















Cost Allocation Framework

Illustration for Example Purposes Only

	 PUBLIC SERVICE		 PUBLIC UTILITY	 MUNICIPAL ENTERPRISE
Who benefits?	Community at Large 	Service Consumers, Stakeholders, Certain Properties, etc. 	Utility Customers 	Consumers 
Who pays?	Tax Base 	Benefiting Parties 	Utility Customers 	Consumers 
How do they pay? [Examples]	Property Tax M&E Tax Business Tax 	User Fees, Regulatory Charges, Development Charges, Local Improvement Tax, etc. 	Utility Rates 	Purchase of Goods/Services Sold By Municipal Enterprise 