Wynola Water District

Water Rate Study

Calculation Tables

prepared by Rural Community Assistance Corporation

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Table 1
Wynola Water District

Current Annual Water Rates

Quarterly Water Service Charges		
Fixed Charges		
Charge	**Rate**	**per**
All users	$190.57	*quarter*
Maintenance Fee (Meter Shut Off)	$40.00	

Volumetric Charges		
Charge	**Rate**	**Unit**
All water use	$13.03	*per 100 cf (cubic foot)*

Notes

1 unit = 100 cf = 748 gallons

Typical Single Family Monthly Bill (500 cf)	**$128.67**
% Annual Bill/Median Household Income	*2.26%*

Table 2
Wynola Water District

Current Water Service Customer Base
source: Water Usage 2025 and 2024 by Lot

Currrent Customers & Estimated Monthly Revenue

Customer Class	# Customers	Current Quarterly Rate	Total Annual Revenue	
Residential 5/8"	72	$190.57	$54,884	
1"	4	$190.57	$3,049	
Maintenance Fee (5/8")	10	$40.00	$1,600	
Total	86		$59,533	41%
2025 total water use (ccf)	6,695	$13.03	$87,236	59%
Total Annual Revenue			**$146,769**	
**Compare to draft audit FY2025 charges for services*			*$146,398*	
Variance			*0.25%*	

Table 3
Wynola Water District

Revenue Projection
Source: 2024-25 Draft Audit "Wynola.Audit.DRAFT.pdf"

Cost Projection Estimates	2027	2028	2029	2030	2031
Rate Revenues (anticipated growth in customer base)	0.0%	0.0%	0.0%	0.0%	0.0%
Other Revenues (anticipated increases to other fees)	0.0%	0.0%	0.0%	0.0%	0.0%
Interest Income (conservative earning on savings)	estimated in cashflow				

No.	Actual FY 2024-25	Actual 2025-26	Estimated 2026	2027	2028	2029	2030	2031
Residential Customers	$149,458	$146,398	$146,769	$146,398	$146,398	$146,398	$146,398	$146,398
Property Taxes - Water Availability	$28,220	$29,124	$29,124	$29,124	$29,124	$29,124	$29,124	$29,124
Interest Income	$73	$9,353	$9,353	-	-	-	-	-
Claims for Damages		$20,231	$20,231	-	-	-	-	-
Contibutions and Grants - Fire Protection				-	-	-	-	-
Other Revenues	$2,700	$1,501	$1,501	$1,501	$1,501	$1,501	$1,501	$1,501
TOTAL RATE REVENUES		$146,398	$146,769	$146,398	$146,398	$146,398	$146,398	$146,398
TOTAL NON-RATE REVENUES		$60,209	$60,209	$30,625	$30,625	$30,625	$30,625	$30,625
TOTAL REVENUES	**$180,451**	**$206,607**	**$206,978**	**$177,023**	**$177,023**	**$177,023**	**$177,023**	**$177,023**

Table 4
Wynola Water District

Current Water Service Operations and Maintenance Costs

Source: 2024-25 Draft Audit "Wynola.Audit.DRAFT.pdf"

20 Year Avg. Change in Consumer Price Index		***4%***	***4%***	***4%***	***4%***	***4%***	***4%***
		Estimate	Projection				
Fiscal Year	**FY 24-25**	**25-26**	**26-27**	**27-28**	**28-29**	**29-*30***	**30-31**
O&M							
Adminitrative and General	$16,781	$17,452	$18,150	$18,876	$19,631	$20,417	$21,233
Payroll and Related Expenses	$19,117	$19,882	$20,677	$21,504	$22,364	$23,259	$24,189
Engineering and Professional Serivces	$28,822	$29,975	$31,174	$32,421	$33,718	$35,066	$36,469
Repairs and Maintenance	$19,281	$20,052	$20,854	$21,689	$22,556	$23,458	$24,397
Water testing, Treatment, Transport	$128,207	$133,335	$138,669	$144,215	$149,984	$155,983	$162,223
Grant Expenses	$54,720	$56,909					
TOTAL OPERATIONS AND MAINTENANCE EXPENSES	$266,928	$277,605	$229,524	$238,705	$248,253	$258,183	$268,511

Notes

Does not include depreciation - this line item replaced with Asset Management Plan and CIP

Includes $2,526 additional treatment cost from Wynola Adjusted Journal Entries 2025, Sonnenberg and Co. Auditors

Table 5
Wynola Water District

Water Asset Management Plan
source: Wynola Rate Model 3-16-17.xlsx, Wynola Water District Asset List Updated February 2026

Description	Depth (ft)	Date In Service	Purchase Price	Useful Life	Est. Remaining Life**	Current Value	Future Purchase Value	Annual Reserve Required	Notes
Well 3									
Borehole	1020	1991	$9,000	50	15	$127,500	$229,620	$15,308	$125/LF
Well pump		2026	*	7	7	$50,000	$65,797	$9,400	$50,000/pump
Electrical equipment		1968	$2,500	30	6	$9,553	$12,088	$2,015	Estimated from Well 7 cost in 2025
VFD		2025	$8,300	12	11	$8,549	$13,161	$1,196	
Well 7									
Borehole	780	1991	$4,800	*50*	15	$97,500	$175,592	$11,706	$125/LF
Well pump		2025	$17,550	7	6	$50,000	$63,266	$10,544	$50,000/pump
Electrical equipment		2025	$9,275	30	29	$9,553	$29,793	$1,027	
Well 9									
Borehole (~920')	920	*1990*	$50,000	50	14	$115,000	$199,143	$14,224	$125/LF
Well pump		*1990*	$50,000	7	6	$50,000	$63,266	$10,544	
Electrical equipment		*1990*	$50,000	30	6	$9,553	$12,088	$2,015	Estimated from Well 3
Generator		2026	*	20	20	$30,000	$65,734	$3,287	
Well 10									
Borehole (~915')	915	2001	$50,000	50	25	$114,375	$304,905	$12,196	$125/LF
Borehole (reconstruction)		2025	$200,000	50	49	$206,000	$1,407,670	$28,728	
Well pump		2026	*	7	7	$50,000	$65,797	$9,400	
Electrical equipment		2026	*	20	20	$50,000	$109,556	$5,478	
VFD		2026	*	12	12	$34,500	$55,236	$4,603	
Well 11									
Borehole (~975')	975	2003	$55,000	50	27	$121,875	$351,411	$13,015	$125/LF
Well pump		*2003*	$50,000	7	6	$50,000	$63,266	$10,544	$50,000/pump
Electrical equipment		2003	$50,000	30	7	$98,679	$129,855	$18,551	
VFD		2026	$17,400	12	12	$17,400	$27,858	$2,321	
Generator		2027	*	20	21	$30,000	$68,363	$3,255	
Storage tank 1		*1996*	*	30	6	$100,000	$126,532	$21,089	
Storage tank 2		2016	*	30	20	$100,000	$219,112	$10,956	
Pressure Tank 1		2016	*	30	20	$100,000	$219,112	$10,956	
Booster pump 1		2016	*	20	10	$50,000	$74,012	$7,401	
Booster pump 2		2016	*	20	10	$50,000	$74,012	$7,401	
VFD for booster pumps		2025	$34,500	12	11	$35,535	$54,704	$4,973	
Generator		*2026*	*	20	20	$30,000	$65,734	$3,287	
Pipelines	**Quantity**								
Transmission main, Well 1, 2" PVC	2,000 feet	*1996*	$10,000	20	6	$300,000	$379,596	$63,266	$150/LF / Includes pavement restoration
Transmission main, Well 5, 2" PVC	1,000 feet	*1996*	$5,000	20	6	$150,000	$189,798	$31,633	See note above
Transmission main, Well 6, 2" PVC	1,500 feet	*1996*	$7,500	20	6	$225,000	$284,697	$47,449	See note above
Transmission main, Well 9, 2" PVC	400 feet	*1996*	$2,000	20	6	$60,000	$75,919	$12,653	See note above
Transmission main, Well 10, 2" PVC	1,775 feet	*1996*	$8,875	20	6	$266,250	$336,891	$56,149	See note above
Transmission main, Well 11, 2" PVC	2,200 feet	*1996*	$11,000	20	6	$330,000	$417,555	$69,593	See note above
6" Asbestos Concrete Distribution main	14,000 feet	*1996*	$70,000	20	6	$3,640,000	$4,605,761	$767,627	Assume replacement with 8" PVC to meet current water standards. Includes backfill and pavement restoration.
<6" PVC Distribution main	760 feet	*1996*	$3,800	20	6	$197,600	$250,027	$41,671	See note above
Water meters (3/4") and service line	80	*1996*	$24,000	10	6	$400,000	$506,128	$84,355	$5,000/meter
Total			**$800,500**			**$7,364,423**	**$11,393,054**	**$1,429,816**	
							% Cash Funding	5%	
							Total Annual Cash Funding	**$71,491**	

RCAC replacement cost estimates marked in blue
Data unavailable marked in red
* - cost unavailable or funded by grant
year estimates italicized
** - Remaining life estmated at 6 years if useful life has passed

Estimated past annual inflation
Estimated future annual inflation

Table 6
Wynola Water District

Water Capital Improvement Plan
source: Wynola WD capitol improvement projects 1.2026.xlsx

				Proposed Five Year Projection				
Category	**Importance**	**Description**	**Estimated Cost**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
Well 8	Payable	Current Invoice - Destruction		$9,500				
Well 3	High 1	Make temporary repair to well casing, replace well pump, when replacing the pump, install a hard wired pressure transducer for more accurate well water level monitoring, disinfect well.	Complete					
	Moderate	Reconstruct the well, with an 80' annual seal	$100,000					
	Payable	Current Invoice - Install new pump and motor under warranty		$5,180				
Well 11	High 2	Pull well pump, video well, repair defective components (pump cable and/or pipe), when replacing the pump, install a hard wired pressure transducer for more accurate well water level monitoring.	Complete					
	Moderate	Relocate and upgrade electric meter panel due to SDG&E requirements. Will need to be done prior to reconstructing the well	Complete					
	Moderate	Potentially reconstruct the well, with a deeper annular seal	$100,000					
Distribution system	High 1	Install 4 dedicated bacteriological water quality sample taps for routine monthly samples	$17,000	$17,000				
	Moderate 7	Install 8 dedicated bacteriological water quality sample taps for special samples	$34,000					
	High 3	Install hypochlorination system on the distribution system, in the interim to getting the WTP on line	$30,000					
Well 10	High 4	Install a new well pump, with VFD, and collect water samples to bring this well back on line, when replacing the pump, install a hard wired pressure transducer for more accurate well water level monitoring. Disinfect well	Complete					
	Low	Upgrade electric meter panel due to age	$2,000	$2,000				
	Payable	Invoice to cleanout and deepen existing wynola water district well		$106,980	$39,745			
Well 7	High 5	Install a hard wired pressure transducer to get more accurate well water levels.	Complete					
	Moderate	Pull pump and conduct a down hole video to determine the longer term viability of the well and casing.	Complete					
	Moderate	Relocate and upgrade electric meter panel due to SDG&E requirements. Will need to be done prior to reconstructing the well	Complete					
	Moderate	Potentially reconstruct the well, with a deeper annular seal	$100,000					
Well 9	High 6	Make a temporary repair to the well casing, by swaging a stainless steel liner in the well.	$180,000					$180,000
	High 6.1	Replace the pump cable, reinstall the well pump, when replacing the pump, install a hard wired pressure transducer for more accurate well water level monitoring.	$20,000					$20,000
	Moderate	Relocate and upgrade electric meter panel due to SDG&E requirements. Will need to be done prior to reconstructing the well	$15,000					
	Moderate	Reconstruct the well, with a deeper annular seal						
Well 5	Low	Pull pump and conduct a down hole video to determine the value of the well.	$2,500					
All Wells		Depth Sounders		$14,000				
Totals			**$600,500**	**$145,160**	**$39,745**	**$0**	**$0**	**$200,000**

Table 7
Wynola Water District

Current Water Fund Balance

source:

	Description	Minimum	Actual 6/30/2026
O&M Reserve	*3 months O&M Total (rounded)*	$57,381	
Asset Replacement Reserve	*See Cash Flow*		
Emergency Reserve	*1% of current asset value*	$73,644	
Total Fund Balance		**$131,025**	**$182,342**

Table 8
Wynola Water District

Cash Flow 1

Fiscal Year	25-26	26-27	27-28	28-29*	29-30*	30-31*
Effective Date		7/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030
Proposed Rate Increase		**35%**	**20%**	**10%**	**10%**	**10%**
Beginning Fund Balance	$182,342	$111,344	$15,579	$71,832	$191,753	$338,560
Rate Revenues	$146,398	$197,637	$237,165	$260,881	$286,969	$315,666
Other Revenues	$60,209	$30,625	$30,625	$30,625	$30,625	$30,625
Total Revenues	**$206,607**	**$278,919**	**$334,703**	**$368,174**	**$404,991**	**$445,490**
Operations and Maintenance Cost	$277,605	$229,524	$238,705	$248,253	$258,183	$268,511
Capital Improvement Plan		$145,160	$39,745	$0	$0	$200,000
Asset Management Plan						
Total Expenses	**$277,605**	**$374,685**	**$278,450**	**$248,253**	**$258,183**	**$468,511**
Net Revenues	($70,998)	($95,765)	$56,253	$119,920	$146,808	($23,021)
Total Ending Balance	**$111,344**	**$15,579**	**$71,832**	**$191,753**	**$338,560**	**$315,539**
Minimum Fund Balance	$131,025	$131,025	$131,025	$131,025	$131,025	$131,025
Above/Below Minimum	**($19,681)**	**($115,446)**	**($59,193)**	**$60,727**	**$207,535**	**$184,514**

Table 9
Wynola Water District

Cash Flow 1

Fiscal Year	25-26	26-27	27-28	28-29*	29-30*	30-31*
Effective Date		7/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030
Proposed Rate Increase		**40%**	**20%**	**10%**	**10%**	**10%**
Beginning Fund Balance	$182,342	$111,344	$25,909	$23,068	$85,134	$175,450
Rate Revenues	$146,398	$204,957	$245,949	$270,544	$297,598	$327,358
Other Revenues	$60,209	$30,625	$30,625	$30,625	$30,625	$30,625
Total Revenues	**$206,607**	**$289,250**	**$347,100**	**$381,810**	**$419,991**	**$461,990**
Operations and Maintenance Cost	$277,605	$229,524	$238,705	$248,253	$258,183	$268,511
Capital Improvement Plan		$145,160	$39,745	$0	$0	$200,000
Asset Management Plan			$71,491	$71,491	$71,491	$71,491
Total Expenses	**$277,605**	**$374,685**	**$349,941**	**$319,744**	**$329,674**	**$540,002**
Net Revenues	($70,998)	($85,435)	($2,841)	$62,066	$90,316	($78,012)
Cumulative Asset Replacement Funding			**$68,650**	**$202,206**	**$364,013**	**$357,492**
Total Ending Balance	**$111,344**	**$25,909**	**$23,068**	**$85,134**	**$175,450**	**$97,438**
Minimum Fund Balance	$131,025	$131,025	$131,025	$131,025	$131,025	$131,025
Above/Below Minimum	**($19,681)**	**($105,116)**	**($107,957)**	**($45,891)**	**$44,425**	**($33,587)**

Table 10
Wynola Water District

Fixed Variable Cost Allocation

Expenditure	FY 2026-27	% Fixed	% Volumetric	$ Fixed	$ Volumetric
O&M					
Administrative and General	$18,150	60%	40%	$10,890	$7,260
Payroll and Related Expenses	$20,677	100%		$20,677	$0
Engineering and Professional Serivces	$31,174	100%		$31,174	$0
Repairs and Maintenance	$20,854	60%	40%	$12,513	$8,342
Water testing, Treatment, Transport	$138,669	20%	80%	$27,734	$110,935
Grant Expenses	$0	100%		$0	$0
Capital Improvement Plan	$145,160	80%	20%	$116,128	$29,032
Asset Management Plan	$0			$0	$0
Total Cost	**$374,685**	**58%**	**42%**	**$219,116**	**$155,569**

Table 11
Wynola Water District

Proposed Rate Calculation

Total Revenue Requirement (from Cash Flow Table 8)	$197,637	
Fixed Cost Allocation (from Table 7)	$115,578	58%
Volumetric Cost Allocation (from Table 7)	$82,059	42%
Fixed Rate Calculation		
Fixed Cost Allocation (from Table 7)	$115,578	
Number of Customers (from Table 2)	86	
Proposed Fixed Rate (Monthly)	**$111.99**	
Volumetric Rate Calculation		
Volumetric Cost Allocation (from Table 7)	$82,059	
Total Water Use - ccf (from Table 2)	6,695	
Proposed Volumetric Rate ($/ccf)	**$12.26**	

Table 12
Wynola Water District

Proposed Rate Summary

Proposed Rate Summary - Fixed Charges by Customer						
	25-26	**26-27**	**27-28**	**28-29**	**29-30**	**30-31**
Proposed Revenue Increase		**40.0%**	**20.0%**	**10.0%**	**10.0%**	**10.0%**
	Current	Restructured				
Fixed Charge (Monthly)						
All Customers	$63.52	$111.99	$134.39	$147.83	$162.62	$178.88
Volumetric Rate ($/ccf)	$13.03	$12.26	$14.71	$16.18	$17.80	$19.58
Typical Single Family Monthly Bill (5 ccf)	$128.67	$173.28	$207.93	$228.73	$251.60	$276.76
Affordability	**2.26%**	**3.04%**	**3.65%**	**4.02%**	**4.42%**	**4.86%**