



Service Cost and Per Capita Analysis - 2024

July 22, 2026

Analysis Objective

- To review several efficiency metrics for Water Districts in Orange County.
- This analysis uses historical data up to FY 2024 from the State Controller's Office.



Using water rates to measure operational efficiency



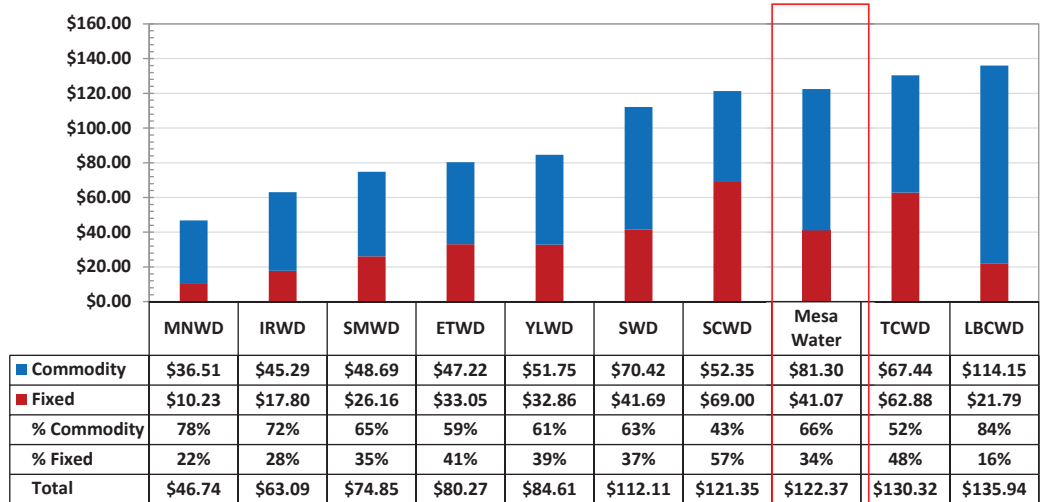
Challenges:

- Size of agency: larger agencies have more economies of scale
- Water sources: affect agency costs as some agencies have more or less groundwater or surface water, which are cheaper compared to imported water.
- Topography: affects pumping costs
- Age: Older water systems need more rehabilitation
- Non-Rate Revenues: Many agencies receive non-rate revenues, e.g., property tax, which lowers water rates
- Governance: willingness of elected officials to invest in the water system which raises rates/charges

Sample water rate comparison 2024



Sample Water Rates - 3/4" SFR Customer 15 hcf Usage
2024

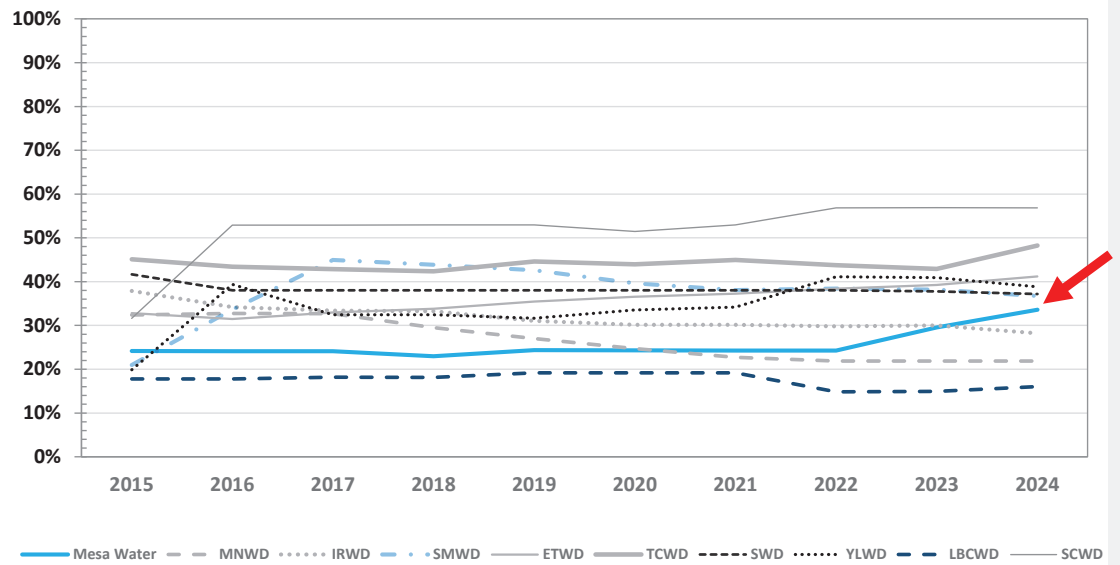


Data Source: Raftelis Cost Comparison Study 2024

Percent Fixed Water Sales Revenue 2015-2024



Estimated Percent Fixed Charge Revenue



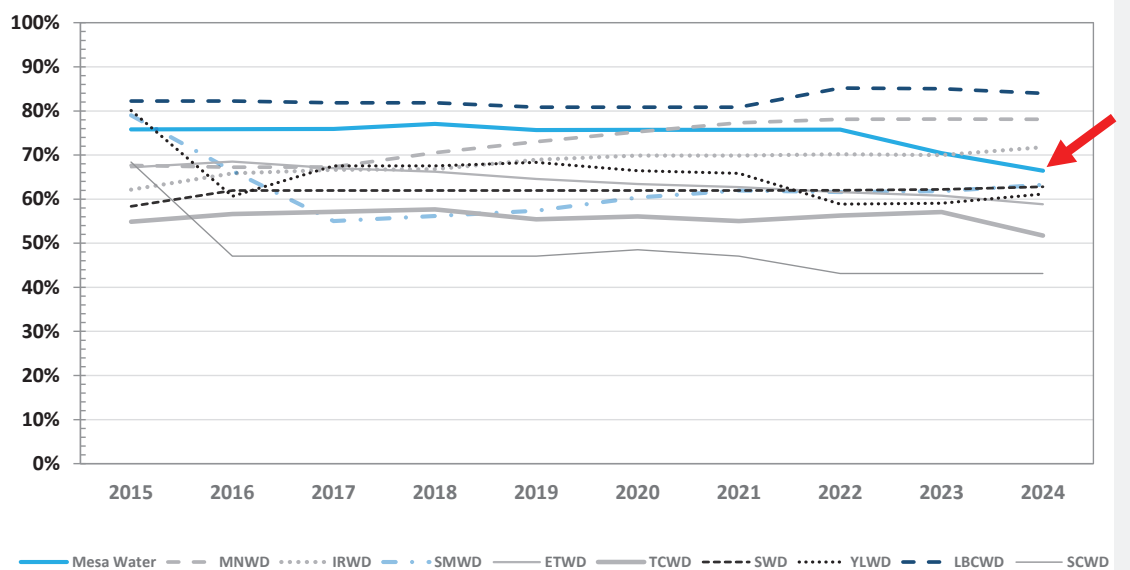
Data Source: California State Controller's Office, Special Districts Financial data; Raftelis rate survey

Mesa Water District – Service Cost and Per Capita Analysis

Percent Variable Water Sales Revenue 2015-2024



Estimated Percent Variable Charge Revenue



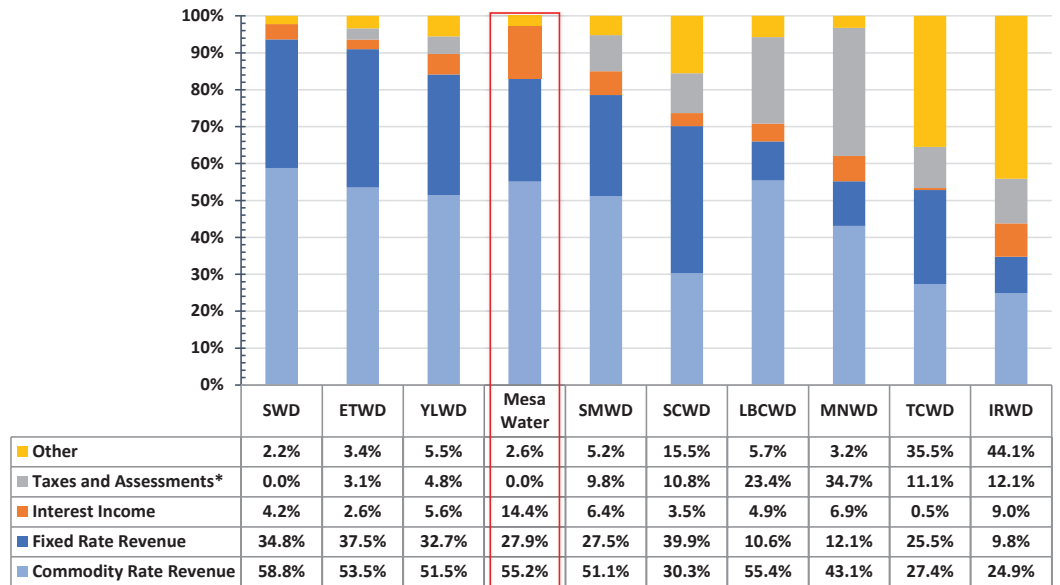
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Mesa Water District – Service Cost and Per Capita Analysis

Sources of Income 2024



Comparisons of Revenue Sources 2024



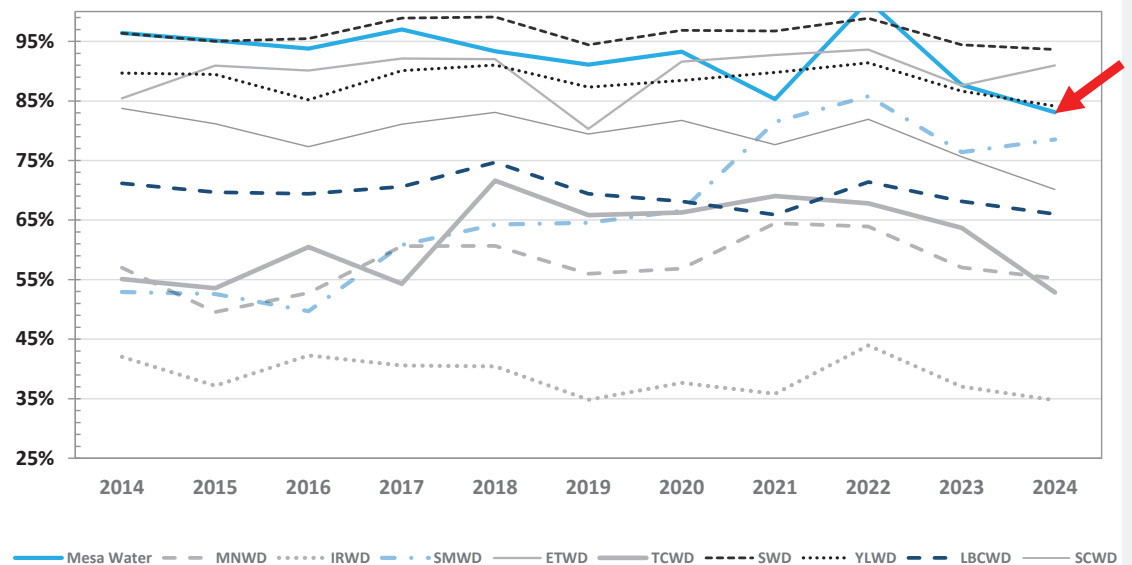
*Data Source: California State Controller's Office, Special Districts Financial Data
Raftelis rate survey 2024*

Mesa Water District – Service Cost and Per Capita Analysis

Water Revenue as a % of total revenue 2014-2024



Share of Total Sales in Revenues



Data Source: California State Controller's Office, Special Districts Financial data;

2022 was an odd date year in which some agencies reported negative interest

Mesa Water District – Service Cost and Per Capita Analysis

Total expenditure per capita



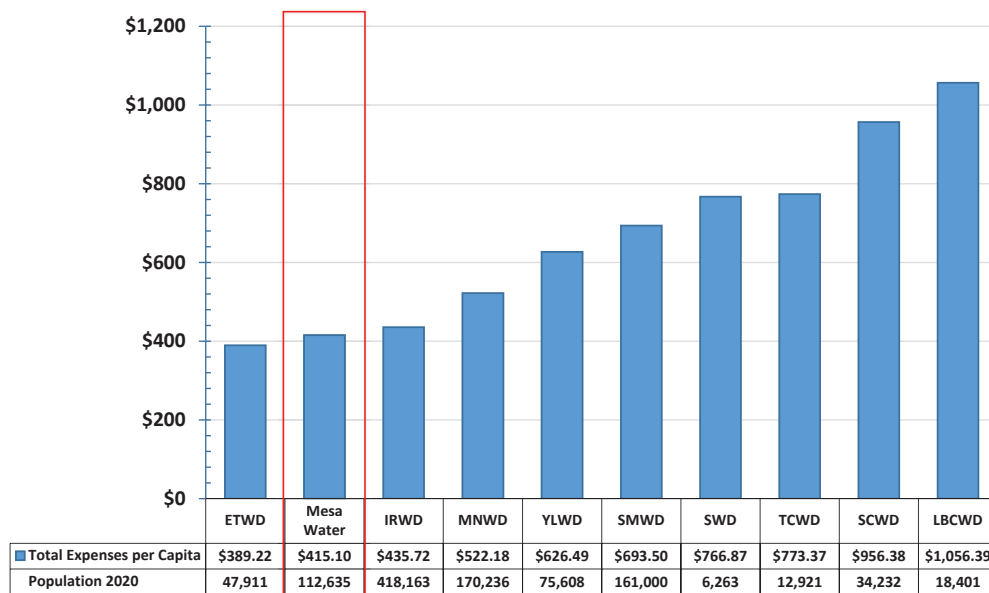
Total Expenditure Per Capita:

- One way to Measure Efficiency
- Total expenditures for special districts are gathered by the CA State Controller's *Special Districts Annual Report*
- Population service area is available from the last MWDOC and 2020 Urban Water Management Plan by Water District

Expenditure per capita 2024



Total Expenses (Incl. LT Debt Service, Excl. Sales for Resale) Per Capita



Mesa Water is 2nd lowest in expense per capita among the group

*Data Source: California State Controller's Office, Special Districts Financial Data for total costs and long-term debt
Population from Orange County Water Suppliers - respective agencies' 2020 UWMP*

Expenditure per capita over two years; 2023 and 2024



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FY2023/2024 Comparison of Total Expenses per Capita
(incl. LT debt principal payments, excl. resale)



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Population from Orange County Water Suppliers - respective agencies' 2020 UWMP*

Mesa Water District – Service Cost and Per Capita Analysis

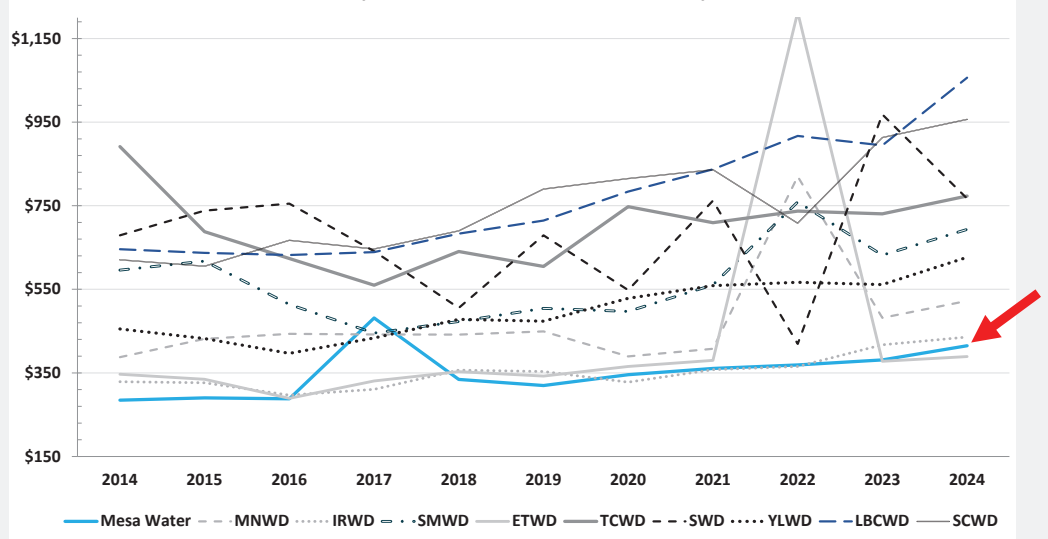
Total expenditures per capita 2014-2024



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Total Expenses (Incl. LT Debt Service) Per Capita



	MNWD	IRWD	SMWD	ETWD	TCWD	SWD	YLWD	LBCWD	SCWD	Mesa Water
2023- 2024										
% change	8%	4%	10%	3%	6%	-21%	12%	18%	5%	9%
\$ change	\$40	\$18	\$62	\$12	\$43	-\$202	\$65	\$162	\$43	\$34

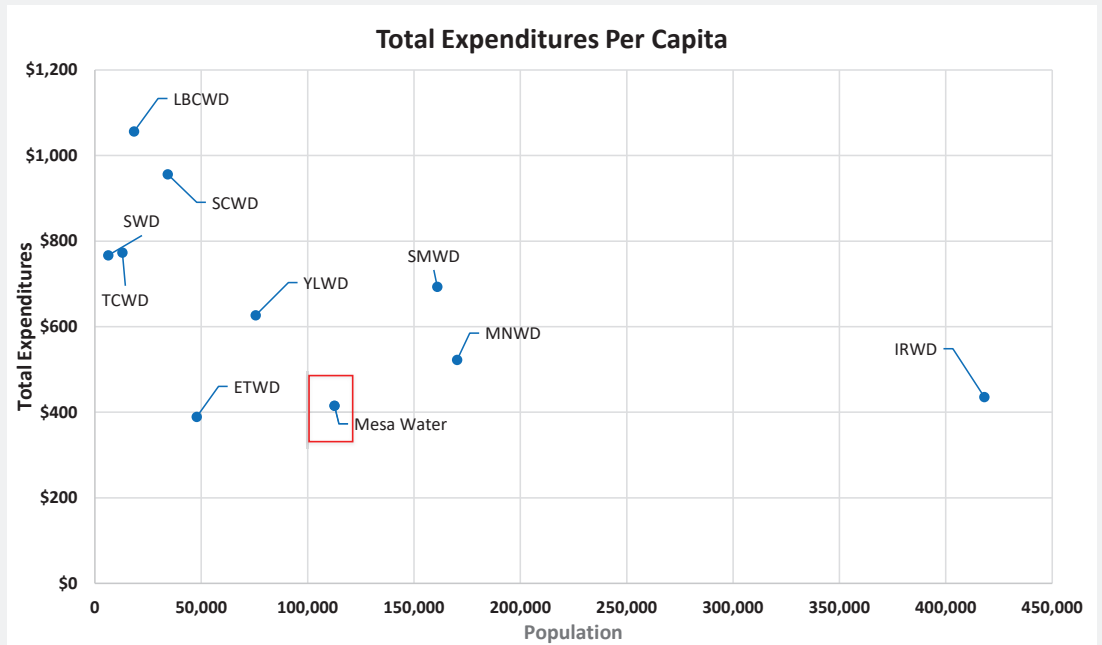
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Population from Orange County Water Suppliers - respective agencies' 2020 UWMP*

Mesa Water District – Service Cost and Per Capita Analysis

Total expenditures per capita 2024



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Mesa Water is 2nd lowest in expense per capita among the group

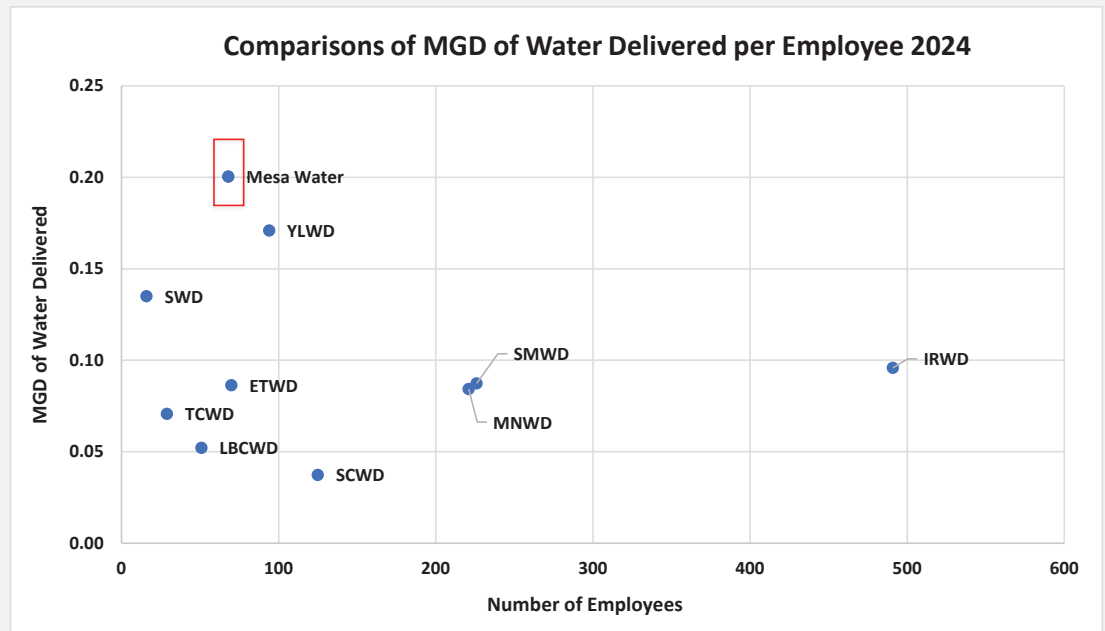
*Data Source: California State Controller's Office, Special Districts Financial Data
Population from Orange County Water Suppliers - respective agencies' 2020 UWMP*

Mesa Water District – Service Cost and Per Capita Analysis

MGD of water delivered per employee



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Mesa Water is 1st in MGD per employee

*Data Source: California State Controller's Office, Special Districts Financial Data
Population from Orange County Water Suppliers - respective agencies' 2020 UWMP*

Mesa Water District – Service Cost and Per Capita Analysis

Q&A

