



Network and Unified Communications

Connecting, Collaborating & Communicating

Cost Allocation Plan Fiscal Year 2025

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Background and General and Description

Purpose

This document outlines the methodology utilized by the Information Technology Services Division (ITSD) in developing rates for Network services provided to state agencies, colleges and universities. The authorization to develop rate structures and establish a charging system is provided under Chapter 37, RSMo.

The estimated expenditures and rates set forth herein provide the means for ensuring full cost-recovery based on agency's use of services. As with any plan, actual events require close monitoring and revisions to the rates may be required.

Pricing Concepts

The major objective for the ITSD is to provide state agencies and organizations with cost effective and efficient resources. Achievement of this objective results in improved productivity in state government and more effective delivery of governmental services to the citizens of Missouri.

The charging systems or objectives associated with this Cost Allocation Plan (CAP) methodology are summarized as follows:

1. Establish usage-sensitive pricing of services
2. Provide rate stabilization
3. Develop a cost for the total network service
4. Provide agencies maximum flexibility in controlling use
5. Minimize the impact of future rate changes and/or cost increases
6. Maximize economies of scale opportunities available through resource sharing

Expenditure Planning

One of the key components of this CAP is developing an overall schedule and general allocation of anticipated expenditures. The plan contained in this report reflects the best estimate of the costs required to provide communications services to state agencies throughout the Fiscal Year.

Development Methodology

A cost-based methodology was employed in establishing the billing rates detailed in this plan. The benefits of this cost based methodology are two fold. First, as a full cost approach. Both direct and indirect costs are included, and the under/over recovery of communications total budget costs is minimized. Second, it provides an equitable method for cost recovery; i.e., the rate is based on the amount of resources utilized.

The methodology for development of this CAP can generally be summarized in the following nine steps:

1. Determine Services Provided

The types of services provided by the Network sections are based on the requirements of state established agencies and services are comparable to those provided by regulated utilities, facility-based carriers, other common carriers and resellers of network services.

2. Establish Units of Service

The unit of service utilized to measure the volume of service provided for each service type is based on three major criteria: relationship to the function performed, measured utilization, and level of control which can be exercised by the customer agencies.

3. Compile Estimates of Utilization

Prior Fiscal Year utilization of each service category was compiled and analyzed. The category actuals were then used as a basis for CAP utilization projections or estimates.

4. Identify Types of Costs

Two basic types of costs were identified: direct and indirect. Direct costs are those costs that can be identified with providing a type of service. Indirect costs are those costs that cannot be directly identified with providing a specific type of service but relate to Network costs as a whole.

5. Determine Direct Costs

Budgeted expense, equipment and personal service costs that could be directly identified with providing a specific type of service, were accumulated to determine total allocated direct cost by type of service. In some cases, an expense or equipment cost applies to more than one service category. The cost is then split by percentage among the appropriate type of service.

6. Determine Indirect Costs

Budgeted expense, equipment and personal service costs that relate to Network services, but cannot be directly identified with providing a specific type of service, were accumulated to determine the total indirect cost by type of service and considered overhead expense. These costs were divided across all service categories.

7. Summarize Total Cost by Service

Total cost by service was determined by adding the direct and indirect allocated costs.

8. Calculate Cost Per Unit of Service

The cost per unit of service was calculated by dividing the total annual cost by the total estimated annual utilization. The cost per unit may be adjusted mid-plan year to accommodate significant fluctuations in utilization.

Service Category Definitions

Cellular (1)

Cellular Service includes the purchase of wireless devices and the associated monthly service including calls, plans and features.

Centrex Access (2)

The basic unit of service provided by ITSD Communications to customers is access (dial tone). Centurylink provides this service under the service mark of Centrex . This basic unit of service allows customers the ability to receive calls from any customer of the world-wide telecommunications system.

Core Internet Infrastructure (3)

Internet Services supplied to state agencies include bandwidth, redundancy, security measures, monitoring and troubleshooting. These services provide state employees access to information available on the Internet, as well as allowing state agencies to provide information and e-business services to our customers. Agencies can also additionally utilize these services for connectivity to remote users or offices and services such as videoconferencing.

Core Network Infrastructure (4)

Network services represent the core network and security functions provided to all state agencies. Network core are items supporting the backbone infrastructure that handles transport and routing. ITSD serves as the enabler for connectivity from any agency to enterprise applications (e.g., SAM II). Additionally, ITSD provides inter-agency electronic communications, and agency connectivity to the Internet. These services also provide various levels of security and redundancy for the customer structures. Furthermore, technical and consulting services are provided to agencies through this category.

Enterprise Fax (5)

Enterprise Fax Service is a software product provided by Biscom that allows for the electronic retrieval and sending of faxes.

Hunt Group (6)

Hunt Group is a set of connections that route incoming calls to a group of users, allowing any available user to answer calls.

Long Distance (7)

Long Distance is the cost-per-minute for the usage that either completes or originates from a state business line, UC line, Plexar line, or Centrex line.

Pass-Through Telephone/Data (8)

Pass-Through service is the process by which the charges billed by the telephone vendors are in turn billed to the appropriate agencies. Charges incurred for services such as data circuits, local service, and toll calls are billed to the agencies with an administrative fee added. Outstanding charges for leased UC phones are billed in this category.

Plexar Access (9)

Access (dial tone) provided to customers in cities served by AT&T Telephone Company has the trademark of PLEXAR. This basic unit of service allows customers to receive calls from any caller on the worldwide telecommunications system.

Toll-Free (10)

This category is for Toll-Free service such as 800, 888, 877, 866 and 855 numbers where agencies pay the per-call costs instead of the caller. The cost elements for this service include circuit, per minute service costs and an administrative fee.

Unified Communications (UC) (11)

The UC category supports the state's Voice Over Internet Protocol (VoIP) network to include, but is not limited to, Cisco Phones, Jabber, Telepresence, Mobility and WebEx. These services allow for improved collaboration and communication in the most efficient and effective methods available within the state.

Voicemail (12)

This category is for voicemail services.

Wide Area Network (WAN) (13)

Costs for the support of wired and wireless network service that provide access for the end users and their peripherals to the State of Missouri network and UC services.

FY25 Network and Unified Communications (UC) CAP

| Personnel Services (PS) | FY24 Budget | FY25 Budget |
|----------------------------------|-----------------------|-----------------------|
| Personnel Services: | \$3,139,944.39 | \$3,457,192.13 |
| Fringe Benefits: | \$1,696,044.10 | \$1,728,596.06 |
| Total Personnel Services: | \$4,835,988.49 | \$5,185,788.19 |

| | | |
|--------------------------------|-----------------------|-----------------------|
| Direct PS & Fringe: | \$3,919,916.86 | \$4,313,353.92 |
| Indirect PS & Fringe (16.82%): | \$916,071.63 | \$872,434.27 |
| Total PS: | \$4,835,988.49 | \$5,185,788.19 |

| Direct - Expense and Equipment E&E - Direct | FY24 Budget | FY25 Budget |
|----------------------------------------------------|----------------|----------------|
| J901 Hardware/Software Procurement and Maintenance | \$1,001,561.00 | \$983,169.25 |
| J911 Wiring/Cabling, Misc. Hardware | \$1,552.00 | \$2,396.74 |
| JF01 FAX Hardware and Software | \$8,033.00 | \$9,098.44 |
| J171 Hardware and Maintenance | \$664,524.00 | \$300,000.00 |
| J172 MRCs/Services | \$270,971.00 | \$282,310.01 |
| J173 MoreNet Primary/Secondary/Tertiary NCF | \$90,700.00 | \$133,859.96 |
| JR01 Centrex Lines - CenturyLink | \$82,244.00 | \$126,960.08 |
| JR02 Centrex Tax & Misc -CenturyLink | \$5,184.00 | \$7,582.08 |
| JR03 Centrex Fed End User-CenturyLink | \$11,332.00 | \$19,089.19 |
| JR04 T1 Terminations/Plexar Tie Lines | \$94,477.00 | \$159,825.93 |
| JR05 Dedicated Long Distance Usage | \$1,230.00 | \$0.00 |
| JR06 Plexar Lines - AT&T | \$363,158.00 | \$246,013.98 |
| JR07 Plexar VFG Trunks-AT&T | \$1,158,575.00 | \$1,098,367.25 |
| JR08 Plex Fed End User 9ZR-AT&T | \$249,686.00 | \$198,890.63 |
| JR10 Plexar Miscellaneous-AT&T | \$130,763.00 | \$124,104.40 |
| JR13 Centrex Pass-Through-CenturyLink | \$110,851.00 | \$96,832.19 |
| JR14 Toll-Free Service Pass-Through | \$20,868.00 | \$23,401.81 |
| JR16 Plexar Pass-Through-AT&T | \$122,023.00 | \$1,963.35 |
| JR17 Business Line/Local Broadband | \$2,591,074.00 | \$658,244.71 |
| JR18 Toll Usage | \$780.59 | \$19.92 |
| JR19 Directory Assistance | \$712.00 | \$112.21 |
| JR25 SMDR - AT&T | \$402.00 | \$235.50 |
| JR26 ARS Package -AT&T | \$10,451.00 | \$3,611.30 |
| JR27 Satellite Services | \$349,605.00 | \$390,729.50 |
| JR28 Contract Long Distance Service | \$235,925.00 | \$128,297.31 |
| JR30 Data Circuits | \$1,990,948.00 | \$1,922,991.69 |
| JR37 ISDN-PRI | \$91,690.00 | \$119,821.74 |
| JR39 Voice Grade Circuits | \$111,517.00 | \$168,587.89 |
| JR41 Wireless Services | \$7,512,754.00 | \$7,997,306.51 |
| JR45 Toll Free Usage | \$1,287,281.00 | \$1,277,528.52 |
| JR46 MPLS | \$3,017,675.00 | \$2,546,564.36 |
| JR47 International Usage | \$2,057.00 | \$384.64 |
| JR51 Conference Call Services | \$162.00 | \$0.00 |
| JR53 Ethernet | \$4,002,837.00 | \$3,990,924.14 |
| JR54 Brightspeed Business Lines | \$259,107.40 | \$533,416.95 |
| JR55 Brightspeed Internet | \$259,107.40 | \$116,600.69 |
| JR56 Internet | \$259,107.40 | \$766,278.93 |
| JR57 U-Verse | \$51,821.48 | \$68,289.34 |
| JR58 AT&T Business Line | \$466,393.32 | \$795,681.18 |

| Direct - Expense and Equipment E&E - Direct Cont. | | FY24 Budget | FY25 Budget |
|---------------------------------------------------|-------------------------------------|------------------------|------------------------|
| JU04 | Core UC Structure | \$298,349.00 | \$241,058.68 |
| JU05 | Maintenance on Core Structure | \$2,601,057.00 | \$2,694,128.55 |
| JU10 | Client License | \$1,151.00 | \$7,581.45 |
| JU23 | UC Expenses | \$155,401.00 | \$117,886.99 |
| JU26 | SIP Trunking | \$704,004.00 | \$557,355.93 |
| JW01 | WAN Hardware/Software | \$4,152,307.00 | \$4,190,102.46 |
| J457 | DistSys Biscom Software Maintenance | \$68,673.00 | \$52,426.50 |
| Total Direct E&E | | \$34,870,081.59 | \$33,160,032.88 |

| Indirect - Expense and Equipment | | FY24 Budget | FY25 Budget |
|----------------------------------|-----------------------------|---------------------|---------------------|
| JT02 | In State Mileage | \$6,419.00 | \$3,567.14 |
| JT03 | In State Lodging | \$3,365.55 | \$3,873.63 |
| JT04 | In State Meals | \$88.00 | \$1,009.00 |
| JT05 | In State Other | \$58.00 | \$125.00 |
| JT08 | Out State Lodging | \$4,664.34 | \$10,305.28 |
| JT09 | Out State Meals | \$806.00 | \$324.00 |
| JT10 | Out State Other | \$95.91 | \$5,836.84 |
| JT12 | Postage | \$600.00 | \$1,127.61 |
| JT13 | Subscriptions | \$662.00 | \$0.00 |
| JT14 | Other Admin Supplies | \$500.00 | \$6,218.00 |
| JT17 | Memberships | \$500.00 | \$0.00 |
| JT18 | Training | \$40,000.00 | \$15,742.20 |
| JT20 | Telcom Supplies | \$19,108.25 | \$0.00 |
| JT21 | Telcom Charges | \$37,000.00 | \$7,150.40 |
| JT22 | Internet | \$9,767.50 | \$4,573.05 |
| JT23 | Cellular charges | \$30,253.00 | \$37,272.77 |
| JT28 | SDC charges | \$55,501.00 | \$115,849.99 |
| JT31 | Software Maintenance-Calero | \$59,731.00 | \$59,169.68 |
| JT34 | Desktop Computer Equip. | \$22,571.00 | \$15,447.12 |
| JT35 | Software | \$34,754.00 | \$13,276.54 |
| JT37 | Office Furniture | \$6,500.00 | \$0.00 |
| Total Indirect E&E | | \$332,944.55 | \$300,868.25 |

| | | |
|----------------------|------------------------|------------------------|
| Direct E&E | \$34,870,081.59 | \$33,160,032.88 |
| Indirect E&E (0.89%) | \$332,944.55 | \$300,868.25 |
| Total E&E | \$35,203,026.14 | \$33,460,901.13 |

Summary and Category Budgets

Summary Budget

| Total Budgeted Amounts | FY24 Budget | FY25 Budget |
|--------------------------------------|------------------------|------------------------|
| Direct Personnel Services & Fringe | \$3,919,916.86 | \$4,313,353.92 |
| Indirect Personnel Services & Fringe | \$916,071.63 | \$872,434.27 |
| Direct Expense & Equipment | \$34,870,081.59 | \$33,160,032.88 |
| Indirect Expense & Equipment | \$332,944.55 | \$300,868.25 |
| Total | \$40,039,014.63 | \$38,646,689.32 |

Budget by Category**Cellular (1)**

| Annual Estimated Utilization: Costs: | | 8798196 | 7997307 |
|-------------------------------------------------------|--------------------------|----------------|----------------|
| Item | Description | FY24 Budget | FY25 Budget |
| JR41 | Wireless Services | \$7,512,754.00 | \$7,997,306.51 |
| | Direct E&E | \$7,512,754.00 | \$7,997,306.51 |
| | Direct PS | \$288,123.36 | \$551,513.64 |
| | Direct Costs Allocated | \$7,800,877.36 | \$8,548,820.15 |
| | Indirect E&E | | \$72,561.32 |
| | Indirect PS | | \$111,571.21 |
| | Indirect Costs Allocated | \$192,163.00 | \$184,132.53 |
| | Total Collectable Costs | \$7,993,040.36 | \$8,660,391.36 |
| (Total Collect \$ - Direct \$)/Utilization = Admin %: | | 5.46% | 8.29% |

Centrex Access (2)

| Annual Estimated Utilization: Number of Lines: | | 6452 | 10959 |
|-----------------------------------------------------------|----------------------------------|--------------|--------------|
| Item | Description | FY24 Budget | FY25 Budget |
| JR01 | Centrex Lines - CenturyLink | \$82,244.00 | \$126,960.08 |
| JR02 | Centrex Tax & Misc -CenturyLink | \$5,184.00 | \$7,582.08 |
| JR03 | Centrex Fed End User-CenturyLink | \$11,332.00 | \$19,089.19 |
| | Direct E&E | \$98,760.00 | \$153,631.35 |
| | Direct PS | \$67,994.65 | \$8,539.22 |
| | Direct Costs Allocated | \$166,754.65 | \$162,170.57 |
| | Indirect E&E | | \$1,393.93 |
| | Indirect PS | | \$1,226.97 |
| | Indirect Costs Allocated | \$4,108.00 | \$2,620.90 |
| | Total Collectable Costs | \$170,862.65 | \$164,791.47 |
| Collectable Costs /Utilization = Monthly Access Line Cost | | \$26.48 | \$15.04 |

Core Internet Infrastructure (3)

| Annual Estimated Utilization: Number of accounts: | | 596304 | 577073 |
|--------------------------------------------------------|-----------------------------------|----------------|----------------|
| Item | Description | FY24 Budget | FY25 Budget |
| J171 | Hardware and Maintenance | \$664,524.00 | \$300,000.00 |
| J172 | MRCs/Services | \$270,971.00 | \$282,310.01 |
| J173 | MoreNet Primary/Secondary/Tertiar | \$90,700.00 | \$133,859.96 |
| | Direct E&E | \$1,026,195.00 | \$716,169.97 |
| | Direct PS | \$216,788.00 | \$205,209.94 |
| | Direct Costs Allocated | \$1,242,983.00 | \$921,379.91 |
| | Indirect E&E | | \$6,497.97 |
| | Indirect PS | | \$92,085.55 |
| | Indirect Costs Allocated | \$30,619.00 | \$98,583.52 |
| | Total Collectable Costs | \$1,273,602.00 | \$1,013,465.46 |
| Allocated Costs /Number of Accounts = Per-Account Cost | | \$2.14 | \$1.76 |

Core Network Infrastructure (4)

| Annual Estimated Utilization: Number of accounts: | | 2760552 | 2531088 |
|---------------------------------------------------|----------------------------------|----------------|----------------|
| Item | Description | FY24 Budget | FY25 Budget |
| J901 | Hardware/Software Procurement an | \$1,001,561.00 | \$983,169.25 |
| J911 | Wiring/Cabling, Misc. Hardware | \$1,552.00 | \$2,396.74 |
| | Direct E&E | \$1,003,113.00 | \$985,565.99 |
| | Direct PS | \$164,118.00 | \$393,560.67 |
| | Direct Costs Allocated | \$1,167,231.00 | \$1,379,126.66 |
| | Indirect E&E | | \$8,942.26 |
| | Indirect PS | | \$79,908.57 |
| | Indirect Costs Allocated | \$28,753.00 | \$88,850.82 |
| | Total Collectable Costs | \$1,195,984.00 | \$1,467,977.48 |
| Allocated Costs /# of Accounts = Per-Account Cost | | \$0.43 | \$0.58 |

Enterprise Fax (5)

| | | | |
|------------------------------------------|------------------------------------|--------------------|--------------------|
| Annual Estimated Utilization: | | 5,270,964 | 4,503,368 |
| Item | Description | FY24 Budget | FY25 Budget |
| JF01 | FAX Hardward and Software | \$8,033.00 | \$9,098.44 |
| J457 | DistSys Biscom Software Maintenanc | \$68,673.00 | \$52,426.50 |
| | Direct E&E | \$76,706.00 | \$61,524.94 |
| | Direct PS | \$133,428.00 | \$3,419.71 |
| | Direct Costs Allocated | \$210,134.00 | \$64,944.65 |
| | Indirect E&E | | \$558.23 |
| | Indirect PS | | \$491.37 |
| | Indirect Costs Allocated | \$5,176.00 | \$1,049.60 |
| | Total Collectable Costs | \$215,310.00 | \$65,994.25 |
| Collectable Costs / Number = Rate | | \$0.04 | \$0.01 |

Hunt Group (6)

| | | | |
|--------------------------------------------------------------|--------------------------|--------------------|--------------------|
| Annual Estimated Utilization: Per Unit: | | 3235 | 3213 |
| Item | Description | FY24 Budget | FY25 Budget |
| JU04 | Core UC Structure | \$2,983.49 | \$2,410.59 |
| JU05 | Maintenance on Core | \$26,010.57 | \$26,941.29 |
| JU23 | UC Expenses | \$1,554.01 | \$1,178.87 |
| JU26 | SIP Trunking | \$7,040.04 | \$5,573.56 |
| | Direct E&E | \$37,588.11 | \$36,104.30 |
| | Direct PS | \$6,038.11 | \$7,191.77 |
| | Direct Costs Allocated | \$43,626.22 | \$43,296.07 |
| | Indirect E&E | | \$327.58 |
| | Indirect PS | | \$1,454.90 |
| | Indirect Costs Allocated | \$1,276.07 | \$1,782.48 |
| | Total Collectable Costs | \$44,902.29 | \$45,078.55 |
| Total Collectable Costs / Utilization = Per unit Rate | | \$12.08 | \$14.03 |

Long Distance (7)

| Annual Estimated Utilization: In minutes: | | 9158988 | 6354298 |
|-------------------------------------------------------|----------------------------------|----------------|----------------|
| Item | Description | FY24 Budget | FY25 Budget |
| JR04 | T1 Terminations/Plexar Tie Lines | \$94,477.00 | \$159,825.93 |
| JR05 | Dedicated Long Distance Usage | \$1,230.00 | \$0.00 |
| JR07 | Plexar VFG Trunks-AT&T (60%) | \$695,145.00 | \$659,020.35 |
| JR25 | SMDR - AT&T | \$402.00 | \$235.50 |
| JR26 | ARS Package -AT&T | \$10,451.00 | \$3,611.30 |
| JR28 | Contract Long Distance Service | \$235,925.00 | \$128,297.31 |
| Direct E&E | | \$1,037,630.00 | \$950,990.39 |
| Direct PS | | \$72,284.00 | \$52,858.44 |
| Direct Costs Allocated | | \$1,109,914.00 | \$1,003,848.83 |
| Indirect E&E | | | \$8,628.54 |
| Indirect PS | | | \$8,890.79 |
| Indirect Costs Allocated | | \$27,341.00 | \$17,519.33 |
| Total Collectable Costs | | \$1,137,255.00 | \$1,021,368.17 |
| Collectable Costs/Utilization = Long Distance \$/ Min | | \$0.12 | \$0.16 |

Pass-Through Telephone/Data (8)

| Annual Estimated Utilization: Actual Costs: | | 11346804 | 10557537 |
|---------------------------------------------------------------|----------------------------------|-----------------|-----------------|
| Item | Description | FY24 Budget | FY25 Budget |
| JR13 | Centrex Pass-Through-CenturyLink | \$110,851.00 | \$96,832.19 |
| JR14 | Toll-Free Service Pass-Through | \$20,868.00 | \$23,401.81 |
| JR16 | Plexar Pass-Through-AT&T | \$122,023.00 | \$1,963.35 |
| JR17 | Business Line/Local Broadband | \$2,591,074.00 | \$658,244.71 |
| JR18 | Toll Usage | \$780.59 | \$19.92 |
| JR19 | Directory Assistance | \$712.00 | \$112.21 |
| JR27 | Satellite Services | \$349,605.00 | \$390,729.50 |
| JR30 | Data Circuits | \$1,990,948.00 | \$1,922,991.69 |
| JR37 | ISDN-PRI | \$91,690.00 | \$119,821.74 |
| JR39 | Voice Grade Circuits | \$111,517.00 | \$168,587.89 |
| JR46 | MPLS | \$3,017,675.00 | \$2,546,564.36 |
| JR47 | International Usage | \$2,057.00 | \$384.64 |
| JR51 | Conference Call Services | \$162.00 | \$0.00 |
| JR53 | Ethernet | \$4,002,837.00 | \$3,990,924.14 |
| JR54 | Brightspeed Business Lines | \$259,107.40 | \$533,416.95 |
| JR55 | Brightspeed Internet | \$259,107.40 | \$116,600.69 |
| JR56 | Internet | \$259,107.40 | \$766,278.93 |
| JR57 | U-Verse | \$51,821.48 | \$68,289.34 |
| JR58 | AT&T Business Line | \$466,393.32 | \$795,681.18 |
| JU10 | Client License | \$1,151.00 | \$7,581.45 |
| Direct E&E | | \$25,655,706.59 | \$12,208,426.69 |
| Direct PS | | \$333,126.00 | \$678,575.14 |
| Direct Costs Allocated | | \$25,988,832.59 | \$12,887,001.83 |
| Indirect E&E | | | \$110,769.73 |
| Indirect PS | | | \$97,502.04 |
| Indirect Costs Allocated | | \$314,006.00 | \$208,271.77 |
| Total Collectable Costs | | \$26,302,838.59 | \$12,984,503.87 |
| (Total Collectable \$ - Direct Costs EE)/Utilization= Admin % | | 5.70% | 7.35% |

Plexar Access (9)

| Annual Estimated Utilization: Number of Lines: | | 25140 | 17192 |
|----------------------------------------------------------|------------------------------|----------------|----------------|
| Item | Description | FY24 Budget | FY25 Budget |
| JR06 | Plexar Lines - AT&T | \$363,158.00 | \$246,013.98 |
| JR07 | Plexar VFG Trunks-AT&T (40%) | \$463,430.00 | \$439,346.90 |
| JR08 | Plex Fed End User 9ZR-AT&T | \$249,686.00 | \$198,890.63 |
| JR10 | Plexar Miscellaneous - AT&T | \$130,763.00 | \$124,104.40 |
| | Direct E&E | \$1,207,037.00 | \$1,008,355.91 |
| | Direct PS | \$71,476.00 | \$56,046.96 |
| | Direct Costs Allocated | \$1,278,513.00 | \$1,064,402.87 |
| | Indirect E&E | | \$9,149.03 |
| | Indirect PS | | \$8,053.19 |
| | Indirect Costs Allocated | \$26,858.00 | \$17,202.22 |
| | Total Collectable Costs | \$1,305,371.00 | \$1,072,456.06 |
| Collectable Costs /# of Lines = Monthly Access Line Cost | | \$44.44 | \$62.38 |

Toll-Free (10)

| Annual Estimated Utilization: In minutes: | | 11417712 | 22113851 |
|-------------------------------------------------|--------------------------|----------------|----------------|
| Item | Description | FY24 Budget | FY25 Budget |
| JR45 | Toll Free Usage | \$1,287,281.00 | \$1,277,528.52 |
| | Direct E&E | \$1,287,281.00 | \$1,277,528.52 |
| | Direct PS | \$34,303.00 | \$71,008.26 |
| | Direct Costs Allocated | \$1,321,584.00 | \$1,348,536.78 |
| | Indirect E&E | | \$11,591.30 |
| | Indirect PS | | \$10,202.92 |
| | Indirect Costs Allocated | \$32,555.00 | \$21,794.22 |
| | Total Collectable Costs | \$1,354,139.00 | \$1,358,739.70 |
| Allocated Costs / Utilization = Per-Minute Cost | | \$0.12 | \$0.06 |

Unified Communications (UC) (11)

| Annual Estimated Utilization: Per Unit: | | 320119 | 318089 |
|-------------------------------------------------------|--------------------------------|----------------|----------------|
| Item | Description | FY24 Budget | FY25 Budget |
| JU04 | Core UC Structure (99%) | \$295,365.51 | \$238,648.09 |
| JU05 | Maint. on Core Structure (99%) | \$2,575,046.43 | \$2,667,187.26 |
| JU23 | UC Expenses (99%) | \$153,846.99 | \$116,708.12 |
| JU26 | SIP Trunking (98%) | \$689,923.92 | \$546,208.81 |
| | Direct E&E | \$3,714,182.85 | \$3,568,752.29 |
| | Direct PS | \$844,955.00 | \$700,883.29 |
| | Direct Costs Allocated | \$4,559,137.85 | \$4,269,635.58 |
| | Indirect E&E | | \$31,924.94 |
| | Indirect PS | | \$141,788.69 |
| | Indirect Costs Allocated | \$113,407.00 | \$173,713.63 |
| | Total Collectable Costs | \$4,559,137.85 | \$4,443,349.21 |
| Total Collectable Costs / Utilization = Per unit Rate | | \$14.74 | \$13.97 |

Voicemail (12)

| Annual Estimated Utilization: Number of mailboxes: | | 3720 | 4095 |
|-----------------------------------------------------|--------------------------|-------------|-------------|
| Item | Description | FY24 Budget | FY25 Budget |
| JU26 | SIP Trunking (1%) | \$7,040.04 | \$5,573.56 |
| | Direct E&E | \$7,040.04 | \$5,573.56 |
| | Direct PS | \$16,267.00 | \$11,102.22 |
| | Direct Costs Allocated | \$23,307.04 | \$16,675.77 |
| | Indirect E&E | | \$505.70 |
| | Indirect PS | | \$2,245.98 |
| | Indirect Costs Allocated | \$862.00 | \$2,751.68 |
| | Total Collectable Costs | \$24,169.04 | \$19,427.45 |
| Collectable Costs/# of Mailboxes = Rate per Mailbox | | \$9.63 | \$4.74 |

Wide Area Network (WAN) (13)

| Annual Estimated Utilization: | | 608388 | 563424 |
|-----------------------------------|--------------------------|----------------|----------------|
| Item | Description | FY24 Budget | FY25 Budget |
| JW01 | WAN Hardware/Software | \$4,152,307.00 | \$4,190,102.46 |
| | Direct E&E | \$4,152,307.00 | \$4,190,102.46 |
| | Direct PS | \$1,527,110.00 | \$1,573,444.66 |
| | Direct Costs Allocated | \$5,679,417.00 | \$5,763,547.12 |
| | Indirect E&E | | \$38,017.72 |
| | Indirect PS | | \$318,307.85 |
| | Indirect Costs Allocated | \$157,843.00 | \$356,325.57 |
| | Total Collectable Costs | \$5,837,260.00 | \$6,119,872.69 |
| Collectable Costs / Number = Rate | | \$9.59 | \$10.86 |

| Rate History | | | |
|----------------------------------|---------|---------|---------|
| CAP Rates | FY23 | FY24 | FY25 |
| Cellular (1) | 5.86% | 5.46% | 8.29% |
| Centrex Access (2) | \$18.80 | \$26.48 | \$15.04 |
| Core Internet Infrastructure (3) | \$1.51 | \$2.14 | \$1.76 |
| Core Network Infrastructure (4) | \$0.32 | \$0.43 | \$0.58 |
| Enterprise Fax (5) | \$0.04 | \$0.04 | \$0.01 |
| Hunt Group (6) | \$0.00 | \$12.08 | \$14.03 |
| Long Distance (7) | \$0.09 | \$0.12 | \$0.16 |
| Pass-Through Telephone/Data (8) | 5.95% | 5.70% | 7.35% |
| Plexar Access (9) | \$40.38 | \$44.44 | \$62.38 |
| Toll-Free (10) | \$0.05 | \$0.12 | \$0.06 |
| Unified Communications (UC) (11) | \$14.29 | \$14.74 | \$13.97 |
| Voicemail (12) | \$7.05 | \$9.63 | \$4.74 |
| Wide Area Network (WAN) (13) | \$8.26 | \$9.59 | \$10.86 |