



FINAL

**Wyandotte Creek GSA
Fee Study**

April 28, 2026

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ACRONYMS

BIOS – California Department of Fish and Wildlife’s Biogeographic Information and Observation System

CCED – California Conservation Easement Database

CDFW – California Department of Fish and Wildlife

CPUC – California Public Utilities Commission

DWR – California Department of Water Resources

FEMA – Federal Emergency Management Agency

GFOA - Government Financial Officers Association

GIS – Geographic Information System

GSA – Groundwater Sustainability Agency

GSP – Groundwater Sustainability Plan

JPA – Joint Power Authority

SFWPA – South Feather Water and Power Agency

SGMA – Sustainable Groundwater Management Act

TWSD – Thermalito Water and Sewer District

WAC – Wyandotte Creek Advisory Committee

WCGSA – Wyandotte Creek Groundwater Sustainability Agency

FEE STUDY PREFACE

The Wyandotte Creek Groundwater Sustainability Agency (WCGSA) commissioned this study to evaluate alternative fee methodologies to develop a fee that will support the typical annual operation costs of its regulatory program authorized under the Sustainable Groundwater Management Act (SGMA). The analyses, opinions, and findings contained within this report are based on primary data collected through interviews and research, as well as many sources of secondary data available as of the date of this report. While it is believed that the secondary sources of information are accurate, this is not guaranteed. Updates to the information used in this report could change or invalidate the findings contained herein.

Every reasonable effort has been made to ensure that the data contained in this study reflects the most accurate and timely information possible. No responsibility is assumed for inaccuracies in reporting by WCGSA, its consultants and representatives, or any other data source used in the preparation of this study. No warranty or representation is made that any of the projected values or results contained in this study will be achieved. There typically are differences between forecasted or projected results and actual results due to changes in events and circumstances.

Events that may affect the findings in this study include changes in economic and social conditions such as major recessions, availability of water resources, major environmental problems, or disasters that could negatively affect operations, expenses and revenues of the WCGSA. In addition, other factors not considered in the study may influence actual results.

The fee study consultant team that prepared this report includes:

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We want to thank WCGSA staff, the Board of Directors, and all the stakeholders who helped inform development of the WCGSA SGMA fee for Fiscal Year 2027.

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Section 1: EXECUTIVE SUMMARY

1.1 INTRODUCTION

The Wyandotte Creek Groundwater Sustainability Agency (WCGSA or Agency) was formed under a Joint Powers Agreement (JPA) to provide groundwater management in the Wyandotte Creek Subbasin (Subbasin) pursuant to the Sustainable Groundwater Management Act (SGMA), Part 2.74 of Division 6 of the Water Code, Sections 10720 and following. The Agency oversees groundwater management for urban areas such as Oroville, Thermalito, and Palermo, as well as surrounding agricultural and recreational lands. WCGSA is governed by its Board of Directors (Board), which includes its member agencies' directors from the City of Oroville (City), County of Butte (County), and Thermalito Water and Sewer District (TWSD), and two stakeholder directors representing (1) agricultural users and (2) domestic well users. **Figure 1** on the following page illustrates the jurisdictional boundaries of the WCGSA.

SGMA provides for the local management of groundwater by mandating that all groundwater basins in the State of California (State) achieve sustainability by 2042.¹ Bulletin 118 Interim Update 2016, circulated by the California Department of Water Resources (DWR), identifies the groundwater basins and subbasins to be managed and designates their priority status. DWR designated the Wyandotte Creek Subbasin as a medium priority basin (due to long-term threats to groundwater sustainability), which requires the subbasin be managed by implementing a state-approved groundwater sustainability plan (GSP). Pursuant to this requirement, the WCGSA submitted the Wyandotte Creek Subbasin GSP to DWR, and DWR approved the GSP on July 27th, 2023.

SGMA defines sustainable groundwater management as the management and use of groundwater in a manner that can be maintained during the planning and implementation horizon without causing undesirable results.² The six undesirable results are:

1. Chronic lowering of groundwater levels indicating a significant and unreasonable depletion of supply if continued over the planning and implementation period,
2. Significant and unreasonable reduction of groundwater storage,
3. Significant and unreasonable seawater intrusion,
4. Significant and unreasonable degradation of water quality, including the migration of contaminant plumes that impair water supplies,
5. Significant and unreasonable land subsidence that substantially interferes with surface land uses, and
6. Depletions of interconnected surface water that have significant and unreasonable adverse impacts on beneficial uses of the surface water.

The GSP addresses each of these undesirable results as they pertain to the Wyandotte Creek Subbasin (Subbasin) and provides a plan for sustainability within twenty years. Each year, WCGSA submits its annual report to DWR on or before April 1 to report on groundwater conditions and implementation status of its GSP over the prior water year.³ WCGSA works to ensure groundwater supplies are professionally managed to support urban and rural communities, agricultural land uses, recreational uses, and environmental uses now and in the future.

¹ Critically overdrafted basins must achieve sustainability by 2040.

² Water Code Section 10721.

³ The water year runs from October 1 through September 30.

Figure 1
Map of the Wyandotte Creek Subbasin



Source: California Department of Water Resources Bulletin 118 (update 2016); Subbasin 5-021.69.

1.2 PURPOSE OF THE FEE STUDY

In 2025, the WCGSA Board approved a contract for a study to explore fee options that consider the characteristics of different water users within the Subbasin. A new fee structure will replace the current fee, providing greater flexibility to respond to SGMA regulation, as it may be modified by the State Legislature, regulation, and common law, while meeting the diverse needs of water users in the Subbasin.

WCGSA requires sufficient revenue to cover essential operating expenses, support staffing, fund investigative studies, and address data gaps that improve its understanding of the Subbasin. Revenues also support monitoring activities, the preparation of annual reports, and periodic evaluations as required by SGMA. By funding these SGMA-required activities with appropriately calculated fees, WCGSA will ensure that it stays compliant with State law while maintaining local control and decision making over groundwater management. Landowners in the Subbasin benefit from the sustainable groundwater management activities funded by these fees, which are essential for protecting the long-term health of the groundwater basin, a condition that is vital for the prosperity and security of all who rely on it.

Under SGMA, WCGSA has the legal authority to charge fees, conduct investigations, require reporting, and take other actions to sustainably manage groundwater resources of the Subbasin. Under Article 15 of the JPA, the Agency is authorized to impose fees to fund its activities as provided in Chapter 8 of SGMA (commencing with Section 10730 of the Water Code). Water Code Sections 10730 and 10730.1 set forth the authority for the WCGSA to establish and charge regulatory SGMA fees. The SGMA fees described in this report are being adopted pursuant to these authorities to cover WCGSA's reasonable costs of the SGMA regulatory program. The fees are proportional and related to the benefits of the program and are calculated to collect no more revenue than required to pay for the costs of the services WCGSA is providing. WCGSA, as the GSA for a medium priority basin, must and does regulate all water users in the Subbasin's boundaries, including "de minimis extractors".⁴

Goals of the fee study are:

1. Establish and secure SGMA regulatory fees that the WCGSA can adopt with confidence and support from interested parties and stakeholders.
2. Provide a fee structure that generates sufficient revenue to support the financial obligations and budget needs of the Agency to perform the duties required of it under SGMA.
3. Ensure the fees are based on the most current, reliable data available and reflect the reasonable costs of WCGSA's groundwater management services.
4. Adopt a fee structure that is easily understood and administered, charged, and collected.

A key tenet in developing the fees has been to maintain transparency throughout their development, informing the WCGSA fee payors about the fee study, opportunities for involvement, and how to provide input to the process. The SGMA fees developed in this report used two key pillars of information that were constructed through the fee study process:

- (1) Stakeholder and public input on who should be charged, and the most reasonable fee structure, and
- (2) Available reliable data upon which to estimate the benefits received by WCGSA services each year.

This report documents the methodology, public outreach conducted, and WCGSA's Fiscal Year 2027 (FY27)⁵ SGMA fees.

⁴ A de minimis extractor pumps less than two acre-feet per year for domestic purposes. Domestic use excludes any commercial activities pursuant to Water Code Section 10721(e).

⁵ The fiscal year runs from July 1 through June 30.

Board of Directors Approval and Annual Adjustments

It is anticipated that the proposed SGMA fees will be adopted by the Board by resolution in May 2026. Pursuant to JPA Section 9.3, the adoption of fees requires a supermajority (an affirmative vote of four or more Directors). The 2026 resolution will adopt the fee study and establish the FY27 fees and a methodology for calculating fees in future years. The Agency will adopt a fee resolution each year to determine the SGMA fees for the next fiscal year and place the fees calculated for each Assessor’s parcel on the tax roll. The fees should be adjusted each year as necessary to raise sufficient revenues by one of following methods:

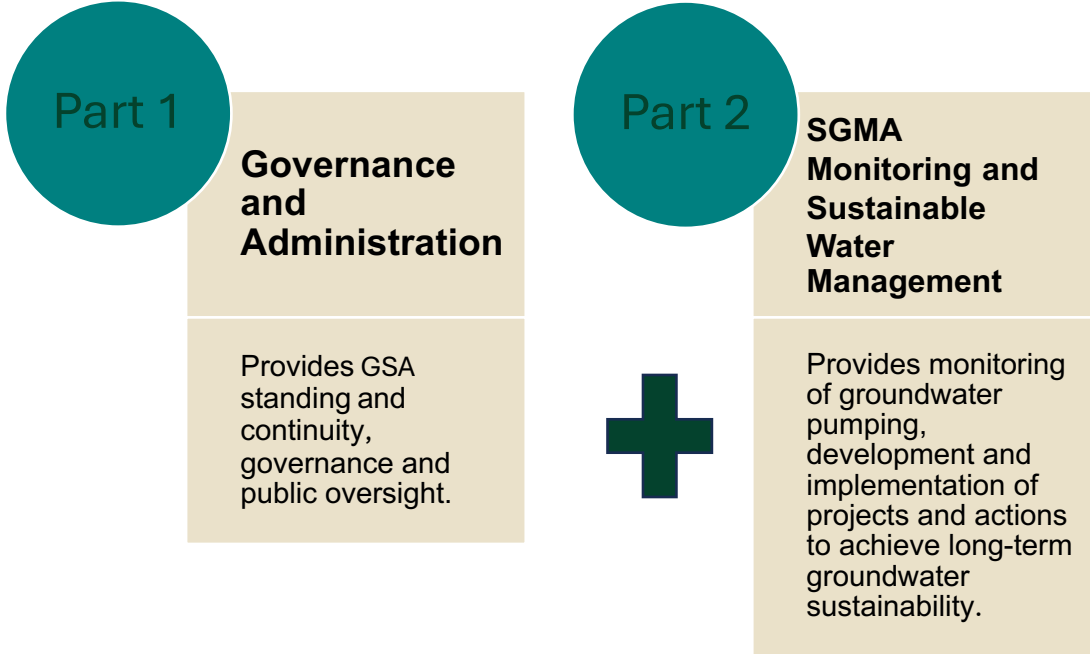
1. Application of a change in a price index established in the resolution adopting the fee⁶, or
2. Application of a percentage increase up to a maximum established by the Board (such as 5%).

The above two methods can be included as an automatic escalator in the fee adoption resolution. Applying one of these automatic escalators will avoid the need to modify the fee study or prepare a new study and hold a fee setting proceeding in a subsequent year. However, if the amount of a future year’s fee would exceed the amount of the FY27 fee as escalated by one of the above methods, or if WCGSA must adjust the percentage of costs allocated between the Part 1 and Part 2 fees, the Board would conduct a new fee increase proceeding to set the fees at a level sufficient to ensure that WCGSA may meet its revenue and budget targets for the upcoming years. Regardless, the WCGSA Board will annually review the fee structure and set the upcoming year’s fee and update the existing fee study or commission a new study when significant changes are necessary.

1.3 FEE STRUCTURE

Fee Structure

The WCGSA SGMA regulatory fee structure is divided into **two parts** based on the different services the Agency provides:



The two-part fee structure is necessary to ensure WCGSA’s fees are reasonably related to the services

⁶ The March to March change in the West Region All Urban Consumer Price Index published by the Bureau of Labor Statistics is recommended.

provided: Part 1 maintains WCGSA's operations, covering all land in the Wyandotte Creek Subbasin as required by SGMA; Part 2 ensures that groundwater and conjunctive water users⁷ pay for sustainable groundwater management.

Part 1 Fee: Governance and Administration

The Part 1 fee covers the costs of having WCGSA in place and providing the administrative and regulatory services legally required for operating the Wyandotte Creek Subbasin under SGMA. The Part 1 fee applies to all parcels of land because all lands included within the boundaries of the Subbasin must be managed by a GSA due to the basin designation.

Part 1 Fee Service Provided: Maintaining a functioning GSA as required by SGMA to the benefit of all landowners in the Subbasin.

The Part 1 Fee covers the following cost items:

- ✓ **Agency Standing and Continuity** – Activities required to keep the Agency established, operational, and recognized as the GSA for the Subbasin. Includes administrative activities such as staffing, legal support, financial reporting, County fees, and supplies.
- ✓ **Board of Directors Meetings and Public Oversight** – Ensuring local governance and control (avoiding state intervention), stakeholder engagement, and decision-making authority.

Part 2 Fee: SGMA Monitoring and Sustainable Groundwater Management

The Part 2 fee provides funding for activities to sustainably manage groundwater.

Part 2 Fee Service Provided: Groundwater monitoring and sustainable groundwater management, ensuring long-term groundwater availability and avoidance of the six undesirable results outlined in Section 1.1.

The Part 2 Fee covers the cost of the following management activities:

- ✓ **DWR Reporting** – Required reporting (Annual Reports, Periodic Evaluations) and ongoing data collection related to groundwater supply and quality.
- ✓ **Groundwater Monitoring and Data Management** – Tracking extractions, Subbasin conditions, and sustainability trends.
- ✓ **GSP Implementation** – Conducting activities identified in the GSP to achieve long-term sustainability.
- ✓ **Stakeholder Engagement and Outreach** – Working with groundwater users to ensure compliance and educating the public on sustainability efforts.

These activities provide direct benefit to groundwater and conjunctive groundwater/surface water users as they improve understanding of how groundwater is used in the Subbasin and inform management efforts that will support the long-term sustainability of groundwater.

⁷ Conjunctive water refers to at least one other water source used in addition to groundwater such as surface water or precipitation.

The Part 2 fee is determined by groundwater or conjunctive water user type. Groundwater and conjunctive water users have been placed into three groups.

Group 1: Agricultural and Managed Wetland users who receive and manage water resources for crop irrigation, wetlands habitat, or both purposes. The same fee amount is charged per cropped acre or managed wetland acre. A cropped acre is identified using DWR’s most recent cropping mapping layer. A managed wetland acre is identified using the California Department of Fish and Wildlife’s Biogeographic Information and Observation System (BIOS) data for the Great Valley Ecoregion [ds2632]. The managed wetland acre must be within a parcel with a wetlands conservation easement identified in the California Conservation Easement Database (CCED).

- Agricultural parcels supplied South Feather Water and Power Agency (SFWPA) irrigation water pay a lower Part 2 fee per cropped or managed wetland acre.
- Agricultural parcels that divert surface water directly from the Feather River pay a lower Part 2 fee per cropped or managed wetland acre.

Group 2: Domestic (including commercial) users, including those served by state small water systems and public water systems, who rely on sufficient quantity of and adequate quality of water for residential or business activities. This fee is charged to all properties with a building or structure, called a “developed parcel”. Developed parcels of land are identified using the most recent Butte County Assessor’s parcel information and the most recent Butte County FEMA map.

- Domestic parcels served drinking water by SFWPA are only subject to the Part 1 fee.
- Domestic parcels served by Cal Water Oroville and TWSD have a lower Part 2 fee.

Why do some water users pay a lower Part 2 fee?

Parcels that use water diverted from the Feather River or its waters impounded in Lake Oroville are subject to a lower Part 2 fee (or no Part 2 fee if this is their only water source) because this water source helps the Subbasin achieve sustainability by increasing groundwater recharge; and in doing so, helps minimize Part 2 costs.

Use of other surface water sources, which include captured rainfall, Wyandotte Creek, Wyman Ravine and other riparian sources, does not help the Subbasin achieve sustainability because these water sources are connected with Subbasin groundwater. This relationship or interconnectivity of surface and groundwater sources within the Subbasin is well documented in the GSP.⁸

Group 3: Properties with minimal or no groundwater use, such as grazing land and vacant parcels. These parcels are only subject to the Part 1 fee and have a \$0 Part 2 fee because they do not benefit from groundwater monitoring and management in the same way extractors do. If they use any groundwater, it is minimal (stock water for example), and the use is not required to be reported by DWR.

⁸ GSP, Page 73, “The term interconnected surface water describes surface water features that are hydraulically connected by a continuous saturated zone to an underlying aquifer such that changes in elevations of either the aquifer or the surface water features propagate throughout the interconnected system. Within the Wyandotte Creek Subbasin, it is likely that surface water features are interconnected with shallow groundwater”.

The Part 1 and Part 2 fees are added together to determine the total fee charged to each Assessor's parcel. The fees will be collected from every parcel on the secured property tax bill, unless the property owner does not receive a property tax bill, in which case the Agency will 'hand bill' the fee directly to the landowner.

1.4 CALCULATED FISCAL YEAR 2027 FEES

The proposed fee applies to all parcels of land in WCGSA's jurisdiction unless the parcel is:

- **Exempt** pursuant to SGMA. This includes federal properties and properties held in trust by the federal government for tribes. It does not include "de minimis extractors" as they are regulated under the WCGSA GSP.
- **Unusable** as determined using Butte County Assessor data. These parcels are not charged because the land can never be developed due to geographical features, such as a lake, or the parcel has insufficient data available upon which to charge the fee. These parcels are identified as having land use code UU, U, or 9999 and have not been assigned a taxability code, per the Butte County Assessor.

Table 1 presents the calculated Part 1 and Part 2 fees for FY27. As noted in the table, a parcel can have more than one type of use. For example, a ranch on a predominantly agricultural parcel would be charged the Part 1 fee plus the Part 2 Group 1 fee for cropped acres, and the Part 2 Group 2 fee for the home (domestic) water use of the parcel. Key fee terms are defined here:

Cropped Acre. Land that is identified as cropped in DWR's most recently published crop mapping layer. The definition includes all DWR crop codes which are shown in **Table 2**.

Developed Parcel. A parcel with a building/structure identified using FEMA and Butte County Assessor databases.

Grazing Land. Non-irrigated land used for grazing livestock.

Parcel. A parcel of real property identified by a Butte County Assessor's Parcel Number.

Managed Wetland Acre. Land that is identified using the California Department of Fish and Wildlife's BIOS data for the Great Valley Ecoregion [ds2632]. The managed wetland acre must be within a parcel with a wetlands conservation easement identified in the CCED.

Fee Collection

The total WCGSA SGMA fee imposed on each parcel will be collected by placing it on the tax roll prepared by the Butte County Auditor-Controller each year. Properties not assessed on the tax roll ("non-taxable" parcels) include parcels owned by railroad companies and utilities, the State, and local governments if those parcels are located within their own jurisdiction. WCGSA will directly "hand bill" non-taxable parcels. About 4% of total revenue will be collected via hand bills.

**Table 1
FY27 WCGSA SGMA Calculated Fee**

Fee Part	Type of Water Use	Calculated	
		FY27 Fee	Fee Application
Part 1 Fee	Every Parcel is charged the Part 1 fee unless Exempt or Unusable	\$20.50	per Parcel
Part 2 Fees	Part 2 fee(s) are added to the Part 1 fee [1]		
Group 1	SFWPA & Feather River direct diversion Ag. Users	\$13.26	per Cropped or Managed Wetland Acre [2]
	All Other Agricultural Users	\$15.58	per Cropped or Managed Wetland Acre [2]
Group 2	SFWPA Users	\$0.00	per Developed Parcel
	Cal Water Oroville & TWSD Users	\$0.94	per Developed Parcel
	All Other Domestic Users	\$3.76	per Developed Parcel
Group 3	Grazing & Vacant	\$0.00	

[1] A Parcel with agricultural and domestic water use will be charged both Group 1 and Group 2 fees.

[2] Cropped or managed wetland acreage of the Assessor Parcel within the WCGSA boundaries.

Table 2
DWR Crop Mapping Crop Codes

DWR Code	DWR Description	Land IQ Description
C	CITRUS & SUBTROPICAL	Avocados, citrus, dates, eucalyptus, kiwis, olives
D	DECIDUOUS FRUITS & NUTS	Almonds, apples, apricots, cherries peaches & nectarines, pears, pecans, pistachios, plums, pomegranates, prunes, walnuts
F	FIELD CROPS	Beans, corn, cotton, safflower, beets, sunflowers
G	GRAIN & HAY CROPS	Grain & hay, wheat
I	IDLE	Long-term idle (fallow 4+ years) & Short term idle (cropped in the last 3 years)
P	PASTURE	Alfalfa & alfalfa mixes, pasture, grasses
R	RICE	Rice and wild rice
T	TRUCK NURSERY & BERRY CROPS	Bushberries, carrots, cole crops, flowers, nursery & Xmas trees, greenhouse, lettuce / leafy greens, melons, squash, cucumbers, truck crops, onions & garlic, peppers, potatoes & sweet potatoes, tomatoes
UL	URBAN LANDSCAPE	Golf course
V	VINEYARD	Grapes
X	UNCLASSIFIED	Not cropped, cropped partial year, or unclassified at time of remote-sensing
YP	YOUNG PERENNIAL	Young perennials

Section 2: FEE STUDY PROCESS

2.1 FEE AUTHORITY

WCGSA's fee authority is derived from SGMA, specifically Water Code Section 10730. Section 10730 allows the Agency to impose fees for regulated activities, including but not limited to, permits to operate wells, the costs of a groundwater sustainability program such as development and amendment of a GSP, investigations, inspections, compliance assistance, enforcement, and program administration including a prudent reserve.

The SGMA fee must be no more than necessary to cover the reasonable costs of the governmental activity, and the manner in which the costs are allocated to a payor must bear a fair or reasonable relationship to the payor's burden on, or benefits received from, the governmental activity.

2.2 WCGSA GROUNDWATER STEWARDSHIP

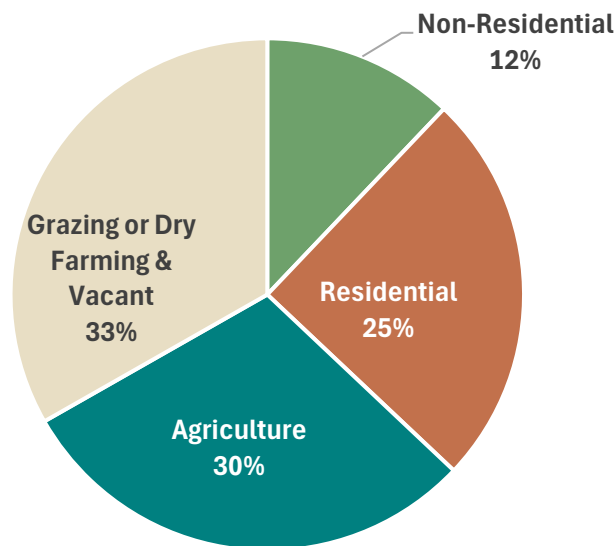
WCGSA is responsible for sustainably managing the groundwater in the Subbasin to the benefit of all beneficial uses and users. Beneficiaries include individuals, businesses, and government agencies, including the State. Beneficiaries may also include wildlife, riparian habitat and other environmental and recreational users of groundwater and surface water sources which are interconnected to groundwater. Landowners in the Subbasin are beneficiaries because these lands benefit from WCGSA's existence and groundwater management activities.⁹ Uses of land protected by WCGSA's stewardship of groundwater resources in the Subbasin are summarized in **Figure 2**.

WCGSA is monitoring and evaluating groundwater resources, as required by SGMA, to continually improve its hydrologic model as environmental conditions change. Groundwater resources need to be protected, monitored, and managed to ensure a stable supply of groundwater in the Subbasin. Properties may be using groundwater supplied by a public water system, by a domestic well, commercial production well, or an irrigation well, or they may be passive users of groundwater.

- Residential, commercial, industrial, institutional, and other domestic users of water may use groundwater exclusively, a mixture of groundwater and surface water, or surface water exclusively. Only SFWPA domestic customers use surface water exclusively.
- Agriculture predominantly uses groundwater; however, some surface water is utilized near the larger creeks that drain to the Feather River and via direct diversion from the Feather River.
- Grazing and dry farming generally depend on precipitation and springs for water resources; some of these lands use a minimal amount of groundwater for stock water. Grazing Land, dry farmed land, and even vacant developable land benefit from WCGSA's activities to maintain the ecological health of the ecosystems, supporting forage, and potential future irrigation of the land.
- Managed wetlands in the southern portion of the Wyandotte Creek Subbasin consume water for recreational, ecological and wildlife (primarily waterfowl) purposes subject to the terms of the conservation easements by which the properties are bound.

⁹ The alternative is State regulation and collection of fees by the State for its services.

Figure 2
Lands Benefiting from WCGSA Groundwater Stewardship



Source: Butte County Assessor.

An analysis of the Subbasin socioeconomic characteristics was conducted to better understand who is benefiting from sustainable groundwater management and to understand how best to communicate with these users. The analysis of US Census data revealed that about 19% of Butte County’s population lives in the Subbasin. In total, about 39,510 people permanently reside in the Subbasin, with the vast majority in the urban areas of Oroville, Oroville East, and Thermalito, and with a substantial number considered Disadvantaged¹⁰. About 20% of the population in WCGSA are Hispanic, and 12% are Asian.

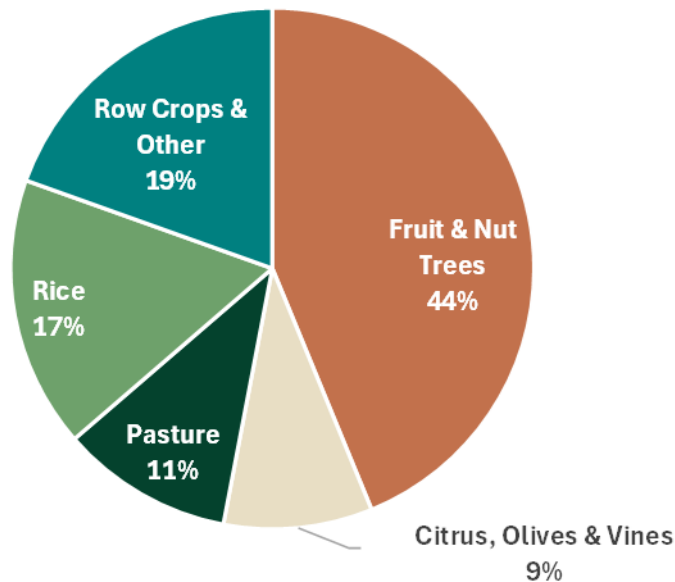
The urban areas of Oroville, Oroville East, Thermalito, Palermo and Honcut contain about 19% of the jobs in Butte County. Major industry sectors in these geographic places include health care and social assistance, public administration, and accommodation and food services (these three industry sectors comprise 61% of all jobs in the Subbasin). All of these industries depend on a sufficient quantity of good quality water. Cal Water, a private water company regulated by the California Public Utilities Commission (CPUC), serves homes and businesses in the City of Oroville. TWSD, a municipal water supplier, serves homes and businesses in and around the unincorporated community of Thermalito. SFWPA provides domestic water service to the suburban communities south and east of Oroville and portions of the unincorporated Palermo community. There are a few other smaller public water systems and small water systems serving neighborhoods, golf courses, industrial complexes, and food facilities. In total, there are 13 regulated water systems in the Subbasin.¹¹

Approximately 15,000 acres of agricultural land produce several different crops in the Subbasin. **Figure 3** shows the share of crop types grown in the WCGSA’s jurisdiction.

¹⁰ Disadvantaged is a term used by the State for a community with median household income less than 80% of the State’s median household income.

¹¹ Includes 11 public water systems and 2 state small water systems.

Figure 3
WCGSA Crops Grown



Source: Butte County Assessor.

2.3 SUBBASIN WATER USE ESTIMATES

Total Subbasin water use estimates are provided in the GSP and annual reports prepared for and submitted to DWR. The GSP estimates that groundwater supplies about 65% of the total water used in the Subbasin. During critically dry water years, groundwater pumping increases, and during wet years, it decreases due to more surface water availability. **Table 3** shows groundwater pumping has ranged from about 33,000 acre-feet to about 47,000 acre-feet per year the past few years.

The fee study grouped groundwater and conjunctive water users into three types based on the purpose of water use on the land.

Group 1: Agricultural Use. Agricultural uses include cropped land and managed wetlands. Cropped land is identified using DWR’s most recently released publicly available crop mapping dataset. The dataset is typically published two years after the water year ends in September. Managed wetland is identified using the California Department of Fish and Wildlife’s BIOS data for the Great Valley Ecoregion [ds2632]. The managed wetland acre must be within a parcel with a wetlands conservation easement identified in the CCED.

Group 2: Domestic Use. Parcels of land upon which there are domestic (including commercial) uses of groundwater. Parcels with domestic uses of land are identified as parcels with buildings/structures using data published by FEMA and the Butte County Assessor.

Group 3: Grazing or Vacant. All other lands capable of supporting economic activity; these include, but are not limited to, Grazing Land and vacant land that may not currently be supporting economic activity.

Table 3
Wyandotte Creek Subbasin Annual Water Deliveries

Water Year	GW Pumping	Surface Deliveries	Total Supply	GW as % of Total
All figures in acre-feet per year				
2021	46,300	33,200	79,500	58%
2022	45,700	14,900	60,600	75%
2023	34,500	22,400	56,900	61%
2024	33,900	20,400	54,300	62%
Four-Year Avg.	40,100	22,725	62,825	64%

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

Table 4 shows that agricultural groundwater pumping comprises about 95% of total groundwater pumping in the Subbasin.

Table 4
Annual Wyandotte Creek Subbasin Groundwater Use Estimates

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%
4-Year Avg.	38,450	550	1,100	40,100	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 (industrial, rural residential, institutional, etc.).

2.4 FEE STRUCTURE DEVELOPMENT

The fee study combined available reliable data, outreach input, and legal considerations to develop the proposed fee structure. Two key pillars of information informed the fee study process:

1. **Stakeholder and public input** on who should be charged, and the most reasonable fee structure; and,
2. **Available reliable data** upon which to estimate the benefits received by WCGSA services each year.

1. Stakeholder and Public Input

Outreach to the general public and stakeholders served as one of the fundamental components of establishing a reasonable, equitable and legally defensible fee structure. Key principles included transparency, inclusion, and recognition of the diversity of groundwater users in the Subbasin, as well as cultural, environmental, and economic considerations.

Stakeholder meetings were held in November and December 2025 with representatives of several interested parties including:

- Cal Water, TWSD, and SFWPA.
- Agricultural Stakeholders (owners of Grazing Land and Cropped Acres).
- Conservation Easement Landowners.

Recognizing that in-person public participation was extremely low during 2023 outreach efforts, the GSA held an evening online webinar on March 24, 2026 as an alternative to engage the public and obtain feedback. The webinar was advertised using several channels including a direct mail postcard, website posting, email to registered listserv users and advertised in the *Oroville Mercury* newspaper. Additionally, the public had opportunities to participate and provide input at WCGSA Board meetings and Wyandotte Creek Advisory Committee (WAC) meetings when the fee study was on the agenda. The fee study was discussed at Agency board meetings held on August 28 and November 20, 2025 and January 29 and March 19, 2026. It was also discussed at the November 6, 2025 WAC meeting.

GSA-Staff Led Meetings

The GSA Program Manager worked collaboratively with the Butte County Department of Water and Resource Conservation staff to expand outreach activities by providing GSP and SGMA project updates to a variety of groups and organizations such as:

- Butte County Resource Conservation District
- Butte County Farm Bureau
- City of Oroville
- Butte County Water Commission
- TWSD Board of Directors

Staff and the fee consultant presented the proposed new SGMA fee to the SFWPA Board of Directors on February 24, 2026.

Wyandotte Creek Advisory Committee Input

The WAC provides input and recommendations to the Board of Directors on the development, implementation, and ongoing management of the Wyandotte Creek GSP. Key responsibilities outlined in Section 11.3 of the JPA include:

- Representing the interests of groundwater users and other stakeholders across the Wyandotte Creek Subbasin.
- Providing recommendations to the Board of Directors on groundwater management strategies and actions.
- Meeting as directed by the Board of Directors to review and discuss key issues related to the GSP.

A meeting was held with the WAC at the beginning of the fee setting process to receive input on the pros and cons of the current fee methodology; obtain input on the proposed changes to the current fee

methodology; identify primary stakeholders to involve early in the process; and learn about considerations of various water uses and users in the subbasin. Feedback was obtained from the members in attendance who collectively represent agriculture, water providers, businesses and environmental interests.

2. Available Reliable Data

Several fee structure options, including wellhead, extraction, acreage, and system connection-based fees were presented and considered; however, the Board decided on a hybrid, two-part fee structure for these reasons:

- The two-part fee structure best fits the differing levels of services provided to beneficiaries of the Agency's activities.
- All parcels (unless Exempt or Unusable) must be charged because these parcels receive the same Part 1 service from WCGSA.
- Part 2 service costs should be allocated between Agricultural and Domestic users of groundwater and conjunctive water sources based on historical estimates of each group's share of pumping as described in the annual reports prepared for DWR to reflect their impact on Subbasin groundwater supply.

The Part 2 fee is calculated accounting for these considerations:

- Cropped acres should be charged a uniform fee regardless of the crop type grown.
- Managed wetlands pumping groundwater to provide waterfowl and other riparian ecological benefits pursuant to a conservation easement should pay the same fee as cropped acres given the analogous nature of the use; and,
- Surface water diverted¹² and used within the Subbasin benefits all groundwater users in the Subbasin; therefore, parcels using this water source as a portion of their water supply should pay a lower fee. Surface water is diverted and used by SFWPA, Cal Water Oroville, and TSWD for domestic consumption, and by SFWPA and growers for irrigation.

Data Sources to Estimate Benefits Received

The process for fee evaluation and development must rely upon the best available data at the time the fee is developed. The fee study used the following data sources, which are the best available reliable data sources as of the time of this fee study report (April 2026):

- Butte County Assessor Parcel Database,
- The Wyandotte Creek Subbasin GSP, and the 2021, 2022, 2023 and 2024 Annual Reports - [GSP and Annual Reports - Wyandotte Creek Groundwater Sustainability Agency](#),
- Department of Water Resources Water Management Planning Tool - [The Water Management Boundary Tool](#),
- Butte County FEMA mapping - [USA Structures | FEMA Geospatial Resource Center](#),
- California Conservation Easement Database - [California Conservation Easement Database - Dataset - California Natural Resources Agency Open Data](#),
- Wetlands data - [Vegetation - Great Valley Ecoregion \[ds2632\] GIS Dataset](#),

¹² As described in Section 1.3, Feather River or its waters impounded in Lake Oroville only. Diverters of Wyandotte Creek, Wyman Ravine, Lower Honcut Creek, and other riparian sources within the Subbasin excluded.

- California Water Accounting, Tracking, and Reporting System (CalWATRS) - [California Water Accounting, Tracking, and Reporting System \(CalWATRS\) | California State Water Resources Control Board](#),
- State of California SAFER Clearinghouse to empower public water systems - [SAFER Clearinghouse](#), and
- LandIQ/DWR 2024 crop mapping [Statewide Crop Mapping - Dataset - California Natural Resources Agency Open Data](#).

A Geographic Information System (GIS) platform was used to create a web map application from which to conduct data queries and establish the necessary data for the fee database. The determination of fee-paying parcels, and acreage of those parcels using the GIS tool, is shown in **Table 5**.

Table 5
Wyandotte Creek Subbasin Acres and Parcels

Item	Acres	Parcels
Total	56,901	12,604
less Federal	35	9
less Unusable	1,632	39
Fee-Paying Parcels	55,234	12,556
Hand Bill	8,391	678
Tax Roll	46,843	11,878
Total Fee -Paying	55,234	12,556

Table 6 describes the fee units (Parcels, Cropped and Managed Wetland Acres, and Developed Parcels) in greater detail.

Table 6
Explanation of Fee Parts Units

Fee Part / Group	Identification of Fee Applicability
Part 1 Fee	Parcels within the WCGSA boundaries; Exempt and Unusable Parcels Excluded Unusable Parcel = Land Use Code UU or U (ditches, levees etc.) OR Land Use Code is 9999 (not yet defined) and doesn't have a Butte County Assessor Taxability Code
Part 2 Fees	Cropped & Managed Wetland Acres
Group 1: Agriculture	Identified using DWR's most recently published Crop Mapping Layer AND/OR managed wetland acreage using CDFW BIOS data layer provided the wetland is within a parcel with a wetland conservation easement; cropped/managed wetland must be at least 1 acre on at least 5% of the parcel
Group 2: Domestic	Developed Parcels
	Building on the Parcel identified using FEMA and Assessor databases (newer buildings may not be in the FEMA database; non-taxable parcels, parcels being updated, and parcels with multiple buildings may not be in Assessor database)
Group 3: Grazing & Vacant	All other Parcels -- subject to the Part 1 Fee Only

Section 3:FEE CALCULATION

3.1 COST BASIS OF FEE

The cost basis of the fee comprises the Agency’s operations costs and a prudent reserve. Operating expenses include agency staffing, legal counsel, general office expenses, audits, fee placement on the tax roll, annual reporting and monitoring to DWR, periodic evaluations of the GSP, and various other regulatory activities. The costs are classified as Part 1 or Part 2, depending on which parcels benefit from the specific service provided by WCGSA.

Part 1 Fee Service Provided: Maintaining a functioning GSA as required by SGMA to the benefit to all landowners in the Subbasin.

The Part 1 Fee covers the following cost items:

- ✓ **Agency Standing and Continuity** – Activities required to keep the Agency established, operational, and recognized as the GSA for the Subbasin. Includes administrative activities such as staffing, legal support, financial reporting, County fees, and supplies.
- ✓ **Board of Directors Meetings and Public Oversight** – Ensuring local governance, stakeholder engagement, and decision-making authority.

Part 2 Fee Service Provided: Groundwater monitoring and sustainable groundwater management, to ensure long-term groundwater availability and avoidance of the six undesirable results and State intervention.

The Part 2 Fee covers the following cost items:

- ✓ **DWR Reporting** – Required reporting (Annual Reports, Periodic Evaluations) and ongoing data collection related to groundwater supply and quality.
- ✓ **Groundwater Monitoring and Data Management** – Tracking extractions, Subbasin conditions, and sustainability trends.
- ✓ **GSP Implementation** – Conducting activities identified in the GSP to achieve long-term sustainability.
- ✓ **Stakeholder Engagement and Outreach** – Working with groundwater users to ensure compliance and educate the public on sustainability efforts.

Table 7 shows the five-year costs forecast in current dollars prepared by WCGSA staff in consultation with the financial and administrative ad hoc committee, and with Board input.

**Table 7
Projected Budget Needs in Current Dollars**

Estimated Cost by Part	FY26	FY27	FY28	FY29	FY30	FY31
Part 1						
Auditor	\$27,500	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750
Financial Services	\$1,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Legal Services	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Legal Defense Reserve	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Program Manager	\$48,000	\$52,000	\$57,000	\$62,000	\$66,000	\$70,000
Office Expense	\$13,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Professional Services	\$20,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Fee Implementation	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Future Fee Study Reserve	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
County Tax Roll Fee Support	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
Part 1 Reserve		\$20,425	\$20,925	\$21,425	\$21,825	\$22,225
Subtotal Part 1	\$188,000	\$224,675	\$230,175	\$235,675	\$240,075	\$244,475
Part 2						
Annual Reporting	\$5,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
2032 GSP Periodic Evaluation Reserve	\$5,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Groundwater Monitoring	\$0	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
SW-GW Interaction Modeling	\$0	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
GSA Coordination & Outreach	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Data Management System Maint.	\$1,500	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Cost Share County Technical Report	\$0	\$5,000	\$5,000	\$5,000	\$7,500	\$7,500
Grant Procurement	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Part 2 Reserve		\$19,250	\$19,250	\$19,250	\$19,500	\$19,500
Subtotal Part 2	\$26,500	\$211,750	\$211,750	\$211,750	\$214,500	\$214,500
Total Part 1 + Part 2	\$214,500	\$436,425	\$441,925	\$447,425	\$454,575	\$458,975

Source: WCGSA staff, March 2026.

FY27 Cost Basis

Table 8 shows the cost basis for setting the FY27 fee. The FY 2027 base fee level is set at \$470,000, which is greater than the FY 2026 budget to account for anticipated cost increases and the Agency setting 2026 and previous years' fees at minimum levels.

Table 9 provides a cash flow analysis for the Agency for the next five fiscal years. Operating costs are inflated by 3.25% annually based on a review of the California and West Region consumer price indexes (published by the Bureau of Labor Statistics) historical average annual changes since 2005. Fee revenues will be determined each year by the WCGSA Board. For the cash flow projection, the fees are estimated to increase 2.50% each year.

**Table 8
FY27 Fee Level Costs by Part**

Operations Cost Category	Cost Share by Fee Part	Cost Basis by Fee Part
Part 1 Costs	52%	\$246,630
Part 2 Costs	48%	\$223,370
FY27 Fee Level		\$470,000

**Table 9
Projected 5-Year Cash Flow**

Revenues and Expenses	FY27	FY28	FY29	FY30	FY31
Revenue	revenue increase estimate 2.5% / yr				
SGMA Fee: Tax Roll	\$451,200	\$462,528	\$474,144	\$486,048	\$498,240
SGMA Fee: Hand Bill	\$18,800	\$19,272	\$19,756	\$20,252	\$20,760
Total Revenue	\$470,000	\$481,800	\$493,900	\$506,300	\$519,000
Operating Expenses inflated 3.25% / yr	\$450,600	\$471,100	\$492,500	\$516,600	\$538,600
Est. Net Revenue	\$19,400	\$10,700	\$1,400	(\$10,300)	(\$19,600)
Beginning Balance	\$150,000	\$169,400	\$180,100	\$181,500	\$171,200
Net Revenues	\$19,400	\$10,700	\$1,400	(\$10,300)	(\$19,600)
Estimated Ending Balance	\$169,400	\$180,100	\$181,500	\$171,200	\$151,600
Reserves					
Target Minimum Reserve	\$112,650	\$117,775	\$123,125	\$129,150	\$134,650
Cash Balance as % of Costs	38%	38%	37%	33%	28%
Financial Health Criteria					
Min. Reserve 3 months Op. Costs	yes	yes	yes	yes	yes
Gross Revenues Ratio 1.2 X Expenses	yes	yes	yes	yes	yes

Not shown in **Table 9** is revenue from grant-funded projects. If grant funds are obtained for use in one or more fiscal years, the WCGSA Board will set the fee according to the budget impact of the grant revenues. Additionally, the table does not show additional revenue that may be generated by Parcels, Developed Parcels, Cropped Acres, and Managed Wetland Acres that result from finalizing the data set in July 2026 for the FY27 fee charges.¹³ It is anticipated that any additional revenue generated from this source would be more or less revenue neutral as sufficient to cover any bad debt or reductions in charges that arise due to

¹³ The calculation of FY27 fees includes a 5% final adjustment factor for Part 1 fees and a 10% final adjustment factor for Part 2 fees.

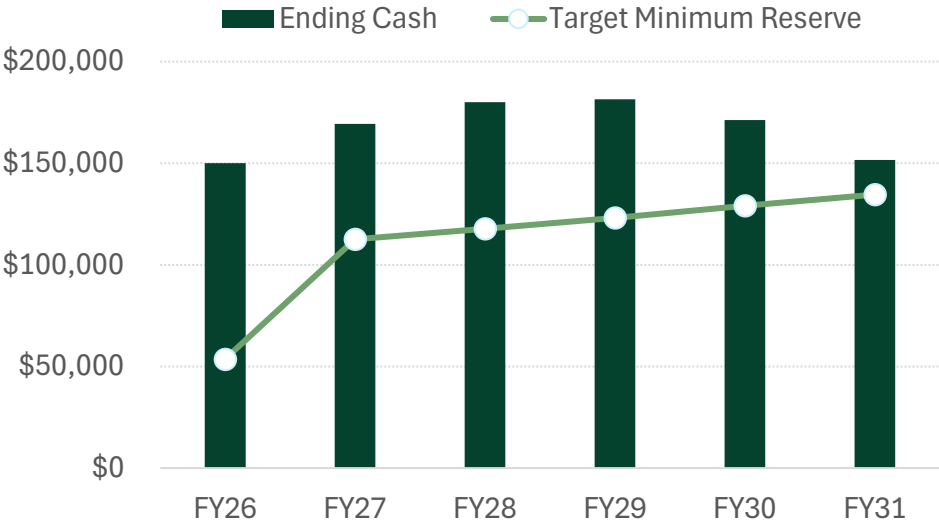
the correction of bills.¹⁴ The projected budget also includes an operating reserve that could be used in the event of lower than anticipated revenues collected.

The goal is to maintain cash reserves of at least three months of operating costs, which is necessary to ensure stable cash flow given the timing between the start of the fiscal year and the first property tax payment. This aligns with the Government Financial Officers Association’s (GFOA) recommendation, which sets two months of operating costs as the minimum reserve level. Another financial goal is for gross revenues (revenue plus cash balance) to exceed operating costs by 20%. These financial goals, aligned with GFOA guidelines, are expected to be met every year.

Note that the estimates of costs and revenues are best estimates; actual costs and revenues will likely vary over time, and there could be periods of time during the fiscal year when the WCGSA is unable to maintain its target minimum cash threshold because it needs to draw from reserves. For this reason, the Agency’s policy is to maintain prudent reserve levels above the GFOA recommended minimum reserve targets to smooth out the anticipated swings in revenues and expenses.

Figure 4 compares the projected ending cash balances with target minimum reserves each year. The projection is for fiscal year-end only and it is possible that at some point during the fiscal year, WCGSA may have to use reserves to pay invoices. This can happen because WCGSA will not receive any fee revenue between July and December of each year.¹⁵

Figure 4
Projected WCGSA Ending Cash Balances by Fiscal Year



¹⁴ Although the GSA will receive all fees placed on the tax roll, guaranteed by participating in Butte County’s Teeter Plan, fees that are hand billed may not be completely recoverable.

¹⁵ Fee revenue from hand bills may be received between October and December; however, this is a very small portion of annually billed fees.

3.2 FEE CALCULATIONS

There are three steps to calculating the fee schedule:

Step 1: Determine the Part 1 and Part 2 Costs

In the spring of each year, WCGSA staff will estimate projected costs, fiscal year-end cash balances, and fee revenues needed to maintain cash flow over the next five years. Based on this analysis, the fee levels for the next fiscal year may be set by the WCGSA Board by one of these two methodologies:

1. Application of a change in a price index established in the resolution adopting the fee; or,
2. Application of a percentage increase up to a maximum established by the Board (such as 5%).

If the amount of a future year’s fee would exceed the amount of the FY27 fee as escalated by one of the above two methodologies, or if WCGSA must adjust the percentage of costs allocated between the Part 1 and Part 2 fees, the Board would conduct a new fee increase proceeding to set the fees at a level sufficient to ensure that WCGSA may meet its revenue and budget targets for the upcoming years.

The first two methods can be included as an automatic escalator in the fee adoption resolution. Applying one of these automatic escalators will avoid the need to modify the fee study or prepare a new study and hold a formal fee setting proceeding in a subsequent year. Each year, the Board will review the upcoming fiscal year budget and staff-recommended fee level and designate which fee methodology will be used in setting fees.

The Part 2 cost basis will be allocated to Part 2, Group 1 (95%) and Part 2, Group 2 (5%). This percentage will be periodically reviewed and may be adjusted based on each group’s annual water use (see Table 4).

Step 2: Determine the Part 1 and Part 2 Fee Units

Part 1 fees will be charged to all Parcels except Exempt and Unusable parcels based on the number of fee-paying parcels in the WCGSA’s boundaries. Part 2 fees will be charged based on the Part 2, Group 1 (Agricultural Users) number of Cropped Acres and Managed Wetland Acres, and Group 2 (Domestic Users) number of Developed Parcels. Part 2, Group 3 Grazing and Vacant is not charged a Part 2 fee, as explained earlier in this report. **Table 10** summarizes the application of the Part 2 fee.

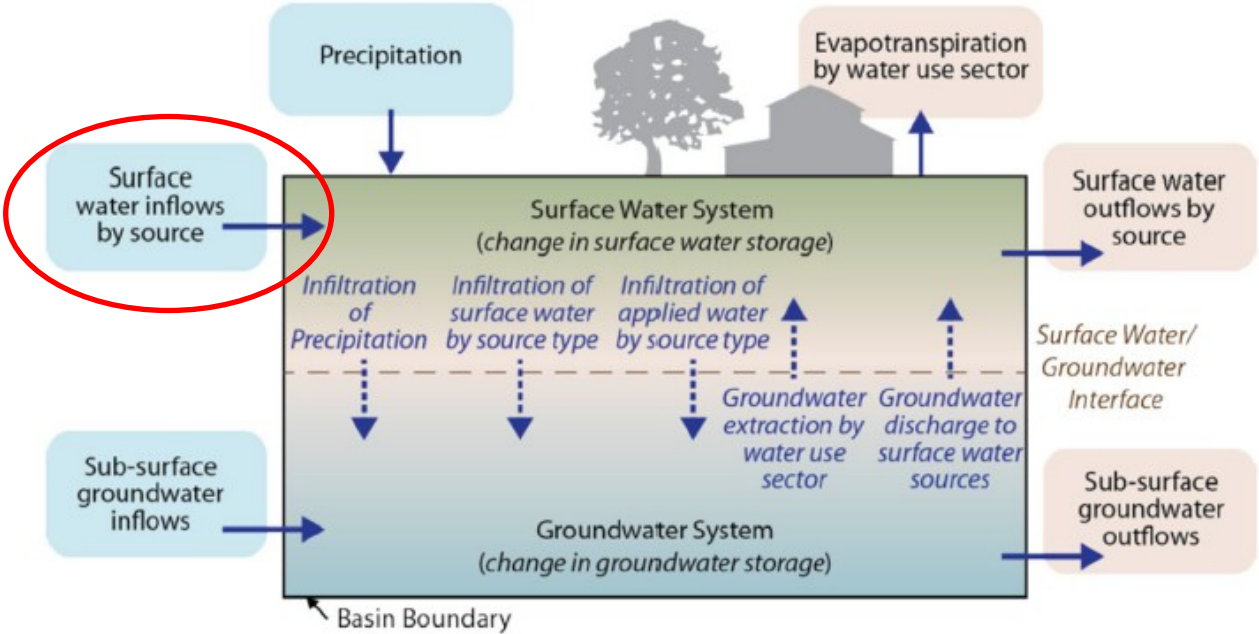
Table 10
Part 2 Fee Application

Parcel Use	Part 2 Ag Fee	Part 2 Dom Fee
Agriculture or M'gd Wetlands	Yes	No
Ag or Mg'd Wetlands & Domestic	Yes	Yes
Domestic Only	No	Yes
Grazing & Vacant	No	No

Parcels that use water diverted from the Feather River or its waters impounded in Lake Oroville are subject to a lower Part 2 fee (or no Part 2 fee if this is their only water source) because this water source helps the Subbasin achieve sustainability by increasing groundwater recharge; and in doing so, helps minimize Part 2 costs. **Figure 5** illustrates how increased surface water to the Subbasin increases groundwater storage.

Use of other surface water sources, which include captured rainfall, Wyandotte Creek, Wyman Ravine, Lower Honcut Creek, and other riparian sources, does not help the Subbasin achieve sustainability because these water sources are connected with Subbasin groundwater. Parcels using these surface water sources will pay the full Part 2 fee because of the interconnection between groundwater and surface water within the Subbasin.

Figure 5
Subbasin Water Budget



Source: Wyandotte Creek GSP, page 89.

Lower Fee for Certain Agricultural Parcels

Parcels served irrigation water by SFWPA, and parcels diverting Feather River water directly on the western boundary of WCGSA to grow crops will pay a lower Part 2 Cropped Acre or Managed Wetlands Acre fee. SFWPA deliveries are through the Palermo Canal. Direct Feather River diversions are at the Hearst Pump Station and Sun Pacific Pumps – Three Pump locations, as described and filed with DWR.

The Part 2 fee for these parcels is 85% of all other agricultural parcels because SFWPA and direct Feather River diversions by agricultural users typically comprise 15% of all agricultural water use, as shown in **Table 11** (water years 2021 and 2024 were used as these were the highest and lowest agricultural water use years reported in WCGSA annual reports). The weighting for the lower fee will be periodically reviewed using data obtained from CalWATRS and WCGSA annual reports.

**Table 13
Domestic Water Sources**

Domestic Water Sources	2023	Share less SFWPA	2024	Share less SFWPA	Avg. Share of Total
	acre-feet	[2]	acre-feet	[2]	
Groundwater	1,600	29%	1,100	20%	25%
Surface Water [1]					
Cal Water & TWSD	3,953	71%	4,324	80%	75%
SFWPA [2]	1,047		4,976		
Total Surface	5,000		9,300		
Total Water Use	6,600		10,400		
Total Use less SFWPA	5,553		5,424		

Source: SAFER Clearinghouse and WCGSA annual reports.

Note: Annual report estimates are for the water year. Cal Water and TWSD prouction figures are for the calendar year.

[1] Feather River water.

[2] SFWPA water excluded from calculation because these parcels exclusively use surface water.

Table 14 summarizes the fee units. All the fee units are calculated using the GIS tool.

**Table 14
WCGSA Fee-Paying Parcels**

Total Parcels	Part 1 Fee-Paying Parcels	Part 2 Fee Units	
		Cropped & Mg'd Wetland Acres	Developed Parcels [2]
12,604	12,556	15,640	7,428
	Paying Full Fee [1] -->	14,457	1,078
	Paying Lower Part 2 Fee -->	1,183	6,350

[1] Includes cropped acres and managed wetlands acres.

Cropped acres 12,894

Managed wetlands acres 1,563

[2] Excludes SFWPA Domestic parcels.

Step 3: Perform the Fee Calculations

Part 1 Fee

The Part 1 fee cost basis is divided by the number of fee-paying Assessor parcels in WCGSA's boundary. A 5% final adjustment factor is included in the Part 1 fee calculation to account for potential refinement to the database prior to bill preparation by August 1. The Part 1 fee is \$20.50 per Assessor parcel for FY27, as shown in **Table 15**.

**Table 15
Part 1 Fee Calculation**

Fee Item	Total
Cost Allocation for Part 1 Fee	\$244,400
Fee-Paying Parcels	12,556
Parcels with Final Adjustment Factor 5.0%	11,928
FY27 Fee per Parcel per Year [1]	\$20.50

Source: HEC March 2026.
[1] Fees rounded to 2 cents.

Part 2 Fees

Part 2 Group 1: Agricultural Users Fee. The Part 2 Group 1 cost is divided by the total number of weighted lower fee-paying Cropped and Managed Wetland Acres, and unweighted full fee-paying Cropped and Managed Wetland Acres. The calculated fee is multiplied by 85% to determine the fee for lower fee-paying Cropped and Managed Wetland Acres. Parcels that straddle the WCGSA boundary pay for crops grown or wetlands managed on acreage within the boundary only.

The Part 2 Group 1 FY27 fee is calculated in **Table 16** at \$15.58 per Cropped or Managed Wetland Acre; Parcels paying the lower fee will be charged \$13.26 FY27. Note that a 10% final adjustment factor is included in the Part 2 fee calculation to account for refinement to the database prior to bill preparation by August 1.

**Table 16
Part 2 Group 1: Agricultural Users Fee Calculation**

Item		Fee with Final Calculation	Adjustment Factor 10%
Agriculture Part 2 Cost Share	a	\$216,600	\$216,600
Cropped & Mg'd Wetland Acres			
Cropped Acres		12,894	11,605
Managed Wetlands		1,563	1,407
Total Acres	b	14,457	13,011
Acres paying Lower Part 2 Fee	c	1,183	1,065
Total Weighted Acreage	85% d = c*85%	1,006	905
Fee Calculation Acreage	e = b+d	15,463	13,916
Annual Fee per Cropped or Mg'd Wetland Acre			
SFWPA & Feather River direct diversion Ag. Users	85% f = g*85%		\$13.26
All Other Agricultural Users	g = a/e		\$15.58

Note: Fees rounded to 2 cents.

Part 2 Group 2: Domestic Users Fee. The Part 2 Group 2 cost is divided by the total number of weighted Cal Water Oroville and TWSD Developed Parcels, and unweighted full fee-paying Developed Parcels. Parcels served by SFWPA are excluded from the fee calculation because they do not pay the Part 2 fee. The calculated fee is multiplied by 25% to determine the fee for Cal Water Oroville and TWSD customer parcels.

The Part 2 Group 2 FY27 fee is calculated in **Table 17** at \$0.94 per Developed Parcel if the parcel is served by Cal Water Oroville or TWSD and \$3.76 per Developed Parcel for all other Domestic water users excluding SFWPA users. A 10% final adjustment factor is included in the Part 2 fee calculation to account for refinement to the database prior to bill preparation by August 1.

Table 17
Part 2 Group 2: Domestic Users Fee Calculation

Item		Fee with Final Calculation Adjustment Factor 10%
Domestic Part 2 Cost Share	a	\$9,000
Developed Parcels		
No Imported Water	b	1,078
Imported Water	c	6,350
Weighted Parcels	25% d = c*25%	1,588
Fee Calculation Developed Parcels	e = b+d	2,666
Annual Fee per Developed Parcel		
SFWPA Users		\$0.00
Cal Water Oroville & TWSD Users	25% f = g*25%	\$0.94
All Other Domestic Users	g = a/e	\$3.76

[1] Fees rounded to 2 cents.

3.3 FEE COLLECTION

The WCGSA SGMA fee will be collected by the Butte County Treasurer-Tax Collector with property taxes for most Parcels. Butte County adopted the Teeter Plan, which guarantees payment of the full amount of the fees that are charged with the County pursuing any unpaid fees. Fee revenues will be disbursed to the Agency in December (about 55%), April (about 40%) and July or August (about 5%).

Properties not assessed on the property tax roll include railroad and utility-owned parcels, State of California-owned parcels, and local government-owned parcels if those parcels are located within their own jurisdiction. WCGSA will directly “hand bill” these properties. Larger landowners that will be hand-billed include the City of Oroville, California Department of Fish and Wildlife, Union Pacific Railroad Company, and Pacific Gas and Electric. Only about 4% of total revenue will be collected via hand bills, as demonstrated in **Table 18**. Note, some parcels will pay Part 2 fees for both Agricultural and Domestic uses of water on the property.

**Table 18
Fee Collection by Part**

Fee Part	Fee Collection		
	Tax Bill	Hand Bill	Total
Part 1	\$231,195	\$13,205	\$244,400
Part 2 Agricultural	\$212,211	\$4,389	\$216,600
Part 2 Domestic	\$8,770	\$230	\$9,000
Total	\$452,176	\$17,824	\$470,000
Share	96%	4%	

3.4 FEE EXAMPLES

Table 19 provides an illustration of how FY27 SGMA fees are calculated for different property types.

**Table 19
Example Fee Calculations**

Parcel Size (acres)	Use	Water Provider	PART 1 FEE		PART 2 FEE		Fee Calculation	FY27 Fee
2	Domestic	Private Well	\$20.50	per parcel	\$3.76	per developed parcel	= \$20.50 + \$3.76	^a \$24.26
0.5	Domestic	SFWPA	\$20.50	per parcel	\$0.00	per developed parcel	= \$20.50 + \$0.00	\$20.50
0.15	Domestic	Cal Water Oroville	\$20.50	per parcel	\$0.94	per developed parcel	= \$20.50 + \$0.94	\$21.44
100	Agriculture	Private Well	\$20.50	per parcel	\$15.58	per cropped acre	= \$20.50 + (\$15.58*100)	\$1,578.50
100	Mg'd Wetland	Private Well	\$20.50	per parcel	\$15.58	per mg'd wetland acre	= \$20.50 + (\$15.58*100)	\$1,578.50
100	Agriculture	SFWPA	\$20.50	per parcel	\$13.26	per cropped acre	= \$20.50 + (\$13.26*100)	\$1,346.50
100	Ag. & Domestic (95 acres cropped)	Private Well	\$20.50	per parcel	\$15.58	per cropped acre	= \$20.50 + (\$15.58*95)	\$1,504.36
					\$3.76	per developed parcel	\$3.76	
100	Rangeland		\$20.50	per parcel			= \$20.50	\$20.50

Section 4: FEE IMPLEMENTATION

4.1 FEE ADOPTION

To adopt the proposed Part 1 and Part 2 SGMA regulatory fees under Water Code Section 10730, the WCGSA Board must hold at least one public meeting. Prior to the public meeting to adopt the SGMA fee, notice will be provided as follows:

- A. Publicize once a week for 2 weeks at least 14 days ahead of the meeting, (2) post notice on the agency's website, and (3) send notice of the fee by mail to any interested party who files a written request for notice of agency meetings on new or increased fees.
- B. The notice must include time and place of meeting, general explanation of the item, and a statement that the data upon which the proposed fee is based is available (this must be made available to the public at least 20 days prior to the meeting).

The SGMA fee must be set each year to place the fees on the tax roll, regardless of whether the fee amounts change or not. The fee should be adjusted each year as necessary to raise sufficient revenues as described in Section 3.2, page 22 of this report.

The resolution adopting the fee shall specify which methodology WCGSA will use to escalate the fee each year. Regardless, the Agency may not increase the fee in a manner that exceeds the estimated reasonable cost of WCGSA's regulatory activities (including accrual of a prudent reserve). The WCGSA Board and staff will conduct an annual review of the fee structure as specified in the fee resolution.

After adopting the fee, WCGSA must continue with the following actions to implement the fee for FY27, and each fiscal year thereafter:

- Per Water Code 10730.1, the WCGSA shall notify the CPUC of the fee by way of letter to the Director of the Water Division immediately following adoption of the fee, before the fee is imposed.
- The WCGSA shall provide the Butte County Auditor-Controller all required documentation authorizing placement of the fee on the property tax roll by August 1, 2026, and shall provide the list of Assessor Parcel numbers and fee amounts to be placed on the FY 2027 tax roll no later than the date specified by the Butte County Auditor-Controller.

4.2 CORRECTIONS

WCGSA will update its existing Classification Change Request process, available on its website at <https://www.wyandottecreekgsa.com/classifications-change-requests-in-the-wyandotte-creek-subbasin> pursuant to the adopted new fee structure methodology. Landowners can use this process to provide the Agency with corrected information in case any of the fees are based on incorrect data.

WCGSA will work with property owners to correct any incorrect data. The process to correct information will require communication with both landowners and the Assessor. During the correction process, property owners must first pay the fee on the property tax bill. Corrections that reduce or increase the amount of the fee due will be credited or debited on the subsequent year's tax roll. The WCGSA will develop a policy for the method by which a reduced or increased hand bill is corrected (such as check or direct deposit) and timing for such correction.