$0	\$0	\$800	\$0
Sale of Material/Labor	\$290,000	\$0	\$0	\$290,000	\$0
Public Water Supply	\$68,000	\$0	\$0	\$68,000	\$0
Water Service Line Repair	\$478,100	\$0	\$0	\$478,100	\$0
Water Service Line Admin.	\$24,500	\$0	\$0	\$24,500	\$0
Hydrant Meter Rental Fee	\$25,000	\$0	\$0	\$25,000	\$0
Charge for Services	\$0	\$0	\$0	\$0	\$0
Transfer to O&M for Pipebursting Projects	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0
Total O&M-Related	\$965,000	\$0	\$0	\$965,000	\$0
	Total	Joint	All-But-Resale	Owners	Resale
Total O&M Revenue Requirement	\$16,021,313	\$13,717,601	\$2,534,018	(\$329,778)	\$99,472

Table 3.1: Summary of Projected FY26 O&M Revenue Requirements

Budget Line Item	Total	Joint	All-But-Resale	Owners	Resale
Water Production					
Chemicals	\$978,500	\$960,099	\$18,401	\$0	\$0
All Other	\$4,484,109	\$4,399,782	\$84,327	\$0	\$0
High Service Pumping	\$0	\$0	\$0	\$0	\$0
Utilities (80% to Base)	\$1,798,445	\$1,764,624	\$33,821	\$0	\$0
All Other	\$48,216	\$47,309	\$907	\$0	\$0
System Pumping and Storage	\$0	\$0	\$0	\$0	\$0
Utilities (80% to Base)	\$710,635	\$87,165	\$380,787	\$201,277	\$41,406
All Other	\$289,297	\$29,729	\$129,872	\$68,648	\$61,049
Distribution System	\$0	\$0	\$0	\$0	\$0
Fire Hydrants	\$764,063	\$0	\$764,063	\$0	\$0
All Other	\$2,159,431	\$659,629	\$1,079,397	\$420,405	\$0
Customer Billing and Meter	\$2,615,975	\$2,566,780	\$49,195	\$0	\$0
Admin.	\$3,683,280	\$3,614,013	\$69,267	\$0	\$0
O&M - Total	\$17,531,952	\$14,129,129	\$2,610,039	\$690,329	\$102,456
Less	Non-Rate				
O&M - Related	Revenue	Joint	All-But-Resale	Owners	Resale
Water Permits	\$69,000	\$0	\$0	\$69,000	\$0
Misc. Revenue	\$9,775	\$0	\$0	\$9,775	\$0
Collection of Bad Debt	\$848	\$0	\$0	\$848	\$0
Sale of Material/Labor	\$290,000	\$0	\$0	\$290,000	\$0
Public Water Supply	\$68,000	\$0	\$0	\$68,000	\$0
Water Service Line Repair	\$492,877	\$0	\$0	\$492,877	\$0
Water Service Line Admin.	\$24,500	\$0	\$0	\$24,500	\$0
Hydrant Meter Rental Fee	\$25,000	\$0	\$0	\$0	\$0
Charge for Services	\$0	\$0	\$0	\$35,000	\$0
Transfer to O&M for Pipebursting Project	\$0	\$0	\$0	\$25,000	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0
Total O&M-Related	\$980,000	\$0	\$0	\$1,015,000	\$0
	Total	Joint	All-But-Resale	Owners	Resale
Total O&M Revenue Requirement	\$16,516,952	\$14,129,129	\$2,610,039	(\$324,671)	\$102,456

Table 3.2: Summary of Projected FY27 O&M Revenue Requirements

Ownership		FY26 O&M	FY27 O&M
Joint			
Owners		\$ 10,964,567	\$ 11,327,017
Resale		\$ 1,758,108	\$ 1,874,444
Other Non-Owners		\$ 994,927	\$ 927,668
Total Joint		\$ 13,717,601	\$ 14,129,129
All But Resale			
Owners		\$ 2,344,445	\$ 2,429,812
Other Non-Owners		\$ 189,573	\$ 180,227
Total All But Resale		\$ 2,534,018	\$ 2,610,039
Owners-Only		\$ (329,778)	\$ (324,671)
Resale-Only		\$ 99,472	\$ 102,456
Total		\$ 16,021,313	\$ 16,516,952
Total Resale		\$ 1,857,579	\$ 1,976,900

Table 3.3: Summary of Net O&M Revenue Requirements by Ownership

3.2 Capital Costs

Total capital-related revenue requirements were evaluated in terms of the cash-basis for the purpose of establishing the utility-basis capital requirements to be met with rate revenue. Capital costs are determined on a cash basis for owners of the system and a hybrid-utility basis for non-owners of the system. The hybrid-utility basis is determined by first taking the cash-based utility revenue requirements and then adjusting for the remaining non-owner share on a utility basis. These steps are described below.

3.2.1 Development of Cash-Basis Capital-Related Revenue Requirements

The City provided information related to existing and anticipated debt service requirements, the five-year Capital Improvement Plan (CIP), non-CIP capital outlays, and anticipated capital-related non-rate revenue for FY26. In FY26, the CIP includes \$10 million (M) in capital improvements. After accounting for reserve-funded capital, projected capital-related rate revenue requirements totaled \$20,007,634, and net capital-related revenue requirements came to \$18,507,634 after deducting capital-related non-rate revenue of \$1,500,000.

The City is currently constructing major water infrastructure, including a West End Treatment Plant (online in FY27), West End Reservoir (online in FY28), and West End Distribution. In addition to these projects, the FY27 CIP projects expenditures of \$17.4M. Projected FY27 capital-related rate revenue requirements totaled \$21,443,087 after accounting for reserve spending of \$35,658,235. Net capital-related revenue requirements totaled \$19,943,087 when considering projected capital-related non-rate revenue estimate of \$1,500,000. Table 3.4

summarizes the anticipated FY26 and FY27 cash-basis capital-related revenue requirements and capital-related non-rate revenues.

Line Item	Total FY26	Total FY27
Debt Service	\$ 6,334,122	\$ 7,931,194
Cash Funded CIP	\$ 8,622,515	\$ 48,564,620
Water Service Line Repair	\$ 350,000	\$ 350,000
Transfers To (from) O&M Reserve	\$ (703,867)	\$ 255,508
Increase/ (Decrease) Operating Fund Balance	\$ 5,404,864	\$ (35,658,235)
Total Capital Revenue Requirements - Cash Basis	\$ 20,007,634	\$ 21,443,087
Less: Non-Rate Capital Revenue		
interest earnings	\$ 1,500,000	\$ 1,500,000
Total Non-Rate Capital -Related Revenue	\$ 1,500,000	\$ 1,500,000
Net Capital Revenue Requirements - Cash Basis	\$ 18,507,634	\$ 19,943,087

Table 3.4: Summary of Net Capital-Related Revenue Requirements – Cash Basis

3.2.2 Development of Utility-Basis Capital-Related Revenue Requirements

To fairly assign the cost of only those assets in service and utilized by non-owner user classes, the Utility-basis with cash residual methodology is utilized by the City of Billings in determining the appropriate rates to charge non-owner user classes. This methodology calculates the capital-related component of revenue requirements based on depreciation of system assets in service and a return on capital investment made by the owners of the system. Contributed capital is excluded from this calculation.

Once capital-related revenue requirements have been established, the City’s methodology then applies the utility-based approach for calculating the appropriate share of capital-related revenue requirements for users located outside of the City. The utility approach is considered a fair means to allocate the capital-related revenue requirements to non-owners of the system based on the value of the infrastructure used by the non-owner users. The utility approach is based upon the allocation of revenue requirements represented by depreciation and a rate of return on the utility’s investment. Users located within the City are then allocated the difference between the total capital-related revenue requirements established under the cash-basis methodology and the outside city allocation of the utility-based capital-related revenue requirements. This approach is consistent with past efforts and Resale contract agreements.

There are two components to the Utility-basis capital-related revenue requirements: the return on rate base as calculated by applying a rate of return percentage to the asset base or net plant in service, and the depreciation on the net plant in service. To identify the return on rate base, the total assets in service must first be identified. Once the asset base is identified, the net plant in

service is calculated as the original cost less depreciation to date. The annual depreciation for the assets currently in service must also be determined. Table 3.5 summarizes the net fixed assets and depreciation for development of the FY26 utility-basis capital-related revenue requirements. The net fixed asset totals in Table 3.5 indicate that based on asset values at year-end FY24, new assets placed in service in FY25, assets that depreciated out in FY25, and assets that remained in service for FY25, the value of net plant in service for FY26 calculated as \$176.474M. Using the FY26 net asset base and the FY25 and FY26 CIP items anticipated to be placed in service by the close of FY26, the anticipated net asset base and annual depreciation for FY27 was developed and is summarized in Table 3.6.

For the FY26 and FY27 asset bases, use of the system was evaluated in terms of ownership, as was done for the evaluation of O&M revenue requirements. Tables 3.7 and 3.8 summarize the ownership allocations of net fixed asset value and depreciation for FY26 and FY27, respectively. Detailed fixed asset tables are found in Appendix A.

Fixed Asset Type	FY24 Asset Value	Annual Depreciation	FY26 Fixed Assets	FY25 Asset Additions	FY26 Net Fixed Assets
Source of Supply	\$8,720,868	\$441,984	\$8,278,883	\$989,415	\$9,268,298
Water Treatment/HS Pumping	\$19,134,876	\$1,725,064	\$17,409,811	\$2,656,677	\$20,066,488
Distribution Pumping	\$7,755,670	\$441,043	\$7,314,627	\$5,098,876	\$12,413,503
Reservoirs and Tanks	\$18,850,283	\$626,659	\$18,223,624	\$685,410	\$18,909,034
Transmission and Distribution	\$88,267,175	\$3,120,433	\$85,146,742	\$22,954,472	\$108,101,214
Meters and Hydrants	\$2,312,453	\$148,117	\$2,166,047	\$330,656	\$2,496,703
General Plant	\$4,869,391	\$675,526	\$4,200,328	\$1,017,994	\$5,218,322
Net	\$149,910,715	\$7,178,826	\$142,740,063	\$33,733,500	\$176,473,564

Table 3.5: Summary of FY26 Fixed Assets and Depreciation

Fixed Asset Type	Net Fixed Assets	Allocat Depr
Source of Supply	\$9,736,550	\$795,103
Water Treatment/HS Pumping	\$86,796,477	\$3,466,812
Distribution Pumping	\$16,729,832	\$2,110,339
Reservoirs and Tanks	\$25,968,985	\$739,296
Transmission and Distribution	\$144,708,204	\$163,292
Meters and Hydrants	\$2,613,058	\$917,339
General Plant	\$6,019,263	\$499,749
Net	\$292,572,369	\$8,691,930

Table 3.6: Summary of FY27 Fixed Assets and Depreciation

Ownership	Net Fixed Asset	Depreciation
Joint		
Owners	\$144,083,464	\$5,863,141
Resale	13,041,536	765,644
Other Non-Owners	<u>15,873,271</u>	<u>651,497</u>
Subtotal Joint	\$172,998,271	\$7,280,283
Owners-Only	\$44,859,282	\$1,339,279
Resale-Only	<u>\$900,921</u>	<u>\$72,369</u>
Total	\$218,758,474	\$8,691,930
Owner Subtotal	\$188,942,747	\$7,202,420
Non-Owner Subtotal (including Resa	\$29,815,727	\$1,489,510
Resale Subtotal	\$13,942,457	\$838,013

Table 3.7: FY26 Utility-Basis Capital-Related Revenue Requirements Based on Ownership

Ownership	Net Fixed Asset	Depreciation
Joint		
Owners	\$199,428,318	\$6,793,598
Resale	26,284,832	970,601
Other Non-Owners	<u>19,473,837</u>	<u>754,771</u>
Subtotal Joint	\$245,186,987	\$8,518,970
Owners-Only	\$46,556,821	\$1,410,439
Resale-Only	<u>\$828,560</u>	<u>\$72,369</u>
Total	\$292,572,369	\$10,001,777
Owner Subtotal	\$245,985,140	\$8,204,036
Non-Owner Subtotal (including Resa	\$46,587,229	\$1,797,741
Resale Subtotal	\$27,113,392	\$1,042,970

Table 3.8: FY27 Utility-Basis Capital-Related Revenue Requirements Based on Ownership

Per the Memorandum of Understanding between the City and its Resale customer, the rate of return is based on the WACC, calculated using the City’s current effective interest rate on outstanding debt and a return on equity equal to the average 30-year treasury rate plus 300 basis points for the most recent twelve-month period ending June 30th. Based on this formula, with an average 30-year treasury rate of 4.51 percent, the calculated rate of return on equity was 7.51 percent. For FY26 the effective interest rate on water debt for the City is estimated at 4.37 percent, resulting in a FY26 WACC of 6.36 percent. Table 3.9 summarizes the WACC calculation. The average 30-year treasury rate used for FY26 was also used for FY27. Based on a projected effective interest rate on water debt of 4.26 percent, the FY27 weighted cost of capital was projected to be 6.20 percent. This has increased in recent years and is a direct reflection of the recent interest rate environment.

Debt/Equity	FY2026	FY2027
Total Outstanding Debt	\$80,075,000	\$117,726,000
Interest on Outstanding Debt	\$3,499,072	\$5,010,267
Effective Interest Rate on Outstanding Debt	4.37%	4.26%
Total Fund Equity	\$138,683,474	\$174,846,369
Rate of Return on Equity	7.51%	7.51%
Total Equity and Debt	\$218,758,474	\$292,572,369
Weighted Cost of Capital	6.36%	6.20%

Table 3.9: Weighted Average Cost of Capital (WACC) Calculation

Table 3.10 shows the calculated return on rate base using Non-Owner rates of return of 6.36 percent and 6.20 percent in FY26 and FY27, respectively. Although the rate of return for Non-Owners decreases from FY26 to FY27, the substantial increase in the rate base as new infrastructure comes online results in an overall increase of 39 percent in net utility basis capital-related costs allocable to Non-Owners. Total capital revenue requirements under the utility method are equal to the capital-related revenue requirements under the cash basis and are based on actual capital revenue requirements for each year.

Line Item	FY2026	FY2027
Utility Basis Capital Costs for Non-Owners		
Return on Rate Base		
Rate Base		
Net Plant in Service	\$28,897,007	\$45,504,719
Allowance for Working Capital	\$371,887	\$377,969
Total Rate Base	\$29,268,894	\$45,882,689
Rate of Return	6.36%	6.20%
Total Rate of Return on Rate Base	\$1,861,657	\$2,845,000
Depreciation Less Amortization Expense	\$1,451,929	\$1,754,300
Net Utility Basis Capital Costs	\$3,313,586	\$4,599,300
Utility Basis Capital Costs for Owners		
Return on Rate Base		
Rate Base		
Net Plant in Service	\$189,861,467	\$247,067,650
Allowance for Working Capital	\$1,630,777	\$1,686,650
Total Rate Base	\$191,492,244	\$248,754,299
Rate of Return - Commercial Resale	4.14%	2.84%
Rate of Return - Owners	6.51%	6.34%
Return on Rate Base	\$7,954,047	\$7,096,310
Depreciation Less Amortization Expense	\$7,240,001	\$8,247,478
Net Utility Basis Capital Costs	\$15,194,048	\$15,343,788
Total Utility Basis Capital Revenue Requirement	\$18,507,634	\$19,943,087

Table 3.10: Utility-Basis Capital Revenue Requirements – FY26 and FY27

Beginning in FY24, Commercial Resale users were designated as a separate class due to the nature of the ultimate delivery of water outside the City. Commercial Resale users are charged a 7.75 percent rate of return on their share of the system equity, which resulted in overall rates of return of 6.51 percent in FY26 and 6.34 percent in FY27. All other system owners are allocated the balance of the capital revenue requirements not allocated to the non-owners and commercial resale customers. This translates to a rate of return for Owners equal to 4.12 percent in FY26 and 2.82 percent in FY27. Because the return percentage is calculated based on the total rate base, the percentage decreases from FY26 to FY27 due to the \$57M increase in Owner rate base.

3.3 Total Revenue Requirements

Tables 3.11 and 3.12 summarize the total revenue requirements for FY26 and FY27, respectively, under both the Cash-Basis and Utility-Basis methodologies. Table 3.13 summarizes the total revenue requirements by ownership for both FY26 and FY27.

2026	Operating Costs	Capital Costs	Total
Cash-Basis Revenue Requirements			
O&M Expense	\$17,021,313	\$0	\$17,021,313
Debt Service Requirements		6,334,122	6,334,122
Cash Financing of Construction		8,622,515	8,622,515
Water Line Service Repair		350,000	350,000
Operating Reserve		(703,867)	(703,867)
Total	\$17,021,313	\$14,602,770	\$31,624,083
Revenue Requirements Met From Other Sources			
Other Operating Revenue	\$1,000,000	\$0	\$1,000,000
Interest Income		1,500,000	1,500,000
Change in Funds Available		(5,404,864)	(5,404,864)
Total	\$1,000,000	(\$3,904,864)	(\$2,904,864)
Net Costs to be Met From Charges (Rates)	\$16,021,313	\$18,507,634	\$34,528,947
Restatement of Net Costs - Utility-Basis Revenue Requirements			
O&M Expenses	\$16,021,313	\$0	\$16,021,313
Capital Costs			
Depreciation		8,691,930	8,691,930
Return on Rate Base		9,815,704	9,815,704
Total	\$16,021,313	\$18,507,634	\$34,528,947

Table 3.11: Summary of Total Projected FY26 Net Revenue Requirements

2027	Operating Costs	Capital Costs	Total
Cash-Basis Revenue Requirements			
O&M Expense	\$17,531,952	\$0	\$17,531,952
Debt Service Requirements		7,931,194	7,931,194
Cash Financing of Construction		48,564,620	48,564,620
Water Line Service Repair		350,000	350,000
Operating Reserve		255,508	255,508
Total	\$17,531,952	\$57,101,322	\$74,633,275
Revenue Requirements Met From Other Sources			
Other Operating Revenue	\$1,015,000	\$0	\$1,015,000
Interest Income		1,500,000	1,500,000
Change in Funds Available		35,658,235	35,658,235
Total	\$1,015,000	\$37,158,235	\$38,173,235
Net Costs to be Met From Charges (Rates)	\$16,516,952	\$19,943,087	\$36,460,039
Restatement of Net Costs - Utility-Basis Revenue Requirements			
O&M Expenses	\$16,516,952	\$0	\$16,516,952
Capital Costs			
Depreciation		10,001,777	10,001,777
Return on Rate Base		9,941,310	9,941,310
Total	\$16,516,952	\$19,943,087	\$36,460,039

Table 3.12: Summary of Total Projected FY27 Net Revenue Requirements

Ownership	O&M	Capital	Total
FY2026			
Owner	\$12,979,234	\$15,096,088	\$28,075,322
Non-Owners	\$3,042,079	\$3,411,546	\$6,453,625
Total	\$16,021,313	\$18,507,634	\$34,528,947
FY2027			
Owner	\$13,432,157	\$15,231,187	\$28,663,344
Non-Owners	\$3,084,795	\$4,711,900	\$7,796,695
Total	\$16,516,952	\$19,943,087	\$36,460,039

Table 3.13: Summary of Total Projected FY26 and FY27 Net Revenue Requirements by Ownership

4.0 Cost of Service Analysis

The following sub-sections summarize the cost of service assumptions and results. Detailed tables summarizing the costs by ownership, cost type, and cost allocation to the user classes are found in Appendix B.

4.1 Methodology

Following the establishment of total O&M and capital revenue requirements by customer group (joint, all-but-resale, owner, or resale), the revenue requirements were then taken through a series of steps to result in allocation to each user class. In the first step, revenue requirements were functionalized according to customer group. As noted in Section 1.0, Joint costs were allocated to all user classes, All-But-Resale were allocated to all owner user classes and non-owner user classes except for the Resale class, Owner costs were allocated only to Owner user classes, and Resale costs were allocated only to the Resale user class. In the second step, costs were classified as to how the cost is related to usage characteristics – Customer, Meter, Base, Max Day, or Peak Day applicability. Finally, in the third step, costs were allocated to the user classes based on the system usage characteristics of each class. For the allocation of customer costs, the percentage of meters or accounts determined the allocation percentage. For meter costs, the percentage of total equivalent meters in terms of 3/4-inch meter equivalents was used. For base capacity, average day billed water use determines the allocation percentage, and for peak/max day and peak/max hour allocations were calculated using the average day billed water use and the peaking factors from Table 2.6. The following subsections describe the Functionalization, Classification, and Allocation steps for the O&M and Capital-Related revenue requirements.

4.2 O&M Cost Allocations

Table 3.3 presented the O&M revenue requirements by ownership. To arrive at the final O&M cost allocation to each user class, the costs by ownership were also classified to the appropriate fixed or variable component based on the way the cost is related to user characteristics such as meter numbers and flow. Table 4.1 presents the functionalization percentages for each line item O&M revenue requirement by ownership. The same values were applied for both FY26 and FY27. Table 4.2 shows the classification of each line item. Per the agreement with the County Water District of Billings Heights, the amount of cost eligible for joint allocation to all users is adjusted based on the rolling three-year average percentage of actual expenditures over budgeted expenditures. For FY26 this value was 98.1 percent. The following bullets briefly summarize the assumptions behind the O&M functionalization percentages in Table 4.1.

- Water Production and High Service Pumping costs: Allocated to all users. Adjusted by 98.1 percent to account for agreement with Resale customer.

- System Pumping and Storage: Allocated based on value of asset base utilization of system components. Assumed Resale customer uses 75 percent of the Walter Pump Station, with the rest allocated to the Owner user class. The Joint allocation percentage assumes that the Resale customer benefits from the Willet and Leavens Reservoirs due to their role in serving Zone 1, and the Fox Reservoir due to its interconnect that allows for emergency service to the Resale customer. All-But-Resale allocation is based on the determination that Non-Owner users (other than Resale) benefit from infrastructure in Pressure Zones 1, 2, and 4.
- System Pumping and Storage: A portion of fixed Water Treatment Plant division costs were allocated directly to the Resale customer to account for reservoir management as described in Section 3.1.
- Allocation of Fire Hydrants based on information indicating the presence of public hydrants served outside of City limits.
- Allocation of all other Distribution (maintenance of pipelines) based on agreement that Resale customer can be charged for transmission greater than 12” and that Non-Owner customers (other than Resale) utilize the transmission system. In addition, it was assumed that Non-Owner customers (other than Resale) utilize 60 percent of the distribution system to receive water at their connection points based on the estimated miles of pipe in Pressure Zones 1, 2, and 4.
- Customer Billing and Meter: Allocated to all users. Adjusted by 98.1 percent to account for agreement with Resale customer.
- Administrative: Allocated to all users. Adjusted by 98.1 percent to account for agreement with Resale customer.

As shown in Table 4.2, the costs were classified as Base, Max Day, Max Hour, Customer, Meter, or Direct Fire. The revenue requirements comprising the Customer and Meter classified costs result in the calculation of the fixed meter charges, and those allocated to the Base, Max Day, and Max Hour components comprise the charges that derive the volumetric rates. The revenue requirements identified as Direct Fire costs are associated with the fixed fire protection charges.

The following bullets briefly summarize the assumptions behind the O&M classification percentages in Table 4.2.

- Water Production – Chemicals: This expense varies directly with water usage and is assigned as a 100 percent Base cost.
- Water Production – All Other, High Service Pumping – All Other, and System Pumping and Storage – All Other: These expenses are associated with meeting maximum day demands as well as average day usage are split between Base (average day) and Extra Capacity – Peak Day based on the system max day/average day design parameter of 2.2.

Item	Joint	All-But-Resale	Owners	Resale	Total
Water Production					
Chemicals	98.1%	1.9%	0.0%	0.0%	100.0%
All Other	98.1%	1.9%	0.0%	0.0%	100.0%
High Service Pumping					
Utilities (80% to Base)	98.1%	1.9%	0.0%	0.0%	100.0%
All Other	98.1%	1.9%	0.0%	0.0%	100.0%
System Pumping and Storage					
Utilities (80% to Base)	12.3%	53.6%	28.3%	5.8%	100.0%
All Other	10.3%	44.9%	23.7%	21.1%	100.0%
Distribution System					
Fire Hydrants	0.0%	100.0%	0.0%	0.0%	100.0%
All Other	30.5%	50.0%	19.5%	0.0%	100.0%
Customer Billing and Meter	98.1%	1.9%	0.0%	0.0%	100.0%
Administrative	98.1%	1.9%	0.0%	0.0%	100.0%
Total O&M-Related Non-Rate Revenues					
3121 Street Sprinkling	0.0%	0.0%	100.0%	0.0%	100.0%
3122 Sewer Flushing	0.0%	0.0%	100.0%	0.0%	100.0%
Water Permits	0.0%	0.0%	100.0%	0.0%	100.0%
Misc. Revenue	0.0%	0.0%	100.0%	0.0%	100.0%
Collection of Bad Debt	0.0%	0.0%	100.0%	0.0%	100.0%
Sale of Material/Labor	0.0%	0.0%	100.0%	0.0%	100.0%
Public Water Supply	0.0%	0.0%	100.0%	0.0%	100.0%
Water Service Line Repair	0.0%	0.0%	100.0%	0.0%	100.0%
Water Service Line Admin.	0.0%	0.0%	100.0%	0.0%	100.0%
Unused	0.0%	0.0%	100.0%	0.0%	100.0%
Late Payment Interest	0.0%	0.0%	100.0%	0.0%	100.0%
Hydrant Meter Rental Fee	0.0%	0.0%	100.0%	0.0%	100.0%
Charge for Services	0.0%	0.0%	100.0%	0.0%	100.0%
Transfer to O&M for Pipebursting Proj	30.5%	50.0%	19.5%	0.0%	100.0%
Interest Earnings - Operating Fund (502 &	0.0%	0.0%	100.0%	0.0%	100.0%
Transfers In	0.0%	0.0%	100.0%	0.0%	100.0%

Table 4.1: Functionalization of FY26 and FY27 O&M Revenue Requirements by Ownership

- High Service Pumping – Utilities, and System Pumping and Storage – Utilities: These expenses are classified as 80 percent Base and 20 percent Extra Capacity – Peak Day based on a review of 2022 – 2024 daily pumping data.
- Distribution System – All Other: These are costs that are driven by peak hour, as well as peak day, and are therefore classified based on system parameters for meeting peak day and peak hour requirements, with the remainder classified as average day costs.

Item	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire	Total
Water Production							
Chemicals	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
All Other	45.5%	54.5%	0.0%	0.0%	0.0%	0.0%	100.0%
High Service Pumping							
Utilities (80% to Base)	80.0%	20.0%	0.0%	0.0%	0.0%	0.0%	100.0%
All Other	45.5%	54.5%	0.0%	0.0%	0.0%	0.0%	100.0%
System Pumping and Storage							
Utilities (80% to Base)	80.0%	20.0%	0.0%	0.0%	0.0%	0.0%	100.0%
All Other	45.5%	54.5%	0.0%	0.0%	0.0%	0.0%	100.0%
Distribution System							
Fire Hydrants	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
All Other	29.4%	35.3%	35.3%	0.0%	0.0%	0.0%	100.0%
Customer Billing and Meter	0.0%	0.0%	0.0%	40.6%	59.4%	0.0%	100.0%
Administrative	27.3%	32.7%	7.4%	10.3%	15.0%	7.4%	100.0%
Total O&M-Related Non-Rate Revenues							
3121 Street Sprinkling	42.0%	28.1%	5.5%	7.7%	11.2%	5.5%	100.0%
3122 Sewer Flushing	42.0%	28.1%	5.5%	7.7%	11.2%	5.5%	100.0%
Water Permits	42.0%	28.1%	5.5%	7.7%	11.2%	5.5%	100.0%
Misc. Revenue	42.0%	28.1%	5.5%	7.7%	11.2%	5.5%	100.0%
Collection of Bad Debt	42.0%	28.1%	5.5%	7.7%	11.2%	5.5%	100.0%
Sale of Material/Labor	42.0%	28.1%	5.5%	7.7%	11.2%	5.5%	100.0%
Public Water Supply	42.0%	28.1%	5.5%	7.7%	11.2%	5.5%	100.0%
Water Service Line Repair	42.0%	28.1%	5.5%	7.7%	11.2%	5.5%	100.0%
Water Service Line Admin.	42.0%	28.1%	5.5%	7.7%	11.2%	5.5%	100.0%
Late Payment Interest	42.0%	28.1%	5.5%	7.7%	11.2%	5.5%	100.0%
Hydrant Meter Rental Fee	42.0%	28.1%	5.5%	7.7%	11.2%	5.5%	100.0%
Charge for Services	42.0%	28.1%	5.5%	7.7%	11.2%	5.5%	100.0%
Transfer to O&M for Pipebursting Projects	42.0%	28.1%	5.5%	7.7%	11.2%	5.5%	100.0%
Interest Earnings - Operating Fund (502 & 5	42.0%	28.1%	5.5%	7.7%	11.2%	5.5%	100.0%
Transfers In	42.0%	28.1%	5.5%	7.7%	11.2%	5.5%	100.0%

Table 4.2: Classification of FY26 and FY27 O&M Revenue Requirements

Tables 4.3 and 4.4, respectively, summarize the O&M revenue requirements by classification for FY26 and the allocated O&M revenue requirements to each user class for FY26. Similarly, Tables 4.5 and 4.6 present the O&M revenue requirements by classification and the allocated O&M revenue requirements to each user class for FY27, respectively. Detailed allocation tables are found in Appendix B.

Item	Total	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$ 950,000	\$ 950,000	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ 4,353,504	\$ 1,978,865	\$ 2,374,638	\$ -	\$ -	\$ -	\$ -
High Service Pumping							
Utilities (80% to Base)	\$ 1,746,063	\$ 1,396,850	\$ 349,213	\$ -	\$ -	\$ -	\$ -
All Other	\$ 46,812	\$ 21,278	\$ 25,534	\$ -	\$ -	\$ -	\$ -
System Pumping and Storage							
Utilities (80% to Base)	\$ 689,937	\$ 551,950	\$ 137,987	\$ -	\$ -	\$ -	\$ -
All Other	\$ 280,871	\$ 127,669	\$ 153,202	\$ -	\$ -	\$ -	\$ -
Distribution System							
Fire Hydrants	\$ 741,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 741,809
All Other	\$ 2,096,535	\$ 616,628	\$ 739,954	\$ 739,954	\$ -	\$ -	\$ -
Customer Billing and Meter	\$ 2,539,782	\$ -	\$ -	\$ -	\$ 1,031,151	\$ 1,508,631	\$ -
Administrative	\$ 3,576,000	\$ 975,625	\$ 1,170,750	\$ 263,047	\$ 366,566	\$ 536,305	\$ 263,707
Total O&M Allocations	\$ 17,021,313	\$ 6,618,865	\$ 4,951,279	\$ 1,003,001	\$ 1,397,717	\$ 2,044,936	\$ 1,005,515
Less: O&M-Related Non-rate Revenue							
Total Direct Allocations	\$ 13,445,313	\$ 5,643,240	\$ 3,780,528	\$ 739,954	\$ 1,031,151	\$ 1,508,631	\$ 741,809
Percent Direct Allocation	100.0%	42.0%	28.1%	5.5%	7.7%	11.2%	5.5%
3121 Street Sprinkling	\$ 1,900	\$ 797	\$ 534	\$ 105	\$ 146	\$ 213	\$ 105
3122 Sewer Flushing	\$ 7,800	\$ 3,274	\$ 2,193	\$ 429	\$ 598	\$ 875	\$ 430
Water Permits	\$ 68,900	\$ 28,919	\$ 19,373	\$ 3,792	\$ 5,284	\$ 7,731	\$ 3,801
Misc. Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collection of Bad Debt	\$ 800	\$ 336	\$ 225	\$ 44	\$ 61	\$ 90	\$ 44
Sale of Material/Labor	\$ 290,000	\$ 121,718	\$ 81,542	\$ 15,960	\$ 22,241	\$ 32,539	\$ 16,000
Public Water Supply	\$ 68,000	\$ 28,541	\$ 19,120	\$ 3,742	\$ 5,215	\$ 7,630	\$ 3,752
Water Service Line Repair	\$ 478,100	\$ 200,667	\$ 134,431	\$ 26,312	\$ 36,667	\$ 53,645	\$ 26,378
Water Service Line Admin.	\$ 24,500	\$ 10,283	\$ 6,889	\$ 1,348	\$ 1,879	\$ 2,749	\$ 1,352
Hydrant Meter Rental Fee	\$ 25,000	\$ 10,493	\$ 7,029	\$ 1,376	\$ 1,917	\$ 2,805	\$ 1,379
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue Requirements	\$ 16,021,313	\$ 6,199,147	\$ 4,670,100	\$ 947,967	\$ 1,321,025	\$ 1,932,731	\$ 950,343

Table 4.3: Classified FY26 O&M Revenue Requirements

Customer Class	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire	Total
Owners							
Residential	\$ 2,439,488	\$ 1,887,422	\$ 242,717	\$ 1,172,137	\$ 1,538,612	\$ -	\$ 7,280,377
Multi-Family Residential	\$ 588,235	\$ 140,035	\$ 89,511	\$ 36,461	\$ 115,360	\$ -	\$ 969,602
Commercial	\$ 1,077,437	\$ 320,619	\$ 94,588	\$ 89,424	\$ 230,576	\$ -	\$ 1,812,644
Industrial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seasonal	\$ 314,748	\$ 515,137	\$ 41,448	\$ 7,209	\$ 16,249	\$ -	\$ 894,791
Public Fire Protection	\$ -	\$ 620,511	\$ 342,085	\$ -	\$ -	\$ 842,541	\$ 1,805,137
Private Fire Protection	\$ -	\$ 74,484	\$ 41,063	\$ -	\$ -	\$ 101,136	\$ 216,683
Non-Owners							
Residential	\$ 18,792	\$ 14,422	\$ 1,632	\$ 11,868	\$ 15,587	\$ -	\$ 62,301
Commercial	\$ 747,183	\$ 220,557	\$ 57,272	\$ 3,706	\$ 12,823	\$ -	\$ 1,041,541
Commercial Resale	\$ 49,994	\$ 11,511	\$ 4,113	\$ 176	\$ 1,191	\$ -	\$ 66,985
Resale	\$ 963,272	\$ 860,683	\$ 31,249	\$ 43	\$ 2,333	\$ -	\$ 1,857,579
Private Fire Protection	\$ -	\$ 4,718	\$ 2,289	\$ -	\$ -	\$ 6,665	\$ 13,673
Total O&M Revenue Requirements	\$ 6,199,147	\$ 4,670,100	\$ 947,967	\$ 1,321,025	\$ 1,932,731	\$ 950,343	\$ 16,021,313

Table 4.4: Projected FY26 O&M Revenue Requirements by Customer Classes

Item	Total	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$ 978,500	\$ 978,500	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ 4,484,109	\$ 1,272,789	\$ 3,211,320	\$ -	\$ -	\$ -	\$ -
High Service Pumping							
Utilities (80% to Base)	\$ 1,798,445	\$ 1,438,756	\$ 359,689	\$ -	\$ -	\$ -	\$ -
All Other	\$ 48,216	\$ 13,686	\$ 34,530	\$ -	\$ -	\$ -	\$ -
System Pumping and Storage							
Utilities (80% to Base)	\$ 710,635	\$ 568,508	\$ 142,127	\$ -	\$ -	\$ -	\$ -
All Other	\$ 289,297	\$ 82,115	\$ 207,182	\$ -	\$ -	\$ -	\$ -
Distribution System							
Fire Hydrants	\$ 764,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 764,063
All Other	\$ 2,159,431	\$ 396,610	\$ 1,000,669	\$ 762,152	\$ -	\$ -	\$ -
Customer Billing and Meter	\$ 2,615,975	\$ -	\$ -	\$ -	\$ 1,062,086	\$ 1,553,889	\$ -
Administrative	\$ 3,683,280	\$ 627,514	\$ 1,583,253	\$ 270,939	\$ 377,563	\$ 552,394	\$ 271,618
Total Allocations	\$ 17,531,952	\$ 5,378,478	\$ 6,538,771	\$ 1,033,091	\$ 1,439,649	\$ 2,106,284	\$ 1,035,681
Total Direct Allocations	\$ 13,848,672	\$ 4,750,964	\$ 4,955,518	\$ 762,152	\$ 1,062,086	\$ 1,553,889	\$ 764,063
Percent Direct Allocation	100.0%	34.3%	35.8%	5.5%	7.7%	11.2%	5.5%
3121 Street Sprinkling	\$ 1,910	\$ 655	\$ 684	\$ 105	\$ 146	\$ 214	\$ 105
3122 Sewer Flushing	\$ 7,865	\$ 2,698	\$ 2,814	\$ 433	\$ 603	\$ 883	\$ 434
Water Permits	\$ 69,000	\$ 23,671	\$ 24,691	\$ 3,797	\$ 5,292	\$ 7,742	\$ 3,807
Misc. Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collection of Bad Debt	\$ 848	\$ 291	\$ 303	\$ 47	\$ 65	\$ 95	\$ 47
Sale of Material/Labor	\$ 290,000	\$ 99,488	\$ 103,772	\$ 15,960	\$ 22,241	\$ 32,539	\$ 16,000
Public Water Supply	\$ 68,000	\$ 23,328	\$ 24,333	\$ 3,742	\$ 5,215	\$ 7,630	\$ 3,752
Water Service Line Repair	\$ 492,877	\$ 169,088	\$ 176,368	\$ 27,125	\$ 37,800	\$ 55,303	\$ 27,193
Water Service Line Admin.	\$ 24,500	\$ 8,405	\$ 8,767	\$ 1,348	\$ 1,879	\$ 2,749	\$ 1,352
Late Payment Interest	\$ 35,000	\$ 12,007	\$ 12,524	\$ 1,926	\$ 2,684	\$ 3,927	\$ 1,931
Hydrant Meter Rental Fee	\$ 25,000	\$ 8,577	\$ 8,946	\$ 1,376	\$ 1,917	\$ 2,805	\$ 1,379
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Requirements	\$ 16,516,952	\$ 5,030,269	\$ 6,175,570	\$ 977,231	\$ 1,361,806	\$ 1,992,396	\$ 979,681

Table 4.5: Classified FY27 O&M Revenue Requirements

Customer Class	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire	Total
Owners							
Residential	\$ 1,976,619	\$ 2,492,908	\$ 250,721	\$ 1,208,483	\$ 1,586,958	\$ -	\$ 7,515,688
Multi-Family Residential	\$ 476,623	\$ 184,959	\$ 92,463	\$ 37,575	\$ 118,666	\$ -	\$ 910,286
Commercial	\$ 873,004	\$ 423,473	\$ 97,707	\$ 92,164	\$ 237,352	\$ -	\$ 1,723,700
Industrial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seasonal	\$ 255,028	\$ 680,393	\$ 42,814	\$ 7,395	\$ 16,676	\$ -	\$ 1,002,307
Public Fire Protection	\$ -	\$ 815,551	\$ 351,632	\$ -	\$ -	\$ 868,621	\$ 2,035,804
Private Fire Protection	\$ -	\$ 97,896	\$ 42,209	\$ -	\$ -	\$ 104,267	\$ 244,372
Non-Owners							
Residential	\$ 15,146	\$ 18,944	\$ 1,676	\$ 12,164	\$ 15,983	\$ -	\$ 63,914
Commercial	\$ 602,219	\$ 289,715	\$ 58,809	\$ 3,799	\$ 13,149	\$ -	\$ 967,690
Commercial Resale	\$ 40,294	\$ 15,120	\$ 4,223	\$ 181	\$ 1,221	\$ -	\$ 61,040
Resale	\$ 791,336	\$ 1,150,478	\$ 32,650	\$ 44	\$ 2,392	\$ -	\$ 1,976,900
Private Fire Protection	\$ -	\$ 6,132	\$ 2,326	\$ -	\$ -	\$ 6,793	\$ 15,252
Total O&M Revenue Requirements	\$ 5,030,269	\$ 6,175,570	\$ 977,231	\$ 1,361,806	\$ 1,992,396	\$ 979,681	\$ 16,516,952

Table 4.6: Projected FY27 O&M Revenue Requirements by Customer Classes

4.3 Fixed Asset Allocations

Table 3.5 presented the fixed assets by asset type and Tables 3.7 and 3.8 summarized total fixed assets by ownership for FY26 and FY27, respectively. Tables 4.7 and 4.8, respectively, summarize the functionalized FY26 and FY27 fixed assets by ownership and asset type, excluding contributed assets. Functionalization of fixed assets and depreciation costs, addressed later in this Section, was similar to that described for the corresponding O&M cost categories. The following bullets summarize specific assumptions behind the capital functionalization.

- Source of Supply, Water Treatment, High Service Pumping, General Plant, Meter and Service Connection facilities were functionalized as Joint costs.
- Distribution System Pump Station facilities serving Pressure Zones 1, 2, and 4 were functionalized to All-But-Resale. Based on an evaluation of the capital cost associated with the Walter Pump Station as completed by the design engineer for the facility, 40 percent of the Walter Pump Station was functionalized to the Resale class and the remainder was functionalized as an Owner cost, consistent with the previous analyses.
- Reservoirs and Tanks serving the Resale customer (Fox, Leavens, and Willet) were functionalized as Joint costs. The remaining facilities that support pressure zones 1, 2, and 4 were functionalized as All-But-Resale costs, and the remaining facilities were functionalized to Owner classes.
- Transmission pipelines greater than 12 inches in diameter were functionalized as Joint costs and transmission pipelines equal to 12 inches were functionalized as All-But-Resale due to the connection of outside users. Based on a review of miles of pipe within Pressure Zones 1, 2, and 4, 60 percent of distribution lines were allocated as All-But-Resale.
- Hydrants and Hydrant mains were functionalized as All-But-Resale.

Tables 4.9 and 4.10, respectively, summarize fixed assets by classification for FY26 and FY27. Classification of the functionalized fixed asset and depreciation costs is like the approach taken for classification of O&M costs. The following bullets summarize the key assumptions for capital classification.

- Source of Supply, Water Treatment, and High Service Pumping components were primarily classified based on peak day and average day parameters.
- Distribution Pump stations were classified based on peak day and average day parameters, and booster stations were assumed to include a peak hour component as well as peak day and average day.
- Storage Reservoirs and Tanks and Transmission/Distribution components were classified based on peak hour, peak day, and average day.
- Meters and Service Connections were classified as customer costs.
- Hydrants and Hydrant Mains were classified to the Direct Fire classification.

- General Plant components were classified to peak hour, peak day, and average day based on the composite classification of all other direct capital.

Table 4.11 and 4.12 present the allocated fixed assets to each user class for FY26 and FY27, respectively. Detailed tables are found in Appendix B.

Fixed Asset Type	Joint	All But Resale	Owners	Resale	Total
Source of Supply	\$ 10,218,137	\$ -	\$ -	\$ -	\$ 10,218,137
Water Treatment/HS Pumping	\$ 24,977,996	\$ -	\$ -	\$ -	\$ 24,977,996
Distribution Pumping	\$ -	\$ 12,334,536	\$ 4,106,227	\$ 900,921	\$ 17,341,684
Reservoirs and Tanks	\$ 4,708,028	\$ 6,587,551	\$ 8,271,449	\$ -	\$ 19,567,028
Transmission and Distribution	\$ 36,417,007	\$ 69,345,895	\$ 31,626,607	\$ -	\$ 137,389,508
Meters and Hydrants	\$ 628,247	\$ 2,166,047	\$ -	\$ -	\$ 2,794,294
General Plant	\$ 5,614,828	\$ -	\$ 855,000	\$ -	\$ 6,469,828
Total	\$ 82,564,243	\$ 90,434,028	\$ 44,859,282	\$ 900,921	\$ 218,758,474

Table 4.7: Functionalization of FY26 Fixed Assets to Ownership Category by Asset Type

Fixed Asset Type	Joint	All But Resale	Owners	Resale	Total
Source of Supply	\$ 9,736,550	\$ -	\$ -	\$ -	\$ 9,736,550
Water Treatment/HS Pumping	\$ 86,796,477	\$ -	\$ -	\$ -	\$ 86,796,477
Distribution Pumping	\$ -	\$ 11,996,853	\$ 3,904,420	\$ 828,560	\$ 16,729,832
Reservoirs and Tanks	\$ 11,540,385	\$ 6,359,000	\$ 8,069,600	\$ -	\$ 25,968,985
Transmission and Distribution	\$ 36,679,500	\$ 74,540,902	\$ 33,487,802	\$ -	\$ 144,708,204
Meters and Hydrants	\$ 567,958	\$ 2,045,100	\$ -	\$ -	\$ 2,613,058
General Plant	\$ 4,924,263	\$ -	\$ 1,095,000	\$ -	\$ 6,019,263
Total	\$ 150,245,132	\$ 94,941,855	\$ 46,556,821	\$ 828,560	\$ 292,572,369

Table 4.8: Functionalization of FY27 Fixed Assets to Ownership Category by Asset Type

Fixed Asset Type	Base	Max Day	Max Hour	Meter	Direct Fire	Total
Source of Supply	\$ 9,007,909	\$ 1,210,228	\$ -	\$ -	\$ -	\$ 10,218,137
Water Treatment/HS Pumping	\$ 12,519,231	\$ 12,453,757	\$ 4,768	\$ 54	\$ 186	\$ 24,977,996
Distribution Pumping	\$ 7,846,996	\$ 9,416,395	\$ 78,293	\$ -	\$ -	\$ 17,341,684
Reservoirs and Tanks	\$ 5,755,008	\$ 6,906,010	\$ 6,906,010	\$ -	\$ -	\$ 19,567,028
Transmission and Distribution	\$ 40,408,679	\$ 48,490,415	\$ 48,490,415	\$ -	\$ -	\$ 137,389,508
Meters and Hydrants	\$ -	\$ -	\$ -	\$ 628,247	\$ 2,166,047	\$ 2,794,294
General Plant	\$ 2,585,213	\$ 2,895,768	\$ 941,427	\$ 10,662	\$ 36,759	\$ 6,469,828
Total	\$ 78,123,036	\$ 81,372,572	\$ 56,420,912	\$ 638,962	\$ 2,202,992	\$ 218,758,474

Table 4.9: Classification of FY26 Fixed Assets by Asset Type

Fixed Asset Type	Base	Max Day	Max Hour	Meter	Direct Fire	Total
Source of Supply	\$ 8,299,226	\$ 1,437,324	\$ -	\$ -	\$ -	\$ 9,736,550
Water Treatment/HS Pumping	\$ 26,021,057	\$ 60,773,369	\$ 1,947	\$ 22	\$ 80	\$ 86,796,477
Distribution Pumping	\$ 4,726,889	\$ 11,926,214	\$ 76,729	\$ -	\$ -	\$ 16,729,832
Reservoirs and Tanks	\$ 4,769,567	\$ 12,033,894	\$ 9,165,524	\$ -	\$ -	\$ 25,968,985
Transmission and Distribution	\$ 26,577,684	\$ 67,057,036	\$ 51,073,484	\$ -	\$ -	\$ 144,708,204
Meters and Hydrants	\$ -	\$ -	\$ -	\$ 567,958	\$ 2,045,100	\$ 2,613,058
General Plant	\$ 1,878,950	\$ 3,630,608	\$ 484,139	\$ 5,560	\$ 20,005	\$ 6,019,263
Total	\$ 72,273,373	\$ 156,858,446	\$ 60,801,824	\$ 573,540	\$ 2,065,186	\$ 292,572,369

Table 4.10: Classification of FY27 Fixed Assets by Asset Type

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Residential	\$ 34,752,517	\$ 37,641,454	\$ 14,880,297	\$ -	\$ 509,156	\$ -	\$ 87,783,423
Multi-Family Residential	\$ 8,379,888	\$ 2,792,769	\$ 5,487,670	\$ -	\$ 38,175	\$ -	\$ 16,698,501
Commercial	\$ 15,348,975	\$ 6,394,199	\$ 5,798,919	\$ -	\$ 76,302	\$ -	\$ 27,618,396
Industrial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seasonal	\$ 4,483,845	\$ 10,273,540	\$ 2,541,029	\$ -	\$ 5,377	\$ -	\$ 17,303,791
Public Fire Protection	\$ -	\$ 12,375,054	\$ 20,972,225	\$ -	\$ -	\$ 1,953,905	\$ 35,301,184
Private Fire Protection	\$ -	\$ 1,485,466	\$ 2,517,445	\$ -	\$ -	\$ 234,541	\$ 4,237,452
Non-Owners							
Residential	\$ 203,518	\$ 216,595	\$ 80,978	\$ -	\$ 4,851	\$ -	\$ 505,942
Commercial	\$ 8,092,225	\$ 3,312,380	\$ 2,841,040	\$ -	\$ 3,991	\$ -	\$ 14,249,636
Commercial Resale	\$ 541,446	\$ 172,871	\$ 204,032	\$ -	\$ 371	\$ -	\$ 918,720
Resale	\$ 6,320,622	\$ 6,637,388	\$ 983,708	\$ -	\$ 740	\$ -	\$ 13,942,457
Private Fire Protection	\$ -	\$ 70,857	\$ 113,569	\$ -	\$ -	\$ 14,546	\$ 198,972
Total	\$ 78,123,036	\$ 81,372,572	\$ 56,420,912		\$ 638,962	\$ 2,202,992	\$ 218,758,474

Table 4.11: Allocation of FY26 Fixed Assets to Customer Classes

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Residential	\$ 30,998,335	\$ 69,587,668	\$ 16,040,454	\$ -	\$ 457,253	\$ -	\$ 117,083,711
Multi-Family Residential	\$ 7,474,641	\$ 5,162,985	\$ 5,915,521	\$ -	\$ 34,191	\$ -	\$ 18,587,338
Commercial	\$ 13,690,884	\$ 11,820,941	\$ 6,251,038	\$ -	\$ 68,389	\$ -	\$ 31,831,252
Seasonal	\$ 3,999,473	\$ 18,992,669	\$ 2,739,143	\$ -	\$ 4,805	\$ -	\$ 25,736,089
Public Fire Protection	\$ -	\$ 22,765,508	\$ 22,496,447	\$ -	\$ -	\$ 1,831,797	\$ 47,093,751
Private Fire Protection	\$ -	\$ 2,732,706	\$ 2,700,408	\$ -	\$ -	\$ 219,884	\$ 5,652,998
Non-Owners							
Residential	\$ 194,201	\$ 430,495	\$ 88,081	\$ -	\$ 4,339	\$ -	\$ 717,116
Commercial	\$ 7,721,756	\$ 6,583,552	\$ 3,090,239	\$ -	\$ 3,570	\$ -	\$ 17,399,117
Commercial Resale	\$ 516,658	\$ 343,591	\$ 221,929	\$ -	\$ 332	\$ -	\$ 1,082,510
Resale	\$ 7,677,425	\$ 18,298,975	\$ 1,136,329	\$ -	\$ 662	\$ -	\$ 27,113,392
Private Fire Protection	\$ -	\$ 139,356	\$ 122,234	\$ -	\$ -	\$ 13,505	\$ 275,095
Total	\$ 72,273,373	\$ 156,858,446	\$ 60,801,824		\$ 573,540	\$ 2,065,186	\$ 292,572,369

Table 4.12: Allocation of FY27 Fixed Assets to Customer Classes

4.4 Depreciation Allocations

Tables 3.5 and 3.6 presented the depreciation by asset type and Tables 3.7 and 3.8 summarized total depreciation by ownership for FY26 and FY27, respectively. Tables 4.13 and 4.14 summarize functionalized depreciation expense by asset type and ownership for FY26 and FY27, respectively. Functionalization of depreciation expense was previously described in Sub-section 4.3.

Asset Type	Joint	All-But-Resale	Owners	Resale	Total
Source of Supply	\$ 449,833	\$ 287,411	\$ 57,859	\$ -	\$ 795,103
Water Treatment/HS Pumping	\$ 698,980	\$ 1,872,780	\$ 895,052	\$ -	\$ 3,466,812
Distribution Pumping	\$ 2,106,444	\$ 3,896	\$ -	\$ -	\$ 2,110,339
Reservoirs and Tanks	\$ 410,032	\$ 80,681	\$ 176,215	\$ 72,369	\$ 739,296
Transmission and Distribution	\$ -	\$ 163,292	\$ -	\$ -	\$ 163,292
Meters and Hydrants	\$ 909,071	\$ -	\$ 8,268	\$ -	\$ 917,339
General Plant	\$ 146,050	\$ 151,813	\$ 201,886	\$ -	\$ 499,749
Total	\$4,720,410	\$ 2,559,873	\$1,339,279	\$72,369	\$8,691,930

Table 4.13: FY26 Depreciation Expense by Ownership

Asset Type	Joint	All-But-Resale	Owners	Resale	Total
Source of Supply	\$ 449,833	\$ 287,411	\$ 72,859	\$ -	\$ 810,103
Water Treatment/HS Pumping	\$ 1,613,205	\$ 1,957,020	\$ 951,212	\$ -	\$ 4,521,437
Distribution Pumping	\$ 2,149,129	\$ 63,896	\$ -	\$ -	\$ 2,213,025
Reservoirs and Tanks	\$ 410,032	\$ 80,681	\$ 176,215	\$ 72,369	\$ 739,296
Transmission and Distribution	\$ -	\$ 163,292	\$ -	\$ -	\$ 163,292
Meters and Hydrants	\$ 909,071	\$ -	\$ 8,268	\$ -	\$ 917,339
General Plant	\$ 283,587	\$ 151,813	\$ 201,886	\$ -	\$ 637,286
Total	\$5,814,857	\$2,704,113	\$1,410,439	\$72,369	\$10,001,777

Table 4.14: FY27 Depreciation Expense by Ownership

Tables 4.15 and 4.16 summarize depreciation expense by asset type classification and Tables 4.17 and 4.18 present the allocated depreciation expense to each user class for FY26 and FY27, respectively. Classification of depreciation expense was previously described in Sub-section 4.3. Detailed tables are found in Appendix B.

Asset Type	Base	Max Day	Max Hour	Meter	Direct Fire	Total
Source of Supply	\$ 366,050	\$ 115,511	\$ -	\$ -	\$ -	\$ 481,561
Water Treatment/HS Pumping	\$ 947,111	\$ 886,484	\$ 1,098	\$ 12	\$ 43	\$ 1,834,748
Distribution Pumping	\$ 277,357	\$ 332,829	\$ 1,553	\$ -	\$ -	\$ 611,739
Reservoirs and Tanks	\$ 192,375	\$ 230,850	\$ 230,850	\$ -	\$ -	\$ 654,075
Transmission and Distribution	\$ 1,231,356	\$ 1,477,628	\$ 1,477,628	\$ -	\$ -	\$ 4,186,612
Meters and Hydrants	\$ -	\$ -	\$ -	\$ 60,308	\$ 120,874	\$ 181,182
General Plant	\$ 297,242	\$ 333,443	\$ 105,990	\$ 1,200	\$ 4,138	\$ 742,013
Total	\$3,311,492	\$3,376,744	\$1,817,118	\$61,521	\$125,055	\$8,691,930

Table 4.15: FY26 Depreciation Expense by Classification

Asset Type	Base	Max Day	Max Hour	Meter	Direct Fire	Total
Source of Supply	\$ 366,050	\$ 115,511	\$ -	\$ -	\$ -	\$ 481,561
Water Treatment/HS Pumping	\$ 1,366,434	\$ 1,389,671	\$ 1,098	\$ 12	\$ 43	\$ 2,757,258
Distribution Pumping	\$ 277,357	\$ 332,829	\$ 1,553	\$ -	\$ -	\$ 611,739
Reservoirs and Tanks	\$ 234,728	\$ 281,674	\$ 281,674	\$ -	\$ -	\$ 798,075
Transmission and Distribution	\$ 1,300,415	\$ 1,560,498	\$ 1,560,498	\$ -	\$ -	\$ 4,421,412
Meters and Hydrants	\$ -	\$ -	\$ -	\$ 60,308	\$ 120,874	\$ 181,182
General Plant	\$ 300,290	\$ 336,618	\$ 108,192	\$ 1,225	\$ 4,224	\$ 750,550
Total	\$3,845,275	\$4,016,801	\$1,953,014	\$61,546	\$125,141	\$10,001,777

Table 4.16: FY27 Depreciation Expense by Classification

Customer Class	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire	Total
Owners							
Residential	\$ 1,409,509	\$ 1,484,643	\$ 474,645	\$ -	\$ 49,022	\$ -	\$ 3,417,819
Multi-Family Residential	\$ 339,875	\$ 110,152	\$ 175,043	\$ -	\$ 3,675	\$ -	\$ 628,746
Commercial	\$ 622,531	\$ 252,198	\$ 184,971	\$ -	\$ 7,346	\$ -	\$ 1,067,047
Industrial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seasonal	\$ 181,858	\$ 405,206	\$ 81,053	\$ -	\$ 518	\$ -	\$ 668,634
Public Fire Protection	\$ -	\$ 488,093	\$ 668,963	\$ -	\$ -	\$ 110,915	\$ 1,267,971
Private Fire Protection	\$ -	\$ 58,589	\$ 80,300	\$ -	\$ -	\$ 13,314	\$ 152,204
Non-Owners							
Residential	\$ 8,811	\$ 9,113	\$ 2,711	\$ -	\$ 468	\$ -	\$ 21,103
Commercial	\$ 350,333	\$ 139,366	\$ 95,120	\$ -	\$ 385	\$ -	\$ 585,204
Commercial Resale	\$ 23,441	\$ 7,273	\$ 6,831	\$ -	\$ 36	\$ -	\$ 37,581
Resale	\$ 375,135	\$ 419,129	\$ 43,678	\$ -	\$ 71	\$ -	\$ 838,013
Private Fire Protection	\$ -	\$ 2,981	\$ 3,802	\$ -	\$ -	\$ 826	\$ 7,610
Total	\$ 3,311,492	\$ 3,376,744	\$ 1,817,118	\$ -	\$ 61,521	\$ 125,055	\$ 8,691,930

Table 4.17: Allocated FY26 Depreciation Expense by User Class

Customer Class	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire	Total
Owners							
Residential	\$ 1,623,667	\$ 1,746,430	\$ 510,867	\$ -	\$ 49,067	\$ -	\$ 3,930,031
Multi-Family Residential	\$ 391,516	\$ 129,575	\$ 188,401	\$ -	\$ 3,669	\$ -	\$ 713,161
Commercial	\$ 717,117	\$ 296,668	\$ 199,087	\$ -	\$ 7,339	\$ -	\$ 1,220,211
Industrial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seasonal	\$ 209,489	\$ 476,656	\$ 87,238	\$ -	\$ 516	\$ -	\$ 773,898
Public Fire Protection	\$ -	\$ 571,342	\$ 716,482	\$ -	\$ -	\$ 111,000	\$ 1,398,824
Private Fire Protection	\$ -	\$ 68,582	\$ 86,004	\$ -	\$ -	\$ 13,324	\$ 167,911
Non-Owners							
Residential	\$ 10,277	\$ 10,921	\$ 2,916	\$ -	\$ 466	\$ -	\$ 24,580
Commercial	\$ 408,642	\$ 167,022	\$ 102,303	\$ -	\$ 383	\$ -	\$ 678,351
Commercial Resale	\$ 27,342	\$ 8,717	\$ 7,347	\$ -	\$ 36	\$ -	\$ 43,441
Resale	\$ 457,224	\$ 537,353	\$ 48,321	\$ -	\$ 71	\$ -	\$ 1,042,970
Private Fire Protection	\$ -	\$ 3,535	\$ 4,047	\$ -	\$ -	\$ 817	\$ 8,399
Total	\$ 3,845,275	\$ 4,016,801	\$ 1,953,014	\$ -	\$ 61,546	\$ 125,141	\$ 10,001,777

Table 4.18: Allocated FY27 Depreciation Expense by User Class

4.5 Capital Cost Allocations

The capital-related revenue requirements were introduced in Table 3.4. Tables 4.19 and 4.20, respectively, show the capital-related revenue requirements allocated to each user class for FY26 and FY27.

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Residential	\$ 2,776,646	\$ 3,007,465	\$ 1,188,901	\$ -	\$ 40,680	\$ -	\$ 7,013,692
Multi-Family Residential	\$ 669,534	\$ 223,136	\$ 438,452	\$ -	\$ 3,050	\$ -	\$ 1,334,172
Commercial	\$ 1,226,348	\$ 510,882	\$ 463,320	\$ -	\$ 6,096	\$ -	\$ 2,206,646
Seasonal	\$ 358,249	\$ 820,832	\$ 203,022	\$ -	\$ 430	\$ -	\$ 1,382,533
Public Fire Protection	\$ -	\$ 988,738	\$ 1,675,632	\$ -	\$ -	\$ 156,112	\$ 2,820,483
Private Fire Protection	\$ -	\$ 118,685	\$ 201,138	\$ -	\$ -	\$ 18,739	\$ 338,563
Non-Owners							
Residential	\$ 21,922	\$ 23,067	\$ 7,928	\$ -	\$ 780	\$ -	\$ 53,698
Commercial	\$ 871,665	\$ 352,762	\$ 278,151	\$ -	\$ 642	\$ -	\$ 1,503,220
Commercial Resale	\$ 57,732	\$ 18,433	\$ 21,755	\$ -	\$ 40	\$ -	\$ 97,959
Resale	\$ 787,101	\$ 826,547	\$ 122,500	\$ -	\$ 92	\$ -	\$ 1,736,240
Private Fire Protection	\$ -	\$ 7,546	\$ 11,119	\$ -	\$ -	\$ 1,763	\$ 20,428
Total	\$ 6,769,196	\$ 6,898,093	\$ 4,611,919		\$ 51,811	\$ 176,615	\$ 18,507,634

Table 4.19: Summary of FY26 Allocated Capital-Related Revenue Requirements

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Residential	\$ 1,919,390	\$ 4,308,808	\$ 993,211	\$ -	\$ 28,313	\$ -	\$ 7,249,722
Multi-Family Residential	\$ 462,823	\$ 319,688	\$ 366,284	\$ -	\$ 2,117	\$ -	\$ 1,150,912
Commercial	\$ 847,728	\$ 731,942	\$ 387,059	\$ -	\$ 4,235	\$ -	\$ 1,970,964
Seasonal	\$ 247,644	\$ 1,176,010	\$ 169,605	\$ -	\$ 298	\$ -	\$ 1,593,556
Public Fire Protection	\$ -	\$ 1,409,621	\$ 1,392,961	\$ -	\$ -	\$ 113,423	\$ 2,916,004
Private Fire Protection	\$ -	\$ 169,207	\$ 167,207	\$ -	\$ -	\$ 13,615	\$ 350,029
Non-Owners							
Residential	\$ 22,419	\$ 37,836	\$ 8,423	\$ -	\$ 737	\$ -	\$ 69,415
Commercial	\$ 891,414	\$ 578,632	\$ 295,508	\$ -	\$ 606	\$ -	\$ 1,766,161
Commercial Resale	\$ 53,742	\$ 35,740	\$ 23,085	\$ -	\$ 34	\$ -	\$ 112,600
Resale	\$ 775,327	\$ 1,847,976	\$ 114,756	\$ -	\$ 67	\$ -	\$ 2,738,126
Private Fire Protection	\$ -	\$ 12,248	\$ 11,689	\$ -	\$ -	\$ 1,661	\$ 25,598
Total	\$ 5,220,487	\$ 10,627,707	\$ 3,929,787	\$ -	\$ 36,406	\$ 128,699	\$ 19,943,087

Table 4.20: Summary of FY27 Allocated Capital-Related Revenue Requirements

5.0 Results and Proposed Rates

5.1 Cost of Service Results

For FY26, the total revenue requirements to be recovered through rates or use of cash reserves total \$34,528,947. Tables 5.1 and 5.2 summarize the allocated revenue requirements by user class for FY26 and FY27, respectively. Note that the Max Day and Max Hour revenue requirements allocated to Owner and Non-Owner Residential, Commercial, and Industrial user classes include public fire protection costs. The Resale user class is not allocated fire protection charges as the Resale system provides its own fire protection. Tables 5.3 and 5.4, respectively, present the calculated unit costs of service for each user class for FY26 and FY27.

Customer Class	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire	Total
Owners Cost Allocation							
Residential	\$5,216,134	\$4,894,887	\$1,431,618	\$1,172,137	\$1,579,292	\$0	\$14,294,069
Multi-Family Residential	\$1,257,768	\$363,171	\$527,963	\$36,461	\$118,410	\$0	\$2,303,774
Commercial	\$2,303,784	\$831,500	\$557,908	\$89,424	\$236,672	\$0	\$4,019,289
Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Seasonal	\$672,997	\$1,335,969	\$244,470	\$7,209	\$16,679	\$0	\$2,277,324
Public Fire Protection	\$0	\$1,609,250	\$2,017,717	\$0	\$0	\$998,654	\$4,625,620
Private Fire Protection	\$0	\$193,170	\$242,201	\$0	\$0	\$119,876	\$555,246
Non-Owners							
Residential	\$40,714	\$37,489	\$9,561	\$11,868	\$16,368	\$0	\$115,999
Commercial	\$1,618,848	\$573,319	\$335,422	\$3,706	\$13,465	\$0	\$2,544,761
Commercial Resale	\$107,726	\$29,943	\$25,868	\$176	\$1,230	\$0	\$164,944
Resale	\$1,750,372	\$1,687,230	\$153,749	\$43	\$2,425	\$0	\$3,593,819
Private Fire Protection	\$0	\$12,264	\$13,408	\$0	\$0	\$8,428	\$34,101
Subtotal Owner and Non-Owner Cost Allocation							\$34,528,947
Public Fire Protection Adjustment							
Owners							
Residential	\$0	\$1,492,648	\$1,275,456	\$0	\$0	\$0	\$2,768,104
Multi-Family Residential	\$0	\$110,745	\$470,372	\$0	\$0	\$0	\$581,118
Commercial	\$0	\$253,558	\$497,051	\$0	\$0	\$0	\$750,609
Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Fire Protection	\$0	-\$2,052,343	-\$2,573,278	\$0	\$0	\$0	(\$4,625,620)
Non-Owners							
Residential	\$0	\$11,432	\$8,518	\$0	\$0	\$0	\$19,950
Commercial	\$0	\$174,828	\$298,834	\$0	\$0	\$0	\$473,662
Subtotal Fire Protection Adjustment							(\$32,177)
Adjusted Cost Allocation							
Owners							
Residential	\$5,216,134	\$6,387,536	\$2,707,074	\$1,172,137	\$1,579,292	\$0	\$17,062,173
Multi-Family Residential	\$1,257,768	\$473,917	\$998,336	\$36,461	\$118,410	\$0	\$2,884,892
Commercial	\$2,303,784	\$1,085,058	\$1,054,959	\$89,424	\$236,672	\$0	\$4,769,898
Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Seasonal	\$672,997	\$1,335,969	\$244,470	\$7,209	\$16,679	\$0	\$2,277,324
Public Fire Protection	\$0	-\$443,093	-\$555,561	\$0	\$0	\$998,654	\$0
Private Fire Protection	\$0	\$193,170	\$242,201	\$0	\$0	\$119,876	\$555,246
Non-Owners							
Residential	\$40,714	\$48,921	\$18,078	\$11,868	\$16,368	\$0	\$135,949
Commercial	\$1,618,848	\$748,147	\$634,257	\$3,706	\$13,465	\$0	\$3,018,423
Commercial Resale	\$107,726	\$39,074	\$48,915	\$176	\$1,230	\$0	\$197,122
Resale	\$1,750,372	\$1,687,230	\$153,749	\$43	\$2,425	\$0	\$3,593,819
Private Fire Protection	\$0	\$12,264	\$13,408	\$0	\$0	\$8,428	\$34,101
Total Adjusted Cost Allocation							\$34,528,947

Table 5.1: Summary of FY26 Cost of Service Results

Customer Class	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire	Total
Owners Cost Allocation							
Residential	\$3,896,010	\$6,801,716	\$1,243,932	\$1,208,483	\$1,615,270	\$0	\$14,765,411
Multi-Family Residential	\$939,446	\$504,646	\$458,747	\$37,575	\$120,783	\$0	\$2,061,198
Commercial	\$1,720,732	\$1,155,416	\$484,766	\$92,164	\$241,586	\$0	\$3,694,664
Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Seasonal	\$502,672	\$1,856,403	\$212,420	\$7,395	\$16,974	\$0	\$2,595,863
Public Fire Protection	\$0	\$2,225,172	\$1,744,592	\$0	\$0	\$982,044	\$4,951,808
Private Fire Protection	\$0	\$267,103	\$209,416	\$0	\$0	\$117,882	\$594,401
Non-Owners							
Residential	\$37,565	\$56,781	\$10,099	\$12,164	\$16,720	\$0	\$133,329
Commercial	\$1,493,633	\$868,347	\$354,317	\$3,799	\$13,755	\$0	\$2,733,851
Commercial Resale	\$94,036	\$50,860	\$27,308	\$181	\$1,256	\$0	\$173,640
Resale	\$1,566,663	\$2,998,454	\$147,406	\$44	\$2,459	\$0	\$4,715,026
Private Fire Protection	\$0	\$18,380	\$14,015	\$0	\$0	\$8,454	\$40,850
Subtotal Owner and Non-Owner Cost Allocation							\$36,460,039
Public Fire Protection Adjustment							
Owners							
Residential	\$0	\$2,000,378	\$1,049,567	\$0	\$0	\$0	\$3,049,944
Multi-Family Residential	\$0	\$148,416	\$387,067	\$0	\$0	\$0	\$535,483
Commercial	\$0	\$339,807	\$409,021	\$0	\$0	\$0	\$748,827
Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Fire Protection	\$0	-\$2,775,637	-\$2,176,171	\$0	\$0	\$0	(\$4,951,808)
Non-Owners							
Residential	\$0	\$16,699	\$8,521	\$0	\$0	\$0	\$25,220
Commercial	\$0	\$255,380	\$298,955	\$0	\$0	\$0	\$554,335
Subtotal Fire Protection Adjustment							(\$37,999)
Adjusted Cost Allocation							
Owners							
Residential	\$3,896,010	\$8,802,093	\$2,293,499	\$1,208,483	\$1,615,270	\$0	\$17,815,355
Multi-Family Residential	\$939,446	\$653,062	\$845,814	\$37,575	\$120,783	\$0	\$2,596,681
Commercial	\$1,720,732	\$1,495,222	\$893,787	\$92,164	\$241,586	\$0	\$4,443,491
Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Seasonal	\$502,672	\$1,856,403	\$212,420	\$7,395	\$16,974	\$0	\$2,595,863
Public Fire Protection	\$0	-\$550,465	-\$431,579	\$0	\$0	\$982,044	\$0
Private Fire Protection	\$0	\$267,103	\$209,416	\$0	\$0	\$117,882	\$594,401
Non-Owners							
Residential	\$37,565	\$73,480	\$18,620	\$12,164	\$16,720	\$0	\$158,549
Commercial	\$1,493,633	\$1,123,727	\$653,272	\$3,799	\$13,755	\$0	\$3,288,185
Commercial Resale	\$94,036	\$65,817	\$50,349	\$181	\$1,256	\$0	\$211,639
Resale	\$1,566,663	\$2,998,454	\$147,406	\$44	\$2,459	\$0	\$4,715,026
Private Fire Protection	\$0	\$18,380	\$14,015	\$0	\$0	\$8,454	\$40,850
Total Adjusted Cost Allocation							\$36,460,039

Table 5.2: Summary of FY27 Cost of Service Results

Customer Class	Base (\$/kgal)	Max Day (\$/kgal)	Max Hour (\$/kgal)	Customer (\$/month)	Meter (\$/month for 3/4-inch Meter)	Direct Fire (\$/month for 6-inch Meter)
Owners						
Residential	\$2.09	\$2.56	\$1.08	\$3.47	\$4.66	\$0.00
Multi-Family Residential	\$2.09	\$0.78	\$1.63	\$3.47	\$4.66	\$0.00
Commercial	\$2.09	\$0.98	\$0.96	\$3.47	\$4.66	0.00
Industrial	N/A	N/A	N/A	\$0.00	\$0.00	0.00
Seasonal	\$2.04	\$4.00	\$0.75	\$3.47	\$4.66	0.00
Public Fire Protection	N/A	N/A	N/A	0.00	0.00	0.00
Private Fire Protection	N/A	N/A	N/A	0.00	0.00	64.72
Non-Owners						
Residential	\$2.17	\$2.61	\$0.96	\$3.68	\$5.05	\$0.00
Commercial	2.17	1.00	0.85	3.68	5.05	0.00
Commercial Resale	2.16	0.78	0.98	3.68	4.97	0.00
Resale	1.66	1.60	0.15	3.61	4.91	0.00
Private Fire Protection	N/A	N/A	N/A	0.00	0.00	63.84

Table 5.3: Summary of FY26 Cost of Service Results – Unit Results

Customer Class	Base (\$/kgal)	Max Day (\$/kgal)	Max Hour (\$/kgal)	Customer (\$/month)	Meter (\$/month for 3/4-inch Meter)	Direct Fire (\$/month for 6-inch Meter)
Owners						
Residential	\$1.55	\$3.50	\$0.91	\$3.56	\$4.74	\$0.00
Multi-Family Residential	\$1.55	\$1.07	\$1.37	\$3.56	\$4.74	\$0.00
Commercial	1.55	1.34	0.80	3.56	4.74	0.00
Industrial	N/A	N/A	N/A	0.00	0.00	0.00
Seasonal	1.52	5.56	0.65	3.56	4.74	0.00
Public Fire Protection	N/A	N/A	N/A	0.00	0.00	0.00
Private Fire Protection	N/A	N/A	N/A	0.00	0.00	68.94
Non-Owners						
Residential	\$2.00	\$3.91	\$0.99	\$3.77	\$5.16	\$0.00
Commercial	2.00	1.51	0.88	3.77	5.16	0.00
Commercial Resale	1.88	1.32	1.01	3.77	5.07	0.00
Resale	1.46	2.80	0.14	3.70	4.97	0.00
Private Fire Protection	N/A	N/A	N/A	0.00	0.00	76.90

Table 5.4: Summary of FY27 Cost of Service Results – Unit Results

5.2 Resale Water Rate

Based on parameters outlined in the 2009 Memorandum of Agreement between the City of Billings and the County Water District of Billings Heights, the City’s rate model applies the utility basis cost of service approach to establish the water rate for the Resale user class. As part of this study, the functionalization, classification, and allocation assumptions upon which the analysis is based were reviewed and updated, where applicable, to reflect the current configuration and operation of the system, as well as recent historical demands on the system. Table 5.5 summarizes the FY26 and FY27 Resale rate calculations.

Resale Water Rate Summary	FY2026	FY2027
Projected Water Purchase (kgal)	1,053,252	1,072,211
Actual Water Sales (kgal)		
Peaking Factor - Peak Day	2.55	2.55
Peaking Factor - Peak Hour	3.61	3.61
Allocated O&M Revenue Requirements - Resale	FY2026	FY2027
Base	\$ 963,272	\$ 791,336
Max Day	\$ 860,683	\$ 1,150,478
Max Hr.	\$ 31,249	\$ 32,650
Customer	\$ 43	\$ 44
Meter	\$ 2,333	\$ 2,392
Direct Fire	\$ -	\$ -
Total Resale O&M Revenue Requirements	\$ 1,857,579	\$ 1,976,900
Debt/Equity	FY2026	FY2027
Total Outstanding Debt	\$ 80,075,000	\$ 117,726,000
Interest on Outstanding Debt	\$ 3,499,072	\$ 5,010,267
Effective Interest Rate on Outstanding Debt	4.37%	4.26%
Total Fund Equity	\$ 138,683,474	\$ 174,846,369
Rate of Return on Equity	7.51%	7.51%
Total Equity and Debt	\$ 218,758,474	\$ 292,572,369
Weighted Cost of Capital	6.36%	6.20%
Allocated Capital Revenue Requirements - Resale	FY2026	FY2027
Base	\$ 787,101	\$ 775,327
Max Day	\$ 826,547	\$ 1,847,976
Max Hr.	\$ 122,500	\$ 114,756
Customer	\$ -	\$ -
Meter	\$ 92	\$ 67
Direct Fire	\$ -	\$ -
Total Resale Capital Revenue Requirements	\$ 1,736,240	\$ 2,738,126
Total Resale Revenue Requirements	\$ 3,593,819	\$ 4,715,026
Calculated Rate - Resale (\$/kgal)	\$ 3.42	\$ 4.40

Table 5.5: Summary of Resale Water Rate Calculations – FY26-FY27

Based on the capital expenditures currently planned for the remainder of FY25 through FY27, the Source of Supply and Treatment components of the asset base are anticipated increase significantly by FY27. Specifically, the West End Water Treatment Plant will be online and come into the rate base in FY27. The West End Reservoir project is anticipated to come into the rate based in FY28, which is beyond the planning period for this analysis, but is notable as it will bring further increases to the rate base. As supply/treatment infrastructure, the West End Water Treatment Plant is jointly allocated to all user classes, which is why the Resale customer sees an increase in its applicable rate base and a corresponding increase in the capital-related revenue requirements.

5.4 Recommended FY26 and FY27 Water Rates

Based on the results of this study, the recommended monthly meter rates for FY26 and FY27 are shown in Table 5.7. Tables 5.8 and 5.9 summarize the cost of service-based recommendations for Fire Protection charges for Owners and Non-Owners, respectively.

Meter Size	Inside City Recommended Rate FY26	Outside City Recommended Rate FY26	% Increase from FY25	Inside City Recommended Rate FY27	Outside City Recommended Rate FY27	% Increase from FY26
3/4"	\$8.95	\$9.80	2.3%	\$9.15	\$10.00	2.2%
1"	\$10.20	\$11.05	2.5%	\$10.40	\$11.25	2.0%
1-1/2"	\$12.35	\$13.40	2.5%	\$12.60	\$13.65	2.0%
2"	\$17.65	\$19.20	2.6%	\$18.00	\$19.60	2.0%
3"	\$54.95	\$59.70	2.5%	\$56.05	\$60.90	2.0%
4"	\$71.55	\$77.80	2.5%	\$73.00	\$79.35	2.0%
6"	\$107.30	\$116.70	2.5%	\$109.45	\$119.05	2.0%
8"	\$146.70	\$159.45	2.5%	\$149.65	\$162.65	2.0%
10"	\$213.70	\$237.00	2.5%	\$217.95	\$241.75	2.0%

Table 5.7: Recommended FY26 and FY27 Meter Charges for Owners and Non-Owners

Meter Size	Inside City Current Rate FY25 (\$/Year)	Inside City Recommended Rate FY26 (\$/Year)	% Increase from FY25	Inside City Recommended Rate FY27 (\$/Year)	% Increase from FY26
1-1/4"	\$34.55	\$36.30	5.1%	\$38.85	7.0%
1-1/2"	\$46.10	\$48.40		\$51.80	
2"	\$73.90	\$77.60		\$83.05	
3"	\$184.45	\$193.65		\$207.20	
4"	\$322.80	\$338.95		\$362.70	
6"	\$737.65	\$774.55		\$828.75	
8"	\$1,290.90	\$1,355.45		\$1,450.35	
10"	\$2,028.40	\$2,129.80		\$2,278.90	
12"	\$2,921.10	\$3,067.15		\$3,281.85	
14"	\$3,975.85	\$4,174.65		\$4,466.90	

Table 5.8: Recommended Annual Fire Protection Charges for Owners – FY26/FY27

Meter Size	Outside City Current Rate FY25 (\$/Year)	Outside City Recommended Rate FY26 (\$/Year)	% Increase from FY25	Outside City Recommended Rate FY27 (\$/Year)	% Increase from FY26
1-1/4"	\$35.15	\$36.90	5.1%	\$39.50	7.0%
1-1/2"	\$46.75	\$49.10		\$52.55	
2"	\$74.80	\$78.55		\$84.05	
3"	\$187.05	\$196.40		\$210.15	
4"	\$327.15	\$343.50		\$367.55	
6"	\$747.95	\$785.35		\$840.30	
8"	\$1,308.85	\$1,374.30		\$1,470.50	
10"	\$2,056.75	\$2,159.60		\$2,310.75	
12"	\$2,961.65	\$3,109.75		\$3,327.45	
14"	\$4,031.20	\$4,232.75		\$4,529.05	

Table 5.9: Calculated Annual Fire Protection Charges for Non-Owners – FY26/FY27

Table 5.10 presents the recommended FY26 and FY27 volumetric rates for Single-Family Residential users that are Owners (within City limits) of the system. Consistent with the approach taken in the previous analysis, rate increase percentages for Non-Owner Residential users are equal to the increases recommended for the Owner Single Family Residential user class in FY26 and FY27. Table 5.11 presents the calculated FY26 and FY27 volumetric rates for Non-Owner Single Family Residential accounts.

Single Family Residential - Inside City	Tier Volume (kgal)	Current FY25 Rate (\$/kgal)	Recommended FY26 Rate (\$/kgal)	% Increase from FY25	Recommended FY27 Rate (\$/kgal)	% Increase from FY26
Tier 1	0-10	\$4.87	\$4.99	2.5%	\$5.09	2.0%
Tier 2	11-32	\$5.82	\$5.97		\$6.09	
Tier 3	33-75	\$7.57	\$7.76		\$7.92	
Tier 4	>75	\$11.37	\$11.65		\$11.88	

Table 5.10: Recommended FY26 and FY27 Volumetric Charges for Owners

Single Family Residential - Outside City	Tier Volume (kgal)	Current FY25 Rate (\$/kgal)	Recommended FY26 Rate (\$/kgal)	% Increase from FY25	Recommended FY27 Rate (\$/kgal)	% Increase from FY26
Tier 1	0-10	\$5.03	\$5.16	2.5%	\$5.26	2.0%
Tier 2	11-32	\$6.04	\$6.19		\$6.31	
Tier 3	33-75	\$7.87	\$8.07		\$8.23	
Tier 4	>75	\$11.79	\$12.08		\$12.32	

Table 5.11: Recommended FY26 and FY27 Volumetric Charges for Non-Owners

The current residential tier structure consists of four tiers, designed to incentivize responsible water use, particularly outdoor water use during the summer months. City staff have noted an increase in water use by some new residential developments. Should an additional tier be desired to address excessive water use, consideration should be given to an adjustment of tier 4 to

capture water use from 75,001 to 120,000 gallons per month and a fifth tier to address water use in excess of 120,000 gallons per month.

Table 5.12 presents the recommended non-residential volumetric rates for FY26 and FY27 for Owner and Non-Owner user classes.

	Current FY25 Rate (\$/kgal)	Recommended FY26 Rate (\$/kgal)	% Increase from FY25	Recommended FY27 Rate (\$/kgal)	% Increase from FY26
Owners					
Multi-Family Residential	\$ 4.78	\$ 4.78	0.0%	\$ 4.78	0.0%
Non-Residential	\$ 3.97	\$ 4.07	2.5%	\$ 4.07	0.0%
Commercial Resale	\$ 4.91	\$ 5.03	2.5%	\$ 5.03	0.0%
Seasonal	\$ 6.88	\$ 7.05	2.5%	\$ 7.97	13.0%
Non-Owners					
Non-Residential	\$ 4.22	\$ 4.33	2.5%	\$ 4.33	0.0%
Resale (HWD)	\$ 3.04	\$ 3.42	12.5%	\$ 4.40	28.6%

Table 5.12: Recommended Multi-Family and Non-Residential Volumetric Rates for Owners and Non-Owners – FY26 and FY27

Table 5.13 summarizes the projected revenue adequacy of the Water Utility for FY26 and FY27 based on the recommended rates. As shown in Table 5.14, the adoption of rates for FY26 that are less than the calculated cost of service results in a projected revenue deficiency for FY26 and FY27; however, as shown in Table 5.14, even with significant investment of reserve funds in those years, it is anticipated that utility reserves would be adequate to adsorb the projected revenue deficiency. In summary, under the projected water sales and given the current cash reserve balances, the recommended rates for FY26 and FY27 will present a stable near-term approach to rate-setting approach without significantly impacting overall revenue adequacy.

	FY2026	FY2027
Rate Revenue Requirements		
O&M-Related	\$ 17,021,313	\$ 17,531,952
Less Other Operating Revenue	\$ (1,000,000)	\$ (1,015,000)
Capital-Related	\$ 13,102,770	\$ 55,601,322
Less Cash Reserves	\$ 5,404,864	\$ (35,658,235)
Net Rate Revenue Requirements	\$ 34,528,947	\$ 36,460,039
Projected Rate Revenues		
Owners		
Residential	\$ 16,557,033	\$ 16,980,943
Multi-Family	\$ 3,053,685	\$ 3,072,129
Non-Residential	\$ 4,854,393	\$ 4,885,660
Seasonal	\$ 2,299,917	\$ 2,610,006
Fire Protection	\$ 553,778	\$ 592,546
Non-Owners		
Residential	\$ 135,297	\$ 137,954
Non-Residential	\$ 3,251,501	\$ 3,251,884
Resale (HWD)	\$ 3,604,967	\$ 4,720,629
Fire Protection	\$ 34,959	\$ 37,405
Total Projected Rate Revenue	\$ 34,345,529	\$ 36,289,156
Projected Revenue Adequacy	\$ (183,418)	\$ (170,883)

Table 5.13: Net Cash-Based Rate Revenue Requirements – FY26 and FY27

	2025	2026	2027
Total Water Fund Balance	\$ 48,388,194	\$ 53,793,058	\$ 18,134,823
O&M Reserve	\$ 5,394,122	\$ 4,690,255	\$ 4,945,763
Debt Service Reserve	\$ 1,386,571	\$ 1,386,571	\$ 1,386,571
Capital/Rate Stabilization Reserve	\$ 41,607,501	\$ 47,716,232	\$ 11,802,489

Table 5.14: Projected Cash Reserve Balances – FY26 and FY27

Figure 5.1 illustrates the projected cash balances through FY29 based on projected revenue requirements and revenues. At cost of service-based rates for the Resale customer and an overall revenue increase of two percent annually for all users but Resale, it is projected that O&M and debt service reserve balances can be met and a capital reserve balance can be maintained through FY29.

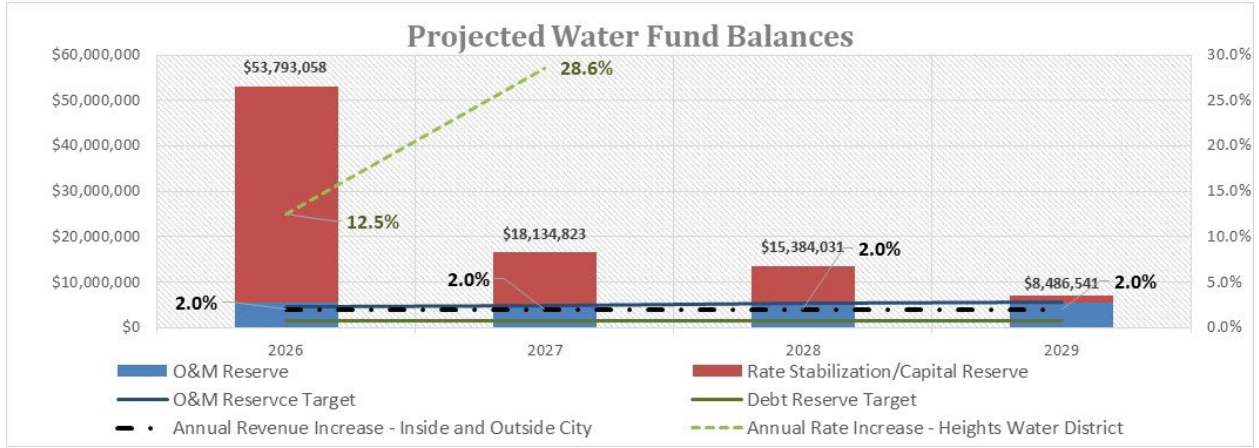


Figure 5.1: Projected Cash Balances

6.0 Revenue Forecasting

The recommended rates presented in Section 5.4 are based on several assumptions outlined in this report, primarily: O&M revenue requirements, capital revenue requirements, number of users, and water sales. While actual expenditures rarely are exactly equal to the budget, utilities are very good at forecasting and managing expenditures. The most volatile variable in the forecasting model is water sales, which can be attributed to factors outside the control of the utility – primarily weather.

Rate-setting approaches generally involve making a realistic but conservative estimate of future water sales. If sales are overestimated, rates can be set too low to obtain the required revenue, while taking an overly conservative approach and greatly underestimating sales can result in rate increases that place an undue burden on the users. In the end, projecting water sales involves determining the amount of risk that can be reasonably accepted by the utility.

To assess the potential risk to the City of Billings posed by lower water sales, a probabilistic revenue forecasting model developed by the Alliance for Water Efficiency was utilized. The model evaluates the probability of varying levels of water sales and revenue based on a minimum of 15 years of monthly maximum temperature and total rainfall values and a recent year of billed water sales.

For the purpose of this analysis, actual meter and flow data (existing fire services) from FY24 was evaluated based on 26 years of weather data. Table 6.1 summarizes the total precipitation by (fiscal) year for the City of Billings and indicates that the 26-year average is 13.88 inches.

Year	Total Precipitation (Inches)	Year	Total Precipitation (Inches)
1999	11.67	2012	7.13
2000	10.70	2013	16.70
2001	10.95	2014	14.03
2002	9.24	2015	12.96
2003	9.74	2016	14.89
2004	11.08	2017	17.63
2005	15.27	2018	19.01
2006	13.11	2019	19.10
2007	16.46	2020	13.24
2008	13.89	2021	10.13
2009	10.91	2022	15.28
2010	18.75	2023	17.46
2011	19.54	2024	11.96

Table 6.1: Precipitation Data, City of Billings (National Oceanic and Atmospheric Administration)

A review of recent annual residential water sales as compared to precipitation found that the City of Billings’ water use patterns followed a predictable pattern – there is a general inverse relationship between water use and precipitation, as show in Figure 6.1.

Other factors considered in the revenue forecasting model included existing and projected water rates, growth factors, and demand elasticity factors. Once all data was entered, the model ran through 1,000 simulations to project the average, maximum, and minimum water sales and revenue values. The model results are shown in Figure 6.2 and Table 6.2. Projected average annual reduction in water sales of 0.35 percent.

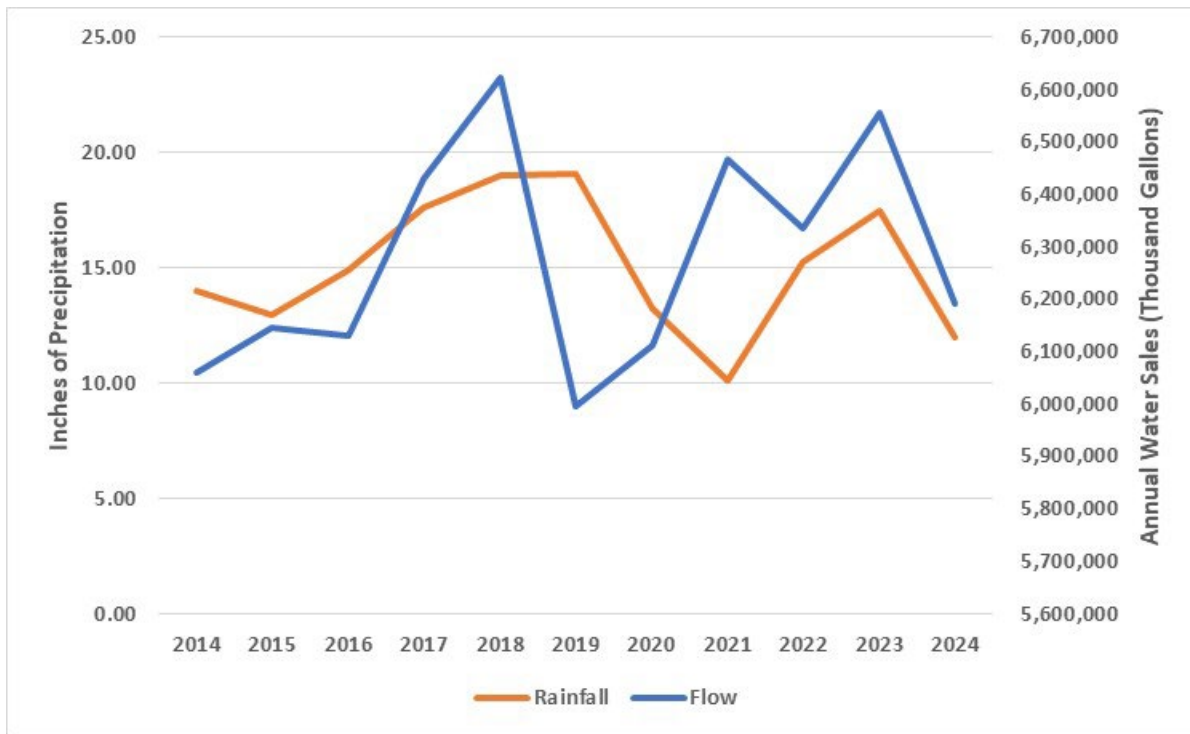


Figure 6.1: Precipitation Data vs Residential Water Sales, City of Billings

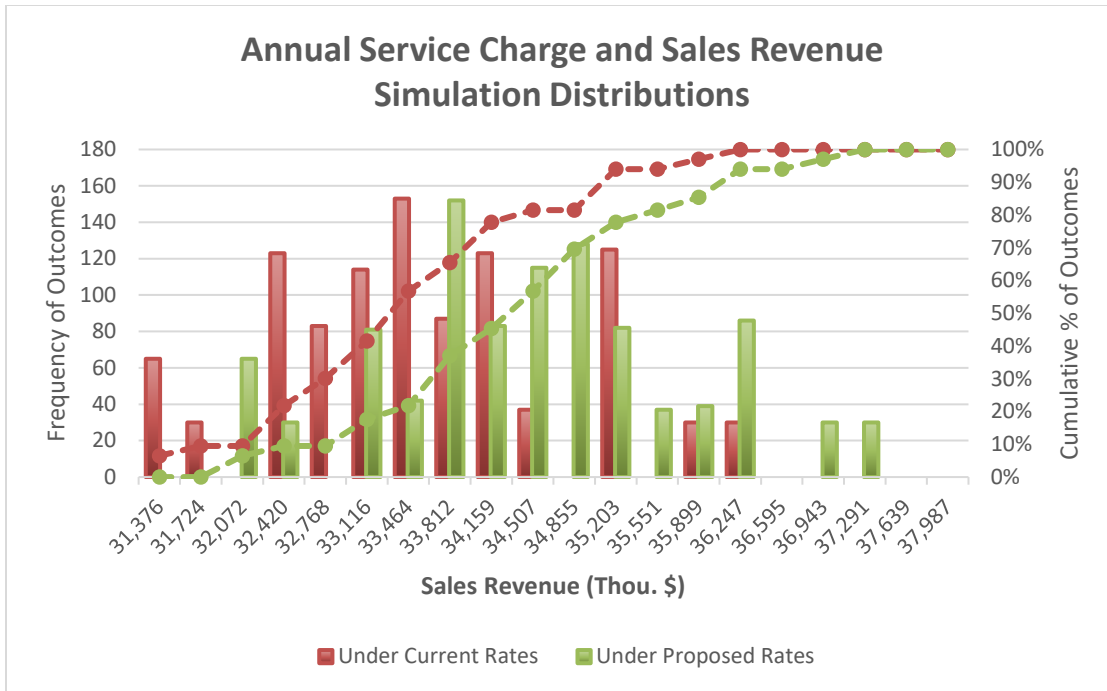


Figure 6.2: Probabilistic Revenue Forecast for FY26

	\$33.9M	\$33.0M	\$31.9M
Probability to Meet/Exceed	63%	87%	100%

Table 6.2: Estimated Probability of Achieving Revenue at Varying Targets (FY26)

Figure 6.2 and Table 6.2 give an illustration of the risk associated with adoption of the FY26 rates. Total FY26 rate revenues, excluding fire protection, from Table 5.12, are projected at \$33.9M. Figure 6.2 would suggest that the probability of obtaining revenues at that level is high. Based on 1,000 regressions run, average revenue of \$34 million was projected. In addition, it should be noted that the City’s O&M expenditures are typically less than budgeted. The revenue forecasting simulation projected minimum rate revenues of \$31.9M in FY26, which is approximately five percent less than the assumed FY26 revenue requirements of \$33.9M. In summary, the model projects a low risk of falling short of necessary revenue requirements under the proposed rates.

It is recommended that the City continues its practice of evaluating rates at least once every two years and maintaining a healthy cash position. It appears that the maximum revenue shortfall as predicted by the forecasting model could be readily offset using existing cash reserves should a shortfall materialize.

Appendix A: Fixed Asset Tables

Fixed Asset	Original Cost	Annual Depreciation	Accumulated Depreciation Through FY2024	Net Fixed Assets (Book Value FY2026)	Allocated Depreciation Expense FY2026	Net Fixed Assets (Book Value FY2027)	Allocated Depreciation Expense FY2027
Clear Well Standpipe #1	\$641,250	\$0	\$641,250	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$127,594	\$0	\$127,594	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$35,843	\$0	\$35,843	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$2,597,191	\$77,924	\$1,837,182	\$682,086	\$77,924	\$604,200	\$77,924
Clear Well Standpipe #5	\$2,425,638	\$121,282	\$1,303,781	\$1,000,575	\$121,282	\$879,300	\$121,282
Clear Well Standpipe #6	\$628,231	\$12,565	\$79,576	\$536,091	\$12,565	\$523,500	\$12,565
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#1 Intake Channel Head Wk	\$2,945,079	\$85,248	\$1,462,146	\$2,202,031	\$93,456	\$2,100,358	\$101,663
#1 Low Duty Pumping St	\$2,654,637	\$94,873	\$1,213,705	\$1,346,058	\$94,873	\$1,251,200	\$94,873
#2 Low Duty Pumping St.	\$358,304	\$0	\$358,304	\$0	\$0	\$0	\$0
#2 River Intake	\$4,677,960	\$50,093	\$1,311,478	\$4,451,296	\$61,674	\$4,377,992	\$73,254
Booster St-12 Av N & N27	\$6,230	\$0	\$0	\$6,230	\$0	\$6,200	\$0
Briarwood Reservoir	\$3,515,064	\$70,301	\$568,269	\$2,876,494	\$70,301	\$2,806,200	\$70,301
Chapple Pump Station	\$1,238,738	\$18,194	\$1,073,820	\$146,724	\$18,194	\$128,500	\$18,194
Chem Bldg & Treatment Bsn	\$5,578,448	\$189,891	\$3,664,565	\$4,868,673	\$206,039	\$67,714,669	\$1,149,690
Christensen Pump Station	\$3,403,350	\$0	\$3,249,148	\$154,202	\$0	\$154,200	\$0
Cold Storage Building	\$188,305	\$3,206	\$148,766	\$36,333	\$3,206	\$33,100	\$3,206
Communication Equipment	\$487,970	\$6,463	\$487,970	\$0	\$6,463	\$0	\$0
Construction Equipment	\$1,534,666	\$72,823	\$1,162,966	\$298,877	\$72,823	\$226,100	\$72,823
Distribution Mains < 12	\$57,118,237	\$1,254,151	\$24,449,035	\$79,066,517	\$1,677,240	\$83,719,504	\$2,367,030
Filter Bldg,Clr Bsn & Ps	\$30,732,269	\$1,240,326	\$18,658,249	\$15,257,199	\$1,262,130	\$14,524,508	\$1,312,720
Fox Pump Station	\$2,420,426	\$80,681	\$410,128	\$1,929,617	\$80,681	\$1,848,900	\$80,681
Fox Reservoir	\$3,746,659	\$157,266	\$2,034,394	\$1,555,000	\$157,266	\$1,397,700	\$157,266
Gas Pumps	\$18,617	\$927	\$7,369	\$10,321	\$927	\$9,400	\$927
Heated Storage Bldg & Yrd Storage	\$110,224	\$4,255	\$87,483	\$18,486	\$4,255	\$14,200	\$4,255
High Svc Pumping Station	\$10,071,927	\$324,249	\$7,329,980	\$2,819,673	\$327,656	\$2,488,574	\$331,062
Hydrant Mains	\$667,566	\$7,255	\$599,610	\$60,701	\$7,255	\$53,400	\$7,255
Hydrants	\$3,999,958	\$113,619	\$1,780,993	\$2,105,346	\$113,619	\$1,991,700	\$113,619
Laboratory & Test Equipment	\$453,176	\$34,116	\$306,544	\$112,516	\$34,116	\$78,400	\$34,116
Lateral Lines - Below 15	\$95,686	\$1,914	\$3,030	\$90,742	\$1,914	\$88,800	\$1,914
Leavens Pump Station	\$995,805	\$8,268	\$873,770	\$113,767	\$8,268	\$105,500	\$8,268
Leavens Reservoir	\$2,026,360	\$38,917	\$177,819	\$1,809,625	\$38,917	\$1,770,700	\$38,917
Logan Reservoir	\$330,763	\$0	\$330,763	\$0	\$0	\$0	\$0
Maint & Personnel Bldg	\$68,310	\$0	\$68,310	\$0	\$0	\$0	\$0
Meters	\$136,214	\$27,243	\$110,682	\$628,247	\$43,776	\$567,958	\$60,308
Office Furniture & Equip	\$8,243	\$0	\$8,243	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$574,724	\$25,657	\$458,729	\$90,339	\$25,657	\$64,700	\$25,657

Fixed Asset	Original Cost	Annual Depreciation	Accumulated Depreciation Through FY2024	Net Fixed Assets (Book Value FY2026)	Allocated Depreciation Expense FY2026	Net Fixed Assets (Book Value FY2027)	Allocated Depreciation Expense FY2027
Plant Electrical Shop	\$609,000	\$23,622	\$317,400	\$267,977	\$23,622	\$244,400	\$23,622
Plant Maintenance Whse	\$17,990	\$0	\$17,990	\$0	\$0	\$0	\$0
Public Utilities CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rights And Licenses	\$68,101	\$0	\$68,101	\$855,000	\$15,000	\$1,095,000	\$60,000
Service Connections	\$29,182	\$0	\$29,182	\$0	\$0	\$0	\$0
Staples Pump Station #1	\$2,741,800	\$83,045	\$1,497,417	\$1,161,338	\$83,045	\$1,078,300	\$83,045
Staples Reservoir #1	\$2,377,948	\$30,199	\$1,748,697	\$599,052	\$30,199	\$568,900	\$30,199
Staples Reservoir #2	\$1,065,870	\$53,294	\$541,818	\$470,759	\$53,294	\$417,500	\$53,294
Staples Reservoir #3	\$72,559	\$0	\$72,559	\$0	\$0	\$0	\$0
Terrace Estates Pump Station	\$255,748	\$12,787	\$111,529	\$131,432	\$12,787	\$118,600	\$12,787
Thomas Pump Station	\$79,522	\$71	\$1,470	\$77,980	\$71	\$77,900	\$71
Tools & Working Equipment	\$627,126	\$30,194	\$488,955	\$107,978	\$30,194	\$77,800	\$30,194
Transmission Amain 12" & Up-	\$41,653,320	\$909,071	\$26,136,807	\$14,607,442	\$909,071	\$13,698,400	\$909,071
Transmission Mains = 12"	\$26,744,415	\$534,888	\$4,394,285	\$21,815,243	\$534,888	\$21,280,400	\$534,888
Transmission Mains > 12"	\$21,020,467	\$420,409	\$3,381,793	\$21,809,564	\$456,409	\$22,981,100	\$548,509
Transportation Equipment	\$2,069,441	\$151,180	\$1,570,462	\$347,799	\$151,180	\$196,600	\$151,180
Utilities Service Center	\$1,391,850	\$60,827	\$440,038	\$1,903,510	\$68,164	\$1,827,988	\$75,501
Utilities Water	\$318,945	\$8,072	\$137,010	\$173,864	\$8,072	\$165,800	\$8,072
UV BLDG WTP	\$3,319,730	\$165,986	\$1,299,895	\$1,853,849	\$165,986	\$1,687,900	\$165,986
Voelker Pump Station	\$1,888,686	\$47,318	\$749,874	\$1,831,954	\$53,593	\$1,772,080	\$59,868
Waldo Pump Station	\$452,109	\$7,794	\$214,404	\$229,911	\$7,794	\$222,100	\$7,794
Waldo Reservoir	\$40,509	\$0	\$40,509	\$0	\$0	\$0	\$0
Walter Pumping Station	\$4,464,583	\$180,921	\$2,031,360	\$2,252,302	\$180,921	\$2,071,400	\$180,921
West End Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willett Pumping St #1	\$1,624,421	\$1,963	\$1,602,826	\$133,647	\$2,929	\$129,775	\$3,896
Yard Piping & Flumes	\$6,340,568	\$58,796	\$3,856,340	\$2,425,433	\$58,796	\$2,366,600	\$58,796
Zone 3 Chapple Reservoir	\$6,579,214	\$131,584	\$1,052,675	\$5,394,955	\$131,584	\$5,263,400	\$131,584
Zone 4 Reservoir	\$7,478,484	\$145,098	\$1,815,646	\$5,517,740	\$145,098	\$5,372,600	\$145,098
(blank)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 4 Pump Station	\$0	\$0	\$0	\$8,956,981	\$75,907	\$8,805,177	\$151,813
Zone 1 Storage	\$0	\$0	\$0	\$1,343,404	\$13,708	\$8,371,985	\$171,416
IBL Storage and Distribution	\$0	\$0	\$0	\$215,600	\$2,200	\$211,200	\$4,400
West End Distribution	\$0	\$0	\$0	\$0	\$0	\$2,940,000	\$60,000
Net Fixed Assets & Depreciation	\$279,951,248	\$7,178,826	\$130,040,533	\$218,758,474	\$7,836,989	\$292,572,369	\$10,001,777

Appendix B: Detailed Allocation Tables

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Owners						
Single Family Residential	39.0%	39.6%	24.6%	88.8%	79.7%	0.0%
Multi-Family Residential	9.4%	2.9%	9.1%	2.8%	6.0%	0.0%
Commercial	17.2%	6.7%	9.6%	6.8%	11.9%	0.0%
Industrial	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Seasonal	5.0%	10.8%	4.2%	0.5%	0.8%	0.0%
Public Fire Protection	0.0%	13.0%	34.5%	0.0%	0.0%	88.7%
Private Fire Protection	0.0%	1.6%	4.1%	0.0%	0.0%	10.6%
Non-Owners	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Residential	0.3%	0.3%	0.2%	0.8%	0.8%	0.0%
Commercial	11.6%	4.5%	6.5%	0.3%	0.6%	0.0%
Commercial Resale	0.8%	0.2%	0.5%	0.0%	0.1%	0.0%
Resale	16.7%	20.2%	6.5%	0.0%	0.1%	0.0%
Private Fire Protection	0.0%	0.1%	0.3%	0.0%	0.0%	0.7%
Total - Joint	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table B.1: Summary of Customer Service Characteristics - Joint

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Owners						
Single Family Residential	46.8%	49.7%	26.3%	88.8%	79.8%	0.0%
Multi-Family Residential	11.3%	3.7%	9.7%	2.8%	6.0%	0.0%
Commercial	20.7%	8.4%	10.3%	6.8%	11.9%	0.0%
Industrial	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Seasonal	6.0%	13.6%	4.5%	0.5%	0.8%	0.0%
Public Fire Protection	0.0%	16.2%	36.9%	0.0%	0.0%	88.7%
Private Fire Protection	0.0%	2.0%	4.4%	0.0%	0.0%	10.6%
Non-Owners	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Residential	0.3%	0.4%	0.2%	0.8%	0.8%	0.0%
Commercial	13.9%	5.7%	6.9%	0.3%	0.6%	0.0%
Commercial Resale	0.9%	0.3%	0.5%	0.0%	0.1%	0.0%
Resale	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Private Fire Protection	0.0%	0.1%	0.3%	0.0%	0.0%	0.7%
Total - All-But-Resale	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table B.2: Summary of Customer Service Characteristics – All-But-Resale

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Owners						
Single Family Residential	55.2%	53.1%	28.6%	89.8%	81.0%	0.0%
Multi-Family Residential	13.3%	3.9%	10.5%	2.8%	6.1%	0.0%
Commercial	24.4%	9.0%	11.1%	6.8%	12.1%	0.0%
Industrial	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Seasonal	7.1%	14.5%	4.9%	0.5%	0.9%	0.0%
Public Fire Protection	0.0%	17.4%	40.1%	0.0%	0.0%	89.3%
Private Fire Protection	0.0%	2.1%	4.8%	0.0%	0.0%	10.7%
Total - Owner	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table B.3: Summary of Customer Service Characteristics – Owner

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Non-Owners						
Residential	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Commercial	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Commercial Resale	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Resale	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Private Fire Protection	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total - Resale	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table B.4: Summary of Customer Service Characteristics – Resale

Line Item	Total	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$932,134	\$932,134	\$0	\$0	\$0	\$0	\$0
All Other	4,271,633	1,941,651	2,329,982	0	0	0	0
High Service Pumping							
Utilities	1,713,227	1,370,581	342,645	0	0	0	0
All Other	45,932	20,878	25,054	0	0	0	0
System Pumping & Storage							
Utilities	84,626	67,701	16,925	0	0	0	0
All Other	28,863	13,119	15,743	0	0	0	0
Distribution System							
Fire Hydrants	0	0	0	0	0	0	0
All Other	640,417	188,358	226,029	226,029	0	0	0
Customer Billing & Meter	2,492,019	0	0	0	1,011,760	1,480,260	0
Admin.	3,508,750	957,278	1,148,733	258,100	359,672	526,220	258,747
O&M - Total	\$13,717,601	\$5,491,701	\$4,105,112	\$484,130	\$1,371,432	\$2,006,479	\$258,747
Less: O&M Non-Rate Rev							
Water Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sale of Material/Labor	0	0	0	0	0	0	0
Public Water Supply	0	0	0	0	0	0	0
Water Srvc Line Repair	0	0	0	0	0	0	0
Water Srvc Line Admin.	0	0	0	0	0	0	0
Hydrant Mtr Rental Fee	0	0	0	0	0	0	0
Charge for Services	0	0	0	0	0	0	0
Total O&M Non-Rate Rev	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Joint O&M Rev Req.	\$13,717,601	\$5,491,701	\$4,105,112	\$484,130	\$1,371,432	\$2,006,479	\$258,747

Table B.5: Joint O&M Costs by Functional Cost Component – FY26

Line Item	Total	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$17,866	\$17,866	\$0	\$0	\$0	\$0	\$0
All Other	81,871	37,214	44,657	0	0	0	0
High Service Pumping							
Utilities	32,836	26,269	6,567	0	0	0	0
All Other	880	400	480	0	0	0	0
System Pumping & Storage							
Utilities	369,697	295,757	73,939	0	0	0	0
All Other	126,089	57,313	68,776	0	0	0	0
Distribution System							
Fire Hydrants	741,809	0	0	0	0	0	741,809
All Other	1,047,959	308,223	369,868	369,868	0	0	0
Customer Billing & Meter	47,763	0	0	0	19,392	28,371	0
Admin.	67,250	18,347	22,017	4,947	6,894	10,086	4,959
O&M - Total	\$2,534,018	\$761,390	\$586,304	\$374,815	\$26,285	\$38,457	\$746,768
Less: O&M Non-Rate Rev							
Water Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc. Revenue	0	0	0	0	0	0	0
Collection of Bad Debt	0	0	0	0	0	0	0
Sale of Material/Labor	0	0	0	0	0	0	0
Public Water Supply	0	0	0	0	0	0	0
Water Svc Line Repair	0	0	0	0	0	0	0
Water Svc Line Admin.	0	0	0	0	0	0	0
Hydrant Mtr Rental Fee	0	0	0	0	0	0	0
Charge for Services	0	0	0	0	0	0	0
Total O&M Non-Rate Rev	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total All-But-Resale O&M Rev Req.	\$2,534,018	\$761,390	\$586,304	\$374,815	\$26,285	\$38,457	\$746,768

Table B.6: All-But-Resale O&M Costs by Functional Cost Component – FY26

Line Item	Total	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	0	0	0	0	0	0	0
High Service Pumping							
Utilities	0	0	0	0	0	0	0
All Other	0	0	0	0	0	0	0
3121 Street Sprinkling	\$1,900	\$797	\$534	\$105	\$146	\$213	\$105
3122 Sewer Flushing	\$7,800	\$3,274	\$2,193	\$429	\$598	\$875	\$430
Water Permits	\$68,900	\$28,919	\$19,373	\$3,792	\$5,284	\$7,731	\$3,801
Misc. Revenue	0	0	0	0	0	0	0
Collection of Bad Debt	800	336	225	44	61	90	44
Sale of Material/Labor	290,000	121,718	81,542	15,960	22,241	32,539	16,000
Public Water Supply	68,000	28,541	19,120	3,742	5,215	7,630	3,752
Water Srvc Line Repair	478,100	200,667	134,431	26,312	36,667	53,645	26,378
Water Srvc Line Admin.	24,500	10,283	6,889	1,348	1,879	2,749	1,352
Hydrant Mtr Rental Fee	25,000	10,493	7,029	1,376	1,917	2,805	1,379
Charge for Services	0	0	0	0	0	0	0
Total O&M Non-Rate Rev	\$965,000	\$405,028	\$271,337	\$53,108	\$74,008	\$108,278	\$53,241
Total Owner O&M Rev Req.	(\$294,778)	(\$98,355)	(\$51,844)	\$90,948	(\$74,008)	(\$108,278)	(\$53,241)

Table B.7: Owner O&M Costs by Functional Cost Component – FY26

Line Item	Total	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	0	0	0	0	0	0	0
High Service Pumping							
Utilities	0	0	0	0	0	0	0
All Other	0	0	0	0	0	0	0
System Pumping & Storage							
Utilities	40,200	32,160	8,040	0	0	0	0
All Other	59,271	26,941	32,330	0	0	0	0
Distribution System							
Fire Hydrants	0	0	0	0	0	0	0
All Other	0	0	0	0	0	0	0
Customer Billing & Meter	0	0	0	0	0	0	0
Admin.	0	0	0	0	0	0	0
O&M - Total	\$99,472	\$59,102	\$40,370	\$0	\$0	\$0	\$0
Less: O&M Non-Rate Rev	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Resale O&M Rev Req.	\$99,472	\$59,102	\$40,370	\$0	\$0	\$0	\$0

Table B.8: Resale O&M Costs by Functional Cost Component – FY26

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$2,145,752	\$1,629,324	\$118,919	\$1,217,670	\$1,598,759	\$0	\$6,710,425
Multi-Family Residential	\$517,406	\$120,886	\$43,856	\$37,878	\$119,869	\$0	\$839,895
Commercial	947,704	276,775	46,343	92,898	239,590	0	1,603,310
Industrial	0	0	0	0	0	0	0
Seasonal	276,850	444,694	20,307	7,489	16,884	0	766,224
Public Fire Protection	0	535,659	167,604	0	0	229,485	932,748
Private Fire Protection	0	64,299	20,119	0	0	27,547	111,964
Non-Owners							
Residential	\$16,117	\$12,238	\$893	\$11,645	\$15,294	\$0	\$56,186
Commercial	640,826	187,152	31,337	3,636	12,582	0	875,532
Commercial Resale	42,877	9,767	2,250	173	1,169	0	56,237
Resale	904,170	820,314	31,249	43	2,333	0	1,758,108
Private Fire Protection	0	4,004	1,253	0	0	1,715	6,971
Total - Joint	\$5,491,701	\$4,105,112	\$484,130	\$1,371,432	\$2,006,479	\$258,747	\$13,717,601

Table B.9: Allocation of Joint O&M Costs to Customer Class – FY26

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Multi-Family Residential	\$85,874	\$21,577	\$36,296	\$726	\$2,300	\$0	\$146,773
Commercial	157,290	49,402	38,355	1,781	4,597	0	251,424
Industrial	0	0	0	0	0	0	0
Seasonal	45,949	79,374	16,807	144	324	0	142,596
Public Fire Protection	0	95,610	138,713	0	0	662,315	896,638
Private Fire Protection	0	11,477	16,651	0	0	79,502	107,630
Non-Owners							
Residential	\$2,675	\$2,184	\$739	\$223	\$293	\$0	\$6,115
Commercial	106,357	33,405	25,935	70	241	0	166,008
Commercial Resale	7,116	1,743	1,863	3	22	0	10,748
Resale	0	0	0	0	0	0	0
Private Fire Protection	0	715	1,037	0	0	4,950	6,701
Total - All-But-Resale	\$761,390	\$586,304	\$374,815	\$26,285	\$38,457	\$746,768	\$2,534,018

Table B.10: Allocation of All-But-Resale O&M Costs to Customer Class – FY26

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	(\$62,393)	(\$32,720)	\$25,378	(\$68,872)	(\$90,825)	\$0	(\$229,432)
Multi-Family Residential	(\$15,045)	(\$2,428)	\$9,359	(\$2,142)	(\$6,810)	\$0	(\$17,066)
Commercial	(27,557)	(5,558)	9,890	(5,254)	(13,611)	0	(42,091)
Industrial	0	0	0	0	0	0	0
Seasonal	(8,050)	(8,930)	4,334	(424)	(959)	0	(14,030)
Public Fire Protection	0	(10,757)	35,768	0	0	(49,259)	(24,249)
Private Fire Protection	0	(1,291)	4,293	0	0	(5,913)	(2,911)
Total - Owner	(\$113,045)	(\$61,685)	\$89,022	(\$76,692)	(\$112,205)	(\$55,172)	(\$329,778)

Table B.11: Allocation of Owner O&M Costs to Customer Class – FY26

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Non-Owners							
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	0	0	0	0	0	0	0
Commercial Resale	0	0	0	0	0	0	0
Resale	59,102	40,370	0	0	0	0	99,472
Private Fire Protection	0	0	0	0	0	0	0
Total - Resale	\$59,102	\$40,370	\$0	\$0	\$0	\$0	\$99,472

Table B.12: Allocation of Resale O&M Costs to Customer Class – FY26

Line Item	Total	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$960,099	\$960,099	\$0	\$0	\$0	\$0	\$0
All Other	\$4,399,782	\$1,248,853	\$3,150,929	\$0	\$0	\$0	\$0
High Service Pumping							
Utilities	\$1,764,624	\$1,411,699	\$352,925	\$0	\$0	\$0	\$0
All Other	\$47,309	\$13,429	\$33,881	\$0	\$0	\$0	\$0
System Pumping & Storage							
Utilities	\$87,165	\$69,732	\$17,433	\$0	\$0	\$0	\$0
All Other	\$29,729	\$8,438	\$21,290	\$0	\$0	\$0	\$0
Distribution System							
Fire Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$659,629	\$121,150	\$305,669	\$232,810	\$0	\$0	\$0
Customer Billing & Meter	\$2,566,780	\$0	\$0	\$0	\$1,042,113	\$1,524,667	\$0
Admin.	\$3,614,013	\$615,713	\$1,553,479	\$265,843	\$370,462	\$542,006	\$266,510
O&M - Total	\$14,129,129	\$4,449,112	\$5,435,605	\$498,654	\$1,412,575	\$2,066,674	\$266,510
Less: O&M Non-Rate Rev							
Water Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc. Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Collection of Bad Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sale of Material/Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Water Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Svc Line Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Svc Line Admin.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrant Mtr Rental Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Charge for Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M Non-Rate Rev	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Joint O&M Rev Req.	\$14,129,129	\$4,449,112	\$5,435,605	\$498,654	\$1,412,575	\$2,066,674	\$266,510

Table B.13: Joint O&M Costs by Functional Cost Component – FY27

Line Item	Total	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$18,401	\$18,401	\$0	\$0	\$0	\$0	\$0
All Other	\$84,327	\$23,936	\$60,391	\$0	\$0	\$0	\$0
High Service Pumping							
Utilities	\$33,821	\$27,057	\$6,764	\$0	\$0	\$0	\$0
All Other	\$907	\$257	\$649	\$0	\$0	\$0	\$0
System Pumping & Storage							
Utilities	\$380,787	\$304,630	\$76,157	\$0	\$0	\$0	\$0
All Other	\$129,872	\$36,863	\$93,008	\$0	\$0	\$0	\$0
Distribution System							
Fire Hydrants	\$764,063	\$0	\$0	\$0	\$0	\$0	\$764,063
All Other	\$1,079,397	\$198,246	\$500,187	\$380,964	\$0	\$0	\$0
Customer Billing & Meter	\$49,195	\$0	\$0	\$0	\$19,973	\$29,222	\$0
Admin.	\$69,267	\$11,801	\$29,774	\$5,095	\$7,100	\$10,388	\$5,108
O&M - Total	\$2,610,039	\$621,192	\$766,933	\$386,059	\$27,074	\$39,610	\$769,171
Less: O&M Non-Rate Rev							
Water Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc. Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Collection of Bad Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sale of Material/Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Water Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Svc Line Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Svc Line Admin.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrant Mtr Rental Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Charge for Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M Non-Rate Rev	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total All-But-Resale O&M Rev Req.	\$2,610,039	\$621,192	\$766,933	\$386,059	\$27,074	\$39,610	\$769,171

Table B.14: All-But-Resale O&M Costs by Functional Cost Component – FY27

Line Item	Total	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
High Service Pumping							
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System Pumping & Storage							
Utilities	\$201,277	\$161,021	\$40,255	\$0	\$0	\$0	\$0
All Other	\$68,648	\$19,485	\$49,162	\$0	\$0	\$0	\$0
Distribution System							
Fire Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$420,405	\$77,213	\$194,813	\$148,378	\$0	\$0	\$0
Customer Billing & Meter	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
O&M - Total	\$690,329	\$257,720	\$284,231	\$148,378	\$0	\$0	\$0
Less: O&M Non-Rate Rev							
3121 Street Sprinkling	\$1,910	\$655	\$684	\$105	\$146	\$214	\$105
3122 Sewer Flushing	\$7,865	\$2,698	\$2,814	\$433	\$603	\$883	\$434
Water Permits	\$69,000	\$23,671	\$24,691	\$3,797	\$5,292	\$7,742	\$3,807
Misc. Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Collection of Bad Debt	\$848	\$291	\$303	\$47	\$65	\$95	\$47
Sale of Material/Labor	\$290,000	\$99,488	\$103,772	\$15,960	\$22,241	\$32,539	\$16,000
Public Water Supply	\$68,000	\$23,328	\$24,333	\$3,742	\$5,215	\$7,630	\$3,752
Water Svc Line Repair	\$492,877	\$169,088	\$176,368	\$27,125	\$37,800	\$55,303	\$27,193
Water Svc Line Admin.	\$24,500	\$8,405	\$8,767	\$1,348	\$1,879	\$2,749	\$1,352
Hydrant Mtr Rental Fee	\$25,000	\$8,577	\$8,946	\$1,376	\$1,917	\$2,805	\$1,379
Charge for Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M Non-Rate Rev	\$980,000	\$336,202	\$350,677	\$53,934	\$75,158	\$109,961	\$54,069
Total Owner O&M Rev Req.	(\$289,671)	(\$78,482)	(\$66,446)	\$94,444	(\$75,158)	(\$109,961)	(\$54,069)

Table B.15: Owner O&M Costs by Functional Cost Component – FY27

Line Item	Total	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
High Service Pumping							
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System Pumping & Storage							
Utilities	\$41,406	\$33,125	\$8,281	\$0	\$0	\$0	\$0
All Other	\$61,049	\$17,328	\$43,721	\$0	\$0	\$0	\$0
Distribution System							
Fire Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Billing & Meter	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
O&M - Total	\$102,456	\$50,454	\$52,002	\$0	\$0	\$0	\$0
Less: O&M Non-Rate Rev	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Resale O&M Rev Req.	\$102,456	\$50,454	\$52,002	\$0	\$0	\$0	\$0

Table B.16: Resale O&M Costs by Functional Cost Component – FY27

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Owners						
Single Family Residential	1,735,789	2,153,954	122,666	1,254,350	1,647,572	0
Multi-Family Residential	418,551	159,810	45,238	39,002	123,198	0
Commercial	766,637	365,895	47,803	95,663	246,417	0
Industrial	0	0	0	0	0	0
Seasonal	223,955	587,882	20,947	7,676	17,313	0
Public Fire Protection	0	704,663	172,037	0	0	236,387
Private Fire Protection	0	84,586	20,651	0	0	28,375
Non-Owners						
Residential	\$12,973	\$16,098	\$917	\$11,936	\$15,682	\$0
Commercial	\$515,812	\$246,183	\$32,163	\$3,727	\$12,901	\$0
Commercial Resale	\$34,513	\$12,848	\$2,310	\$177	\$1,198	\$0
Resale	\$740,882	\$1,098,476	\$32,650	\$44	\$2,392	\$0
Private Fire Protection	\$0	\$5,211	\$1,272	\$0	\$0	\$1,748
Total - Joint	\$4,449,112	\$5,435,605	\$498,654	\$1,412,575	\$2,066,674	\$266,510

Table B.17: Allocation of Joint O&M Costs to Customer Class – FY27

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Owners						
Single Family Residential	\$290,774	\$380,883	\$101,622	\$24,042	\$31,614	\$0
Multi-Family Residential	\$70,115	\$28,259	\$37,477	\$748	\$2,364	\$0
Commercial	\$128,425	\$64,701	\$39,603	\$1,834	\$4,728	\$0
Industrial	\$0	\$0	\$0	\$0	\$0	\$0
Seasonal	\$37,516	\$103,955	\$17,353	\$147	\$332	\$0
Public Fire Protection	\$0	\$124,605	\$142,523	\$0	\$0	\$682,233
Private Fire Protection	\$0	\$14,957	\$17,108	\$0	\$0	\$81,893
Non-Owners						
Residential	\$2,173	\$2,847	\$759	\$229	\$301	\$0
Commercial	\$86,407	\$43,532	\$26,646	\$71	\$248	\$0
Commercial Resale	\$5,781	\$2,272	\$1,914	\$3	\$23	\$0
Resale	\$0	\$0	\$0	\$0	\$0	\$0
Private Fire Protection	\$0	\$921	\$1,054	\$0	\$0	\$5,045
Total - All But Resale	\$621,192	\$766,933	\$386,059	\$27,074	\$39,610	\$769,171

Table B.18: Allocation of All-But-Resale O&M Costs to Customer Class – FY27

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Owners						
Single Family Residential	(\$49,944)	(\$41,929)	\$26,433	(\$69,910)	(\$92,228)	\$0
Multi-Family Residential	(\$12,043)	(\$3,111)	\$9,748	(\$2,174)	(\$6,896)	\$0
Commercial	(\$22,058)	(\$7,123)	\$10,301	(\$5,332)	(\$13,794)	\$0
Industrial	\$0	\$0	\$0	\$0	\$0	\$0
Seasonal	(\$6,444)	(\$11,444)	\$4,514	(\$428)	(\$969)	\$0
Public Fire Protection	\$0	(\$13,717)	\$37,072	\$0	\$0	(\$49,998)
Private Fire Protection	\$0	(\$1,647)	\$4,450	\$0	\$0	(\$6,002)
Total - Owner	(\$90,489)	(\$78,970)	\$92,518	(\$77,843)	(\$113,888)	(\$56,000)

Table B.19: Allocation of Owner O&M Costs to Customer Class – FY27

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Non-Owners						
Residential	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$0	\$0	\$0	\$0	\$0	\$0
Commercial Resale	\$0	\$0	\$0	\$0	\$0	\$0
Resale	\$50,454	\$52,002	\$0	\$0	\$0	\$0
Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0
Total - Resale	\$50,454	\$52,002	\$0	\$0	\$0	\$0

Table B.20: Allocation of Resale O&M Costs to Customer Class – FY27

Fixed Asset	Joint	All But Resale	Owners	Resale	Total
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	*	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$682,086	\$0	\$0	\$0	\$682,086
Clear Well Standpipe #5	\$1,000,575	\$0	\$0	\$0	\$1,000,575
Clear Well Standpipe #6	\$536,091	\$0	\$0	\$0	\$536,091
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0
#1 Intake Channel Head Wk	\$2,202,031	\$0	\$0	\$0	\$2,202,031
#1 Low Duty Pumping St	\$1,346,058	\$0	\$0	\$0	\$1,346,058
#2 Low Duty Pumping St.	\$0	\$0	\$0	\$0	\$0
#2 River Intake	\$4,451,296	\$0	\$0	\$0	\$4,451,296
Booster St-12 Av N & N27	\$0	\$6,230	\$0	\$0	\$6,230
Briarwood Reservoir	\$0	\$0	\$2,876,494	\$0	\$2,876,494
Chapple Pump Station	\$0	\$146,724	\$0	\$0	\$146,724
Chem Bldg & Treatment Bsn	\$4,868,673	\$0	\$0	\$0	\$4,868,673
Christensen Pump Station	\$0	\$0	\$154,202	\$0	\$154,202
Cold Storage Building	\$36,333	\$0	\$0	\$0	\$36,333
Communication Equipment	\$0	\$0	\$0	\$0	\$0
Construction Equipment	\$298,877	\$0	\$0	\$0	\$298,877
Distribution Mains < 12	\$0	\$47,439,910	\$31,626,607	\$0	\$79,066,517
Filter Bldg,Clr Bsn & Ps	\$15,257,199	\$0	\$0	\$0	\$15,257,199
Fox Pump Station	\$0	\$1,929,617	\$0	\$0	\$1,929,617
Fox Reservoir	\$1,555,000	\$0	\$0	\$0	\$1,555,000
Gas Pumps	\$10,321	\$0	\$0	\$0	\$10,321
Heated Storage Bldg & Yrd Storage	\$18,486	\$0	\$0	\$0	\$18,486
High Svc Pumping Station	\$2,819,673	\$0	\$0	\$0	\$2,819,673
Hydrant Mains	\$0	\$60,701	\$0	\$0	\$60,701
Hydrants	\$0	\$2,105,346	\$0	\$0	\$2,105,346
Laboratory & Test Equipment	\$112,516	\$0	\$0	\$0	\$112,516
Lateral Lines - Below 15	\$0	\$90,742	\$0	\$0	\$90,742
Leavens Pump Station	\$0	\$0	\$113,767	\$0	\$113,767
Leavens Reservoir	\$1,809,625	\$0	\$0	\$0	\$1,809,625
Logan Reservoir	\$0	\$0	\$0	\$0	\$0
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0
Meters	\$628,247	\$0	\$0	\$0	\$628,247
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$90,339	\$0	\$0	\$0	\$90,339
Plant Electrical Shop	\$267,977	\$0	\$0	\$0	\$267,977
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0
Public Utilities CIP	\$0	\$0	\$0	\$0	\$0
Rights And Licenses	\$0	\$0	\$855,000	\$0	\$855,000
Service Connections	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #1	\$0	\$1,161,338	\$0	\$0	\$1,161,338

Fixed Asset	Joint	All But Resale	Owners	Resale	Total
Staples Reservoir #1	\$0	\$599,052	\$0	\$0	\$599,052
Staples Reservoir #2	\$0	\$470,759	\$0	\$0	\$470,759
Staples Reservoir #3	\$0	\$0	\$0	\$0	\$0
Terrace Estates Pump Station	\$0	\$0	\$131,432	\$0	\$131,432
Thomas Pump Station	\$0	\$0	\$77,980	\$0	\$77,980
Tools & Working Equipment	\$107,978	\$0	\$0	\$0	\$107,978
Transmission Amain 12" & Up-	\$14,607,442	\$0	\$0	\$0	\$14,607,442
Transmission Mains = 12"	\$0	\$21,815,243	\$0	\$0	\$21,815,243
Transmission Mains > 12"	\$21,809,564	\$0	\$0	\$0	\$21,809,564
Transportation Equipment	\$347,799	\$0	\$0	\$0	\$347,799
Utilities Service Center	\$1,903,510	\$0	\$0	\$0	\$1,903,510
Utilities Water	\$173,864	\$0	\$0	\$0	\$173,864
UV BLDG WTP	\$1,853,849	\$0	\$0	\$0	\$1,853,849
Voelker Pump Station	\$0	\$0	\$1,831,954	\$0	\$1,831,954
Waldo Pump Station	\$0	\$0	\$229,911	\$0	\$229,911
Waldo Reservoir	\$0	\$0	\$0	\$0	\$0
Walter Pumping Station	\$0	\$0	\$1,351,381	\$900,921	\$2,252,302
West End Reservoir	\$0	\$0	\$0	\$0	\$0
Willett Pumping St #1	\$0	\$133,647	\$0	\$0	\$133,647
Yard Piping & Flumes	\$2,425,433	\$0	\$0	\$0	\$2,425,433
Zone 3 Chapple Reservoir	\$0	\$0	\$5,394,955	\$0	\$5,394,955
Zone 4 Reservoir	\$0	\$5,517,740	\$0	\$0	\$5,517,740
(blank)	\$0	\$0	\$0	\$0	\$0
Grand Total	\$0	\$0	\$0	\$0	\$0
Zone 4 Pump Station	\$0	\$8,956,981	\$0	\$0	\$8,956,981
Zone 1 Storage	\$1,343,404	\$0	\$0	\$0	\$1,343,404
IBL Storage and Distribution	\$0	\$0	\$215,600	\$0	\$215,600
West End Distribution	\$0	\$0	\$0	\$0	\$0
Grandtotal	\$82,564,243	\$90,434,028	\$44,859,282	\$900,921	\$218,758,474

Table B.21: Allocation of Net Fixed Assets to Ownership Categories – FY26

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$310,039	\$372,047	\$0	\$0	\$0	\$0	\$682,086
Clear Well Standpipe #5	\$454,807	\$545,768	\$0	\$0	\$0	\$0	\$1,000,575
Clear Well Standpipe #6	\$243,678	\$292,413	\$0	\$0	\$0	\$0	\$536,091
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#1 Intake Channel Head Wk	\$2,202,031	\$0	\$0	\$0	\$0	\$0	\$2,202,031
#1 Low Duty Pumping St	\$1,346,058	\$0	\$0	\$0	\$0	\$0	\$1,346,058
#2 Low Duty Pumping St.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#2 River Intake	\$4,451,296	\$0	\$0	\$0	\$0	\$0	\$4,451,296
Booster St-12 Av N & N27	\$1,832	\$2,199	\$2,199	\$0	\$0	\$0	\$6,230
Briarwood Reservoir	\$846,028	\$1,015,233	\$1,015,233	\$0	\$0	\$0	\$2,876,494
Chapple Pump Station	\$66,693	\$80,031	\$0	\$0	\$0	\$0	\$146,724
Chem Bldg & Treatment Bsn	\$2,213,033	\$2,655,640	\$0	\$0	\$0	\$0	\$4,868,673
Christensen Pump Station	\$70,092	\$84,110	\$0	\$0	\$0	\$0	\$154,202
Cold Storage Building Communication Equipment	\$12,975	\$13,515	\$9,371	\$0	\$106	\$366	\$36,333
Construction Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Mains < 12	\$106,735	\$111,175	\$77,085	\$0	\$873	\$3,010	\$298,877
Filter Bldg, Clr Bsn & Ps	\$23,254,858	\$27,905,829	\$27,905,829	\$0	\$0	\$0	\$79,066,517
Fox Pump Station	\$6,935,090	\$8,322,108	\$0	\$0	\$0	\$0	\$15,257,199
Fox Reservoir	\$877,099	\$1,052,518	\$0	\$0	\$0	\$0	\$1,929,617
Gas Pumps	\$457,353	\$548,823	\$548,823	\$0	\$0	\$0	\$1,555,000
Heated Storage Bldg & Yrd Storage	\$3,686	\$3,839	\$2,662	\$0	\$30	\$104	\$10,321
High Svc Pumping Station	\$6,602	\$6,876	\$4,768	\$0	\$54	\$186	\$18,486
Hydrant Mains	\$1,281,669	\$1,538,003	\$0	\$0	\$0	\$0	\$2,819,673
Hydrants	\$0	\$0	\$0	\$0	\$0	\$60,701	\$60,701
Laboratory & Test Equipment	\$0	\$0	\$0	\$0	\$0	\$2,105,346	\$2,105,346
Lateral Lines - Below 15	\$112,516	\$0	\$0	\$0	\$0	\$0	\$112,516
Leavens Pump Station	\$26,689	\$32,027	\$32,027	\$0	\$0	\$0	\$90,742
Leavens Reservoir	\$51,712	\$62,055	\$0	\$0	\$0	\$0	\$113,767
Logan Reservoir	\$532,243	\$638,691	\$638,691	\$0	\$0	\$0	\$1,809,625
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$0	\$0	\$0	\$0	\$628,247	\$0	\$628,247
Office Furniture & Equip Office Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$32,262	\$33,604	\$23,300	\$0	\$264	\$910	\$90,339
	\$121,808	\$146,169	\$0	\$0	\$0	\$0	\$267,977

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Utilities CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rights And Licenses	\$305,338	\$318,038	\$220,517	\$0	\$2,497	\$8,610	\$855,000
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #1	\$527,881	\$633,457	\$0	\$0	\$0	\$0	\$1,161,338
Staples Reservoir #1	\$176,192	\$211,430	\$211,430	\$0	\$0	\$0	\$599,052
Staples Reservoir #2	\$138,459	\$166,150	\$166,150	\$0	\$0	\$0	\$470,759
Staples Reservoir #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Terrace Estates Pump Station	\$59,742	\$71,690	\$0	\$0	\$0	\$0	\$131,432
Thomas Pump Station	\$35,446	\$42,535	\$0	\$0	\$0	\$0	\$77,980
Tools & Working Equipment	\$38,561	\$40,165	\$27,849	\$0	\$315	\$1,087	\$107,978
Transmission Amain 12" & Up-	\$4,296,307	\$5,155,568	\$5,155,568	\$0	\$0	\$0	\$14,607,442
Transmission Mains = 12"	\$6,416,248	\$7,699,497	\$7,699,497	\$0	\$0	\$0	\$21,815,243
Transmission Mains > 12"	\$6,414,578	\$7,697,493	\$7,697,493	\$0	\$0	\$0	\$21,809,564
Transportation Equipment	\$124,206	\$129,372	\$89,702	\$0	\$1,016	\$3,502	\$347,799
Utilities Service Center	\$679,781	\$708,057	\$490,942	\$0	\$5,560	\$19,169	\$1,903,510
Utilities Water	\$173,864	\$0	\$0	\$0	\$0	\$0	\$173,864
UV BLDG WTP	\$1,853,849	\$0	\$0	\$0	\$0	\$0	\$1,853,849
Voelker Pump Station	\$832,706	\$999,247	\$0	\$0	\$0	\$0	\$1,831,954
Waldo Pump Station	\$104,505	\$125,406	\$0	\$0	\$0	\$0	\$229,911
Waldo Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Walter Pumping Station	\$1,023,774	\$1,228,528	\$0	\$0	\$0	\$0	\$2,252,302
West End Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willett Pumping St #1	\$60,749	\$72,898	\$0	\$0	\$0	\$0	\$133,647
Yard Piping & Flumes	\$1,102,469	\$1,322,963	\$0	\$0	\$0	\$0	\$2,425,433
Zone 3 Chapple Reservoir	\$1,586,751	\$1,904,102	\$1,904,102	\$0	\$0	\$0	\$5,394,955
Zone 4 Reservoir	\$1,622,865	\$1,947,438	\$1,947,438	\$0	\$0	\$0	\$5,517,740
(blank)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 4 Pump Station	\$4,071,355	\$4,885,626	\$0	\$0	\$0	\$0	\$8,956,981
Zone 1 Storage	\$395,119	\$474,142	\$474,142	\$0	\$0	\$0	\$1,343,404
IBL Storage and Distribution	\$63,412	\$76,094	\$76,094	\$0	\$0	\$0	\$215,600
West End Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net	78,123,036	81,372,572	56,420,912	0	638,962	2,202,992	218,758,474

Table B.22: Allocation of Net Fixed Assets to Functional Cost Component – FY26

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$310,039	\$372,047	\$0	\$0	\$0	\$0	\$682,086
Clear Well Standpipe #5	\$454,807	\$545,768	\$0	\$0	\$0	\$0	\$1,000,575
Clear Well Standpipe #6	\$243,678	\$292,413	\$0	\$0	\$0	\$0	\$536,091
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#1 Intake Channel Head Wk	\$2,202,031	\$0	\$0	\$0	\$0	\$0	\$2,202,031
#1 Low Duty Pumping St	\$1,346,058	\$0	\$0	\$0	\$0	\$0	\$1,346,058
#2 Low Duty Pumping St.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#2 River Intake	\$4,451,296	\$0	\$0	\$0	\$0	\$0	\$4,451,296
Booster St-12 Av N & N27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Briarwood Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chapple Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chem Bldg & Treatment Bsn	\$2,213,033	\$2,655,640	\$0	\$0	\$0	\$0	\$4,868,673
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cold Storage Building	\$12,975	\$13,515	\$9,371	\$0	\$106	\$366	\$36,333
Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction Equipment	\$106,735	\$111,175	\$77,085	\$0	\$873	\$3,010	\$298,877
Depreciation City	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation Contributed Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Mains < 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Filter Bldg,Clr Bsn & Ps	\$6,935,090	\$8,322,108	\$0	\$0	\$0	\$0	\$15,257,199
Fox Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$457,353	\$548,823	\$548,823	\$0	\$0	\$0	\$1,555,000
Gas Pumps	\$3,686	\$3,839	\$2,662	\$0	\$30	\$104	\$10,321
Heated Storage Bldg & Yrd Storage	\$6,602	\$6,876	\$4,768	\$0	\$54	\$186	\$18,486
High Svc Pumping Station	\$1,281,669	\$1,538,003	\$0	\$0	\$0	\$0	\$2,819,673
Hydrant Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Laboratory & Test Equipment	\$112,516	\$0	\$0	\$0	\$0	\$0	\$112,516
Lateral Lines - Below 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Reservoir	\$532,243	\$638,691	\$638,691	\$0	\$0	\$0	\$1,809,625
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$0	\$0	\$0	\$0	\$628,247	\$0	\$628,247
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$32,262	\$33,604	\$23,300	\$0	\$264	\$910	\$90,339
Plant Electrical Shop	\$121,808	\$146,169	\$0	\$0	\$0	\$0	\$267,977
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Utilities CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rights And Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#1 Intake Channel Head Wk	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#1 Low Duty Pumping St	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#2 Low Duty Pumping St.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#2 River Intake	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Booster St-12 Av N & N27	\$1,832	\$2,199	\$2,199	\$0	\$0	\$0	\$6,230
Briarwood Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chapple Pump Station	\$66,693	\$80,031	\$0	\$0	\$0	\$0	\$146,724
Chem Bldg & Treatment Bsn	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cold Storage Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation City	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation Contributed Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Mains < 12	\$13,952,915	\$16,743,498	\$16,743,498	\$0	\$0	\$0	\$47,439,910
Filter Bldg, Clr Bsn & Ps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Pump Station	\$877,099	\$1,052,518	\$0	\$0	\$0	\$0	\$1,929,617
Fox Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gas Pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Heated Storage Bldg & Yrd Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
High Svc Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrant Mains	\$0	\$0	\$0	\$0	\$0	\$60,701	\$60,701
Hydrants	\$0	\$0	\$0	\$0	\$0	\$2,105,346	\$2,105,346
Laboratory & Test Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lateral Lines - Below 15	\$26,689	\$32,027	\$32,027	\$0	\$0	\$0	\$90,742
Leavens Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Public Utilities CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rights And Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #1	\$527,881	\$633,457	\$0	\$0	\$0	\$0	\$1,161,338
Staples Reservoir #1	\$176,192	\$211,430	\$211,430	\$0	\$0	\$0	\$599,052
Staples Reservoir #2	\$138,459	\$166,150	\$166,150	\$0	\$0	\$0	\$470,759
Staples Reservoir #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Terrace Estates Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Thomas Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tools & Working Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Amain 12" & Up-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains = 12"	\$6,416,248	\$7,699,497	\$7,699,497	\$0	\$0	\$0	\$21,815,243
Transmission Mains > 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Service Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UV BLDG WTP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Voelker Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Walter Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
West End Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willett Pumping St #1	\$60,749	\$72,898	\$0	\$0	\$0	\$0	\$133,647
Yard Piping & Flumes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 4 Reservoir	\$1,622,865	\$1,947,438	\$1,947,438	\$0	\$0	\$0	\$5,517,740
(blank)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 4 Pump Station	\$4,071,355	\$4,885,626	\$0	\$0	\$0	\$0	\$8,956,981
Zone 1 Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IBL Storage and Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
West End Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net	27,938,974	33,526,769	26,802,238	0	0	2,166,047	90,434,028

Table B.24: Allocation of Net Fixed Assets to Functional Cost Component – All-But-Resale – FY26

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#1 Intake Channel Head Wk	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#1 Low Duty Pumping St	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#2 Low Duty Pumping St.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#2 River Intake	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Booster St-12 Av N & N27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Briarwood Reservoir	\$846,028	\$1,015,233	\$1,015,233	\$0	\$0	\$0	\$2,876,494
Chapple Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chem Bldg & Treatment Bsn	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Christensen Pump Station	\$70,092	\$84,110	\$0	\$0	\$0	\$0	\$154,202
Cold Storage Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation City	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation Contributed Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Mains < 12	\$9,301,943	\$11,162,332	\$11,162,332	\$0	\$0	\$0	\$31,626,607
Filter Bldg,Clr Bsn & Ps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gas Pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Heated Storage Bldg & Yrd Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
High Svc Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrant Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Laboratory & Test Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lateral Lines - Below 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Pump Station	\$51,712	\$62,055	\$0	\$0	\$0	\$0	\$113,767
Leavens Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Utilities CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rights And Licenses	\$305,338	\$318,038	\$220,517	\$0	\$2,497	\$8,610	\$855,000
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Staples Reservoir #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Terrace Estates Pump Station	\$59,742	\$71,690	\$0	\$0	\$0	\$0	\$131,432
Thomas Pump Station	\$35,446	\$42,535	\$0	\$0	\$0	\$0	\$77,980
Tools & Working Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Amain 12" & Up-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains = 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains > 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Service Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UV BLDG WTP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Voelker Pump Station	\$832,706	\$999,247	\$0	\$0	\$0	\$0	\$1,831,954
Waldo Pump Station	\$104,505	\$125,406	\$0	\$0	\$0	\$0	\$229,911
Waldo Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Walter Pumping Station	\$614,264	\$737,117	\$0	\$0	\$0	\$0	\$1,351,381
West End Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willett Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Yard Piping & Flumes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$1,586,751	\$1,904,102	\$1,904,102	\$0	\$0	\$0	\$5,394,955
Zone 4 Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(blank)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 4 Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 1 Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IBL Storage and Distribution	\$63,412	\$76,094	\$76,094	\$0	\$0	\$0	\$215,600
West End Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net	13,871,938	16,597,959	14,378,277	0	2,497	8,610	44,859,282

Table B.25: Allocation of Net Fixed Assets to Functional Cost Component – Owner – FY26

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#1 Intake Channel Head Wk	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#1 Low Duty Pumping St	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#2 Low Duty Pumping St.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#2 River Intake	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Booster St-12 Av N & N27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Briarwood Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chapple Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chem Bldg & Treatment Bsn	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cold Storage Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation City	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation Contributed Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Mains < 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Filter Bldg,Clr Bsn & Ps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gas Pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Heated Storage Bldg & Yrd Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
High Svc Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrant Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Laboratory & Test Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lateral Lines - Below 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Utilities CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rights And Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Terrace Estates Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Thomas Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tools & Working Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Amain 12" & Up-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains = 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains > 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Service Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UV BLDG WTP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Voelker Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Walter Pumping Station	\$409,509	\$491,411	\$0	\$0	\$0	\$0	\$900,921
West End Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willett Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Yard Piping & Flumes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 4 Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(blank)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 4 Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 1 Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IBL Storage and Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
West End Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net	409,509	491,411	0	0	0	0	900,921

Table B.26: Allocation of Net Fixed Assets to Functional Cost Component – Resale – FY26

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$14,028,096	\$12,207,270	\$3,743,569	\$0	\$507,134	\$0	\$30,486,069
Multi-Family Residential	\$3,382,600	\$905,706	\$1,380,582	\$0	\$38,023	\$0	\$5,706,911
Commercial	6,195,721	2,073,664	1,458,886	0	75,999	0	9,804,269
Industrial	0	0	0	0	0	0	0
Seasonal	1,809,936	3,331,749	639,269	0	5,356	0	5,786,310
Public Fire Protection	0	4,013,278	5,276,170	0	0	25,130	9,314,578
Private Fire Protection	0	481,742	633,336	0	0	3,017	1,118,095
Non-Owners							
Residential	\$105,364	\$91,688	\$28,118	\$0	\$4,851	\$0	\$230,022
Commercial	4,189,470	1,402,186	986,480	0	3,991	0	6,582,127
Commercial Resale	280,315	73,179	70,845	0	371	0	424,710
Resale	5,911,112	6,145,976	983,708	0	740	0	13,041,536
Private Fire Protection	0	29,995	39,434	0	0	188	69,617
Total - Joint	\$35,902,614	\$30,756,433	\$15,240,396	\$0	\$636,465	\$28,335	\$82,564,243

Table B.27: Allocation of Joint Related Net Fixed Assets to Customer Class – FY26

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$13,068,056	\$16,629,936	\$7,037,821	\$0	\$0	\$0	\$36,735,812
Multi-Family Residential	\$3,151,105	\$1,233,841	\$2,595,461	\$0	\$0	\$0	\$6,980,408
Commercial	\$5,771,705	\$2,824,947	\$2,742,671	\$0	\$0	\$0	\$11,339,323
Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Seasonal	\$1,686,069	\$4,538,834	\$1,201,811	\$0	\$0	\$0	\$7,426,714
Public Fire Protection	\$0	\$5,467,280	\$9,919,074	\$0	\$0	\$1,921,087	\$17,307,441
Private Fire Protection	\$0	\$656,276	\$1,190,657	\$0	\$0	\$230,602	\$2,077,535
Non-Owners							
Residential	\$98,154	\$124,907	\$52,861	\$0	\$0	\$0	\$275,921
Commercial	\$3,902,755	\$1,910,194	\$1,854,560	\$0	\$0	\$0	\$7,667,509
Commercial Resale	\$261,131	\$99,692	\$133,187	\$0	\$0	\$0	\$494,010
Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Private Fire Protection	\$0	\$40,862	\$74,135	\$0	\$0	\$14,358	\$129,355
Total - All-But-Resale	\$27,938,974	\$33,526,769	\$26,802,238	\$0	\$0	\$2,166,047	\$90,434,028

Table B.28: Allocation of All-But-Resale Related Net Fixed Assets to Customer Class – FY26

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$7,656,365	\$8,804,248	\$4,098,907	\$0	\$2,021	\$0	\$20,561,542
Multi-Family Residential	\$1,846,182	\$653,222	\$1,511,626	\$0	\$152	\$0	\$4,011,182
Commercial	3,381,550	1,495,588	1,597,363	0	303	0	6,474,804
Industrial	0	0	0	0	0	0	0
Seasonal	987,841	2,402,957	699,948	0	21	0	4,090,768
Public Fire Protection	0	2,894,496	5,776,981	0	0	7,687	8,679,165
Private Fire Protection	0	347,447	693,452	0	0	923	1,041,822
Total - Owner	\$13,871,938	\$16,597,959	\$14,378,277	\$0	\$2,497	\$8,610	\$44,859,282

Table B.29: Allocation of Owner Related Net Fixed Assets to Customer Class – FY26

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Non-Owners							
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	0	0	0	0	0	0	0
Commercial Resale	0	0	0	0	0	0	0
Resale	409,509	491,411	0	0	0	0	900,921
Private Fire Protection	0	0	0	0	0	0	0
Total - Resale	\$409,509	\$491,411	\$0	\$0	\$0	\$0	\$900,921

Table B.30: Allocation of Resale Related Net Fixed Assets to Customer Class – FY26

Fixed Asset	Joint	All But Resale	Owners	Resale	Total
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$77,924	\$0	\$0	\$0	\$77,924
Clear Well Standpipe #5	\$121,282	\$0	\$0	\$0	\$121,282
Clear Well Standpipe #6	\$12,565	\$0	\$0	\$0	\$12,565
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0
#1 Intake Channel Head Wk	\$101,663	\$0	\$0	\$0	\$101,663
#1 Low Duty Pumping St	\$94,873	\$0	\$0	\$0	\$94,873
#2 Low Duty Pumping St.	\$0	\$0	\$0	\$0	\$0
#2 River Intake	\$73,254	\$0	\$0	\$0	\$73,254
Booster St-12 Av N & N27	\$0	\$0	\$0	\$0	\$0
Briarwood Reservoir	\$0	\$0	\$70,301	\$0	\$70,301
Chapple Pump Station	\$0	\$18,194	\$0	\$0	\$18,194
Chem Bldg & Treatment Bsn	\$235,466	\$0	\$0	\$0	\$235,466
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0
Cold Storage Building	\$3,206	\$0	\$0	\$0	\$3,206
Communication Equipment	\$6,463	\$0	\$0	\$0	\$6,463
Construction Equipment	\$72,823	\$0	\$0	\$0	\$72,823
Distribution Mains < 12	\$0	\$1,335,978	\$890,652	\$0	\$2,226,630
Filter Bldg,Clr Bsn & Ps	\$1,304,435	\$0	\$0	\$0	\$1,304,435
Fox Pump Station	\$0	\$80,681	\$0	\$0	\$80,681
Fox Reservoir	\$157,266	\$0	\$0	\$0	\$157,266
Gas Pumps	\$927	\$0	\$0	\$0	\$927
Heated Storage Bldg & Yrd Storage	\$4,255	\$0	\$0	\$0	\$4,255
High Svc Pumping Station	\$331,062	\$0	\$0	\$0	\$331,062
Hydrant Mains	\$0	\$7,255	\$0	\$0	\$7,255
Hydrants	\$0	\$113,619	\$0	\$0	\$113,619
Laboratory & Test Equipment	\$34,116	\$0	\$0	\$0	\$34,116
Lateral Lines - Below 15	\$0	\$1,914	\$0	\$0	\$1,914
Leavens Pump Station	\$0	\$0	\$8,268	\$0	\$8,268
Leavens Reservoir	\$38,917	\$0	\$0	\$0	\$38,917
Logan Reservoir	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Joint	All But Resale	Owners	Resale	Total
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0
Meters	\$60,308	\$0	\$0	\$0	\$60,308
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$25,657	\$0	\$0	\$0	\$25,657
Plant Electrical Shop	\$23,622	\$0	\$0	\$0	\$23,622
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0
Public Utilities CIP	\$0	\$0	\$0	\$0	\$0
Rights And Licenses	\$0	\$0	\$45,000	\$0	\$45,000
Service Connections	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #1	\$0	\$83,045	\$0	\$0	\$83,045
Staples Reservoir #1	\$0	\$30,199	\$0	\$0	\$30,199
Staples Reservoir #2	\$0	\$53,294	\$0	\$0	\$53,294
Staples Reservoir #3	\$0	\$0	\$0	\$0	\$0
Terrace Estates Pump Station	\$0	\$0	\$12,787	\$0	\$12,787
Thomas Pump Station	\$0	\$0	\$71	\$0	\$71
Tools & Working Equipment	\$30,194	\$0	\$0	\$0	\$30,194
Transmission Amain 12" & Up-	\$909,071	\$0	\$0	\$0	\$909,071
Transmission Mains = 12"	\$0	\$534,888	\$0	\$0	\$534,888
Transmission Mains > 12"	\$514,109	\$0	\$0	\$0	\$514,109
Transportation Equipment	\$151,180	\$0	\$0	\$0	\$151,180
Utilities Service Center	\$75,501	\$0	\$0	\$0	\$75,501
Utilities Water	\$8,072	\$0	\$0	\$0	\$8,072
UV BLDG WTP	\$165,986	\$0	\$0	\$0	\$165,986
Voelker Pump Station	\$0	\$0	\$59,868	\$0	\$59,868
Waldo Pump Station	\$0	\$0	\$7,794	\$0	\$7,794
Waldo Reservoir	\$0	\$0	\$0	\$0	\$0
Walter Pumping Station	\$0	\$0	\$108,553	\$72,369	\$180,921
West End Reservoir	\$0	\$0	\$0	\$0	\$0
Willett Pumping St #1	\$0	\$3,896	\$0	\$0	\$3,896
Yard Piping & Flumes	\$58,796	\$0	\$0	\$0	\$58,796
Zone 3 Chapple Reservoir	\$0	\$0	\$131,584	\$0	\$131,584
Zone 4 Reservoir	\$0	\$145,098	\$0	\$0	\$145,098
(blank)	\$0	\$0	\$0	\$0	\$0
Grand Total	\$0	\$0	\$0	\$0	\$0
Zone 4 Pump Station	\$0	\$151,813	\$0	\$0	\$151,813
Zone 1 Storage	\$27,416	\$0	\$0	\$0	\$27,416
IBL Storage and Distribution	\$0	\$0	\$4,400	\$0	\$4,400
West End Distribution	\$0	\$0	\$0	\$0	\$0
Net	\$4,720,410	\$2,559,873	\$1,339,279	\$72,369	\$8,691,930

Table B.31: Allocation of Depreciation Expense to Ownership Categories – FY26

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$35,420	\$42,504	\$0	\$0	\$0	\$0	\$77,924
Clear Well Standpipe #5	\$55,128	\$66,154	\$0	\$0	\$0	\$0	\$121,282
Clear Well Standpipe #6	\$5,711	\$6,853	\$0	\$0	\$0	\$0	\$12,565
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#1 Intake Channel Head Wk	\$101,663	\$0	\$0	\$0	\$0	\$0	\$101,663
#1 Low Duty Pumping St	\$94,873	\$0	\$0	\$0	\$0	\$0	\$94,873
#2 Low Duty Pumping St.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#2 River Intake	\$73,254	\$0	\$0	\$0	\$0	\$0	\$73,254
Booster St-12 Av N & N27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Briarwood Reservoir	\$20,677	\$24,812	\$24,812	\$0	\$0	\$0	\$70,301
Chapple Pump Station	\$8,270	\$9,924	\$0	\$0	\$0	\$0	\$18,194
Chem Bldg & Treatment Bsn	\$107,030	\$128,436	\$0	\$0	\$0	\$0	\$235,466
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cold Storage Building	\$1,145	\$1,193	\$827	\$0	\$9	\$32	\$3,206
Communication Equipment	\$2,308	\$2,404	\$1,667	\$0	\$19	\$65	\$6,463
Construction Equipment	\$26,007	\$27,088	\$18,782	\$0	\$213	\$733	\$72,823
Distribution Mains < 12	\$654,891	\$785,869	\$785,869	\$0	\$0	\$0	\$2,226,630
Filter Bldg,Clr Bsn & Ps	\$592,925	\$711,510	\$0	\$0	\$0	\$0	\$1,304,435
Fox Pump Station	\$36,673	\$44,008	\$0	\$0	\$0	\$0	\$80,681
Fox Reservoir	\$46,255	\$55,506	\$55,506	\$0	\$0	\$0	\$157,266
Gas Pumps	\$331	\$345	\$239	\$0	\$3	\$9	\$927
Heated Storage Bldg & Yrd Storage	\$1,520	\$1,583	\$1,098	\$0	\$12	\$43	\$4,255
High Svc Pumping Station	\$150,483	\$180,579	\$0	\$0	\$0	\$0	\$331,062
Hydrant Mains	\$0	\$0	\$0	\$0	\$0	\$7,255	\$7,255
Hydrants	\$0	\$0	\$0	\$0	\$0	\$113,619	\$113,619
Laboratory & Test Equipment	\$34,116	\$0	\$0	\$0	\$0	\$0	\$34,116
Lateral Lines - Below 15	\$563	\$675	\$675	\$0	\$0	\$0	\$1,914
Leavens Pump Station	\$3,758	\$4,510	\$0	\$0	\$0	\$0	\$8,268
Leavens Reservoir	\$11,446	\$13,735	\$13,735	\$0	\$0	\$0	\$38,917
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$0	\$0	\$0	\$0	\$60,308	\$0	\$60,308
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$9,162	\$9,544	\$6,617	\$0	\$75	\$258	\$25,657
Plant Electrical Shop	\$10,737	\$12,885	\$0	\$0	\$0	\$0	\$23,622
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Utilities CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rights And Licenses	\$16,070	\$16,739	\$11,606	\$0	\$131	\$453	\$45,000
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Staples Pump Station #1	\$37,748	\$45,297	\$0	\$0	\$0	\$0	\$83,045
Staples Reservoir #1	\$8,882	\$10,659	\$10,659	\$0	\$0	\$0	\$30,199
Staples Reservoir #2	\$15,675	\$18,809	\$18,809	\$0	\$0	\$0	\$53,294
Staples Reservoir #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Terrace Estates Pump Station	\$5,812	\$6,975	\$0	\$0	\$0	\$0	\$12,787
Thomas Pump Station	\$32	\$39	\$0	\$0	\$0	\$0	\$71
Tools & Working Equipment	\$10,783	\$11,231	\$7,787	\$0	\$88	\$304	\$30,194
Transmission Amain 12" & Up-	\$267,374	\$320,848	\$320,848	\$0	\$0	\$0	\$909,071
Transmission Mains = 12"	\$157,320	\$188,784	\$188,784	\$0	\$0	\$0	\$534,888
Transmission Mains > 12"	\$151,209	\$181,450	\$181,450	\$0	\$0	\$0	\$514,109
Transportation Equipment	\$53,989	\$56,235	\$38,992	\$0	\$442	\$1,522	\$151,180
Utilities Service Center	\$26,963	\$28,085	\$19,473	\$0	\$221	\$760	\$75,501
Utilities Water	\$8,072	\$0	\$0	\$0	\$0	\$0	\$8,072
UV BLDG WTP	\$165,986	\$0	\$0	\$0	\$0	\$0	\$165,986
Voelker Pump Station	\$27,213	\$32,656	\$0	\$0	\$0	\$0	\$59,868
Waldo Pump Station	\$3,543	\$4,251	\$0	\$0	\$0	\$0	\$7,794
Waldo Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Walter Pumping Station	\$82,237	\$98,684	\$0	\$0	\$0	\$0	\$180,921
West End Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willett Pumping St #1	\$1,771	\$2,125	\$0	\$0	\$0	\$0	\$3,896
Yard Piping & Flumes	\$26,725	\$32,070	\$0	\$0	\$0	\$0	\$58,796
Zone 3 Chapple Reservoir	\$38,701	\$46,442	\$46,442	\$0	\$0	\$0	\$131,584
Zone 4 Reservoir	\$42,676	\$51,211	\$51,211	\$0	\$0	\$0	\$145,098
(blank)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 4 Pump Station	\$69,006	\$82,807	\$0	\$0	\$0	\$0	\$151,813
Zone 1 Storage	\$8,064	\$9,676	\$9,676	\$0	\$0	\$0	\$27,416
IBL Storage and Distribution	\$1,294	\$1,553	\$1,553	\$0	\$0	\$0	\$4,400
West End Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net	\$3,311,492	\$3,376,744	\$1,817,118	\$0	\$61,521	\$125,055	\$8,691,930

Table B.32: Allocation of Depreciation Expense to Functional Cost Component – FY26

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$35,420	\$42,504	\$0	\$0	\$0	\$0	\$77,924
Clear Well Standpipe #5	\$55,128	\$66,154	\$0	\$0	\$0	\$0	\$121,282
Clear Well Standpipe #6	\$5,711	\$6,853	\$0	\$0	\$0	\$0	\$12,565
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#1 Intake Channel Head Wk	\$101,663	\$0	\$0	\$0	\$0	\$0	\$101,663
#1 Low Duty Pumping St	\$94,873	\$0	\$0	\$0	\$0	\$0	\$94,873
#2 Low Duty Pumping St.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#2 River Intake	\$73,254	\$0	\$0	\$0	\$0	\$0	\$73,254
Booster St-12 Av N & N27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Briarwood Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chapple Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chem Bldg & Treatment Bsn	\$107,030	\$128,436	\$0	\$0	\$0	\$0	\$235,466
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cold Storage Building	\$1,145	\$1,193	\$827	\$0	\$9	\$32	\$3,206
Communication Equipment	\$2,308	\$2,404	\$1,667	\$0	\$19	\$65	\$6,463
Construction Equipment	\$26,007	\$27,088	\$18,782	\$0	\$213	\$733	\$72,823
Depreciation City	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation Contributed Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Mains < 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Filter Bldg,Clr Bsn & Ps	\$592,925	\$711,510	\$0	\$0	\$0	\$0	\$1,304,435
Fox Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$46,255	\$55,506	\$55,506	\$0	\$0	\$0	\$157,266
Gas Pumps	\$331	\$345	\$239	\$0	\$3	\$9	\$927
Heated Storage Bldg & Yrd Storage	\$1,520	\$1,583	\$1,098	\$0	\$12	\$43	\$4,255
High Svc Pumping Station	\$150,483	\$180,579	\$0	\$0	\$0	\$0	\$331,062
Hydrant Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Laboratory & Test Equipment	\$34,116	\$0	\$0	\$0	\$0	\$0	\$34,116
Lateral Lines - Below 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Reservoir	\$11,446	\$13,735	\$13,735	\$0	\$0	\$0	\$38,917
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$0	\$0	\$0	\$0	\$60,308	\$0	\$60,308
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$9,162	\$9,544	\$6,617	\$0	\$75	\$258	\$25,657
Plant Electrical Shop	\$10,737	\$12,885	\$0	\$0	\$0	\$0	\$23,622
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Utilities CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rights And Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#1 Intake Channel Head Wk	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#1 Low Duty Pumping St	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#2 Low Duty Pumping St.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#2 River Intake	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Booster St-12 Av N & N27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Briarwood Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chapple Pump Station	\$8,270	\$9,924	\$0	\$0	\$0	\$0	\$18,194
Chem Bldg & Treatment Bsn	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cold Storage Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation City	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation Contributed Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Mains < 12	\$392,935	\$471,522	\$471,522	\$0	\$0	\$0	\$1,335,978
Filter Bldg,Clr Bsn & Ps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Pump Station	\$36,673	\$44,008	\$0	\$0	\$0	\$0	\$80,681
Fox Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gas Pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Heated Storage Bldg & Yrd Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
High Svc Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrant Mains	\$0	\$0	\$0	\$0	\$0	\$7,255	\$7,255
Hydrants	\$0	\$0	\$0	\$0	\$0	\$113,619	\$113,619
Laboratory & Test Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lateral Lines - Below 15	\$563	\$675	\$675	\$0	\$0	\$0	\$1,914
Leavens Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Utilities CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rights And Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Staples Pump Station #1	\$37,748	\$45,297	\$0	\$0	\$0	\$0	\$83,045
Staples Reservoir #1	\$8,882	\$10,659	\$10,659	\$0	\$0	\$0	\$30,199
Staples Reservoir #2	\$15,675	\$18,809	\$18,809	\$0	\$0	\$0	\$53,294
Staples Reservoir #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Terrace Estates Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Thomas Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tools & Working Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Amain 12" & Up-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains = 12"	\$157,320	\$188,784	\$188,784	\$0	\$0	\$0	\$534,888
Transmission Mains > 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Service Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UV BLDG WTP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Voelker Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Walter Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
West End Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willett Pumping St #1	\$1,771	\$2,125	\$0	\$0	\$0	\$0	\$3,896
Yard Piping & Flumes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 4 Reservoir	\$42,676	\$51,211	\$51,211	\$0	\$0	\$0	\$145,098
(blank)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 4 Pump Station	\$69,006	\$82,807	\$0	\$0	\$0	\$0	\$151,813
Zone 1 Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IBL Storage and Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
West End Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net	771,518	925,821	741,660	0	0	120,874	2,559,873

Table B.34: Allocation of All-But-Resale Related Depreciation Expense to Functional Cost Component - FY26

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#1 Intake Channel Head Wk	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#1 Low Duty Pumping St	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#2 Low Duty Pumping St.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#2 River Intake	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Booster St-12 Av N & N27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Briarwood Reservoir	\$20,677	\$24,812	\$24,812	\$0	\$0	\$0	\$70,301
Chapple Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chem Bldg & Treatment Bsn	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cold Storage Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation City	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation Contributed Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Mains < 12	\$261,956	\$314,348	\$314,348	\$0	\$0	\$0	\$890,652
Filter Bldg,Clr Bsn & Ps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gas Pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Heated Storage Bldg & Yrd Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
High Svc Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrant Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Laboratory & Test Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lateral Lines - Below 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Pump Station	\$3,758	\$4,510	\$0	\$0	\$0	\$0	\$8,268
Leavens Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Utilities CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rights And Licenses	\$16,070	\$16,739	\$11,606	\$0	\$131	\$453	\$45,000
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Terrace Estates Pump Station	\$5,812	\$6,975	\$0	\$0	\$0	\$0	\$12,787
Thomas Pump Station	\$32	\$39	\$0	\$0	\$0	\$0	\$71
Tools & Working Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Transmission Amain 12" & Up-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains = 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains > 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Service Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UV BLDG WTP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Voelker Pump Station	\$27,213	\$32,656	\$0	\$0	\$0	\$0	\$59,868
Waldo Pump Station	\$3,543	\$4,251	\$0	\$0	\$0	\$0	\$7,794
Waldo Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Walter Pumping Station	\$49,342	\$59,211	\$0	\$0	\$0	\$0	\$108,553
West End Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willett Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Yard Piping & Flumes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$38,701	\$46,442	\$46,442	\$0	\$0	\$0	\$131,584
Zone 4 Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(blank)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 4 Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 1 Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IBL Storage and Distribution	\$1,294	\$1,553	\$1,553	\$0	\$0	\$0	\$4,400
West End Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net	428,400	511,534	398,761	0	131	453	1,339,279

Table B.35: Allocation of Owner Related Depreciation Expense to Functional Cost Component – FY26

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#1 Intake Channel Head Wk	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#1 Low Duty Pumping St	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#2 Low Duty Pumping St.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#2 River Intake	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Booster St-12 Av N & N27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Briarwood Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chapple Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chem Bldg & Treatment Bsn	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cold Storage Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation City	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation Contributed Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Mains < 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Filter Bldg,Clr Bsn & Ps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gas Pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Heated Storage Bldg & Yrd Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
High Svc Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrant Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Laboratory & Test Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lateral Lines - Below 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Utilities CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rights And Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Terrace Estates Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Thomas Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Tools & Working Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Main 12" & Up-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains = 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains > 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Service Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UV BLDG WTP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Voelker Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Walter Pumping Station	\$32,895	\$39,474	\$0	\$0	\$0	\$0	\$72,369
West End Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willett Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Yard Piping & Flumes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 4 Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(blank)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 4 Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 1 Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IBL Storage and Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
West End Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net	32,895	39,474	0	0	0	0	72,369

Table B.36: Allocation of Resale Related Depreciation Expense to Functional Cost Component – FY26

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$812,195	\$754,079	\$166,220	\$0	\$48,915	\$0	\$1,781,409
Multi-Family Residential	\$195,845	\$55,948	\$61,300	\$0	\$3,668	\$0	\$316,760
Commercial	358,718	128,096	64,777	0	7,330	0	\$558,922
Industrial	0	0	0	0	0	0	\$0
Seasonal	104,791	205,812	28,385	0	517	0	\$339,504
Public Fire Protection	0	247,912	234,270	0	0	3,307	\$485,489
Private Fire Protection	0	29,759	28,121	0	0	397	\$58,277
Non-Owners							
Residential	\$6,100	\$5,664	\$1,248	\$0	\$468	\$0	\$13,481
Commercial	242,561	86,617	43,801	0	385	0	\$373,364
Commercial Resale	16,230	4,520	3,146	0	36	0	\$23,931
Resale	342,240	379,655	43,678	0	71	0	\$765,644
Private Fire Protection	0	1,853	1,751	0	0	25	\$3,629
Total - Joint	\$2,078,679	\$1,899,915	\$676,698	\$0	\$61,390	\$3,728	\$4,720,410

Table B.37: Allocation of Joint Depreciation Expense to Customer Class – FY26

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$360,866	\$459,226	\$194,748	\$0	\$0	\$0	\$1,014,840
Multi-Family Residential	\$87,016	\$34,072	\$71,821	\$0	\$0	\$0	\$192,908
Commercial	\$159,382	\$78,009	\$75,894	\$0	\$0	\$0	\$313,285
Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Seasonal	\$46,560	\$125,337	\$33,256	\$0	\$0	\$0	\$205,153
Public Fire Protection	\$0	\$150,976	\$274,476	\$0	\$0	\$107,204	\$532,656
Private Fire Protection	\$0	\$18,123	\$32,947	\$0	\$0	\$12,868	\$63,939
Non-Owners							
Residential	\$2,710	\$3,449	\$1,463	\$0	\$0	\$0	\$7,622
Commercial	\$107,772	\$52,749	\$51,319	\$0	\$0	\$0	\$211,840
Commercial Resale	\$7,211	\$2,753	\$3,686	\$0	\$0	\$0	\$13,649
-Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Private Fire Protection	\$0	\$1,128	\$2,051	\$0	\$0	\$801	\$3,981
Total - All-But-Resale	\$771,518	\$925,821	\$741,660	\$0	\$0	\$120,874	\$2,559,873

Table B.38: Allocation of All-But-Resale Depreciation Expense to Customer Class – FY26

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$236,447	\$271,339	\$113,677	\$0	\$106	\$0	\$621,570
Multi-Family Residential	\$57,015	\$20,132	\$41,923	\$0	\$8	\$0	\$119,077
Commercial	104,431	46,093	44,301	0	16	0	194,840
Industrial	0	0	0	0	0	0	0
Seasonal	30,507	74,057	19,412	0	1	0	123,977
Public Fire Protection	0	89,206	160,216	0	0	405	249,826
Private Fire Protection	0	10,708	19,232	0	0	49	29,988
Total - Owner	\$428,400	\$511,534	\$398,761	\$0	\$131	\$453	\$1,339,279

Table B.39: Allocation of Owner Depreciation Expense to Customer Class – FY26

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Non-Owners							
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	0	0	0	0	0	0	0
Commercial Resale	0	0	0	0	0	0	0
-Resale	32,895	39,474	0	0	0	0	72,369
Private Fire Protection	0	0	0	0	0	0	0
Total - Resale	\$32,895	\$39,474	\$0	\$0	\$0	\$0	\$72,369

Table B.40: Allocation of Resale Depreciation Expense to Customer Class – FY26

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$994,148	\$976,270	\$181,543	\$0	\$48,925	\$0	\$2,200,886
Multi-Family Residential	\$239,719	\$72,433	\$66,951	\$0	\$3,658	\$0	\$382,762
Commercial	\$439,081	\$165,840	\$70,748	\$0	\$7,317	\$0	\$682,986
Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Seasonal	\$128,267	\$266,455	\$31,001	\$0	\$514	\$0	\$426,237
Public Fire Protection	\$0	\$319,385	\$254,610	\$0	\$0	\$3,249	\$577,244
Private Fire Protection	\$0	\$38,338	\$30,563	\$0	\$0	\$390	\$69,291
Non-Owners							\$0
Residential	\$7,430	\$7,296	\$1,357	\$0	\$466	\$0	\$16,549
Commercial	\$295,424	\$111,581	\$47,601	\$0	\$383	\$0	\$454,989
Commercial Resale	\$19,767	\$5,823	\$3,419	\$0	\$36	\$0	\$29,044
-Resale	\$424,330	\$497,879	\$48,321	\$0	\$71	\$0	\$970,601
Private Fire Protection	\$0	\$2,362	\$1,883	\$0	\$0	\$24	\$4,269
Total - Joint	\$2,548,165	\$2,463,663	\$737,995	\$0	\$61,371	\$3,663	\$5,814,857

Table B.41: Allocation of Joint Depreciation Expense to Customer Class – FY27

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$380,999	\$485,074	\$208,627	\$0	\$0	\$0	\$1,074,700
Multi-Family Residential	\$91,870	\$35,990	\$76,939	\$0	\$0	\$0	\$204,799
Commercial	\$168,274	\$82,400	\$81,303	\$0	\$0	\$0	\$331,977
Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Seasonal	\$49,157	\$132,392	\$35,626	\$0	\$0	\$0	\$217,176
Public Fire Protection	\$0	\$158,691	\$292,596	\$0	\$0	\$107,212	\$558,499
Private Fire Protection	\$0	\$19,049	\$35,122	\$0	\$0	\$12,869	\$67,041
Non-Owners							\$0
Residential	\$2,847	\$3,625	\$1,559	\$0	\$0	\$0	\$8,032
Commercial	\$113,219	\$55,441	\$54,703	\$0	\$0	\$0	\$223,362
Commercial Resale	\$7,575	\$2,893	\$3,929	\$0	\$0	\$0	\$14,397
-Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Private Fire Protection	\$0	\$1,174	\$2,164	\$0	\$0	\$793	\$4,130
Total - All-But-Resale	\$813,941	\$976,730	\$792,568	\$0	\$0	\$120,874	\$2,704,113

Table B.42: Allocation of All-But-Resale Depreciation Expense to Customer Class – FY27

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$248,521	\$285,086	\$120,697	\$0	\$142	\$0	\$654,445
Multi-Family Residential	\$59,926	\$21,152	\$44,512	\$0	\$11	\$0	\$125,600
Commercial	\$109,763	\$48,428	\$47,036	\$0	\$21	\$0	\$205,248
Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Seasonal	\$32,065	\$77,809	\$20,611	\$0	\$1	\$0	\$130,486
Public Fire Protection	\$0	\$93,265	\$169,275	\$0	\$0	\$539	\$263,080
Private Fire Protection	\$0	\$11,195	\$20,319	\$0	\$0	\$65	\$31,579
Total - Owner	\$450,274	\$536,935	\$422,450	\$0	\$175	\$604	\$1,410,439

Table B.43: Allocation of Owner Depreciation Expense to Customer Class – FY27

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Non-Owners							
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
-Resale	\$32,895	\$39,474	\$0	\$0	\$0	\$0	\$72,369
Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - Resale	\$32,895	\$39,474	\$0	\$0	\$0	\$0	\$72,369

Table B.44: Allocation of Resale Depreciation Expense to Customer Class – FY27