

Wyandotte Creek GSA Advisory Committee

Fee Structure Discussion

November 6, 2025

Board Direction August 28, 2025

Explore the Vina GSA fee structure as adapted for WCGSA - or modification to the current structure - with stakeholders and the community with the following goals:

- New regulatory fee to replace the current fee providing greater flexibility to modify the fee structure as needed and set fee levels as needed to respond to SGMA requirements
- New fee in place for the next fiscal year (July 2026 - June 2027)

SGMA Fee Options

Regulatory Activity Only --- new Vina SGMA fee

- Report to the Department of Water Resources on mandated items
- Document well and pumping activity
- Conduct studies and run programs
- Fill data gaps (monitoring wells, weather stations etc.)
- Inspections/enforcement of regulations adopted by the GSA
- General program administration expenses



Management Activity

- Land acquisition for projects
- Build projects (surface water delivery pipelines etc.)
- Be a water provider



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	Regulatory Fee (Prop 26)	Property-Related Fee (Prop 218)
	Customer outreach is the same regardless of pathway	
Capital Projects	Cannot fund	Can fund capital projects
Nexus	Must demonstrate reasonableness (\$ for the activity and burden to benefit received)	Must demonstrate reasonableness and meet 5 legal requirements in a cost-of-service study
Noticing	Public noticing 14 days before the hearing in newspaper(s) and materials on GSA website 20 days before hearing	Notice mailed to every owner of record on the last equalized roll at least 45 days before the public hearing
Adoption	Resolution or Ordinance No vote / no ballot	No vote / no ballot / may protest* Resolution or Ordinance upon finding there is <u>not</u> a majority protest (*protests are 1 per parcel)
Adjustments / Flexibility	Can adjust whenever needed by following the noticing and adoption requirements Consideration of annual inflation adjustment (indexing) recommended in resolution	Maximum fees are set for the period as noticed, or maximum fees could be indexed for up to 5 years New process required at end of the period noticed

WAC Input: Concerns / Questions about Fee Pathway

- Does the WAC have any concerns about adopting a regulatory fee (as Vina GSA did) rather than a property-related fee?

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WCGSA Current Fee

The fee has been in place for 3 fiscal years (starting July 2023)

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Acreage Fee

Every **taxable** parcel classified according to three user classes:

1. Non-Irrigated
 - ❖ Open space, natural habitat, vacant, dry land farmed or rangeland
2. Irrigated Surface Water
 - ❖ Primarily use surface water (could also use groundwater)
3. Irrigated Groundwater
 - ❖ No access to or right to use surface water; typically have a well on the parcel. Includes areas not within a water provider area & communities with a small community water system

Maximum fees set for all user classes – inflexible to changing budgetary needs of the GSA

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Administering the Fee

- Confusing
- Several appeals processed
- User Classification Change request required to reclassify a parcel with multiple user classes (only if parcel is at least 10 acres)
- Description of user classes is in the 'User Classification Change and Appeal Process' policy document but not the fee study itself
- Led to different interpretations when levying the fee by different consultants

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Current and Maximum Fee Levels

User Class	Maximum Fee per Acre	FY 25/26 Fee per Acre
Non-Irrigated	\$1.38	\$0.88
Irrigated Surface Water	\$8.98	\$7.82
Irrigated Groundwater	\$13.86	\$12.30

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WAC Input: Current Fee Structure

- Elements that work
- Problems with the current fee structure

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Vina GSA Fee

Adopted June 11, 2025

The Vina GSA Developed Fee Structure

Developed based on:

Stakeholder input, Survey responses, Advisory Committee direction,
Available data sources recognizing limitations & legal counsel input

Part 1 Fee	Part 2 Fee
Pays for Administrative Costs	Pays for GSP-Driven Activities Costs
Paid by all Usable Parcels	Paid by Groundwater Users Agricultural & Domestic

Collection of the Vina GSA Fee

HAND BILL

- Parcels that do not receive a property tax bill can be “hand billed” (i.e. invoiced by the GSA)
- GSA sets reasonable due date(s)
- Water Code 10730.6 allows the GSA to charge interest at 1% of the delinquent amount and a 10% penalty if unpaid within 30 days of the due date
- Can be difficult to collect as the usual remedy is to place the overdue fees, interest and penalty on the property tax bill

These properties were not billed FY24 and FY25

TAX ROLL

- On Teeter Plan, the County pays the GSA the full amount placed on the tax roll in 3 installments
- Not all parcels served by the GSA are sent a property tax bill

All parcels benefit from GSA management; therefore, all parcels, including non-taxable parcels, are charged

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Application of Vina GSA Fee to Wyandotte Creek GSA

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Fee Steps

1. Determine the Part 1 and Part 2 Costs
2. Determine the Part 1 and Part 2 Fee Units (total number of parcels, cropped acres and developed parcels)
3. Perform the Fee Calculations

Step 1A: Part 1 & Part 2 Fee Costs

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- Five-Year Budget Outlook by Cost Part prepared by WCGSA Staff; to be approved by the Board

	Cost Share by Fee Part
Part 1	60.7%
Part 2	39.3%

The Vina GSA fee resolution states that the Board may adopt an annual fee increase based on a 5-year outlook of projected budgetary needs or apply the change in the West Region CPI (not less than zero, nor higher than 4%).

- Cost Share by Part application to FY26 Budget (Cost Basis) – **decision point**

	Cost Share by Fee Part	FY26 Cost Basis by Fee Part
Part 1	60.7%	\$130,298
Part 2	39.3%	\$84,202
Total FY26 Cost Basis		\$214,500

Step 1B: Part 2 Fee Costs to Groups

- Allocate 95% of Part 2 costs to Agriculture, 5% to Domestic/Municipal – **decision point**

Water Year	Agricultural Prodn.	Municipal [1]	Domestic [2]	Total GW Use	Ag. as % of Total
<i>Acre-Feet per Year</i>					
2021	44,600	600	1,100	46,300	96.3%
2022	43,500	700	1,500	45,700	95.2%
2023	32,900	600	1,000	34,500	95.4%
2024	32,800	300	800	33,900	96.8%
Total 4-Years	153,800	2,200	4,400	160,400	95.9%

Sources: GSA annual reports for water years 2021, 2022, 2023, and 2024.

[1] Cal Water Oroville and Thermalito Water and Sewer District.

[2] All other domestic users of groundwater (such as rural residential, institutional, industrial).

Step 2: Part 1 and Part 2 Fee Units

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Mapping software used to determine number of fee units

Total Parcels	Part 1	Part 2 Fee Units	
	Fee-Paying Parcels	Cropped Acres	Developed Parcels
12,600	12,495	14,497	9,636

“Parcel” means real property assigned an Assessor Parcel Number by Butte County.

“Cropped Acres” means land that is identified by the California Department of Water Resources’ most recently published crop mapping layer as having grown a crop the preceding 12 months (excludes Idle and Unclassified crop codes) – **decision point**.

“Developed Parcel” means a Parcel with a building/structure(s) identified using Federal Emergency Management Agency and Butte County Assessor databases.

Comparison of Parcels and Acres Charged

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Hypothetical FY26 Fees using Vina GSA's fee structure

More acres charged because non-taxable parcels are charged

Item	Acres	Parcels
Total	56,230	12,600
less Federal	2,145	21
less Unusable	1,655	84
Fee-Paying Parcels	52,430	12,495
Hand Bill	12,166	566
Tax Roll	40,264	11,929
Total Fee -Paying	52,430	12,495

Note: Only cropped acres would pay under this fee structure, NOT all acres.

FY25 Fees (current structure)

Fee Category	Acres	Parcels
Non-Irrigated	23,704	1,948
Irrigated - Surface Water	7,686	9,283
Irrigated - Groundwater	10,908	266
Total Tax Roll	42,298	11,497

Note: All acres pay the fee.

Step 3: WCGSA Fee Calculations

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STEP	Description	Allocation	WCGSA FY26 Budget
STEP 1	A Cost Basis by Part		\$214,500
	Part 1	61%	\$130,298
	Part 2	39%	\$84,202
	B Allocate Part 2 Cost between Ag. & Dom.		\$84,202
	Agriculture	95%	\$79,992
	Domestic	5%	\$4,210
STEP 2	A Total Number of Parcels in the GSA (excludes Unusable & Exempt)		
	Part 1 Number of Parcels	(reduced 2.5%)	12,183
	B Cropped Acres in the GSA		
	Part 2, Group 1 Number of Cropped Acres	(reduced 5%)	13,772
	C Developed Parcels in the GSA		
	Part 2, Group 2 Number of Developed Parcels	(reduced 5%)	9,154
STEP 3	A Divide numerators for each Part (Step 1) by Denominators (Step 2)		
	Part 1 Fee per Parcel		\$10.68
	Part 2, Group 1 Fee per Cropped Acre		\$5.80
	Part 2, Group 2 Fee per Developed Parcel		\$0.44

To allow for refinement to the database:

- Number of usable parcels reduced by 2.5%
- Number of cropped acres and developed parcels reduced by 5.0%

Calculated WCGSA Fees using Vina Fee Model

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Fee Part	Type of Use	Calculated Fee	Application of the Fee
Part 1: Base Fee	Every parcel is charged the Part 1 fee	\$10.68	per Parcel
Part 2: User Group	Part 2 fee(s) are charged by use and added to the Part 1 fee		
Group 1	Agricultural	\$5.80	per Cropped Acre
Group 2	Domestic	\$0.44	Per Developed Parcel
Group 3	Grazing & Vacant	\$0.00	

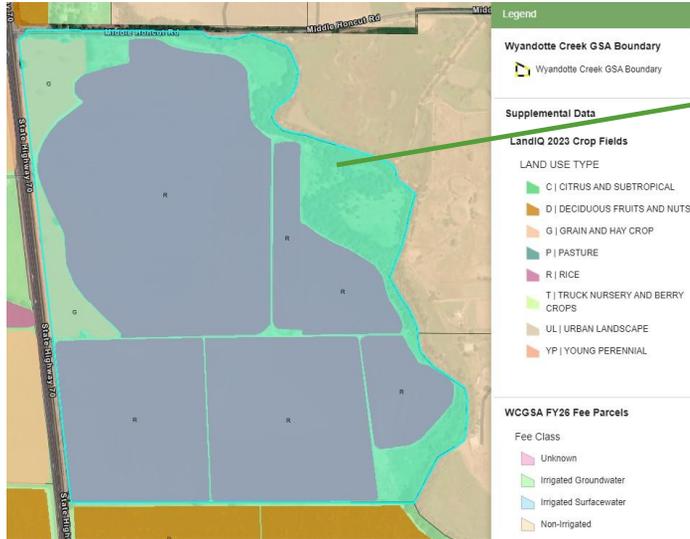
- The only acreage that is charged is that identified by DWR as being cropped in the most recent dataset (there is a 2-year lag).

Fee Parcel Categories

- WCGSA has some parcels partially or exclusively using Surface Water
- Must add categories to Part 2 Fees
- Categories 1-4 same as Vina GSA; Categories 5-9 additional for WCGSA

Parcel Category	Cropped	Building / Structure	Part 2 Fee	SFWPA Surface Water	Groundwater	Description	
1	Crop	No Building	Yes		Agriculture	Cropped Acre (GW)	
2	Crop	Building	Yes		Agriculture + Domestic	Cropped Acre (GW) & Developed Parcel (GW)	
3	No Crop	Building	Yes		Domestic	Developed Parcel (GW)	
4	No Crop	No Building	No	Zero/Minimal water use (unreported to DWR)		Grazing & Vacant	
5	Crop	No Building	No	Agriculture		Cropped Acre (SW)	
6	Crop	Building	Yes	Agriculture	+	Domestic	Cropped Acre (SW) & Developed Parcel (GW)
7	Crop	Building	No	Agriculture + Domestic		Cropped Acre (SW) & Developed Parcel (SW)	
8	Crop	Building	Yes	Domestic	+	Agriculture	Developed Parcel (SW) & Cropped Acre (GW)
9	No Crop	Building	No	Domestic		Developed Parcel (SW)	

Agricultural Use Groundwater Only



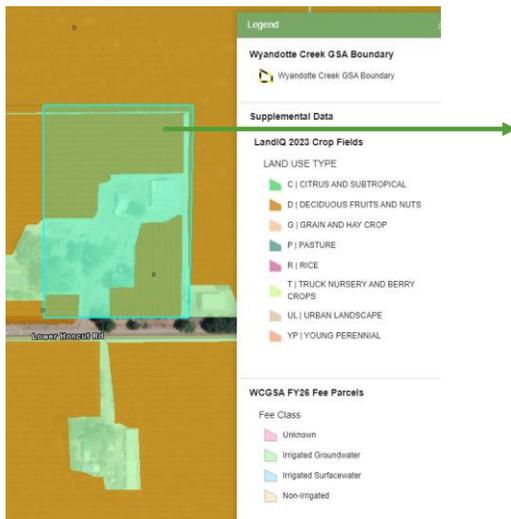
Agricultural parcel growing rice and grains

Currently pays Irrigated GW fee for all acres of parcel

Vina GSA Methodology:
Part 1 Fee for the Parcel

+ Part 2 Cropped Acreage Fee

Agricultural & Domestic Uses Groundwater Only



Parcel growing nut crop and has a home

Currently pays Irrigated GW fee for all acres of parcel

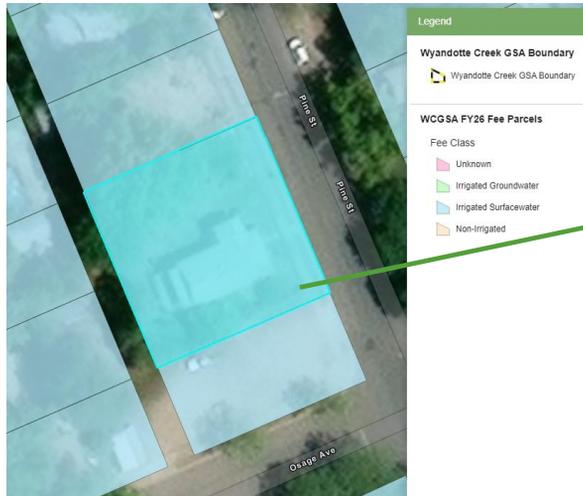
Vina GSA Methodology:

Part 1 Fee for the Parcel

+ Part 2 Cropped Acreage Fee

+ Part 2 Developed Parcel Fee

Domestic Use Groundwater

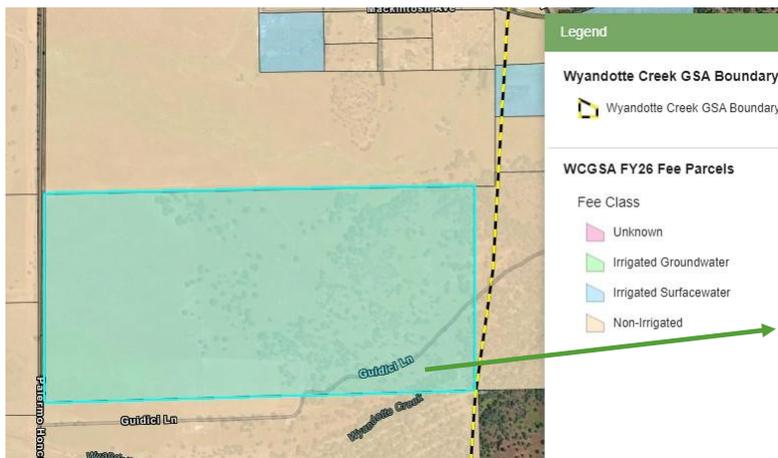


Oroville Residential Subdivision

Currently pays Irrigated SW fee for all acres of parcel

Vina GSA Methodology:
Part 1 Fee for the Parcel
+ Part 2 Developed Parcel Fee

Grazing Land or Vacant Land



Parcels near GSA boundary and crossing the GSA boundary used for cattle grazing

Currently pays Non-Irrigated fee for all acres of parcel

Vina GSA Methodology:
Part 1 Fee for the Parcel

Agricultural & Domestic Uses Surface Water Only

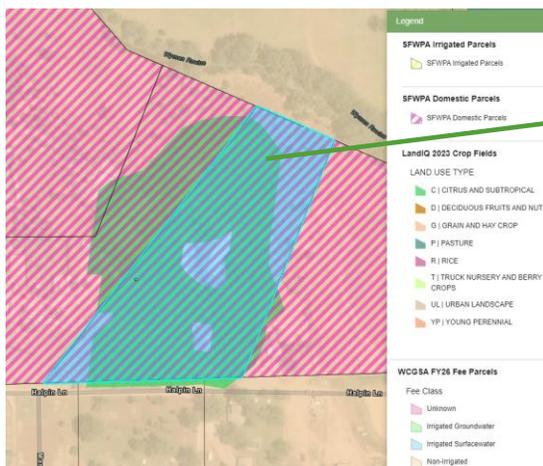


Parcel receives SFWPA surface water for Agriculture (growing citrus & subtropical) and Domestic (home)

Currently pays Irrigated SW fee for all acres of parcel

Vina GSA Methodology:
Part 1 Fee for the Parcel

Agricultural (GW) & Domestic (SW)



Parcel receives SFWPA surface water for Domestic use(s) & pumps GW for Agriculture (growing citrus & subtropical)

Currently pays Irrigated SW fee for all acres of parcel

Vina GSA Methodology:
Part 1 Fee for the Parcel
+ Part 2 Fee for Cropped Acres

Examples of Parcel Fees

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Land Use	Total Acres	Current Methodology		Cropped Acres	Vina GSA Methodology				Difference
		Classification	Bill		Part 1	Part 2		Bill	
						Group 1	Group 2		
All Agriculture (GW)	100.00	Irrigated GW	\$1,230.00	100.00	\$10.68	\$580	\$0.00	\$590.68	(\$639.32)
Agriculture & Domestic (GW)	200.00	Irrigated GW	\$2,460.00	180.00	\$10.68	\$1,044	\$0.44	\$1,055.12	(\$1,404.88)
Home in Oroville	0.25	Irrigated SW	\$1.96	0.00	\$10.68	\$0	\$0.44	\$11.12	\$9.17
Grazing Land	250.00	Non-Irrigated	\$220.00	0.00	\$10.68	\$0	\$0.00	\$10.68	(\$209.32)
Agriculture & Domestic (SW)	500.00	Irrigated SW	\$3,910.00	480.00	\$10.68	\$0	\$0.00	\$10.68	(\$3,899.32)

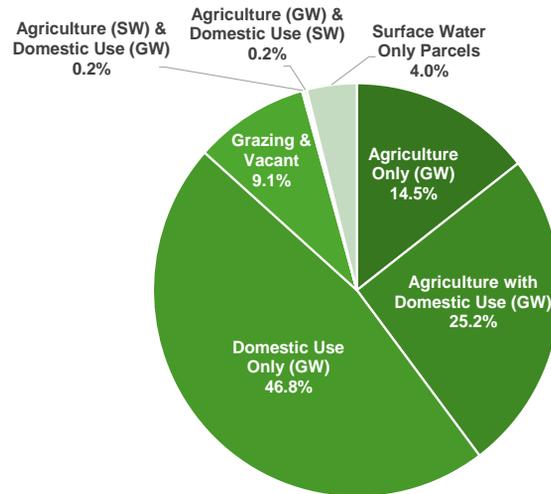
Revenue by Fee Parcel Category

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Part 2 Parcel Category	Parcel Category Description	Part 1 Fee	Part 2 Fees		Total Fees
			Ag. Use	Dom. Use	
1	Agriculture Only (GW)	\$1,538	\$30,620	\$0	\$32,158
2	Agriculture with Domestic Use (GW)	\$2,755	\$53,088	\$114	\$55,957
3	Domestic Use Only (GW)	\$99,783	\$0	\$4,111	\$103,894
4	Grazing & Vacant	\$20,132	\$0	\$0	\$20,132
6	Agriculture (SW) & Domestic Use (GW)	\$374	\$0	\$15	\$389
8	Agriculture (GW) & Domestic Use (SW)	\$75	\$376	\$0	\$451
5, 7, 9	Surface Water Only Parcels	\$8,790	\$0	\$0	\$8,790
	Total	\$133,447	\$84,084	\$4,240	\$221,770

Note: Total is 3.4% greater than FY26 budget to allow for database refinement.

Fee Collection by Parcel Category



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WAC Input:

Vina GSA Fee Structure with adjustments

- Is the Vina GSA fee structure (with the proposed adjustments) a good fit for WYGSA?
- Should Idle and Unclassified crop codes acreage be excluded from the fee?
- Round the cost allocation for Part 2 fees to 95/5% or use a running average?

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WAC Input: Outreach Next Steps and Other Thoughts

- Recommendations on customer groups / stakeholders we should be engaging with?
- Other general comments, thoughts, for this fee study process