

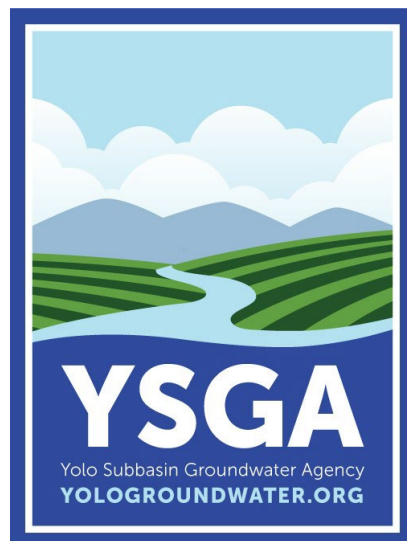
HANSFORD

ECONOMIC CONSULTING

DRAFT

YOLO SUBBASIN GROUNDWATER AGENCY

Sustainable Groundwater Management Fee



March 23, 2026

HEC No. 250452

FEE STUDY PREFACE

The Yolo Subbasin Groundwater Agency (YSGA) 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 by 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 in order that the data contained in this study reflects the most accurate and timely information possible. No responsibility is assumed for inaccuracies in reporting by YSGA, 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.

Changes in economic and social conditions due to events including, but not limited to, major recessions, availability of water resources due to droughts, major environmental problems, or disasters that could negatively affect operations, expenses and revenues may affect the result of the findings in this study. In addition, other factors not considered in the study may influence actual results.

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

Catherine Hansford



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ACRONYMS

CDFW – California Department of Fish and Wildlife

CDMWC – Colusa Drain Mutual Water Company

CPUC – California Public Utilities Commission

CSA – County Services Area

CSD – Community Services District

DWR – California Department of Water Resources

FEMA – Federal Emergency Management Agency

GIS – Geographic Information System

GSA – Groundwater Sustainability Agency

GSP – Groundwater Sustainability Plan

ILRP – Irrigated Lands Regulatory Program

JPA – Joint Power Authority

LAFCo – Local Agency Formation Commission

RD – Reclamation District

SAFER – Safe and Affordable Drinking Water Program

SGMA – Sustainable Groundwater Management Act

SWRCB – State Water Resources Control Board

YBWA – Yolo Bypass Wildlife Area

YCFB – Yolo County Farm Bureau

YCFC&WCD – Yolo County Flood Control & Water Conservation District

YSGA – Yolo Subbasin Groundwater Agency

Section 1: EXECUTIVE SUMMARY

1.1 INTRODUCTION

The Yolo Subbasin Groundwater Agency (YSGA or Agency) is a Joint Powers Authority (JPA) formed to provide groundwater management in the Yolo Subbasin (Subbasin)¹ pursuant to the Sustainable Groundwater Management Act (SGMA) of 2014. The Agency oversees groundwater management for the entire Subbasin, which encompasses most of Yolo County and two small pockets of Solano County. Included in the Subbasin are urban areas such as West Sacramento, Woodland, Winters, and Davis, as well as surrounding agricultural and recreational lands. **Figure 1** illustrates the jurisdictional boundaries of the YSGA.

SGMA provides for the local management of groundwater by mandating that all groundwater basins in the State of California (State) achieve sustainability by 2042.² 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 Yolo Subbasin as a high-priority basin, which requires the Subbasin be managed by implementing a state-approved groundwater sustainability plan (GSP). Pursuant to this requirement, the YSGA approved the GSP on January 24, 2022, and DWR approved the GSP on October 26, 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.”³ 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 Subbasin and provides a plan for sustainability within twenty years. Each year, YSGA 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.⁴

¹ Identified as Subbasin 5-021.67 in California Department of Water Resources Bulletin 118 (update 2016).

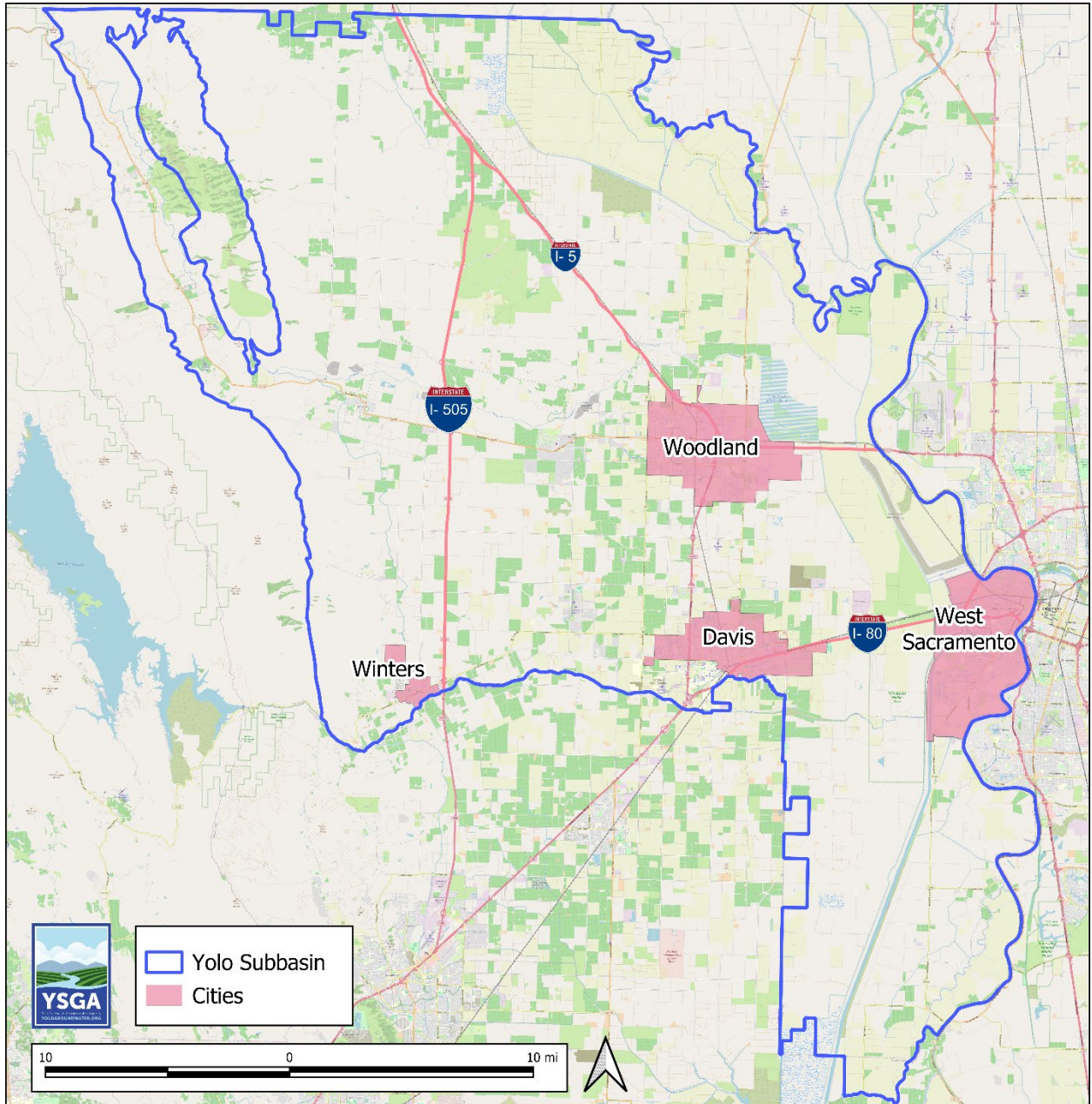
² Critically overdrafted basins must achieve sustainability by 2040.

³ Water Code 10721.

⁴ The water year runs from October 1 through September 30.

YSGA works to ensure groundwater supplies are managed to support urban and rural communities, agricultural land uses, recreational uses, and environmental uses now and in the future.

Figure 1
Map of the Yolo Subbasin



Source: California Department of Water Resources Bulletin 118 (update 2016); Subbasin 5-021.67.

YSGA Governance

YSGA is governed by its Board of Directors (Board), which includes representatives of its member agencies and affiliated parties, as well as private pumper representation by Yolo County Farm Bureau (YCFB), and an environmental representative. In total, there are 26 directors:

Rural Members: Yolo County, Yolo County Flood Control and Water Conservation District (YCF&WCD), Dunnigan Water District, RD 108, RD 150, RD 307, RD 537, RD 730, RD 765, RD 787, RD 999, RD 1600, and RD 2035.

Municipal Members: City of Davis, City of West Sacramento, City of Woodland, City of Winters, Esparto CSD, Madison CSD, and Yocha Dehe Wintun Nation.

Affiliated Parties: University of California (UC) Davis, Colusa Drain Mutual Water Company (CDMWC), California American Water Company Dunnigan (Cal Am), Rumsey Water Users Association, Yolo County Farm Bureau (YCFB), and an environmental representative.

There are six management areas (MAs) in the Subbasin. The YSGA monitors for the six undesirable results in each of the MAs and has plans to establish Public Advisory Committees (PACs) for each. The role of the PACs is to provide a forum for community organization and public involvement, evaluate and respond to local groundwater conditions, make recommendations for action on issues, elect and implement projects, and report to the Board. **Figures 2 and 3** show the member agencies and affiliates in each of the six MAs.

As clearly stated in Article 8 of the JPA Agreement, the Agency will serve a coordinating and administrative role in order to provide for the sustainable groundwater management of the Subbasin in a manner that does not limit any Member's or Affiliated Party's rights or authority over its own water supply matters. Members and Affiliated Parties have the initial responsibility to implement SGMA and the GSP; provided however, that the Agency reserves and retains all requisite authority to (i) develop and implement a plan to achieve sustainability or eliminate an undesirable result, and (ii) allocate the cost of development and implementation of such plan to Members or Affiliated Parties within each MA.

Figure 2
Management Areas Capay Valley, North Yolo, and Central Yolo

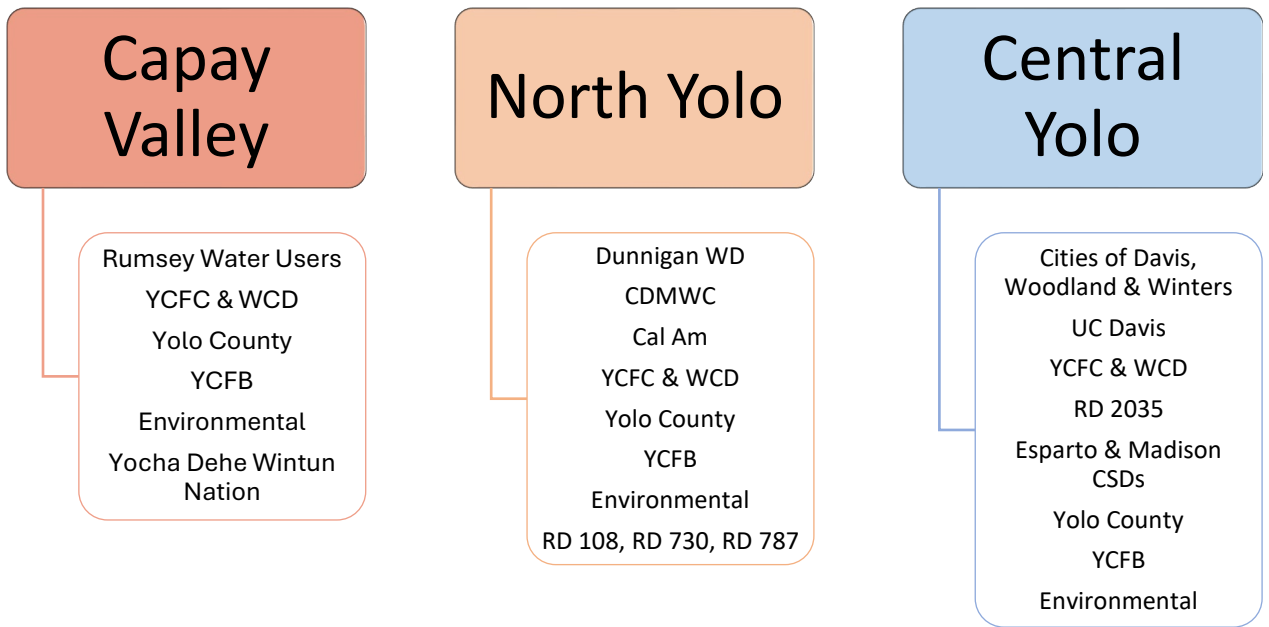


Figure 3
Management Areas Dunnigan Hills, South Yolo, and Clarksburg

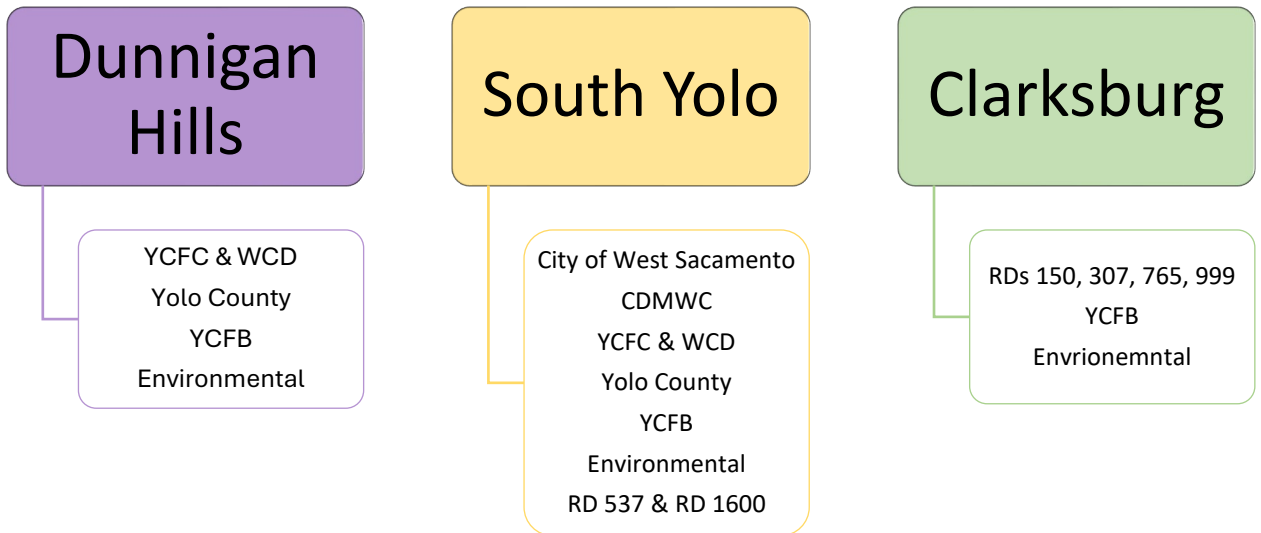
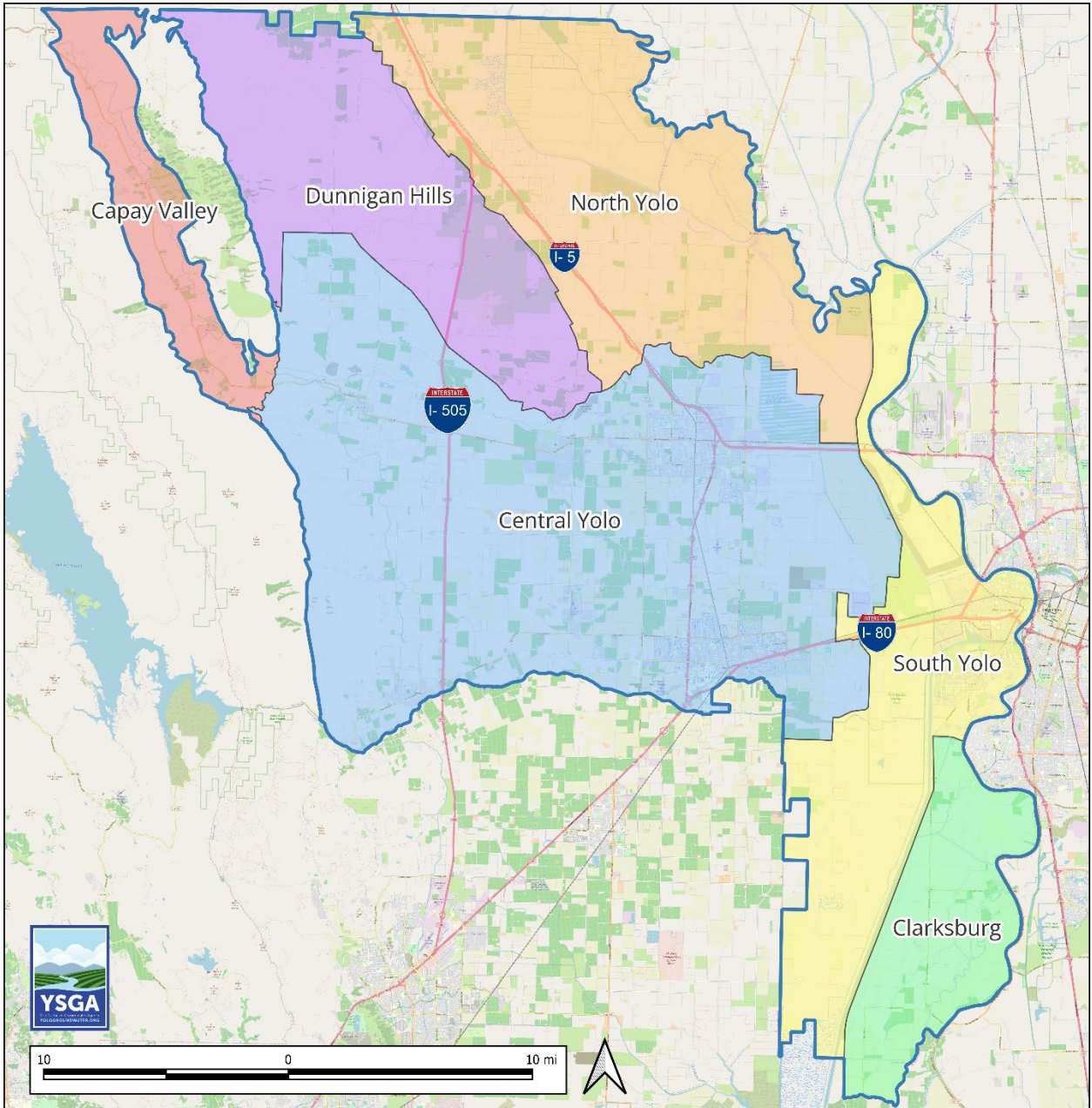


Figure 4
Map of Management Areas Within the Subbasin



1.2 PURPOSE OF THE FEE STUDY

Since its formation, the YSGA has been solely funded by State grants and by Member and Affiliated Party contributions. The JPA Agreement states that the fee structure would be revisited and adjusted as appropriate after two years (in 2019); however, the YSGA did not embark on this endeavor until 2025 due to resource limitations caused by delays, including a severe drought and the impact of COVID-19.

Member Agencies and Affiliated Parties fees have supported Agency operations and management, GSP development, and grant-funded projects adopted in the GSP that work toward achieving sustainable groundwater levels by 2042; however, it is no longer feasible for YSGA to remain reliant solely on these contributions as it advances projects outlined in the GSP. YSGA will continue to actively pursue grants, however, grant monies are not guaranteed. In May 2025, the YSGA Board approved a contract for a fee study to explore fee options that consider the characteristics of different water users within the Subbasin. YSGA needs sufficient revenue to cover essential operating expenses, support staffing, fund investigative studies, and address data gaps that improve its understanding of the Subbasin. Revenues must also support monitoring activities, the preparation of annual reports, and periodic evaluations as required by SGMA. By funding these required regulatory activities with a SGMA fee, YSGA will ensure it stays compliant with State law while maintaining local control and decision making over groundwater management in the Yolo Subbasin. 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.

YSGA has the authority to charge fees, conduct investigations, require reporting, and take other actions to sustainably manage groundwater resources of the Yolo Subbasin. As the GSA for a high priority basin, YSGA must and does regulate all water users in the Subbasin's boundaries⁵. 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 YSGA to establish and charge regulatory SGMA fees. The proposed regulatory SGMA fee described in this report is to cover "reasonable costs" of the YSGA's regulatory activities. The fee is proportional and related to the benefits of the program and is calculated to collect no more revenue than required to pay for the costs of the services YSGA is providing.

Goals of the fee study are:

1. Establish a SGMA fee that the YSGA 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 fee is based on current, reliable data and reflects only the reasonable costs of YSGA's groundwater management services.
4. Adopt a fee structure that is economically and easily administered, charged, and collected.

A key tenet in developing the fee has been to maintain transparency throughout the project, informing the YSGA fee payors about the fee study, opportunities for involvement, and how to provide input to the process. The SGMA fee 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 YSGA services each year.

⁵ Includes "de minimis extractors" and unregulated water systems with two to four connections.

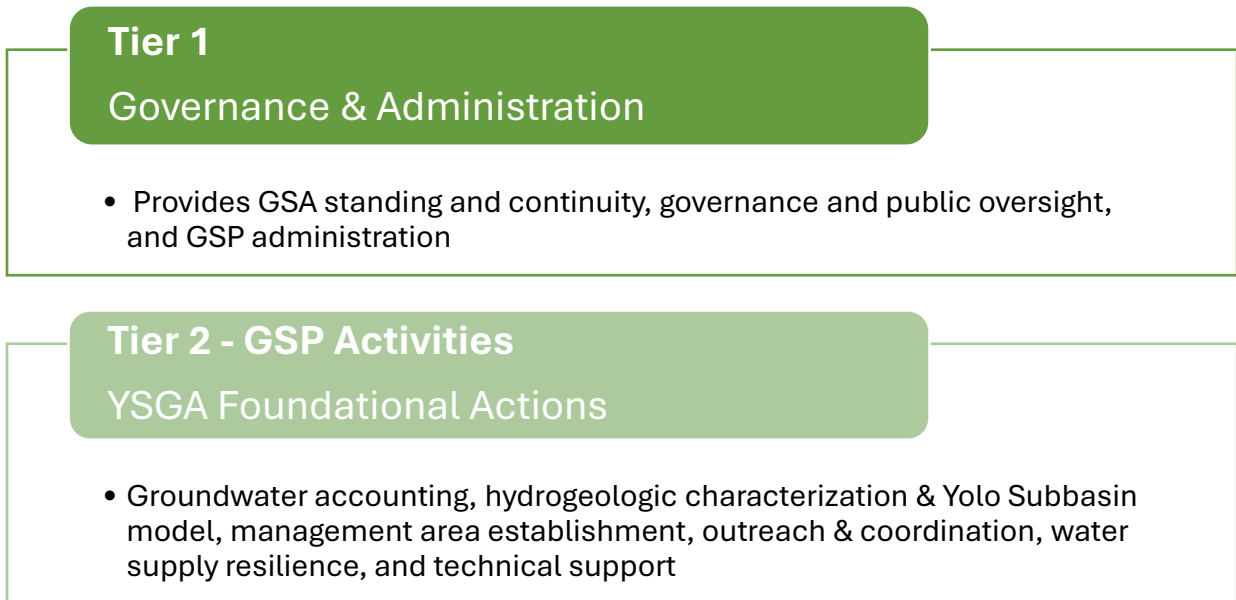
This report documents the methodology, public outreach conducted, and the Fiscal Year 2027 (FY27) YSGA SGMA calculated and proposed fee.

1.3 FEE STRUCTURE

Fee Structure

The YSGA fee structure consists of two tiers, based on the different services YSGA provides. The two-tier fee structure, summarized in **Figure 5**, is necessary to ensure the fees are reasonably related to the services provided: Tier 1 keeps the YSGA operational, covering all land in the Yolo Subbasin as required by SGMA; Tier 2 ensures groundwater and conjunctive water users⁶ pay for sustainable groundwater management.

Figure 5
Activities Funded by Tier 1 and Tier 2 Fees



Tier 1 Fee: Governance and Administration (Applies to All Parcels)

The Tier 1 fee funds the cost of having YSGA in place, as legally required for Yolo Subbasin (a high-priority subbasin) under SGMA. The Tier 1 fee applies to all parcels of land because all the land included within the boundaries of the Subbasin must be managed by a GSA.

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

⁶ Conjunctive water refers to at least one other water source used in addition to groundwater such as surface water or precipitation.

The Tier 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, Yolo and Solano County administrative fees, and supplies.
- ✓ **Board of Directors Meetings & Public Oversight** – Ensuring local governance, stakeholder engagement, and decision-making authority.
- ✓ **GSP Administration** – Required reporting and GSP updates.

Tier 2 Fee: YSGA Foundational Actions (Applies to Types of Water Users)

The Tier 2 fee funds GSP activities necessary to support the long-term sustainability of groundwater. The YSGA has grouped these activities into six YSGA Foundational Actions.

Tier 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 Tier 2 Fee covers the following YSGA Foundational Actions cost items:

- ✓ **Groundwater Accounting** – Ongoing monitoring and data collection of surface and groundwater use and development of a potential demand management framework.
- ✓ **Hydrogeologic Characterization and Yolo Subbasin Model** – Filling data gaps and analyzing new data to improve the Yolo Subbasin hydrogeologic model.
- ✓ **Management Area Establishment** – Providing seed funding to MA PACs for project development.
- ✓ **Outreach and Coordination** – Working with Agency partners to ensure compliance and educate the public on sustainability efforts.
- ✓ **Water Supply Resilience** – Facilitating efforts to expand access to surface water and increase groundwater recharge.
- ✓ **Technical Assistance** – Providing technical resources and applying for grants to fund projects.

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

Water Use Types:

The Tier 2 fee is applied by water user type. Groundwater and conjunctive water uses have been placed into three groups.

Group 1: Agricultural uses of water for crop irrigation, wetlands management, or both purposes. Water may also be used for recreational and environmental purposes on these lands. The same fee amount is charged per cropped acre or managed wetland acre. The fee is lower for Districted Agricultural Water Users and higher for “Undistricted” Agricultural Water Users. Properties using water for agricultural purposes are identified using a Geographic Information System (GIS) mapping tool developed for the fee study.

What is a Districted Agricultural Water User? An agricultural water user located in the LAFCo-defined boundary of a YSGA member irrigation or reclamation district, or affiliate mutual water company or mutual ditch association (Districted area).

What is an “Undistricted” Agricultural Water User? An agricultural water user not located within a Districted area where water resources are not being managed conjunctively, and groundwater sustainability activities fall entirely on the YSGA.

Group 2: Domestic (including commercial) uses of water for residential or business activities, including unregulated water use and regulated water systems use. This fee is calculated per Domestic Water Equivalent (DWE) but it is charged differently depending on the type of water system.

What is a DWE? It is the typical annual water use of a community water system service connection; 193,376 gallons per year (16,115 gallons per month) in YSGA.⁷ DWEs are used to allocate Tier 2 costs among different water system user types. Equivalence is measured in terms of estimated annual domestic water demand by each domestic water user type.

Unregulated water users are charged by Developed Parcel and are identified using the GIS mapping tool. Regulated State Small Water Systems (SSWS) and Community Water Systems are charged per connection, and Non-Community Water Systems are charged per person.⁸ Regulated domestic water systems are identified using Yolo County Environmental Health Division data for SSWS, SAFER Clearinghouse data, and the GIS tool developed for the fee study.

Group 3: Lands with minimal or no water use, and publicly-owned land with water resources managed by a non-taxable entity for a primary purpose that is not agricultural or domestic. These include:

- Grazing lands
- Vacant lands
- Yolo Bypass Wildlife Area

Group 3 lands are only subject to the Tier 1 fee and have a \$0 Tier 2 fee.

⁷ Community water system water use per connection calculated using SAFER Clearinghouse data for calendar years 2023 and 2024.

⁸ Water system definitions are provided on pages 12-13.

The Tier 1 and Tier 2 fees are added together to determine the total fee charged to each Assessor's parcel. The fees will be collected from every parcel with property taxes, unless the property is served by a Community Water System or the property is classified non-taxable by the Assessor, in which case the Agency will 'hand bill' the fee directly to the landowner or Community Water System.

1.4 CALCULATED FISCAL YEAR 2027 FEES

The proposed fee applies to all parcels of land in the Subbasin unless the parcel is exempt pursuant to SGMA.

What is an Exempt property? Exempt properties include federal properties, and properties held in trust by the federal government for tribes.

All Subbasin parcels, except Exempt properties, will be subject to the Tier 1 fee. All parcels using water from any source will be charged the Tier 2 fee because all water sources are considered "connected" in the Subbasin. This relationship or interconnectivity of surface and groundwater sources within the Subbasin is well documented in the GSP.⁹ The Sacramento River and its tributaries, Putah Creek, and Cache Creek replenish underground aquifers where water is drawn and stored, which makes the delineation between surface and groundwater sources contributing to groundwater withdrawals difficult to separate. Additionally, in some Subbasin locations, surface water users benefit from groundwater sustainability because the supply of surface water is not depleted if the Subbasin is in balance. Surface and groundwater management must be mutually inclusive in the Subbasin to achieve groundwater sustainability.

Table 1 presents the proposed Tier 1 and Tier 2 fees for FY27. As noted in the table, a parcel can have more than one type of water use. For example, a ranch on a predominantly agricultural parcel would be charged the Tier 1 fees plus the Tier 2 Group 1 fee for agricultural acres, and the Tier 2 Group 2 fee for the home (domestic) water use of the parcel.

⁹ The GSP at Page 2-124 explains, "Most major water bodies in the Subbasin are connected to groundwater. The following section provides an overview of the state of local knowledge regarding the major connected water bodies, including Sacramento River area, Putah Creek area, Cache Creek area, other canals, sloughs, and streams in the Subbasin".

**Table 1
FY27 YSGA SGMA Proposed Fee**

Fee Component	Fee	Applicability
Tier 1 Fees	All Parcels pay Tier 1 Fees	
Billing Fee	\$1.50	per Parcel
<i>plus</i> Acreage Fee	\$0.76	per Acre of Parcel within YGSA boundary
Tier 2 Fees - Agriculture	Tier 2 fees are added to Tier 1 Fees as applicable	
Districted Parcel	\$2.78	per Agricultural Acre
Undistricted Parcel	\$7.94	per Agricultural Acre
Tier 2 Fees - Domestic [1]	Tier 2 fees are added to Tier 1 Fees as applicable	
Unregulated User	\$1.36	per Developed Parcel
State Small Water System	\$0.40	per Connection
Community Water System	\$0.80	per Connection
Non-Community Water System	\$0.32	per Person Served
[1] The fee schedule by user category is calculated on the fee for all users:		
	\$0.80	per Domestic Water Equivalent

Key fee and water system terms are defined here:

Agricultural Acre. An acre of land supporting cropped or managed wetland activities.

Community Water System: A PWS that serves at least 15 connections used by year-long residents or regularly serves at least 25 year-long residents within the area served by the PWS.

Connection. Active connection required to be reported to the State Water Resources Control Board (SWRCB) for regulated water systems.

Cropped Acre. Land that is identified in Land IQ’s most recently published crop mapping layer. The definition includes all crop mapping codes (R for rice, C for olives, U for unclassified, and so forth).

Developed Parcel. A Parcel with a building/structure identified using FEMA, Yolo County, and Solano County Assessor databases.

Districted Parcel: A Parcel containing Agricultural Acres within the service territory of a YSGA member or affiliate irrigation district or reclamation district. Includes parcels in Rumsey Water Users Association, UC Davis, City of West Sacramento (RD900), Dunnigan Water District, Yolo County Flood Control and Water Reclamation District, CDMWC, RD 108, RD 150, RD 307, RD 537, RD 730, RD 765, RD 787, RD 999, RD 1600, and RD 2035.

Managed Wetland Acre. Land that is identified as managed wetland by YSGA periodic studies; data sources include CDFW, Ducks Unlimited, and other data contributors.

Non-Community Water System: An NTNC or TNC Water System.

Nontransient Non-Community Water System (NTNC): A PWS that is not a Community Water System and does not regularly serve at least 25 same people more than 6 months out of the year.

Parcel. A parcel of real property identified by a Yolo County or Solano County Assessor's Parcel Number (APN).

Person Served: Population served by a water system as reported in California's SAFER Clearinghouse.

Public Water System (PWS): A State regulated water system serving 15+ connections or regularly serving more than 25 people daily more than 60 days a year water for human consumption.

State Small Water System (SSWS): A County regulated water system serving 5 to 14 connections or serving fewer than 25 people daily for over 60 days a year.

Transient Non-Community Water System (TNC): A PWS that is not a Community Water System and regularly serves at least 25 same people more than 6 months out of the year.

Undistricted Parcel: A Parcel containing Agricultural Acres outside the service territory of a YSGA member or affiliate irrigation district or reclamation district.

Unregulated Domestic Water User: Parcel with buildings served drinking water by a single domestic well or County unregulated wells with 2-4 connections.

Yolo Bypass Wildlife Area: State-owned wildlife habitat area managed to restore a functioning ecosystem that is open to the public in the southern portion of the Yolo Bypass. Any agricultural uses of land in the YBWA are ancillary to the core mission to restore an ecosystem that mimics the natural flooding and drainage that once occurred in the Yolo Bypass region.

Fee Adoption and Annual Adjustments

It is anticipated that the SGMA fee will be adopted by the Board by resolution in May 2026. Pursuant to the JPA Agreement at section 4.7, the adoption of fees requires a supermajority (two-thirds) vote of directors present. The 2026 resolution will adopt the fee study and establish the FY27 fees.

The Agency will adopt a fee resolution each year to determine the applicable annual fees and place the fees calculated for each Assessor's parcel on the tax roll. In the spring of each year, YSGA staff will estimate projected costs, fiscal year-end cash balance, and fee revenues needed for cash flow over the next five years. Based on this analysis, the fee levels for the next fiscal year may be set by the YSGA Board by one of three methodologies:

1. Application of a change in a price index established in the resolution adopting the fee,
2. Application of a percentage increase up to a maximum established by the Board (such as 4%), or
3. A fee level change based on the five-year cash flow needs that cannot be met by methodologies 1. or 2. or the need to adjust the percentage of cost collected in Tier 1 and Tier 2 fees based on anticipated spending in these tiers.

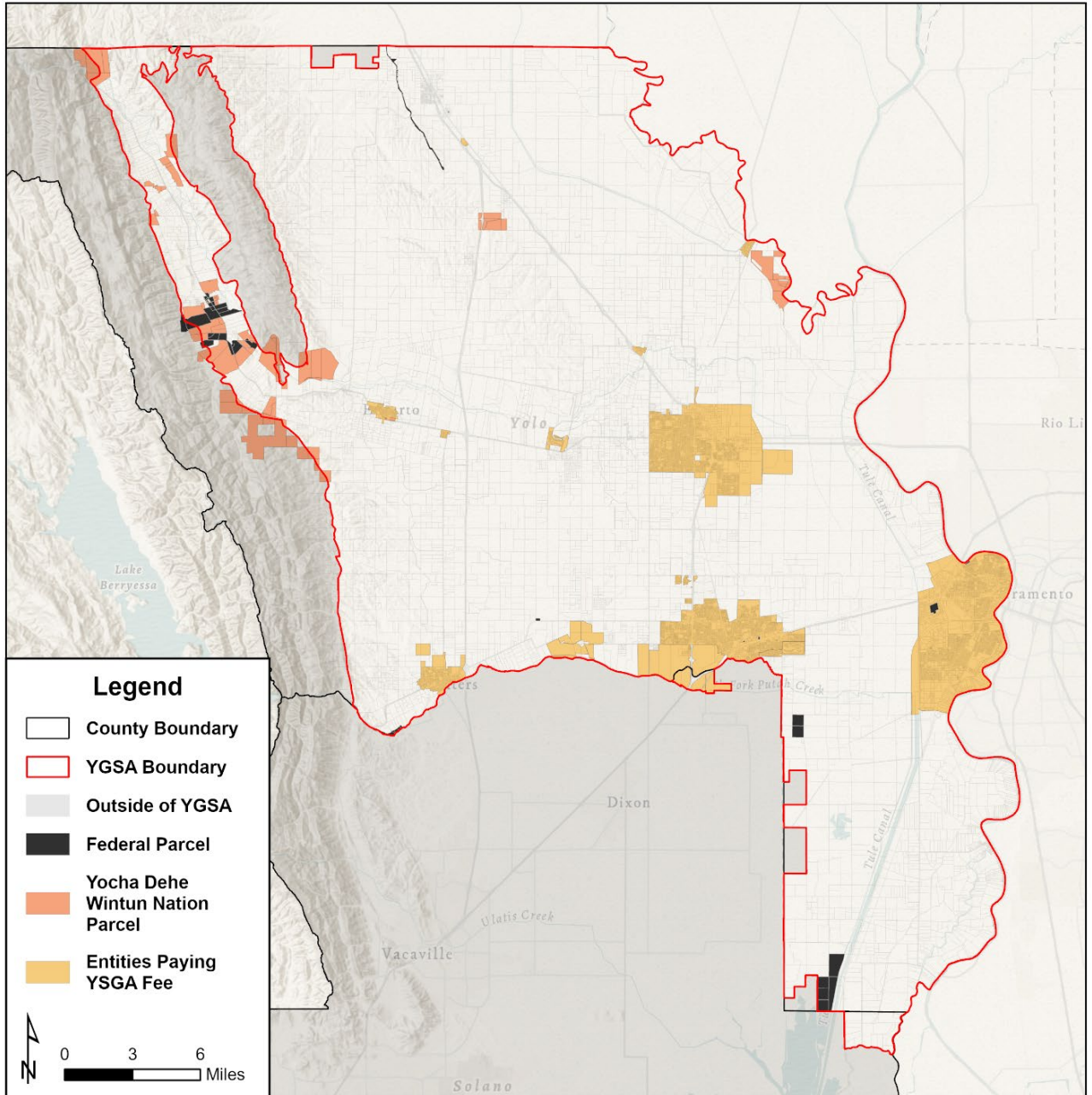
The YSGA shall periodically review the fee structure and revise the fee study when changes are necessary.

Fee Collection

The YSGA SGMA fee will be collected by placing it on the tax rolls prepared by the Yolo and Solano County Auditor-Controllers each year. Properties not assessed on the tax rolls (“non-taxable” parcels) include parcels owned by railroad companies and utilities, the State of California, and local governments if those parcels are located within their own jurisdiction. YSGA will directly “hand bill” non-taxable parcels. YSGA will also hand bill Community Water Systems. About 8.0% of total revenue will be collected via hand bills.

Water systems and large landowners that will be hand billed include the cities of Davis, Woodland, West Sacramento, and Winters; UC Davis, Yocha Dehe Wintun Nation, CDFW, and Yolo County. **Figure 6** illustrates entities paying YSGA fees for their customers, and federal (Exempt) properties. Not shown is the YBWA for which the CDFW will pay YSGA SGMA fees.

Figure 6
Map of Entities Paying YSGA Fees for their Customers



Section 2: FEE STUDY PROCESS

2.1 FEE AUTHORITY

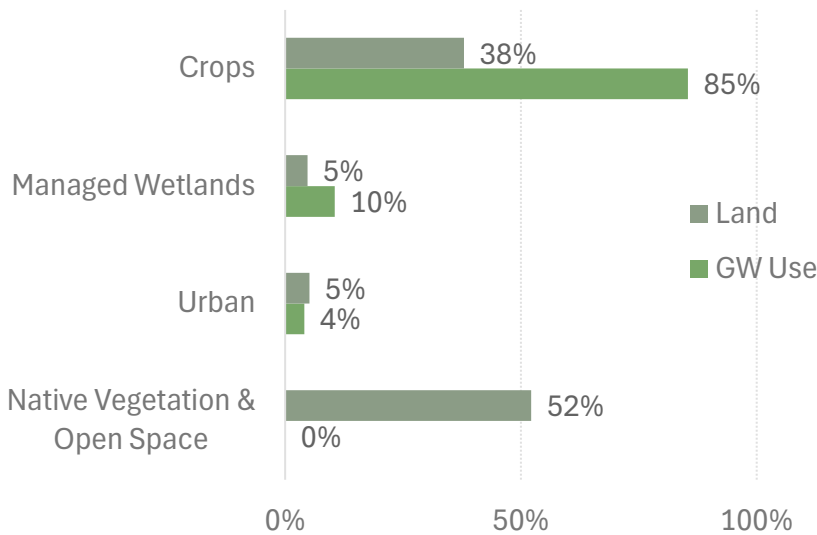
YSGA’s fee authority is derived from the SGMA-specific legislation codified in Water Code 10730. This section of the Water Code allows the Agency to impose fees for regulated activities, including but not limited to, permits to operate wells, the costs of a groundwater sustainability program such as 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 YSGA GROUNDWATER STEWARDSHIP

YSGA is responsible for sustainably managing the groundwater in the Yolo Subbasin to the benefit of all beneficial uses and users. Beneficiaries include individuals, businesses, and government agencies, including the State of California. Beneficiaries may also include wildlife, riparian habitat and other environmental and recreational uses and users of groundwater and surface water (because groundwater and surface water are interconnected in Yolo Subbasin). Landowners in the Subbasin are beneficiaries because these lands benefit from YSGA’s existence and groundwater management activities. Uses of land protected by YSGA’s stewardship of groundwater resources, and their share of annual extraction in the Subbasin are summarized in **Figure 7**.

Figure 7
Lands Benefiting from YSGA Groundwater Stewardship



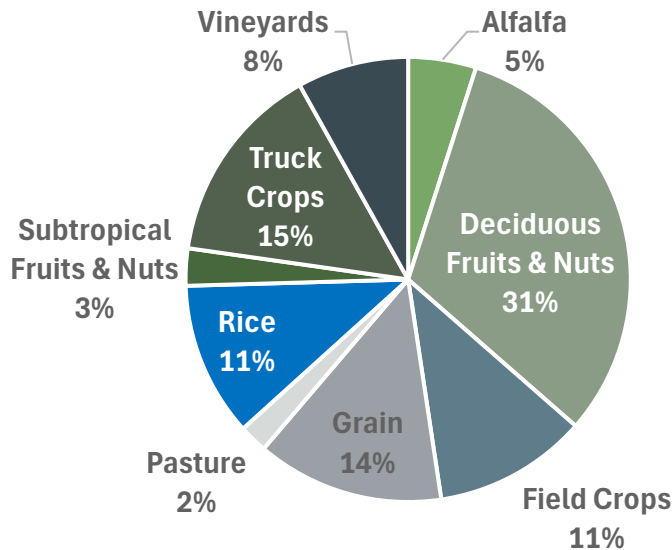
Source: YSGA 2024 Annual Report.

YSGA is monitoring and evaluating groundwater resources, as required by SGMA, to continually improve its hydrogeologic 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 PWS; by a domestic, a commercial production, 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.
- Agriculture uses groundwater, surface water, and both water sources throughout the Subbasin.
 - Crops consume water for food production purposes. Managed wetlands consume water for recreational, ecological, and wildlife (primarily waterfowl) purposes.
 - Grazing and dry farming generally depends on precipitation and springs for water resources; some of these lands may use a minimal amount of groundwater for stock water.¹⁰ Grazing land, dry farmed land, and even vacant developable land benefit from YSGA’s activities to maintain the ecological health of the ecosystems, supporting forage, and potential future irrigation of the land.

Approximately 245,000 acres of agricultural land produce several different crops in the Yolo Subbasin. **Figure 8** shows the share of crop types grown in YSGA’s jurisdiction.

Figure 8
Agricultural Commodities Grown in the Yolo Subbasin

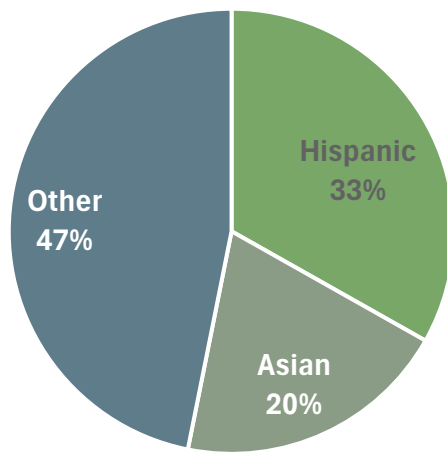


Source: YSGA Water Year 2024 annual report.

¹⁰ If groundwater is used it is minimal and it is not required to be included in the monitoring or reporting of groundwater use by DWR.

An analysis of the Yolo Subbasin’s socioeconomic characteristics was conducted to better understand who is benefiting from sustainable groundwater management and to understand how best to communicate with these users. Data is provided in **Appendix A**. The analysis revealed that about 95% of Yolo County’s population lives in the Yolo Subbasin. In total, about 210,000 people permanently reside in the Subbasin, with the majority in the urban areas of West Sacramento, Davis, Woodland, UC Davis, and Winters. There are several areas with socially vulnerable populations that are considered Disadvantaged.¹¹ About 33% (one-third) of the population residing in the Subbasin are Hispanic, about 20% are of Asian race, and the remaining 47% are white, black, Native American, and other as displayed in **Figure 9**.

Figure 9
Race of YSGA Population



Source: US Census Bureau 2024 5-year ACS Data Table DP05.

The urban areas of West Sacramento, Davis, Woodland, UC Davis, Winters, and the Yocha Dehe Wintun Nation in Brooks contain 92% of jobs in Yolo County. Major industry sectors in these geographic places include educational services, health care and social assistance, accommodation and food services, and transportation and warehousing. Yocha Dehe Wintun Nation is a major employer in the accommodation and food services sector. All of these industries depend on a sufficient quantity of good quality water, which they are supplied by Community and Non-Community Water Systems. There are many water systems serving neighborhoods, golf courses, industrial complexes, and food facilities. In total, there are 84 PWSs and 5 SSWSs in the Subbasin, as shown in **Table 2**. In addition, there are about 4,900 Parcels obtaining water for domestic uses that are unregulated. These include Parcels extracting groundwater from a private well either for use at one location or multiple locations (maximum of 4 connections).

¹¹ 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.

Table 2
YSGA Water Systems

Water System Type	Number of Systems	Fee Units	Number Units
Unregulated (1-4 connections)		Developed Parcels	4,924
Regulated			
State Small	5	Connections	34
Public Water Systems			
Community	17	Connections	60,263
Transient Non-Community	37	People	5,897
Non-Transient Non-Community	30	People	4,580

Source: SAFER Clearinghouse and Yolo County Department of Health.

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 40% of total water used in the Subbasin. During dry water years, groundwater pumping increases and during wet years, it decreases (see **Table 3**). Groundwater pumping ranges from about 235,000 acre-feet to about 395,000 acre-feet per year.

Table 3
Yolo Subbasin Annual Water Deliveries

Water Year	GW Pumping	Surface Deliveries	Total Supply	GW as % of Total
All figures in acre-feet				
2020	238,400	536,100	774,500	31%
2021	394,800	395,600	790,400	50%
2022	358,900	250,700	609,600	59%
2023	271,500	537,500	809,000	34%
2024	305,600	577,500	883,100	35%
Average	313,840	459,480	773,320	41%

Source: YSGA annual reports.

The fee study groups water users into three types based on the purpose of their water use.

Group 1: Agricultural - Water for crop irrigation, wetlands management, or both purposes. Water may also be used for recreational and environmental purposes on these lands.

Group 2: Domestic - Water for residential or business activities, including unregulated water use and regulated water systems use.

Group 3: Publicly-owned land that is managed by a non-taxable entity for a primary purpose that is not agricultural or domestic, and non-users or minimal water users. These include:

- Grazing lands
- Vacant lands
- Yolo Bypass Wildlife Area

The fee study allocates Tier 2 costs between Group 1 and Group 2 users based on their estimated share of groundwater pumping. **Table 4** shows that, for the last five water years, agricultural groundwater pumping has comprised about 95% of groundwater use in the Subbasin.

Table 4
Annual Yolo Subbasin Groundwater Use Estimates

Water Year	Agricultural Prodn.	Urban	Total GW Use	Ag. as % of Total
All figures in acre-feet				
2020	226,300	12,100	238,400	95%
2021	378,900	15,900	394,800	96%
2022	347,200	11,700	358,900	97%
2023	259,100	12,400	271,500	95%
2024	293,700	11,900	305,600	96%
Total	301,040	12,800	313,840	96%

Source: YSGA annual reports.

2.4 FEE STRUCTURE DEVELOPMENT

The fee study combined 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 YSGA 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 Yolo Subbasin, as well as cultural, environmental, and economic considerations.

Stakeholder meetings were held November 2025 through January 2026 with representatives of several interested parties including:

- Urban types
- Ag types
- Other

Public meetings were held in March 2026 to engage the public and obtain feedback. These included workshops in Clarksburg (March 11), Winters (March 12), Woodland (March 16), Dunnigan (March 17), and Esparto (March 18). A webinar was also held March 19, 2026. A summary of key outcomes was completed and posted to the website. Pertinent materials were provided in English and Spanish. Additionally, the public had opportunities to participate and provide input at YSGA Board and Executive Committee meetings when the fee study was on the agenda.

Public outreach materials are provided in **Appendix B**.

GSA-Staff Led Meetings

GSA staff expanded outreach activities by providing GSP and SGMA project updates to a variety of groups and organizations such as the YCFB and the Yolo County Cattlemen and Wool Growers Association.

Ad Hoc Finance Committee Input

Several meetings were held with the Ad Hoc Finance Committee to vet fee structure options, the fee pathway, and the Tier 1 and Tier 2 costs; 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 represented 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-tier fee structure for these reasons:

- The two-tier fee structure fits the services provided to beneficiaries of the Agency’s activities.
- All parcels (unless Exempt) must be charged because these parcels receive the same Tier 1 service from YSGA.
- Tier 2 service costs should be split between Agricultural and Domestic users of groundwater based on historical estimates of pumping as described in the annual reports prepared for DWR to reflect their impact on Subbasin groundwater supply.

The Tier 2 fee is calculated accounting for these considerations:

- Cropped acres should be charged a uniform fee regardless of the crop type grown because of the complexity and defensibility of calculating water use for every cropped field every year and because the regulatory fee funds activities of equal benefit to the land uses.
- Managed wetlands should pay the same fee as cropped acres because managed wetlands are classified as agriculture under the Irrigated Lands Regulatory Program (ILRP),¹² typically using similar amounts of water per acre as crops such as rice and alfalfa.
- Agricultural uses of land in Districted areas should pay a lower fee than agricultural uses of land in Undistricted areas because Districted areas manage water resources conjunctively to protect groundwater from the six undesirable results whereas Undistricted areas rely solely on YSGA activities to meet SGMA requirements.

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 (February 2026):

- Yolo and Solano County Assessor Parcel Databases
- The Yolo Subbasin GSP, and YSGA Annual Reports - <https://www.yologroundwater.org/yolo-subbasin-groundwater-sustainability-plan>
- Department of Water Resources Water Management Planning Tool – [The Water Management Boundary Tool](#)
- Yolo County FEMA mapping – [USA Structures | FEMA Geospatial Resource Center](#)
- Wetlands data – Internally compiled by YSGA
- State of California SAFER Clearinghouse to empower public water systems – [SAFER Clearinghouse](#)
- LandIQ/DWR 2024 crop mapping [Statewide Crop Mapping - Dataset - California Natural Resources Agency Open Data](#)
- A GIS platform was used to create a web map application to conduct data queries and establish the necessary data for the fee database.

¹² The ILRP purpose is to ensure grants comply with State Water Resources Control Board and Regional Board water quality regulations. Land is required to be enrolled in the ILRP regardless of water supply source, unless it is covered under a different program, if it is irrigated to produce crops or pasture for commercial purposes, including private and publicly managed wetlands - [Irrigated Lands Regulatory Program | Central Valley Regional Water Quality Control Board](#).

Ranking to Guide Fee Structure Development

The Ad Hoc Finance Committee and Board of Directors were asked to weigh key criteria for the fee study based on legal information, available reliable data information, and stakeholder input. **Figure 10** shows that as a result of this ranking exercise, the fee study placed greatest emphasis on equity, enforceability, and revenue stability when developing potential fee structures.

Figure 10
Fee Criteria Priorities Ranking

Criteria	Description	Weighting
Equity	How well does the fee capture users of the groundwater and spread the costs equitably?	27%
Enforceability & Reliance on Data	How easy is it for YSGA to enforce the fee? How often is the data updated and how reliable is it?	23%
Understandability	How easy is the fee to explain to the public?	13%
Revenue Stability / Predictability	How predictable is the fee revenue given the fee structure?	21%
Administrative Ease	How challenging is it to determine the fee each year and prepare the tax roll and hand bills?	16%
	Total	100%

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. All of the costs included in the fee cost basis are to complete regulatory activities. Operating costs include agency staffing, legal counsel, general office expenses, audits, fee placement on the tax roll (Yolo and Solano County administrative fees), annual reporting and monitoring to DWR, periodic evaluations of the GSP, and GSP activities that implement Project and Management Actions included in the GSP. The YSGA has grouped PMAs into six Foundational Actions. The regulatory costs are described as Tier 1 or Tier 2 costs based on the different services that YSGA provides.

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

The Tier 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 & Public Oversight** – Ensuring local governance, stakeholder engagement, and decision-making authority.
- ✓ **GSP Administration** – Required reporting and GSP updates.

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

The Tier 2 Fee covers the following YSGA Foundational Actions cost items:

- ✓ **Groundwater Accounting** – Ongoing monitoring and data collection of surface and groundwater use and development of a potential demand management framework.
- ✓ **Hydrogeologic Characterization and Yolo Subbasin Model** – Filling data gaps and analyzing new data to improve the Yolo Subbasin hydrogeologic model.
- ✓ **Management Area Establishment** – Providing seed funding to MA PACs for project development.
- ✓ **Outreach and Coordination** – Working with Agency partners to ensure compliance and educate the public on sustainability efforts.
- ✓ **Water Supply Resilience** – Facilitating efforts to expand access to surface water and increase groundwater recharge.
- ✓ **Technical Assistance** – Providing technical resources and applying for grants to fund projects.

Documentation of the total costs, and detailed description of the Foundational Actions, including goals, benefits, and cost estimates of each, is provided in **Appendix C**.

Table 5 shows the five-year costs forecast in inflated dollars prepared by YSGA staff in consultation with the Executive Committee and the Ad Hoc Finance Committee and with Board input. The forecast is based on YSGA-developed average annual spending needs over the next five years, estimated in 2026 dollars. The fee study inflates the cost estimates 3.25% each year.

Table 5
Projected Budget Needs in Inflated Dollars

Expenses	FY26	FY27	FY28	FY29	FY30	FY31
<i>Annual Inflationary Increase ----></i>		3.25%	3.25%	3.25%	3.25%	3.25%
TIER 1 COSTS - Governance	TIER 1 -- GOVERNANCE & ADMINISTRATION COSTS					
YSGA Staff Admin	\$50,000	\$61,950	\$63,960	\$66,040	\$68,190	\$70,400
Office Expenses	\$9,000	\$20,650	\$21,320	\$22,010	\$22,730	\$23,470
Membership Dues	\$25,000	\$25,810	\$26,650	\$27,520	\$28,410	\$29,340
Insurance	\$2,500	\$3,100	\$3,200	\$3,300	\$3,410	\$3,520
Legal	\$35,000	\$43,880	\$45,310	\$46,780	\$48,300	\$49,870
Audit	\$8,500	\$12,390	\$12,790	\$13,210	\$13,640	\$14,080
Fee Administration	\$0	\$25,810	\$26,650	\$27,520	\$28,410	\$29,340
County Fees	\$0	\$25,810	\$26,650	\$27,520	\$28,410	\$29,340
Total Management Activities (rounded)	\$130,000	\$219,400	\$226,530	\$233,900	\$241,500	\$249,360
TIER 1 COSTS - GSP Administration						
Annual Reports	\$55,000	\$68,450	\$70,680	\$72,980	\$75,350	\$77,800
Periodic Evaluation	\$221,250	\$58,130	\$60,020	\$61,970	\$63,980	\$66,060
GSP Amendment	\$0	\$83,940	\$86,670	\$89,490	\$92,400	\$95,400
Total GSP Administration (rounded)	\$276,250	\$210,520	\$217,370	\$224,440	\$231,730	\$239,260
Total Administration Costs	\$406,250	\$429,920	\$443,900	\$458,340	\$473,230	\$488,620
TIER 2 COSTS - Foundational Actions	TIER 2 -- GSP ACTIVITIES COSTS					
Groundwater Accounting	\$90,000	\$50,590	\$52,240	\$53,930	\$55,690	\$57,500
Hydrogeologic Characterization & Yolo Subb: Management Area Establishment	\$15,000	\$432,770	\$446,830	\$461,350	\$476,350	\$491,830
Outreach & Coordination	\$0	\$122,870	\$126,860	\$130,980	\$135,240	\$139,640
Water Supply Resilience	\$0	\$213,210	\$220,140	\$227,300	\$234,680	\$242,310
Technical Support	\$200,000	\$49,560	\$51,170	\$52,830	\$54,550	\$56,320
Total GSP Activities (rounded)	\$475,520	\$1,130,920	\$1,167,680	\$1,205,620	\$1,244,810	\$1,285,270
Total Expenses (rounded)	\$881,770	\$1,560,840	\$1,611,580	\$1,663,960	\$1,718,040	\$1,773,890
Revenues [1]						
Well Permit Review Fees	\$5,000	\$7,500	\$7,650	\$7,800	\$7,960	\$8,120
Use of Money & Property	\$12,000	\$12,000	\$12,240	\$12,480	\$12,730	\$12,980
Total Revenues	\$17,000	\$19,500	\$19,890	\$20,280	\$20,690	\$21,100
Fee Revenue Requirement (rounded)		\$1,541,400	\$1,591,700	\$1,643,700	\$1,697,400	\$1,752,800

Source: YSGA FY26 budget and YSGA staff, March 2026.

[1] Modest increase of 2% after FY27 assumed.

FY27 Cost Basis

Table 6 shows the cost basis for setting the FY27 fee. The fee level is set at \$1,600,000, which is greater than the first-year budget to allow for anticipated annual cost increases and the inability of a price index to keep pace with increasing costs.

**Table 6
FY27 Fee Level**

Cost Component	FY27 Est. Expenses	Share of Expenses	FY27 Fee Level	Fee Tier
Administrative Costs				
General	\$219,400	14%	\$224,900	
GSP	\$210,600	13%	\$215,900	
Total Administrative Costs	\$430,000	28%	\$440,800	1
GSP Activities Costs	\$1,131,000	72%	\$1,159,300	2
Total	\$1,561,000	100%	\$1,600,000	

Note: Totals may not add exactly due to rounding.

Table 7 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 revenue will be determined each year by the WYSGA Board. For the cash flow projection, the fees are estimated to increase 2.50% each year. Not shown in the table is any potential grant funding. If grant funds are obtained for use in one or more fiscal years, the YSGA 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, agricultural acres, and DWEs that result from finalizing the data set in July 2026 for the FY27 fee charges.¹³ The cash flow analysis includes 5% allowance for bad debt or reductions in charges that arise due to correction of bills.¹⁴

The cash balance starting FY27 is estimated to be about \$796,000. The goal is to accumulate cash reserves between three and six months of operating costs, which is necessary to ensure stable cash flow due to the timing between the beginning 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 before consideration of cash flow needs. Another financial goal is positive net revenue every year. These financial goals, aligned with GFOA guidelines, are expected to be met every year.

¹³ The calculation of FY27 fees includes 10% final adjustment factor for Tier 1 fees, a 10% final adjustment factor for Tier 2 Group 1 fees, and a 5% final adjustment factor for Tier 2 Group 2 unregulated water system Developed Parcels.

¹⁴ Although YSGA will receive all fees placed on the tax rolls, guaranteed by Yolo and Solano counties’ participation in the Teeter Plan, fees that are hand billed may not be completely recoverable.

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 that the YSGA is unable to maintain its target minimum cash threshold because it needs to draw from reserves.

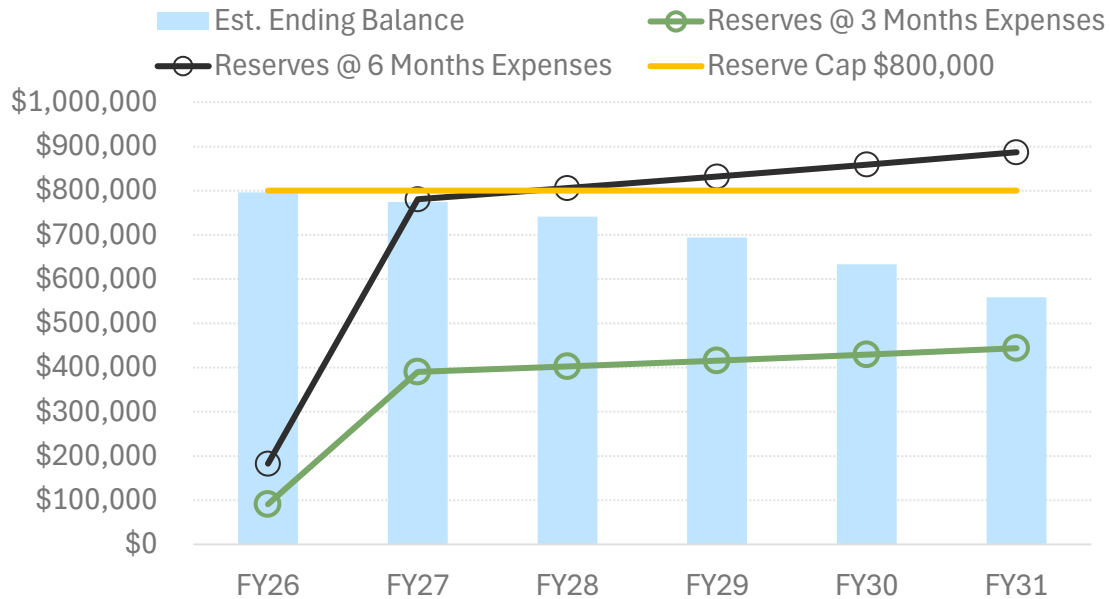
Table 7
Projected 5-Year Cash Flow

Revenues & Expenses	FY26	FY27	FY28	FY29	FY30	FY31
Revenues	Budget					
YSGA Fee	\$0	\$1,600,000	\$1,640,000	\$1,681,000	\$1,723,025	\$1,766,101
Contributions	\$423,012	\$0	\$0	\$0	\$0	\$0
Well Permit Review Fees	\$5,000	\$7,500	\$7,650	\$7,800	\$7,960	\$8,120
Use of Money & Property	\$12,000	\$12,000	\$12,240	\$12,480	\$12,730	\$12,980
Total Revenues	\$440,012	\$1,619,500	\$1,659,890	\$1,701,280	\$1,743,715	\$1,787,201
Expenses						
Tier 1 - Governance + Administration		\$429,920	\$443,900	\$458,340	\$473,230	\$488,620
Tier 2 - GSP Activities		\$1,130,920	\$1,167,680	\$1,205,620	\$1,244,810	\$1,285,270
Total Expenses	\$365,520	\$1,560,840	\$1,611,580	\$1,663,960	\$1,718,040	\$1,773,890
Net Revenue	\$74,492	\$58,660	\$48,310	\$37,320	\$25,675	\$13,311
Beginning Balance	\$721,594	\$796,086	\$774,746	\$741,056	\$694,326	\$633,850
Net Revenue	\$74,492	\$58,660	\$48,310	\$37,320	\$25,675	\$13,311
Bad Debt Allowance 5%		(\$80,000)	(\$82,000)	(\$84,050)	(\$86,151)	(\$88,305)
Ending Balance	\$796,086	\$774,746	\$741,056	\$694,326	\$633,850	\$558,855
<u>Target Reserves</u>						
@ 25% of Expenses (3 Months)	\$91,380	\$390,210	\$402,895	\$415,990	\$429,510	\$443,473
@ 50% of Expenses (6 Months)	\$182,760	\$780,420	\$805,790	\$831,980	\$859,020	\$886,945

The YSGA intends to adopt a policy to cap reserves. If the cap is met, then the fee will be adjusted the following year so that reserves remain at a prudent level. The reserve cap would comprise of unrestricted and undesignated funds. Restricted is a term that refers to an imposition made by a third party, and Designated is a term that refers to an imposition made by the YSGA Board. Restricted and Designated funds should not be included in the reserve cap because these funds will be set aside for specific identified spending whereas the reserve cap is for unspecified but qualified regulatory activity spending. The reserve cap would increase each year in the same manner as the fee (if for example the fee increases 3% from one year to the next then the reserve cap would also increase 3%). It is anticipated that the FY27 reserve cap will be set at \$800,000.

Figure 11 compares the projected ending cash balances with target reserves each year. The projection is for fiscal year-end only and it is possible that at some point during the fiscal year, YSGA may have to use reserves to pay invoices. This can happen because YSGA will not receive any fee revenue between July and January.¹⁵

Figure 11
Projected YSGA Ending Cash Balances by Fiscal Year



3.2 FEE CALCULATIONS

There are three steps to calculating the fee schedule:

Step 1: Determine the Tier 1 and Tier 2 Costs

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

1. Application of a change in a price index established in the resolution adopting the fee,
2. Application of a percentage increase up to a maximum established by the Board (such as 4%), or
3. A fee level change based on the five-year cash flow needs that cannot be met by methodologies 1. or 2. or the need to adjust the percentage of cost collected in Tier 1 and Tier 2 fees based on anticipated spending in these tiers.

¹⁵ Fee revenue from hand bills may be received between October and December; however, this is a small portion (about 8.0%) of annually billed fees.

The Tier 2 cost basis will be allocated to Tier 2, Group 1 (95%) and Tier 2, Group 2 (5%). This percentage will be periodically reviewed and may be changed based on the rolling average annual water use by each group (see Table 4).

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

The determination of fee-paying parcels, and acreage of those parcels within the YSGA boundaries, is shown in **Table 8**. **Table 9** describes the fee units (Parcels, Agricultural Acres, and DWEs).

Table 8
Yolo Subbasin Acres and Parcels

County	Acres	Parcels
Yolo County		
Total	521,815	65,055
less Federal	3,122	56
Fee Paying	518,693	64,999
Solano County		
Total	3,311	37
less Federal	0	0
Fee-Paying	3,311	37
Total Fee-Paying	522,004	65,036

Tier 1 fees will be charged to all parcels except Exempt parcels based on the number of fee-paying parcels in the YSGA’s boundaries. Tier 2 fees will be charged based on the Tier 2, Group 1 (Agricultural Users) number of Districted and Undistricted Cropped Acres and Managed Wetlands Acres, and Group 2 (Domestic Users) number of Developed Parcels, SSWS and Community Water System connections, and Non-Community Water System people served. Tier 2, Group 3 is not charged a Tier 2 fee, as explained earlier in this report. **Table 10** summarizes the application of the Tier 2 fee.

Table 9
Explanation of Fee Units

Fee Unit / Group	Identification of Fee Applicability
Tier 1	<p>Parcels Yolo and Solano County Parcels with at least some portion of the Parcel in YSGA boundaries.</p> <p>Acres Parcel acreage within the Subbasin calculated using the GIS tool.</p>
Tier 2	<p>Group 1: Agriculture</p> <p>Agricultural Acres Identified using Land IQ's most recent release of crop mapping and YSGA's most recent update of managed wetland acres. Agricultural acres must be at least 1 acre of the Parcel.</p> <p>Districted Agricultural Acres Identified using YSGA members' and affiliated parties' current LAFCO service boundaries.</p> <p>Undistricted Agricultural Acres Agricultural Acres not in YSGA members' and affiliated parties' service boundaries.</p> <p>Group 2: Domestic</p> <p>Developed Parcels (unregulated water users) Building on the Parcel identified using FEMA and Assessor databases.</p> <p>SSWS and Non-Community Water Systems SSWS Parcels provided by Yolo County Dept of Health; Non-Community Water Systems parcels identified by SWRCB maps and manual adjustments.</p> <p>Community Water Systems Parcels identified using current LAFCO service boundaries and SWRCB maps.</p> <p>Group 3: All Other</p> <p>Subject to Tier 1 fee only Miminal or no water use and publicly-owned land managed by a non-taxable entity for a primary purpose that is not agricultural or domestic.</p>

Table 10
Tier 2 Fee Application

Parcel Use	Tier 2 Ag. Fee	Tier 2 Dom. Fee	Fee Level
Agriculture	Yes	No	Lower for Districted Parcels
Agriculture & Domestic	Yes	Yes	Lower for Districted Parcels
Domestic Only	No	Yes	

Lower Fee for Districted Agricultural Parcels

The Tier 2 fee for Districted Agricultural Parcels is 35% of the Undistricted Agricultural Parcels fee because, as shown in **Table 11**, Districted areas manage water supplies that comprise about 35% groundwater and 65% surface water. These numbers are used as a proxy to determine groundwater only versus conjunctive management of water resources in Districted areas. Although Districted Areas may be largely using surface water, they are not restricted from using groundwater and have potential to cause undesirable results as defined by SGMA.

The weighting for Districted Agricultural Parcels Tier 2 fee will be periodically reviewed using data compiled by YSGA staff for the annual reports.

Table 11
Agricultural Water Resources Management

Item	Surface Water	Groundwater [1]	Total Water	
Average Annual Acre-Feet				
Districted	394,497	225,780	620,277	
Undistricted	36,203	75,260	111,463	
Total	430,700	301,040	731,740	
Districted	65%	35%	100%	

Source: YSGA data, and HEC 2026 fee study.
 [1] Allocation of groundwater use determined by YSGA staff January 2026 using best available data shown below.

	10 Yr Avg. Pumping		10-Yr Avg. Surface Water	
	AF/Yr		AF/Yr	
Total	292,600	100%	547,600	100%
Undistricted	75,700	25%	46,029	8%
Districted	216,900	75%	501,571	92%

Domestic Water Equivalent

Subbasin number of DWEs is determined based on the number of Developed Parcels with unregulated water users, the number of SSWS and Community Water Systems connections, and the number of people served by Non-Community Water Systems. A 5% final adjustment factor is included in the number of Developed Parcels for unregulated domestic water users to account for potential refinement to the database prior to bill preparation by August 1. In total it is estimated that there are 72,533 DWEs. **Table 12** shows the calculation of total Subbasin DWEs.

Table 13 summarizes the fee units by tier. The GIS tool is used to determine the total number of Cropped Acres and Managed Wetland Acres that comprise Agricultural Acres. Parcels that straddle the YSGA boundary pay for crops grown or wetlands managed on acreage within the GSA boundary only. The GIS tool is also used to determine the total number of Developed Parcels served by unregulated water systems. The SAFER Clearinghouse data is used to obtain number of connections and people served. Yolo County Environmental Health Division provides the number of SSWS connections and APNs of the parcels served by each SSWS.

Table 12
Calculation of DWEs

Water System Type	Gallons per Year	DWE Factor	Units	Number Units	Total DWEs
per Dev. Parcel / Connection					
Unregulated Domestic [1]	325,851	1.68	Dev. Parcel	4,924	8,272
State Small [2]	95,326	0.50	Connection	34	17
Community	193,376	1.00	Connection	60,263	60,263
Non-Community Water Systems		per Person [3]		people	
Transient Non-Community		0.38		5,897	2,241
Non-Transient Non-Community		0.38		4,580	1,740
Subtotal Non-Community					3,981
Total					72,533

Source: SAFER, and HEC March 2026.

[1] Legal allowance for a de minimis user is 2 acre feet per year (approx. 651,700 gallons); however, typical annual water use is 1 acre-foot per year.

[2] No data available. Uses 100 gallons per person per day multiplied by Yolo County persons per household.

[3] Community water system use per connection divided by Yolo County persons per household.

Persons per Household Reported by CA Dep't Finance for Yolo County:

2020	2.65	2023	2.59
2021	2.68	2024	2.59
2022	2.60	2025	2.56

Yolo Co. Persons per Household 2.61

Table 13
YSGA Tier 1 and Tier 2 Fee Units

Tier 1		Tier 2	
Parcels	65,036		
		Unregulated DWEs	8,272
		Regulated DWEs	64,261
Acres	522,004		
		Districted Agricultural Acres	257,542
		Undistricted Agricultural Acres	64,027

Step 3: Perform the Fee Calculations

Tier 1 Fee

All Parcels, unless they are Exempt, are charged a billing fee of \$1.50 to pay for annual fee-setting administration costs. The remaining Tier 1 cost is divided by the number of fee-paying acres in YSGA’s boundary. A 10% final adjustment factor of both the number of Parcels and number of Acres is included in the Tier 1 fee calculation to account for potential refinement to the database prior to bill preparation by August 1. The Tier 1 fee is \$1.50 per Parcel and \$0.76 per acre of land in the YSGA boundaries, as shown in **Table 14**.

Table 14
Tier 1 Fee Calculation

Item		Calculation
Tier 1 Fee Level	a	\$440,800
Number of Acres	b	469,800
Number of Parcels	d	58,500
Billing Fee per Parcel [1]	e	\$1.50
Billing Fees	f = e*d	\$87,750
Remaining Tier 1 Revenue	g = a-f	\$353,050
Fee per Acre	h = g/b	\$0.76
[1] The billing fee is a Parcel charge for annual fee-setting costs:		
County Cost	\$1.00	\$58,500
Consultant Cost	\$0.43	\$25,150
YSGA Cost	\$0.07	\$4,100
Total Billing Fee	\$1.50	\$87,750

Tier 2 Fees

The Tier 2 fee level is allocated to Group 1 Agricultural Users and Group 2 Domestic Users by groundwater use as shown in **Table 15**.

Table 15
Allocation of FY27 Tier 2 Fee Revenue to User Types

Tier 2 Fee Level		\$1,159,300
Agriculture	95%	\$1,101,335
Domestic	5%	\$57,965

Tier 2 Group 1: Agricultural User Fees. The Group 1 Tier 2 fee revenue is divided by the total number of weighted Districted and unweighted Undistricted Agricultural Acres. The calculated fee is multiplied by 35% to determine the lower fee for Districted Agricultural Acres. Parcels that straddle the YSGA boundary pay for crops grown or wetlands managed on the acreage within the YSGA boundary only.

The Tier 2 Group 1 FY27 fees are calculated in **Table 16** at \$2.78 per Districted Agricultural Acre and \$7.94 per Undistricted Agricultural Acre. Note that a 10% final adjustment factor of Agricultural Acres is included in the Tier 2 fee calculation to account for refinement to the database prior to bill preparation by August 1.

Table 16
Tier 2 Group 1: Agricultural Users Fee Calculation

Item	Acres	Weighting	Wtd. Acres
Agricultural Acres			
Districted	231,800	35%	81,130
Undistricted	57,600	100%	57,600
Total Agricultural Acres	289,400		138,730
Agriculture Tier 2 Fee Level			\$1,101,335
Cost per Weighted Agricultural Acre			\$7.94
Fee per Acre		Growing / Mg'd Acres Only	
Districted		35%	\$2.78
Undistricted		100%	\$7.94

Source: YSGA annual reports and HEC 2026 fee study.

Tier 2 Group 2: Domestic Users Fee. The Group 2 allocated cost is divided by the number of DWEs. The Tier 2 Group 2 fee per DWE is \$0.80 as shown in **Table 17**; however, the fee will be charged per Developed Parcel for unregulated users, per connection for SSWS and Community Water Systems, and per person served for Non-Community Water Systems.

Table 17
Tier 2 Group 2: Domestic Users Fee Calculation

Water System		Fee Calculation
Domestic Water Equivalents		Collection
Unregulated	<i>Tax Roll</i>	8,272
State Small Water	<i>Tax Roll</i>	17
Community	<i>Hand Bill</i>	60,263
Transient Non-Community	<i>Tax Roll</i>	2,241
Non-Transient Non-Community	<i>Tax Roll</i>	1,740
Total DWEs		72,533
Tier 2 Domestic Cost		\$57,965
Annual Fee per DWE		\$0.80
	DWEs per User	Fee Charge per
Unregulated User	1.68	<i>Developed Parcel</i>
State Small Water System	0.50	<i>Connection</i>
Community Water System	1.00	<i>Connection</i>
Non-Community Water System	0.38	<i>Person Served</i>

3.3 FEE COLLECTION

The YSGA SGMA fee will be collected by placing it on the tax rolls prepared by the Yolo and Solano County Auditor-Controllers and collected by the Yolo and Solano County Treasurer-Tax Collectors.¹⁶ Both counties adopted the Teeter Plan that 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 YSGA in January (about 55%), May (about 40%), and July or August (about 5%).

The YSGA SGMA fee will be collected by placing it on the tax rolls prepared by the Yolo and Solano County Auditor-Controllers and collected by the Yolo and Solano County Treasurer-Tax Collectors each year. Properties not assessed on the tax rolls (“non-taxable” parcels) include parcels owned by railroad companies and utilities, the State of California, and local governments if those parcels are located within their own jurisdiction. YSGA will directly “hand bill” non-taxable parcels. YSGA will also hand bill Community Water Systems. About 8.0% of total revenue will be collected via hand bills, as demonstrated in **Table 18**.

¹⁶ All fees would be placed on the property tax roll, except for properties that do not receive a property tax bill and all properties served by a Community Water System.

Table 18
Fee Collection by Tier and Collection Method

Tier	Tax Bill	Hand Bill	Total
Tier 1	\$402,293	\$38,507	\$440,800
Tier 2 Group 1 Agricultural	\$1,063,911	\$37,329	\$1,101,240
Tier 2 Group 2 Domestic			
Community Water Systems		\$48,061	\$48,061
All Other Domestic	\$9,477	\$423	\$9,899
Total Tier 2 Group 2	\$9,477	\$48,483	\$57,960
Total	\$1,475,681	\$124,319	\$1,600,000
Share	92.0%	8.0%	

Section 4: FEE IMPACTS AND COMPARISON

4.1 FEE IMPACTS TO DOMESTIC USERS

Unregulated domestic water users will pay the Tier 1 fees of \$1.50 per Parcel plus \$0.76 multiplied by the acreage of their Parcel plus the Tier 2 fee of \$1.36 in FY27. For example, a rural home on 5 acres would pay \$1.50 plus (5*\$0.76) plus \$1.36, for a total of \$6.66.

Regulated SSWS users will pay the Tier 1 fees of \$1.50 per Parcel plus \$0.76 multiplied by the acreage of their Parcel plus the Tier 2 fee of \$0.40 multiplied by the number of connections on the Parcel. For example, a Parcel with a home served by a SSWS on 0.44 acres would pay \$1.50 plus (0.44*\$0.76) plus \$0.40, for a total of \$2.23.

Table 19 provides examples of fee calculations for Non-Community Water System parcels.

Table 19
Non-Community Water System Fee Examples

	NON-RESIDENTIAL WITH A WATER SYSTEM			
	TNC	TNC	NTNC	TNC
	Seed Producer	Yacht Club	High School	Canning Facility
People Served	76	250	250	1,000
Acres	149	23	10	22
Parcels	1	1	1	1
	=(2*\$1.50)+ (149*\$0.76)	=(1.50)+ (23*\$0.76)	=(1.50)+ (10*\$0.76)	=\$1.50+ (22*\$0.76)
TIER 1	\$114.74	\$18.98	\$9.10	\$18.22
TIER 2	=76*0.38	=250*0.38	=250*0.38	=1000*0.38
# DWEs	28.88	95.00	95.00	380.00
	=28.88*\$0.80	=95*\$0.80	=95*\$0.80	=380*\$0.80
Option 3	\$23.10	\$76.00	\$76.00	\$304.00
TOTAL FEE	\$137.84	\$94.98	\$85.10	\$322.22

Table 20 provides examples of fee calculations for City Community Water Systems.

Table 20
Community Water System Fee Examples

		ESPARTO CSD	KNIGHTS LANDING CSD	WILD WINGS GOLF CSA	CAL AM DUNNIGAN	WINTERS	WOODLAND
Connections / DWEs		979	329	353	184	2,600	17,487
Parcels		893	342	330	9	2,760	17,837
Acres		373	91	150	44	1,307	8,914
		= $(893 * \$1.50) + (373 * \$0.76)$	= $(128 * \$1.50) + (91 * \$0.76)$	= $(128 * \$1.50) + (150 * \$0.76)$	= $(9 * \$1.50) + (44 * \$0.76)$	= $(2760 * \$1.50) + (1307 * \$0.76)$	= $(17837 * \$1.50) + (8914 * \$0.76)$
TIER 1	a	\$1,622.61	\$581.80	\$609.00	\$46.74	\$5,133.67	\$33,530.40
		= $979 * \$0.80$	= $329 * \$0.80$	= $353 * \$0.80$	= $184 * \$0.80$	= $2600 * \$0.80$	= $17487 * \$0.80$
TIER 2	b	\$783.20	\$263.20	\$282.40	\$147.20	\$2,080.00	\$13,989.60
TOTAL FEE	c=a+b	\$2,406	\$845	\$1,044	\$194	\$7,214	\$47,520

4.2 FEE IMPACTS TO YSGA MEMBER BUDGETS

Only Member Agencies and Affiliated Parties with Community Water Systems will continue to pay YSGA fees on behalf of properties they serve or own. Impacts to Member Agencies' budgets are shown in **Figure 12**, and impacts to Affiliated Parties' budgets are shown in **Figure 13**.

Figure 12
Impacts to Member Agencies Budgets

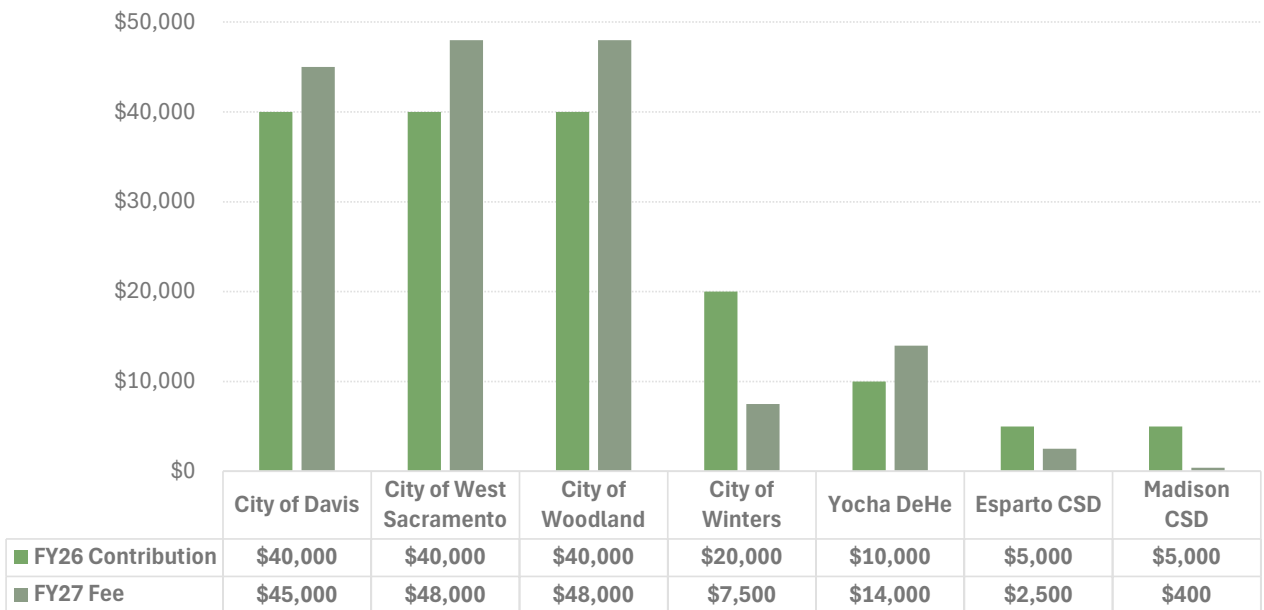
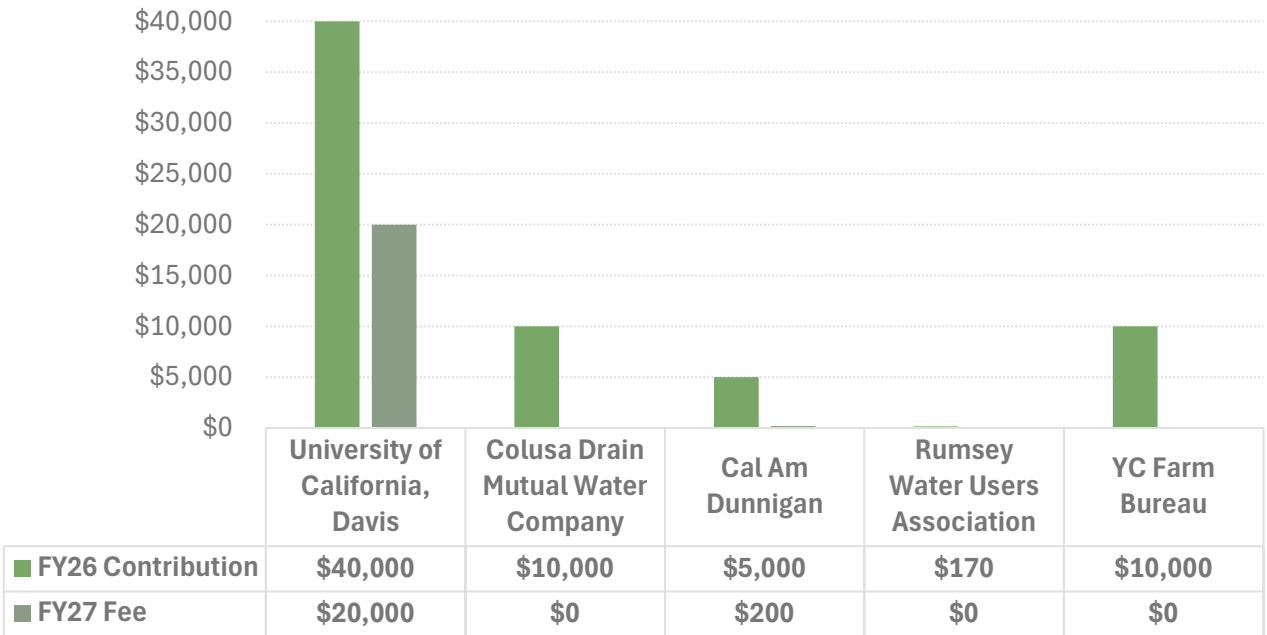


Figure 13
Impacts to Affiliated Parties Budgets



4.3 AGRICULTURAL FEES COMPARISON

Table 21 shows example fee calculations for four agricultural parcels depending on whether they are Districted or Undistricted. The table also shows the YSGA SGMA fee on a total Parcel per-acre basis. The fee examples demonstrate that rangeland pays a much lower fee per-acre because it only pays the Tier 1 fees; lands with groundwater managed solely by the YSGA pay higher fees; and agricultural parcels with a greater portion of the parcel cropped pay higher fees.

A comparison of the YSGA SGMA fees and SGMA fees in other regional GSAs applied to agricultural land is shown in **Figure 14**. The fee comparison is on a per-acre basis for three of the agricultural fee examples:

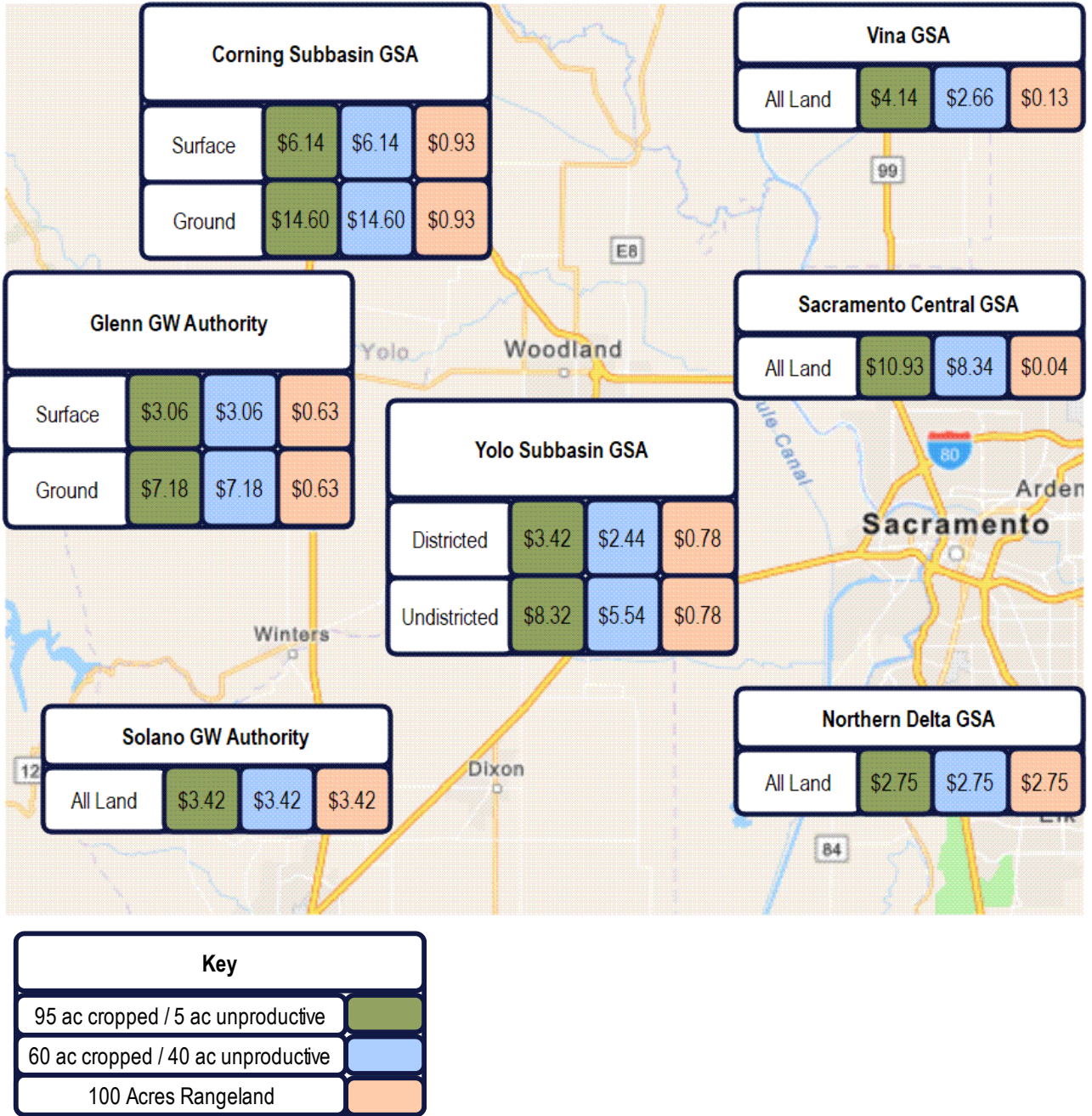
1. A 100-acre parcel with 95 acres cropped and 5 acres unproductive.
2. A 100-acre parcel with 60 acres cropped and 40 acres unproductive.
3. A 100-acre rangeland parcel.

There are several items to note on this figure. First, the comparison fees related to neighboring GSAs are for FY26. YSGA draft fees are for FY27. Second, the Solano Subbasin is a medium-priority basin, and all others are high-priority basins. Third, Northern Delta and Sacramento Central GSAs are in their final year of adopted rates, which means their fees are likely to increase in the next year or two. Fourth, YSGA, Vina GSA, and Sacramento Central GSA tier 2 fees are applied only to cropped acres. For all other GSAs, the fee is applied to the entire parcel. Also of note, the Sacramento Central GSA fee is the only one that differs based on crop type; for this comparison, it is assumed that the crop uses 2.5 ac-ft / ac / yr.

Table 21
Agricultural Parcels Example Fees

		1	2	3	4
Total parcel acreage		100	100	100	100
Agricultural Acreage		95	60		20
				Rangeland	Home
		= $1.50+$ ($100 \times \$0.76$)	= $1.50+$ ($100 \times \$0.76$)		= $1.50+$ ($100 \times \$0.76$)
TIER 1	a	\$77.50	\$77.50	\$77.50	\$77.50
TIER 2 - Agriculture					
Districted		= $95 \times \$2.78$	= $60 \times \$2.78$		= $20 \times \$2.78$
Tier 2 Districted Fee	b	\$264.01	\$166.74	\$0.00	\$55.58
Undistricted		= $95 \times \$7.94$	= $60 \times \$7.94$		= $20 \times \$7.94$
Tier 2 Undistricted Fee	c	\$754.30	\$476.40	\$0.00	\$158.80
TIER 2 - Domestic	d				= $1.68 \text{ DWE} \times \0.80 \$1.34
Total Fee - Districted	=a+b+d	\$341.51	\$244.24	\$77.50	\$134.42
Total Fee - Undistricted	=a+c+d	\$831.80	\$553.90	\$77.50	\$237.64
Fee per Parcel Acre - Districted		\$3.42	\$2.44	\$0.78	\$1.34
Fee per Parcel Acre - Undistricted		\$8.32	\$5.54	\$0.78	\$2.38

Figure 14
Agricultural Fees Comparison per Acre



Section 5: FEE IMPLEMENTATION

5.1 FEE ADOPTION

To adopt the YSGA regulatory SGMA fee under Water Code section 10730¹⁷, the YSGA Board must hold at least one public meeting. Prior to the public meeting to adopt the SGMA fee, notice will be provided as follows:

- (1) 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.
- (2) 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 by one of the following methods:

- a) Applying the change in a price index (the March to March change in the West Region All Urban Consumer Price Index published by the Bureau of Labor Statistics is recommended), or
- b) Applying a (maximum, up to) set percentage increase (such as 4%), or
- c) Estimating costs required to fund the Agency's next fiscal year budget and the estimated following four years of cash flow needs, including an amount for prudent reserves.

The YSGA may not increase the fee in a manner that exceeds the estimated reasonable cost of its regulatory activities (including accrual of a prudent reserve). YSGA will conduct an annual review of the fee level and will perform periodic reviews of the fee structure as specified in the fee resolution.

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

- (1) Per Water Code 10730.1, the YSGA shall notify the California Public Utilities Commission (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.
- (2) The YSGA shall provide the Yolo and Solano County Auditor-Controllers all required documentation authorizing placement of the fee on the property tax roll by the date specified by each county and shall provide the list of APNs and fee amounts to be placed on the FY27 roll no later than August 1 or the date specified by the Yolo and Solano County Auditor-Controllers.

¹⁷ Publication of the notice shall be provided pursuant to Section 6066 of the Government Code.

5.2 CORRECTIONS AND APPEALS

YSGA will develop a policy and process for landowners to provide the Agency with corrected information in the case that any of the fees are based on incorrect data. 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 invoiced by YSGA. The YSGA will develop a method by which a reduced fee is refunded (such as check, direct deposit, or credit against next year's fee) and timing for such correction.

Details of the policy and process, including an online form to submit an appeal to correct information will be kept current on YSGA's website. A draft corrections and appeals process is outlined below.

Step 1. Should a Group 1 User, Group 2 User, or Group 3 User ("User") wish to contest their fee amount, the User shall first be required to pay the fee as charged. Following payment of the fee, and no later than April 30th of the fiscal year the User contests their fee, the User may file a 'Request for Correction' form approved by the YSGA Executive Officer setting forth the basis upon which the request is made. The request will be considered timely filed if, within the time allowed, 1) the form is submitted using YSGA's online form, 2) postmarked, United States first class mail, 3) delivered to the Executive Officer or Clerk of the Board of Directors by electronic mail, or 4) personally delivered to the Executive Officer.

- **Part 1 Fee:** The Part 1 Fee cannot be appealed; however, should an error have been made (for example, no Part 1 Fee or multiple Part 1 Fees charged to a Parcel), the error will be corrected and if the correction results in overpayment by the User, a refund shall be made.
- **Part 2 Fee:** A User may provide evidence that they were incorrectly classified as a Group 1, Group 2, Group 3 (or combination of) User; thereby requesting a correction of their Part 2 Fee.

Step 2. Within thirty (30) days after the request is received by YSGA, the Executive Officer shall review the request and is authorized to schedule a meeting with the User. The Executive Officer is authorized to grant a fee correction, in whole or in part, or deny the request. A determination shall be made within either forty-five (45) days of the date of receipt of the request, or fifteen (15) days following the meeting, and shall be in writing and delivered to the User by email or postal service.

Step 3. If the User who filed the request is dissatisfied with the determination of the Executive Officer, they may appeal to the Board of Directors within fifteen (15) days of delivery of the Executive Officer's determination, setting out the information supporting the appeal in writing. The appeal must be in writing and delivered to the Executive Officer by email or postal service. The appeal will be placed on the agenda for the next available YSGA Board meeting for review and consideration. The YSGA Board shall receive evidence and hear from the User and YSGA staff regarding the merits of the appeal. The determination of the YSGA Board shall be memorialized in writing and shall be final.

Step 4. If, as a result of the corrections and appeals process, the YSGA Board or Executive Officer determines that any part of the fee was levied in error, the User shall be entitled to a credit or refund of the erroneously paid amount, which shall be processed.

APPENDIX A

FEE STUDY SUPPORT TABLES

ALL TABLES ARE DRAFT

Table A-1: YSGA Population, Housing Units, and Median Household Income

Census Place	Disadv. Community [1]	Median Household Income	% Units Owner Occupied	Population	% of County Popln.	Persons per Household
West Sacramento	no	\$93,188	60%	54,927	25%	2.84
Davis	no	\$90,045	44%	66,978	30%	2.64
Woodland	no	\$90,180	59%	61,854	28%	2.93
Winters	no	\$122,951	70%	7,583	3%	3.08
Rumsey		n.a.	100%	80	0%	2.96
Guinda	no	\$180,515	87%	248	0%	1.95
Tancred	no	\$135,833	70%	68	0%	3.40
Knights Landing	yes	\$49,458	100%	1,099	0%	2.65
Esparto	no	\$102,986	79%	3,713	2%	3.54
Madison		n.a.	94%	805	0%	3.43
Monument Hills	no	\$218,333	94%	1,551	1%	2.69
UC Davis	yes	\$18,631	2%	8,696	4%	5.86
El Macero	no	\$227,500	95%	796	0%	2.21
Yolo		n.a.	0%	800	0%	3.98
Clarksburg		n.a.	27%	288	0%	3.39
Dunnigan	yes	\$29,193	59%	537	0%	1.62
Subtotal YSGA			54%	210,023	95%	2.87
Remainder County		n.a.	59%	10,541	5%	3.02
Total Yolo County			54%	220,564	100%	2.88
California		\$99,122	56%	39,287,377		2.90

Source: 2024 5-year ACS Data Table S1901, B25003, and DP05, Census Bureau.

econ

[1] If median household income is less than 80% of the Statewide median household income the State considers the community Disadvantaged.

Table A-2: Race of Population in YSGA

Census Place	Total Population	Hispanic	Not Hispanic	
			Asian	Other
West Sacramento	54,927	18,259	10,716	25,952
Davis	66,978	10,128	20,038	36,812
Woodland	61,854	31,019	6,542	24,293
Winters	7,583	3,552	343	3,688
Rumsey	80	80	0	0
Guinda	248	30	0	218
Tancred	68	39	0	29
Knights Landing	1,099	781	0	318
Esparto	3,713	1,826	195	1,692
Madison	805	693	0	112
Monument Hills	1,551	683	58	810
UC Davis	8,696	1,561	3,985	3,150
El Macero	796	22	52	722
Yolo	800	758	0	42
Clarksburg	288	39	10	239
Dunnigan	537	214	0	323
Subtotal YSGA	210,023	69,684	41,939	98,400
<i>Share of YSGA</i>		33%	20%	47%
Remainder County	10,541	3,885	933	5,723
Total Yolo County	220,564	73,569	42,872	104,123
<i>Share of County</i>	100%	33%	19%	47%

Source: 2024 5-year ACS Data Table DP05, Census Bureau.

race

Table A-3: Jobs by Census Place

Census Place	Number of Jobs	% of County
West Sacramento	37,106	35%
Woodland	23,805	22%
Davis	17,031	16%
UC Davis	16,489	15%
Brooks	2,209	2%
Winters	1,674	2%
Subtotal Major Employment Areas	98,314	92%
Esparto	450	0%
Clarksburg	305	0%
Monument Hills	284	0%
Dunnigan	155	0%
El Macero	153	0%
Yolo	107	0%
Knights Landing	78	0%
Guinda	70	0%
Madison	30	0%
Subtotal YSGA	99,946	94%
Remainder County	6,478	6%
Total Yolo County	106,424	100%

Source: onthemap.ces.census.gov 2023 ACS data.

jobs

Table A-4: Jobs by Industry Sector in Major Employment Areas

NAICS Industry Sector	Total	
	Jobs	% of Jobs
Agriculture, Forestry, Fishing and Hunting	1,558	2%
Mining, Quarrying, and Oil and Gas Extraction	53	0%
Utilities	192	0%
Construction	4,370	4%
Manufacturing	5,988	6%
Wholesale Trade	5,360	5%
Retail Trade	7,347	7%
Transportation and Warehousing	8,041	8%
Information	903	1%
Finance and Insurance	871	1%
Real Estate and Rental and Leasing	1,428	1%
Professional, Scientific, and Technical Services	4,765	5%
Management of Companies and Enterprises	1,483	2%
Administration & Support, Waste Management and Remediation	4,088	4%
Educational Services	22,895	23%
Health Care and Social Assistance	9,913	10%
Arts, Entertainment, and Recreation	1,053	1%
Accommodation and Food Services	8,534	9%
Other Services (excluding Public Administration)	2,325	2%
Public Administration	7,147	7%
Total	98,314	100%

Source: onthemap.ces.census.gov, using 2023 ACS data.

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Table A-5: Historical Water Use by Water Source

Water Year	Water Source		Total Water Use	Share of Water Use	
	Surface	Ground		All Soures	GW Only
All figures in Acre-Feet					
2024 - Above Normal					
Agricultural	547,600	260,800	808,400	92%	85%
Ag - Wetlands		32,900	32,900	4%	11%
Urban	29,900	11,900	41,800	5%	4%
Total 2024	577,500	305,600	883,100	100%	
2023 - Wet					
Agricultural	509,900	226,200	736,100	91%	83%
Ag - Wetlands		32,900	32,900	4%	12%
Urban	27,600	12,400	40,000	5%	5%
Total 2023	537,500	271,500	809,000	100%	
2022 - Critical					
Agricultural	221,700	314,300	536,000	88%	88%
Ag - Wetlands		32,900	32,900	5%	9%
Urban	29,000	11,700	40,700	7%	3%
Total 2022	250,700	358,900	609,600	100%	
2021 - Critical					
Agricultural	369,000	346,000	715,000	90%	88%
Ag - Wetlands		32,900	32,900	4%	8%
Urban	26,600	15,900	42,500	5%	4%
Total 2021	395,600	394,800	790,400	100%	
2020 - Dry					
Agricultural	505,300	193,400	698,700	90%	81%
Ag - Wetlands		32,900	32,900	4%	14%
Urban	30,800	12,100	42,900	6%	5%
Total 2020	536,100	238,400	774,500	100%	
ALL 5 YEARS					
	All figures in Acre-Feet			Share of Total	Share of GW
Agricultural	2,153,500	1,340,700	3,494,200	90%	85%
Ag - Wetlands	0	164,500	164,500	4%	10%
Urban	143,900	64,000	207,900	5%	4%
Total	2,297,400	1,569,200	3,866,600	100%	100%

Source: YSGA annual reports.

Note: Percentages don't exactly add due to rounding.

Table A-6: Agricultural Water Sources

Annual Report Year	Water Source		Total Water
	Surface	Ground	
figures in acre-feet			
2020	505,300	226,300	731,600
2021	369,000	378,900	747,900
2022	221,700	347,200	568,900
2023	509,900	259,100	769,000
2024	547,600	293,700	841,300
Total	2,153,500	1,505,200	3,658,700
Avg. Annual	430,700	301,040	731,740

Source: YSGA annual reports.

Table A-7: Projected Operating Costs in Current Dollars

Expenses	FY26	FY27	FY28	FY29	FY30	FY31
TIER 1 COSTS - Governance	TIER 1 -- GOVERNANCE & ADMINISTRATION COSTS					
YSGA Staff Admin	\$50,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Office Expenses	\$9,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Membership Dues	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Insurance	\$2,500	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Legal	\$35,000	\$42,500	\$42,500	\$42,500	\$42,500	\$42,500
Audit	\$8,500	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Fee Administration		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
County Fees		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Management Activities Costs	\$130,000	\$212,500	\$212,500	\$212,500	\$212,500	\$212,500
TIER 1 COSTS - GSP Administration						
Annual Reports	\$55,000	\$66,300	\$66,300	\$66,300	\$66,300	\$66,300
Periodic Evaluation	\$221,250	\$56,300	\$56,300	\$56,300	\$56,300	\$56,300
GSP Amendment	\$0	\$81,300	\$81,300	\$81,300	\$81,300	\$81,300
Total GSP Administration Costs	\$276,250	\$203,900	\$203,900	\$203,900	\$203,900	\$203,900
Subtotal Tier 1 Costs	\$406,250	\$416,400	\$416,400	\$416,400	\$416,400	\$416,400
TIER 2 COSTS - Foundational Actions	TIER 2 -- GSP ACTIVITIES COSTS					
Groundwater Accounting	\$90,000	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000
Hydrogeologic Characterization & Yolo Subbasin Model	\$15,000	\$419,143	\$419,143	\$419,143	\$419,143	\$419,143
Management Area Establishment	\$170,520	\$253,680	\$253,680	\$253,680	\$253,680	\$253,680
Outreach & Coordination		\$119,000	\$119,000	\$119,000	\$119,000	\$119,000
Water Supply Resilience		\$206,500	\$206,500	\$206,500	\$206,500	\$206,500
Technical Support	\$200,000	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000
Subtotal Tier 2 Costs	\$475,520	\$1,095,323	\$1,095,323	\$1,095,323	\$1,095,323	\$1,095,323
Total Expenses	\$881,770	\$1,511,723	\$1,511,723	\$1,511,723	\$1,511,723	\$1,511,723
Revenues						
Contributions	\$423,012	\$0	\$0	\$0	\$0	\$0
Well Permit Review Fees	\$5,000	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
Use of Money & Property	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Total Revenues	\$440,012	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500
Fee Revenue Requirement		\$1,492,223	\$1,492,223	\$1,492,223	\$1,492,223	\$1,492,223

Source: YSGA FY26 budget and YSGA staff, March 2026.

APPENDIX B

PUBLIC OUTREACH MATERIAL

NOT INCLUDED IN DRAFT FEE REPORT

WILL BE INCLUDED IN FINAL

APPENDIX C

YSGA STAFF DEVELOPED 5-YEAR BUDGET

NOT INCLUDED IN DRAFT FEE REPORT

WILL BE INCLUDED IN FINAL