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County of San Joaquin
GSA - Eastern San Joaquin
No. 1

Regulatory Fee Adoption Report

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LIST OF ABBREVIATIONS

ACS	US Census American Communities Survey
CSA	County Service Area
DWR	California Department of Water Resources
ESJGWA	Eastern San Joaquin Groundwater Authority
Fee	County of San Joaquin GSA – Eastern San Joaquin No. 1 Regulatory Fee
GSA	Groundwater Sustainability Agency
GSA ESJ No. 1	County of San Joaquin GSA – Eastern San Joaquin No. 1
GSP	Groundwater Sustainability Plan
MD	Maintenance District
SGMA	Sustainable Groundwater Management Act of 2014
Zone 2	San Joaquin County Flood Control and Water Conservation District Zone 2

Section 1: Background

Context

This Regulatory Fee Adoption Report documents and justifies the County of San Joaquin GSA – Eastern San Joaquin No. 1’s (GSA ESJ No. 1) new Sustainable Groundwater Management regulatory compliance fee, showing the legal authority, cost basis, and allocation method utilized to fund the GSA’s SGMA compliance work through the Eastern San Joaquin Groundwater Authority (ESJGWA). This report provides the supporting data and methodology to demonstrate that the charge imposed under Water Code §10730(a) is no more than necessary to recover reasonable regulatory costs and is allocated in a way that reasonably relates to payor burdens/benefits. This report also ensures that this fee is compliant with the requirements of California Constitution Article XIII C as amended by Proposition 26. This report will be updated annually to reflect the adopted ESJGWA budget and set a cost-recovery fee rate for all parcels within GSA ESJ No. 1.

Sustainable Groundwater Management Act of 2014

California historically left groundwater regulation mostly to local customs and fragmented statutes, with no statewide sustainability mandate. Heavy pumping, especially during drought, produced chronic overdraft in many basins, falling water tables, dry domestic wells, land subsidence, surface-water depletion, and water-quality problems.¹

In 2014, following three years of severe drought, the Legislature enacted the Sustainable Groundwater Management Act (SGMA) as a three-bill package signed by Governor Brown. SGMA created California’s first statewide framework requiring groundwater basins to be managed to a defined sustainability standard. SGMA defines sustainability as managing groundwater so it can be maintained over the planning/implementation horizon without undesirable results. Undesirable results include chronic lowering of groundwater levels or storage, seawater intrusion, degraded water quality, land subsidence, and significant depletions of connected surface waters.²

SGMA implementation is local-first with state oversight: local agencies must develop and implement Groundwater Sustainability Plans (GSPs) in high- and medium-priority basins, while DWR reviews plans and the State Water Resources Control Board can intervene if locals fail.

¹ [The Sustainable Groundwater Management Act of 2014: Challenges and Opportunities for Implementation](#)

² [Sustainable Groundwater Management Act \(SGMA\)](#)

County of San Joaquin GSA – Eastern San Joaquin No. 1

SGMA requires formation of Groundwater Sustainability Agencies (GSAs) to manage each high- and medium-priority basin or subbasin. GSAs are local public agencies (or joint powers groups) that have the responsibility and powers to prepare GSPs, monitor pumping, adopt projects/management actions, and enforce sustainability.

Unmanaged areas are any portion of a high- or medium-priority basin not covered by a GSA, an adjudication, or an approved alternative. SGMA’s premise is that every acre in such basins must be under some management entity. SGMA handles these gaps with a county default rule: if any part of a basin lacks GSA coverage, the county where that area lies is presumed to be the GSA for that area, unless it affirmatively opts out (CA Water Code §10724).

County of San Joaquin GSA – Eastern San Joaquin No. 1 (GSA ESJ No. 1), located in the Eastern San Joaquin Subbasin, is a single-agency GSA formed by San Joaquin County in 2015 by Resolution R-15-185 to manage these previously unmanaged areas. The boundary of GSA ESJ No. 1 is available on DWR’s SGMA Portal³ and shown in Figure 1.

Eastern San Joaquin Groundwater Authority

The Eastern San Joaquin Groundwater Authority (ESJGWA) is a multi-agency coordinating body serving the Eastern San Joaquin Groundwater Subbasin. It was created to bring the subbasin’s local GSAs together to develop and implement one basin-wide Groundwater Sustainability Plan (GSP), rather than separate, potentially conflicting plans. ESJGWA functions as the shared governance/implementation forum for the subbasin’s 16 participating agencies, including GSA ESJ No. 1.

ESJGWA was formed in direct response to SGMA’s requirements for basins designated critically overdrafted. SGMA requires GSAs in such basins to prepare and implement a GSP on an accelerated schedule to reach sustainable groundwater management by 2040. The Eastern San Joaquin Subbasin was identified by the California Department of Water Resources as one of the state’s critically overdrafted subbasins, which triggered the need for a unified subbasin-scale plan and a formal joint structure to produce and implement it. ESJGWA also reflects long-standing regional collaboration among its members on groundwater and broader water-resources planning, now organized under SGMA’s framework and public-participation expectations.⁴

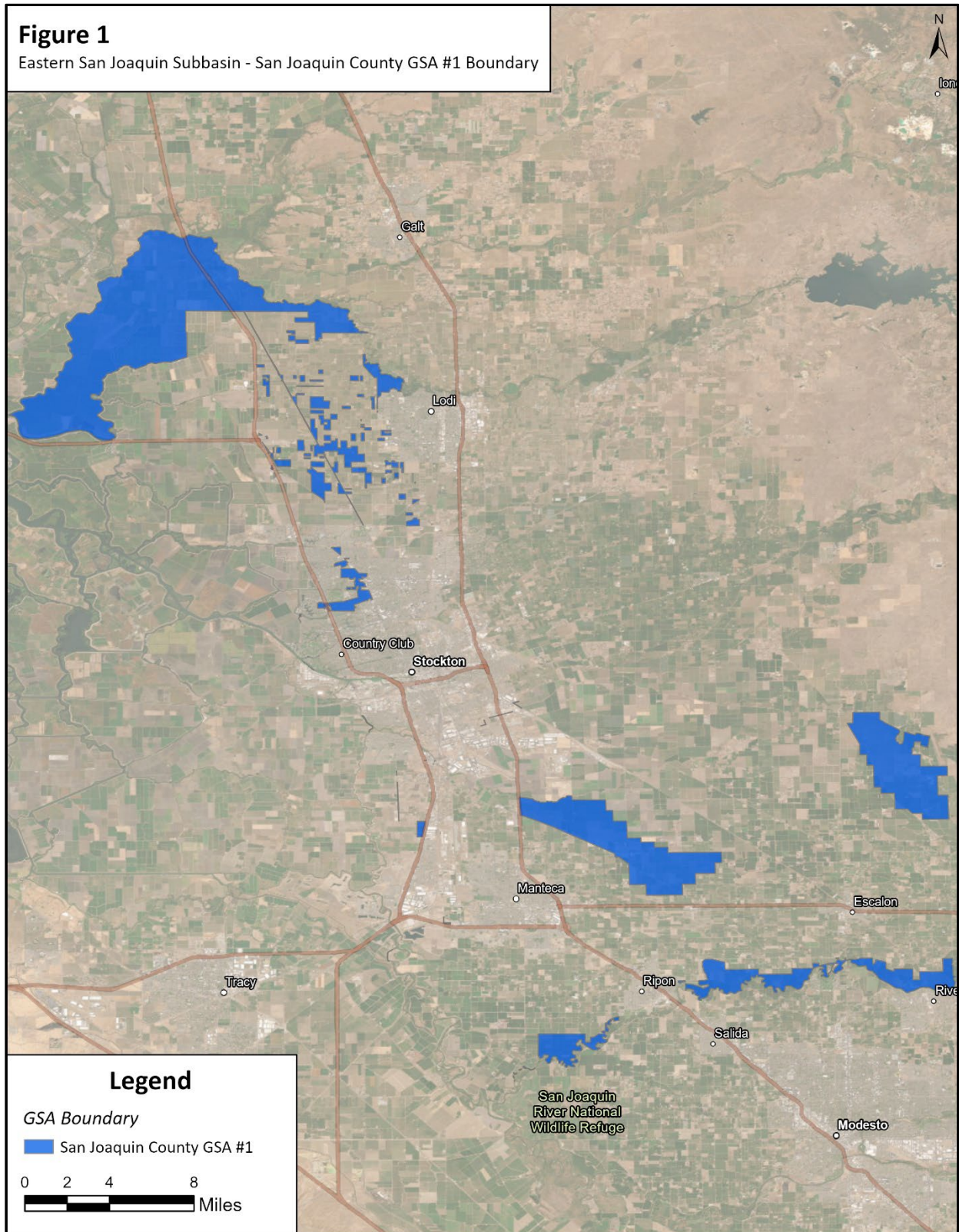
³ [County of San Joaquin GSA - Eastern San Joaquin 1](#)

⁴ [Eastern San Joaquin Groundwater Authority](#)

GSA Dues

As a member of the ESJGWA, GSA ESJ No. 1 is responsible for dues to fund the authority's joint SGMA work. Dues support the authority's management and administration (staffing/coordination, board and committee operations, accounting, contracting, and legal services), technical SGMA compliance tasks (groundwater level and quality monitoring networks, data management systems, modeling and water budgets, subsidence and surface-water/groundwater interaction studies), required planning and reporting (GSP updates, annual reports, and DWR/State Water Board coordination), plus stakeholder/public outreach and program development. The GSA's dues may change year-over-year and represent its proportional share of SGMA regulatory program costs; accordingly, the regulatory fee and this supporting report will be updated annually to reflect the adopted ESJGWA budget and to set the fee rate at a level that recovers no more than the GSA's reasonable regulatory costs for the applicable fiscal year.

Figure 1: County of San Joaquin GSA ESJ No. 1 Boundary



Zone 2 Contributions

Historically, San Joaquin County Flood Control and Water Conservation District Zone 2 (Zone 2) paid the ESJGWA member dues which cover the regulatory costs of SGMA compliance attributable to GSA ESJ No. 1. Because Zone 2's boundary spans the entire county, this arrangement spread the cost of GSA ESJ No. 1's ESJGWA participation across property owners outside GSA ESJ No. 1's relatively small SGMA service area in the Eastern San Joaquin Subbasin.

San Joaquin County Public Works now proposes a dedicated regulatory fee charged within the GSA ESJ No. 1 boundary to cover regulatory SGMA compliance costs and repay Zone 2 over a 5-year period for previously paid dues. This fee will align costs with the groundwater users and landowners who benefit from (and create the regulatory need for) SGMA management in that specific area. Revenue from the fee will fund GSA ESJ No. 1's ongoing ESJGWA dues and SGMA regulatory compliance work going forward and also repay Zone 2 for dues it previously paid on GSA ESJ No. 1's behalf. Zone 2 costs incurred on behalf of GSA ESJ No. 1 between July 1, 2017, and June 30, 2025, total \$199,894. It is proposed that this amount be repaid to Zone 2 over a five-year period (\$39,979 annually until the balance is paid off), with the reimbursement collected through the proposed GSA ESJ No. 1 regulatory fee in addition to annual ESJGWA member dues.

Section 2: Fee Authority, Process and Report Purpose

GSA ESJ No. 1 is adopting a regulatory fee compliant with Proposition 26 to fund its share of the ESJGWA dues to comply with SGMA. Pursuant to SGMA, Water Code § 10730(a), “a groundwater sustainability agency may impose fees, including, but not limited to, permit fees and fees on groundwater extraction or other regulated activity, to fund the costs of a groundwater sustainability program, including, but not limited to, preparation, adoption, and amendment of a groundwater sustainability plan, and investigations, inspections, compliance assistance, enforcement, and program administration, including a prudent reserve.”⁵

Fee revenues are legally restricted to funding only SGMA-related regulatory activities and may not be used for unrelated general governmental purposes. Participation in the ESJGWA is necessary to carry out the GSA ESJ No. 1’s SGMA regulatory duties (e.g., basin coordination, GSP implementation, compliance reporting, and interaction with DWR/State Board).

The proposed regulatory fee to be charged within GSA ESJ No. 1 will be called the GSA ESJ No. 1 Regulatory Fee (Fee).

Proposition 26

Proposition 26 amended Article XIII C of the California Constitution to define a “tax” broadly as “any levy, charge, or exaction of any kind imposed by a local government,” unless the charge falls within one of several constitutional exceptions, including charges imposed for the “reasonable regulatory costs” to a local government for issuing licenses and permits, performing investigations, inspections, and audits, and the administrative enforcement and adjudication thereof.

Proposition 26 also establishes the evidentiary and nexus standards that must be met for the charge to qualify as an exception rather than a tax. Specifically, the local government bears the burden of proving, by a preponderance of the evidence, that (1) the exaction is not a tax; (2) the amount is no more than necessary to cover the reasonable costs of the governmental activity; and (3) the cost allocation bears a fair or reasonable relationship to the payor’s burdens on, or benefits received from, the governmental activity.

⁵ [California Water Code Section 10730\(a\)](#)

Purpose

This report serves as the supporting data upon which the fee is based and will be updated on an annual basis to demonstrate that:

1. The fee is imposed pursuant to Water Code § 10730(a) to fund the groundwater sustainability program, including, but not limited to:
 - a. GSP preparation/administration/enforcement
 - b. Preparation of annual reports
 - c. Assessing groundwater pumping, and
 - d. Preparation of 5-year periodic evaluations
2. The fee is imposed for reasonable regulatory costs and is not a tax under Article XIII C, § 1(e), including the regulatory-cost exception;
3. The amount is no more than necessary to cover the reasonable costs of the governmental activity; and
4. The allocation bears a fair or reasonable relationship to payor burdens/benefits.

Section 3: Methodology

The Fee is proposed to be charged to parcels within GSA ESJ No. 1 and would appear on the tax bills of affected property owners.

Applicable Parcels

The San Joaquin County parcel shapefile was utilized to determine which parcels lie within the GSA ESJ No. 1 boundary and are subject to the regulatory fee. A spatial calculation was completed to determine the proportion of each parcel falling within the GSA ESJ No. 1 boundary. Parcels with greater than 50% percent overlap with the GSA ESJ No. 1 boundary were fully included in the Fee calculation, with the Fee Acreage defined as the Assessor's Lot Size. It was assumed that parcels with less than 50% overlap are the responsibility of another GSA; these parcels were excluded from the Fee unless they were situated along the subbasin boundary and did not fall within any other GSA. For these edge conditions where no additional GSA overlap existed, the Fee Acreage was calculated by multiplying the Assessor's Lot Size by the parcel's percentage of overlap.

If Percentage of Overlap > 50%:

$$\text{Fee Acreage} = \text{Assessor's Lot Size}$$

If Percentage of Overlap < 50%:

$$\text{Fee Acreage} = 0$$

Edge cases:

$$\text{Fee Acreage} = \text{Assessor's Lot Size} \times \text{Percentage of Overlap}$$

Fee Components and Fee Budget

ESJGWA dues for each of the 16 members GSAs are calculated using the following approach: a \$10,000 annual minimum is collected from each GSA, the remaining budgetary need is apportioned between the GSAs using a 60% groundwater pumping and 40% population weighting based on estimates for the entire GSA. This Fee aims to model the spirit of the GWA dues calculation approach for the GSA's but apply it to individual parcels. This process involves estimating typical groundwater pumping demand using land use classifications; it also involves developing typical estimates for population equivalency by structure type using a persons-per-housing unit for residential structures and an expected employees per 1,000 sq ft approach for non-residential land uses. These numbers apportion the Fee equitably among all property owners within the GSA.

The FY 2026/2027 Fee Budget is shown in **Table 1**; this figure includes GSA ESJ No. 1's FY 2025/2026 ESJGWA dues, the 1st year of the 5-year Zone 2 contribution payback (\$39,979), and the costs to develop and administer the Fee through March 2026. The Fee Budget is then split into three fee components: (1) the \$10,000 Acreage Fee; (2) the Pumping Fee calculated at 60% of the remaining budgetary need; and (3) the Population Fee calculated at 40% of the remaining budgetary need. Fee revenues collected during the current fiscal year will be used to pay for ESJGWA member dues for the prior fiscal year.

Table 1
County of San Joaquin GSA ESJ No. 1 Regulatory Fee
Fee Budget

Item	Formula	Amount	Allocation [1]
FY 2025/2026 ESJGWA Dues	A	\$42,873.00	
Zone 2 Contribution Payback [2]	B	\$39,979.00	
Fee Development & Administration through March 2026 [3]	C	\$46,590.50	
FY 2026/2027 Fee Budget	D = A + B + C	\$129,442.50	
Acreage Fee Budget	E	\$10,000.00	
Pumping Fee Budget	$F = (D - E) \times 60\%$	\$71,665.50	@ 60%
Population Fee Budget	$G = (D - E) \times 40\%$	\$47,777.00	@ 40%

[1] Allocations were set to match Eastern San Joaquin Groundwater Authority dues apportionment formula.

[2] Prior contributions to GSA ESJ No. 1 from Zone 2 will be repaid over a 5-year period.

[3] Includes consultant costs to develop Regulatory Fee methodology, prepare supporting report, and implement Fee to comply with SGMA.

Land Use Classifications

San Joaquin County Assessor use codes were grouped into the following land use classifications:

Land Use Classification	Description
<i>Residential</i>	Parcel developed with a single-family type dwelling and typical accessory structures (garage, driveway, yard).
<i>Multi-Family Residential</i>	Parcel developed with multiple dwelling units under common ownership/management (e.g., apartments, condominiums, townhomes).
<i>Mobile Home</i>	Parcel or park developed with one or more manufactured/mobile homes, including related pads, utilities, and common areas.
<i>Rural Residential</i>	Low-density residential parcel, typically larger lot sizes in unincorporated areas, often with accessory agricultural/residential support structures.
<i>Irrigated Orchard</i>	Agricultural parcel planted with permanent tree crops in a managed orchard layout (regular spacing/rows).
<i>Irrigated Vineyard</i>	Agricultural parcel planted with grapevines on trellis systems in a managed vineyard layout.
<i>Irrigated Row Crops</i>	Agricultural parcel used for annual field crops planted in rows/beds, commonly rotated by season or year.
<i>Dairy</i>	Agricultural facility used for commercial milk production, including milking parlors, corrals, barns, lagoons, and feed/storage areas.
<i>Poultry Ranch</i>	Agricultural facility used for commercial poultry production, including poultry houses/barns and related support areas.
<i>Non-Irrigated Agricultural</i>	Agricultural parcel in production or periodically farmed without active irrigation infrastructure or irrigated plantings.
<i>Commercial</i>	Parcel used for retail, service, or customer-facing business activity (e.g., shopping centers, stores, restaurants).
<i>Office</i>	Parcel developed primarily for administrative or professional services use (business offices, medical/dental offices).
<i>Industrial</i>	Parcel used for manufacturing, processing, fabrication, logistics, or heavy commercial operations (plants, yards, warehouses).
<i>Parks</i>	Public or quasi-public land used for recreation/open space, including fields, golf courses, playgrounds, trails, and supporting facilities.
<i>Utilities</i>	Parcel developed for public utility infrastructure and operations (e.g., water/wastewater, power, communications, pipelines).
<i>Vacant</i>	Undeveloped parcel with no active structures or established operational land use (may be idle, fallow, or reserved for future development).

Table A-1 in Appendix A shows how San Joaquin County Assessor use codes correspond to land use classifications for the fee. This fee methodology largely relies on data from the San Joaquin Assessor; this data was reviewed and corrected for accuracy/relevancy to this Fee. See the **Appeals** section for the process to resolve incorrect Fee land use determinations.

Structure Use Classifications

Structure Use Classifications were developed to categorize the type of structure (if any) present on the parcel. Structure Uses are tied to Land Use Classifications as shown in **Table 2**.⁶ Detailed Land Use descriptions from **Table A-1** of Appendix A describe how many structures/dwelling units are present on the property, per the land use codes. The Land Use Classification determines the Structure Use Classification for any structures/dwelling units; the County Use Codes determine the quantity of structures/units subject to the Fee. The structure quantities largely rely on data from the San Joaquin Assessor; this data was reviewed and corrected for accuracy/relevancy to this Fee. If the Fee structure use is incorrect, property owners can appeal for a correction. This process is detailed in the Appeals section.

Structure Use Classification	Description
<i>Residential</i>	Up to 4 single-family dwelling units (detached or attached) on an individual parcel, including typical accessory structures (garage, sheds). This classification also applies to agricultural parcels for the purposes of estimating population equivalents associated with on-site dwelling units.
<i>Multi-Family Residential</i>	A building or complex containing 5 or more dwelling units (e.g., apartments, condominiums, townhomes).
<i>Mobile Home</i>	A manufactured housing unit located on a permanent or semi-permanent site, including mobile home parks with multiple units and shared infrastructure.
<i>Commercial</i>	A structure used primarily for retail sales, customer service, or consumer-oriented business activity (e.g., stores, restaurants, shopping centers, service stations).
<i>Office</i>	A structure used primarily for administrative, professional, or business services, with limited on-site storage or production (e.g., medical, legal, finance, general business offices).
<i>Industrial</i>	A structure used primarily for manufacturing, processing, fabrication, equipment operations, warehousing, or distribution, including associated yards and support facilities.

⁶ **Table 2** also provides assumed Pumping Demand Factors and Population Per Housing Unit rates discussed in the next section of this report.

Table 2
County of San Joaquin GSA ESJ No. 1 Regulatory Fee
Pumping Demand Factors and Population Rates by Land Use

Land Use	Structure Use Type	Population Methodology (PPHU or EE / 1k Sq. Ft.)	PPHU or EE / 1k SF Rate	Pumping Demand Factor (AF per acre per year)
Agricultural Land Uses				
Orchard	Residential	PPHU	3.3	2.8
Pasture	Residential	PPHU	3.3	2.9
Row Crops	Residential	PPHU	3.3	2.2
Vineyard	Residential	PPHU	3.3	2.0
Dairy	Residential	PPHU	3.3	2.5
Poultry Farm	Residential	PPHU	3.3	2.5
Non-Irrigated Agricultural	Residential	PPHU	3.3	0.0
Residential Land Uses [1]				
Single Family Residential	Residential	PPHU	3.3	2.5
Rural Residential	Residential	PPHU	3.3	2.5
Multi Family Residential	Multi Family Residential	PPHU	2.7	2.5
Mobile Home	Mobile Home	PPHU	2.9	2.5
Commercial Land Uses				
Commercial	Commercial	EE / 1k Sq. Ft.	2.2	2.0
Office	Office	EE / 1k Sq. Ft.	3.3	2.0
Industrial	Industrial	EE / 1k Sq. Ft.	0.5	2.0
Other Land Uses				
Parks	N/A	N/A	0.0	3.0
Utilities	N/A	N/A	0.0	0.0
Vacant	N/A	N/A	0.0	0.0

[1] For Residential Land Uses, Pumping Demand Factor is only applicable to parcels over 5 acres. See "Fee Exemptions" section for additional information.

Fee Exemptions

1. *De minimis* extractors are defined in Water Code § 10721 as those who extract 2 acre-feet (AF) or less of groundwater annually for domestic purposes. Water Code § 10730 states that GSAs cannot impose fees on *de minimis* extractors unless those users are regulated under the applicable provisions. Neither ESJGWA nor the San Joaquin County Board of Supervisors as the governing body of GSA ESJ No. 1 have taken action to regulate *de minimis* extractors. Given the applicable statutory requirements, **Residential parcels under 5 acres are considered to be de-minimis extractors and are exempt from the Fee.** Rural Residential parcels greater than or equal to 5 acres are assumed to pump for uses other than domestic water use and are not exempt from the Fee. Residential parcels served by County Service Areas and Maintenance Districts that extract groundwater are not exempt on this basis, as described below.
2. All Utilities and Vacant land within the entire GSA are exempt from the Fee.
 - a. Utility parcels are exempt only where the parcel is used for electric, gas, communications, pipeline, transmission, or similar infrastructure that does not extract groundwater.
 - b. Water-serving facilities, County Service Areas, and Maintenance Districts that extract groundwater are not exempt on this basis. Where groundwater is produced and managed at the system level rather than by individual parcels, fees are calculated and applied under the district-level methodology described in the **County Maintenance Districts and County Service Areas** section.

Acreage Fee Component Methodology and Rate

The \$10,000 minimum dues charged to the GSA by the ESJGWA are apportioned evenly across all acres within the GSA subject to the Fee. The Acreage Fee Rate is calculated by dividing the Acreage Fee Budget (**Table 1**) by the total acreage within the GSA (**Table 3**). The acreage fee rate is rounded up to the nearest cent.

$$\text{Acreage Fee Rate} = \frac{\text{Acreage Fee Budget}}{\text{Total Acres}}$$

The Acreage Fee per parcel follows the following formula:

$$\text{Acreage Fee} = \text{Fee Acreage}_{\text{parcel}} \times \text{Acreage Fee Rate}$$

Population Fee Component Methodology and Rate

The number of dwelling units for each parcel was estimated based on the parcel's San Joaquin County Assessor's Data and structure use classification. The number of dwelling units assumed for each San Joaquin County Use Code is shown in **Table A-1** in Appendix A. All multi-family residential parcels within GSA ESJ No. 1 were reviewed individually to determine the correct number of dwelling units.

Person-Per-Housing-Unit Estimation

A Persons-Per-Housing-Unit (PPHU) methodology was applied to estimate the average population associated with applicable residential and agricultural-residential land uses.

PPHU values were derived from the 2023 American Communities Survey (ACS) 5-Year Estimates for San Joaquin County, using Tables B25032 (U.S. Census Bureau, 2023: ACS 5-Year Estimates Detailed Tables) and B25033 (U.S. Census Bureau, 2023: ACS 5-Year Estimates Detailed Tables), which provide population and housing unit totals by structure type. Census structure types were mapped to local land use categories, and the aggregated population and housing unit figures were used to calculate countywide PPHU values. These values were then applied to each parcel by multiplying the PPHU by the number of dwelling units indicated by the parcel's land use code. PPHU rates are shown by Structure Use Type in **Table 2**.

$$\text{Population Estimate}_{\text{parcel}} = \text{Number of Dwelling Units}_{\text{parcel}} \times \text{PPHU Value}$$

Table 3
County of San Joaquin GSA ESJ No. 1 Regulatory Fee
Total Pumping Units and Estimated Population by Land Use

Land Use	Total Acres	Parcel Count	Total Dwelling Units (Ag/Res) or 1k Sq. Ft. (Com)	Total Pumping Units (AF) [1]	Total Estimated Population
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D = A × Pumping Demand Factor (Table 2)</i>	<i>E = C × PPHU or EE / 1k Sq. Ft. Rate (Table 2)</i>
Agricultural Land Uses					
Orchard	17,393	281	83	48,701	273
Pasture	179	13	5	518	17
Row Crops	15,800	120	37	14,803	118
Vineyard	9,897	211	73	19,795	241
Dairy	387	4	3	968	12
Poultry Ranch	190	8	4	474	14
Non-Irrigated Agricultural	290	27	11	0	38
Subtotal Agricultural Land Uses	44,136	664	216	85,258	711
Residential Land Uses					
Single Family Residential	0	0	0	0	0
Rural Residential	637	83	97	1,592	320
Multi Family Residential	0	0	0	0	0
Mobile Home	10	1	4	24	12
Subtotal Residential Land Uses	647	84	101	1,616	332

Table 3
County of San Joaquin GSA ESJ No. 1 Regulatory Fee
Total Pumping Units and Estimated Population by Land Use

Land Use	Total Acres	Parcel Count	Total Dwelling Units (Ag/Res) or 1k Sq. Ft. (Com)	Total Pumping Units (AF) [1]	Total Estimated Population
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D = A × Pumping Demand Factor (Table 2)</i>	<i>E = C × PPHU or EE / 1k Sq. Ft. Rate (Table 2)</i>
Commercial Land Uses					
Commercial	72	22	81	144	177
Office	2	19	28	4	92
Industrial	381	14	168	762	84
Subtotal Commercial Land Uses	455	55	276	910	354
Other Land Uses					
Parks	37	3	N/A	112	0
Parcels Serviced by CSAs & MDs	543	1,554	N/A	1,090	5,365
Subtotal Other Land Uses	581	1,557	N/A	1,202	5,365
Total	45,819	2,360	N/A	88,987	6,761

[1] *De minimis* water users are excluded from the Fee. Refer to *de minimis* water users section for additional information.

Estimated Employees per 1,000 Sq. Ft.

For Commercial, Industrial, and Office land use classifications, population equivalent estimates were developed using employment-based factors expressed as employees per 1,000 square feet (EE/1k SF). Industrial uses were assigned a factor of 0.5 employees per 1,000 square feet based on the San Joaquin County Industrial Market Study (BAE Urban Economics, 2023). Commercial uses were assigned 2.2 employees per 1,000 square feet; Office uses were assigned 3.3 employees per 1,000 square feet, both of which reflect typical industry-standard values (BAE Urban Economics, 2024). Estimated employees which were used as population equivalents were calculated by multiplying the assessor-reported structure size by the appropriate EE/1k SF factor and dividing by 1,000.

$$\begin{aligned} \text{Estimated Employees}_{\text{parcel}} \\ = \text{EE per 1k Sq. Ft. Rate} \times \text{Assessor's Structure Size}_{\text{parcel}} \div 1,000 \end{aligned}$$

Exemptions from the Population Fee Component

Parks are exempt from the population estimation methodology, since this land use has no residents or consistent employees.

All parcels on Staten Island, regardless of land use classification, are excluded from the population fee component. Staten Island is a subsided Delta island where pumping is conducted for land dewatering rather than groundwater extraction. As such, additional population on this delta island does not increase or contribute to extractive groundwater use.

Population Fee Rate

The population fee rate is calculated by dividing the Population Fee Budget (**Table 1**) by the total estimated population within the GSA (**Table 3**). The population fee rate is rounded up to the nearest cent.

$$\text{Population Fee Rate} = \frac{\text{Population Fee Budget}}{\text{Total Estimated Population}}$$

For Residential and Agricultural land uses, the population fee per parcel follows the following formula:

$$\text{Population Fee} = \text{Population Estimate}_{\text{parcel}} \times \text{Population Fee Rate}$$

For Commercial, Industrial, and Office land use classifications, the population equivalent fee per parcel follows the following formula:

$$\text{Population Fee} = \text{Estimated Employees}_{\text{parcel}} \times \text{Population Fee Rate}$$

Pumping Fee Component Methodology and Rate

Groundwater pumping demand factors, grouped by land use classification and expressed in acre-feet (AF) per acre, are also shown in **Table 2**. Details on these estimates and sources are outlined in Appendix A.

Pumping Units

Groundwater pumping units per parcel are determined by multiplying the Fee Acreage of the parcel by the groundwater pumping demand factor (AF per acre) from **Table 2**.

$$\mathbf{Pumping\ Units} = \mathbf{Fee\ Acreage}_{\mathbf{parcel}} \times \mathbf{Pumping\ Demand\ Factor}$$

Pumping Fee

The Pumping Fee Rate is calculated by dividing the Pumping Fee Budget (**Table 1**) by the total estimated pumping units within the GSA (**Table 3**). This calculation produces a dollar-per-acre-foot-equivalent rate that allocates the pumping-related portion of the regulatory fee proportionally across all estimated groundwater demand in the GSA. The Pumping Fee Rate is rounded up to the nearest cent.

$$\mathbf{Pumping\ Fee\ Rate} = \frac{\mathbf{Pumping\ Fee\ Budget}}{\mathbf{Total\ Pumping\ Units}}$$

The pumping fee for each parcel subject to the Fee follows the following formula:

$$\mathbf{Pumping\ Fee} = \mathbf{Pumping\ Units}_{\mathbf{parcel}} \times \mathbf{Pumping\ Fee\ Rate}$$

Exemptions from the Pumping Fee Component

Acreage on Staten Island (defined as row crops) is excluded from pumping fee calculations. Staten Island is a subsided Delta island where pumping is conducted for land dewatering rather than groundwater extraction; as such, this activity does not constitute extractive groundwater use subject to the Pumping Fee Component.

County Maintenance Districts and County Service Areas

Land within GSA ESJ No. 1 that receives water service from County-operated Maintenance Districts (MDs) and County Service Areas (CSAs) that extract groundwater is treated differently to reflect the centralized nature of water supply and groundwater extraction in these areas. Because groundwater extraction occurs at the system level rather than on individual parcels, applying the standard parcel-level methodology would not accurately represent actual groundwater use.

Accordingly, individual parcels within MDs and CSAs are not charged fees directly. Instead, fees are calculated and applied at the district level in a manner that reflects the consolidated nature of groundwater production and service delivery.

For each MD or CSA, total groundwater use is based on measured historical pumping data provided by San Joaquin County Public Works. A five-year average is used to establish representative annual demand. This measured demand replaces the parcel-level pumping estimation methodology described above. The pumping fee for each MD or CSA is calculated by applying the Pumping Fee Rate to the total measured groundwater use.

The population fee component for each MD or CSA is calculated using the same methodology applied elsewhere within the GSA. Population equivalents are estimated for all parcels within the MD or CSA and aggregated to determine the total population attributable to the district.

Similarly, the acreage fee component is calculated by summing all fee-applicable acreage within the MD or CSA and applying the acreage fee rate to the total district acreage.

The resulting total fee for each MD or CSA reflects the district's proportional share of regulatory costs based on actual groundwater extraction, estimated population, and total acreage. This approach ensures that fees are allocated in a manner that reasonably relates to the burdens placed on the groundwater sustainability program.

Maintenance Districts and County Service Areas within GSA ESJ No. 1 that extract groundwater and are subject to the Fee include:

- CSA 12 (Thornton)
- CSA 31 (Flag City)
- Mokelumne Acres Maintenance District
- Rancho San Joaquin Maintenance District
- Spring Creek Estates Maintenance District

The Lincoln Village Maintenance District and Colonial Heights Maintenance District, along with the parcels they serve, are exempt from the Fee because they do not extract groundwater and instead receive water from the City of Stockton. Users within these districts contribute to SGMA compliance through City of Stockton water rates and charges.

Section 4: FY 2026/2027 Fees

Table 4 shows the FY 2026/2027 fee rate calculations for each fee component.

Table 5 summarizes total expected fee revenue by land use classification and fee component.

Table 6 shows the total fees for each CSA and MD with parcels in GSA ESJ No. 1.

The Fee roll is included as Appendix B of this report.

Table 4
County of San Joaquin GSA ESJ No. 1 Regulatory Fee
FY 2026/2027 Fee Rate Calculations

Fee Component	Formula	Amount	Source
Acreage Fee			
Acreage Fee Budget	<i>B</i>	\$10,000.00	<i>Table 1</i>
Total Acres	<i>E</i>	45,819	<i>Table 3</i>
Acreage Fee Rate	$F = B / E$	\$0.22	
Pumping Fee			
Pumping Fee Budget	<i>C</i>	\$71,665.50	<i>Table 1</i>
Total Pumping Units	<i>G</i>	88,987	<i>Table 3</i>
Pumping Fee Rate	$H = C / G$	\$0.81	
Population Fee			
Population Fee Budget	<i>D</i>	\$47,777.00	<i>Table 1</i>
Total Estimated Population	<i>I</i>	6,761	<i>Table 3</i>
Population Fee Rate	$J = D / I$	\$7.07	

Table 5
County of San Joaquin GSA ESJ No. 1 Regulatory Fee
Fee Summary by Land Use

Land Use	Total Acreage Fee	Total Pumping Fee	Total Population Fee	Total Fee Revenue
Agricultural Land Uses				
Orchard	\$3,827	\$39,448	\$1,928	\$45,209
Pasture	\$39	\$419	\$117	\$582
Row Crops	\$3,476	\$11,990	\$831	\$16,301
Vineyard	\$2,177	\$16,034	\$1,700	\$19,914
Dairy	\$85	\$784	\$87	\$956
Poultry Ranch	\$42	\$384	\$96	\$522
Non-Irrigated Agricultural	\$64	\$0	\$268	\$343
Subtotal Agricultural Land Uses	\$9,710	\$69,059	\$5,027	\$83,826
Residential Land Uses				
Single Family Residential	\$0	\$0	\$0	\$0
Rural Residential	\$140	\$1,290	\$2,263	\$3,693
Multi Family Residential	\$0	\$0	\$0	\$0
Mobile Home	\$2	\$20	\$82	\$104
Subtotal Residential Land Uses	\$142	\$1,309	\$2,345	\$3,796
Commercial Land Uses				
Commercial	\$16	\$116	\$1,253	\$1,389
Office	\$0	\$4	\$653	\$657
Industrial	\$84	\$618	\$593	\$1,295
Subtotal Commercial Land Uses	\$100	\$737	\$2,499	\$3,341
Other Land Uses				
Parks	\$8	\$90	\$0	\$99
CSAs & MDs	\$120	\$883	\$37,927	\$38,930
Subtotal Other Land Uses	\$128	\$974	\$37,927	\$39,028
Totals [1]	\$10,080	\$72,080	\$47,799	\$129,991

[1] Totals exceed budget due to rounded rates. Total Fee Revenue exceeds sum of total components due to \$2 base fee implementation.

Table 6
County of San Joaquin GSA ESJ No. 1 Regulatory Fee
County Service Area and Maintenance District Fees

CSA/MD	Count	Item	Fee Rates	Fees
CSA 12 (Thornton)				
	239 Parcels			
Acreage Fee Component	277.1 acres		\$0.22	\$60.96
Pumping Fee Component	151.3 AF demand		\$0.81	\$122.55
Population Fee Component	739.8 population		\$7.07	\$5,230.39
Total Fee				\$5,413.90
CSA 31 (Flag City)				
	4 Parcels			
Acreage Fee Component	7.2 acres		\$0.22	\$1.59
Pumping Fee Component	122.8 AF demand		\$0.81	\$99.47
Population Fee Component	26.6 population		\$7.07	\$188.06
Total Fee				\$289.12
Mokelumne Acres Maintenance District				
	1,221 Parcels			
Acreage Fee Component	223.7 acres		\$0.22	\$49.22
Pumping Fee Component	694.7 AF demand		\$0.81	\$562.71
Population Fee Component	4,304.4 population		\$7.07	\$30,432.11
Total Fee				\$31,044.03
Rancho San Joaquin Maintenance District				
	53 Parcels			
Acreage Fee Component	24.6 acres		\$0.22	\$5.41
Pumping Fee Component	61.9 AF demand		\$0.81	\$50.14
Population Fee Component	174.9 population		\$7.07	\$1,236.54
Total Fee				\$1,292.10
Spring Creek Estates Maintenance District				
	37 Parcels			
Acreage Fee Component	10.7 acres		\$0.22	\$2.35
Pumping Fee Component	59.6 AF demand		\$0.81	\$48.28
Population Fee Component	118.8 population		\$7.07	\$839.92
Total Fee				\$890.54

Total Fee Calculation and Examples

The total calculated fee is determined by first calculating the acreage fee, population fee, and pumping fee for each parcel and rounding each component to the nearest cent. The three rounded components are then summed, and the total calculated fee is rounded down to the nearest even cent. All non-exempt parcels within GSA ESJ No. 1 are subject to a base fee of \$2 to account for the administrative burden of collecting and administering the fee. The total fee levied is the calculated amount when it exceeds \$2 and is \$2 when it does not.

$$\text{Total Calculated Fee}_{\text{parcel}} = \text{Acreage Fee}_{\text{parcel}} + \text{Population Fee}_{\text{parcel}} + \text{Pumping Fee}_{\text{parcel}}$$

If $\text{Total Calculated Fee} \geq \2 ,

$$\text{Total Fee}_{\text{parcel}} = \text{Total Calculated Fee}_{\text{parcel}}$$

If $\text{Total Calculated Fee} < \2 ,

$$\text{Total Fee}_{\text{parcel}} = \$2$$

Example Fee Calculations

All example fees are presented for parcels outside of CSAs and MDs.

Example 1: Irrigated Orchard, 50 acres, 0 structures

1. Calculate Acreage Fee
 - a. Acreage Fee = Fee Acreage × Acreage Fee Rate (**Table 4**)
 - b. 50 acres × \$0.22 per acre = \$11.00
2. Calculate Pumping Fee
 - a. Pumping Fee = Fee Acreage × Pumping Demand Factor (**Table 2**) × Pumping Fee Rate (**Table 4**)
 - b. 50 acres × 2.8 AF per acre × \$0.81 per AF = \$113.40
3. Calculate Population Fee
 - a. Population Fee = Number of Dwelling Units × PPHU Rate (**Table 2**) × Population Fee Rate (**Table 4**)
 - b. 0 Dwelling Units × 3.3 PPHU × \$7.07 per person equivalent = \$0.00
4. Calculate Total Fee
 - a. Calculated Total Fee = Acreage Fee + Pumping Fee + Population Fee
 - b. Calculated Total Fee = \$11.00 + \$113.40 + \$0.00 = \$124.40
5. Round Calculated Total Fee down to nearest 2 cents to determine Total Fee, then increase to \$2.00 if below \$2.00
 - a. Total Fee = \$124.40

Example 2: Single Family Residential, 0.25 acres, 1 structure

1. Residential parcel is less than 5 acres → *De minimis* extractor → Exempt from Fee

Example 3: Commercial Structure, 1 acre, 6,000 sq. ft. structure

1. Calculate Acreage Fee
 - a. Acreage Fee = Fee Acreage × Acreage Fee Rate (**Table 4**)
 - b. 1 acre × \$0.22 per acre = \$0.22
2. Calculate Pumping Fee
 - a. Pumping Fee = Fee Acreage × Pumping Demand Factor (**Table 2**) × Pumping Fee Rate (**Table 4**)
 - b. 1 acre × 2 AF per acre × \$0.81 per AF = \$1.62
3. Calculate Population Fee
 - a. Population Fee = Assessor's Structure Size × EE / 1k Sq. Ft. (**Table 2**) ÷ 1,000 × Population Fee Rate (**Table 4**)
 - b. 6,000 Sq. Ft. × 2.2 EE ÷ 1,000 Sq. Ft. × \$7.07 per person equivalent = \$93.32
4. Calculate Total Fee
 - a. Calculated Total Fee = Acreage Fee + Pumping Fee + Population Fee
 - b. Calculated Total Fee = \$0.22 + \$1.62 + \$93.32 = \$95.16
5. Round Calculated Total Fee down to nearest 2 cents to determine Total Fee, then increase to \$2.00 if below \$2.00
 - a. Total Fee = \$95.16

Example 4: Rural Residential, 10 acres, 1 structure

1. Calculate Acreage Fee
 - a. $\text{Acreage Fee} = \text{Fee Acreage} \times \text{Acreage Fee Rate (Table 4)}$
 - b. $10 \text{ acres} \times \$0.22 \text{ per acre} = \2.20
2. Calculate Pumping Fee
 - a. $\text{Pumping Fee} = \text{Fee Acreage} \times \text{Pumping Demand Factor (Table 2)} \times \text{Pumping Fee Rate (Table 4)}$
 - b. $10 \text{ acres} \times 2.5 \text{ AF per acre} \times \$0.81 \text{ per AF} = \$20.25$
3. Calculate Population Fee
 - a. $\text{Population Fee} = \text{Assessor's Structure Size} \times \text{PPHU Rate (Table 2)} \times \text{Population Fee Rate (Table 4)}$
 - b. $1 \text{ Dwelling Unit} \times 3.3 \text{ PPHU} \times \$7.07 \text{ per person equivalent} = \23.33
4. Calculate Total Fee
 - a. $\text{Calculated Total Fee} = \text{Acreage Fee} + \text{Pumping Fee} + \text{Population Fee}$
 - b. $\text{Calculated Total Fee} = \$2.20 + \$20.25 + \$23.33 = \$45.78$
5. Round Calculated Total Fee down to nearest 2 cents to determine Total Fee, then increase to \$2.00 if below \$2.00
 - a. $\text{Total Fee} = \$45.78$

Appeals

Any property owner who believes his or her property has been incorrectly classified for purposes of the fee may submit a written appeal to the San Joaquin County Public Works Director. Appeals are limited to the classification of the property and the resulting application of the fee.

Appeals must include a statement describing the basis for the requested reclassification and should include supporting documentation. Appeals must be submitted no later than June 30 preceding the fiscal year for which the fee is being imposed. Appeals received after this date will be considered for the subsequent fiscal year.

Upon receipt of an appeal, the Public Works Director, or designee, will review the appeal and supporting materials and may request additional information or conduct additional review, as appropriate. Following review, the Public Works Director will make a determination regarding the appeal.

If the Public Works Director determines that a reclassification is warranted, the fee roll will be adjusted accordingly for the subsequent fiscal year. Appeals shall apply prospectively only. Adjustments to prior fiscal years will not be made, and no refunds will be issued for fees paid in prior fiscal years, except in cases of demonstrated administrative error, as determined by the Public Works Director. Any such refund shall be limited in scope and duration, consistent with applicable law and County policy.

Written Appeals should be submitted to the following address:

San Joaquin County Department of Public Works
1810 East Hazelton Avenue / P.O. Box 1810
Stockton, CA 95201

(209) 468-3000
Email: sgmafeeappeal@sjgov.org

Include in the email subject line: **SGMA Regulatory Fee**

Appendix A: Groundwater Demand Assumptions and County Use Codes

Groundwater demand assumptions by land use are based on the methodology developed in the North San Joaquin Water Conservation District (NSJWCD) Engineer's Report⁷ (North San Joaquin Water Conservation District, 2022) to fund SGMA implementation. This approach is appropriate for use in GSA ESJ No. 1 because NSJWCD is part of the same Eastern San Joaquin Groundwater Subbasin and relies on the same underlying technical foundation established through the Eastern San Joaquin Groundwater Sustainability Plan (GSP).

The NSJWCD methodology estimates groundwater use by assigning representative AF per acre demand factors to each land use classification in lieu of parcel-level metered data. The demand factors, presented in the 2022 Engineer's Report (Appendix A, Table 2) are derived from regional planning documents, technical studies, and groundwater modeling efforts prepared for the Eastern San Joaquin Groundwater Authority, including work by Woodard & Curran using the IWFM Demand Calculator (Woodard & Curran, 2018). This analysis provides a consistent, basin-wide framework for estimating groundwater demand across land uses and reflects locally vetted assumptions regarding agricultural and urban water use. Accordingly, utilizing these demand factors ensures that groundwater pumping estimates for GSA ESJ No. 1 are based on an established, technically supported methodology that is consistent with the broader subbasin planning framework.

For purposes of establishing the GSA ESJ No. 1 Fee rates, total groundwater use estimated for the Fee calculation is not intended to match groundwater use estimates developed for the Groundwater Sustainability Plan. The current GSP model employs a basin-wide analytical approach using aggregated land use data and tools such as aerial imagery to estimate actual cropped acreage and overall groundwater demand. In contrast, the GSA ESJ No. 1 Fee is to be applied on a parcel-by-parcel basis using administrable and defensible assumptions, where parcel-specific conditions cannot always be reliably resolved. Accordingly, the Fee's methodology conservatively assumes that the full parcel area utilizes groundwater at a typical standardized use rate in order to ensure consistency and proportional allocation of regulatory costs. All demand estimates utilized for this fee are shown in **Table 2**.

Irrigated Agricultural Land Uses

Irrigated agricultural land uses are assigned groundwater demand factors derived from the agricultural water demand estimates developed for the ESJ Subbasin GSP. These estimates are based on crop-specific evapotranspiration, effective precipitation, and irrigation efficiency as calculated using the IWFM Demand Calculator and documented in the Woodard & Curran technical memoranda supporting the ESJ Subbasin Water Resources Model. Average applied water demand values are assigned by agricultural land use category to represent maximum long-term conditions.

⁷ <https://www.nsjwcd.com/files/2ce6ad1b6/engineers-report-final-april-2022.pdf>

Livestock-related land uses frequently include irrigated cropland for feed production or mixed agricultural operations (e.g., pasture, hay, orchards, or vineyards). These parcels are assigned an average irrigated agricultural demand of 2.5 AF per acre.

Non-Irrigated Agricultural Land Uses

This includes parcels identified as dry farming or grazing; it also includes parcels without any aerial indication of irrigation. The pumping demand factor for these land uses is set to 0, based on the assumption that no groundwater is being extracted.

Residential Land Uses

Residential parcels smaller than 5 acres are considered *de minimis* groundwater users and are excluded from the Fee.

Residential parcels 5 acres or greater are assumed to include irrigated land uses beyond indoor residential demand. Review of aerial imagery and land use patterns in the Eastern San Joaquin Subbasin indicates that many large residential parcels support irrigated agricultural production (e.g., orchards, vineyards, pasture). Consistent with agricultural demand assumptions used in the ESJ GSP, these parcels are assigned an average irrigated agricultural demand of 2.5 AF per acre using the full Fee Acreage.

Commercial Land Uses

Commercial land uses encompass a wide range of activities, including office, retail, industrial, and food processing uses. Groundwater demand for commercial parcels is represented using an average applied water demand of 2.0 AF per acre, consistent with groundwater use estimates reported in regional water planning documents and comparable municipal water master plans within the Eastern San Joaquin Subbasin.

Other Land Uses

Park irrigation demand is set at 3.0 AF per acre per year, based on a University of California, Riverside (Robert L. Green, 2005) evaluation of annual irrigation requirements for golf courses. Published studies indicate that golf courses in California typically apply approximately 2 to 4 AF per acre annually, with actual demand varying by climate, turf type, and irrigation efficiency. Given the similarity in irrigated turf characteristics and management practices, this range provides a reasonable and defensible basis for estimating park irrigation demand. The selected 3.0 AF per acre value represents a mid-range planning assumption that is appropriate for parks within the GSA and broadly representative of Central Valley conditions.

Vacant and Utility land uses are exempt from the Fee.

Table A-1
County of San Joaquin GSA ESJ No. 1
County Use Codes and Dwelling Unit Assumptions

Use Code	Description	Regulatory Fee Categorization	Dwelling Units
0	USE CODE NOT ASSIGNED	Exempt	0
1	VAC RES LOT - DEV W/UTIL.	Exempt	0
1A	VAC RES LOT - DEV W/UTIL.	Exempt	0
2	VAC LOT W/PROB. W/C PRECLUDES BLDG A RE	Exempt	0
2A	VAC LOT W/PROB. W/C PRECLUDES BLDG A RE	Exempt	0
3	VAC LOT - TOTALLY UNUS. (INCURABLE)	Exempt	0
3A	VAC LOT - TOTALLY UNUS. (INCURABLE)	Exempt	0
4	VAC RES LOT W/MICS. RES. IMPRS (GARAGE,	Exempt	0
4A	VAC RES LOT W/MICS. RES. IMPRS (GARAGE,	Exempt	0
5	VAC RES SUBDIVISION SITE	Exempt	0
5A	VAC RES SUBDIVISION SITE	Exempt	0
6	VAC RES LOT-UNDEV	Exempt	0
6A	VAC RES LOT-UNDEV	Exempt	0
7	POTENTIAL RESIDENTIAL SUBDIVISION	Exempt	0
7A	POTENTIAL RESIDENTIAL SUBDIVISION	Exempt	0
10	SINGLE FAMILY DWELLING(SFD)	Residential	1
11	CONDOMINIUM UNIT	Residential	1
12	PLANNED UNIT RESIDENTAIL DEV. (PURD)	Exempt	0
13	SINGLE FAMILY RESIDENCE W/ SECONDARY RES SQ FT	Residential	2
13I	SINGLE FAMILY RESIDENCE W/ SECONDARY RES SQ FT	Residential	2
14	SFD W/SECONDARY USE (I.E. BARBER SHOP,	Residential	1
15	ZERO LOT LINE RES	Residential	1
16	RES LOT W/MOBILEHOME	Mobile Home	1
17	SINGLE FAMILY with COMMON WALL (DUET, HALF-PLEX, etc)	Residential	1
20	VAC LOT (ZONED FOR TWO UNITS)	Exempt	0
21	ONE DUPLEX - ONE BLDG	Residential	2
22	TWO SFDS ON SINGLE PARCEL	Residential	2
30	VACANT LOT ZONED FOR 3 OR 4 UNITS	Exempt	0
31	SINGLE TRIPLEX -(3 UNITS, 1 STRUC.)	Residential	3
32	THREE UNITS - 2 OR MORE STRUCTURES	Residential	3
34	SINGLE FOURPLEX	Residential	4
35	FOUR UNITS, 2 OR MORE STRUCTURES	Residential	4
40	VACANT LOTS ZONED FOR APARTMENTS	Exempt	0
41	5-10 RES. UNITS - SINGLE BLDG	Multi Family Residential	Varies
42	5-10 RES. UNITS - 2 OR MORE BLDGS.	Multi Family Residential	Varies
43	11-20 RES. UNITS - ONE STRUCTURE	Multi Family Residential	Varies
44	11-20 RES. UNITS - 2 OR MORE BLDGS.	Multi Family Residential	Varies
45	21-40 UNITS	Multi Family Residential	Varies
46	41-100 UNITS	Multi Family Residential	Varies
47	OVER 100 UNITS	Multi Family Residential	Varies

Table A-1
County of San Joaquin GSA ESJ No. 1
County Use Codes and Dwelling Unit Assumptions

Use Code	Description	Regulatory Fee Categorization	Dwelling Units
48	HIGH RISE APARTMENTS	Multi Family Residential	Varies
50	RURAL RESIDENTIAL - VACANT HOMESITE	Rural Residential	0
51	RURAL RESIDENCE - 1 RES.	Rural Residential	1
52	RURAL RESIDENTIAL - 2 OR MORE RES.	Rural Residential	2
53	RURAL RESIDENTIAL - VACANT - DEV. WITH	Rural Residential	0
54	RURAL RES. - WITH MISC. RES. IMPS; ONLY	Rural Residential	1
55	LABOR CAMP	Non-Irrigated Agricultural	0
56	RURAL RESIDENTIAL W/MOBILHOME	Rural Residential	1
59	RESIDENTIAL CARE HOME (6 UNITS OR LESS)	Commercial	N/A
60	MOTELS LESS THAN 50 UNITS	Commercial	N/A
61	MOTELS OVER 50 UNITS	Commercial	N/A
62	MOTELS LESS THAN 50 UNITS W/SOME KIT.	Commercial	N/A
63	MOTELS OVER 50 UNITS W/SOME KITCHENS	Commercial	N/A
64	MOTELS LESS THAN 50 UNITS W/SHOPS	Commercial	N/A
65	MOTELS OVER 50 UNITS W/SHOPS	Commercial	N/A
68	RESORT MOTELS - CABINS ETC.	Commercial	N/A
70	HOTEL W/O RESTAURANT	Commercial	N/A
71	HOTEL W/RESTAURANT	Commercial	N/A
78	ROOMING HOUSE - CONVENT - RECTORY ETC.	Commercial	N/A
80	COMMON AREAS - NO STRUCTURES	Exempt	0
81	COMMON AREAS - W/STRUCTURES	Exempt	0
82	COMMON AREAS - ROADS & STREETS	Exempt	0
90	MOBILE HOME PARK	Commercial	N/A
91	OVERNIGHT TYPE TRAILER PARK	Commercial	N/A
92	MOBILE HOME PARK W/OVERNIGHT FACILITIES	Commercial	N/A
93	RESORT TYPE TRAILER PARK	Commercial	N/A
94	MOBILE HOME CONDOMINIUM LOT	Mobile Home	1
95	MOBILEHOME APPURTENANCES	Mobile Home	1
96	MOBILE HOME	Mobile Home	1
100	VACANT COMMERCIAL LAND - UNDEV.	Commercial	N/A
101	VACANT COMMERCIAL LAND W/UTIL.	Commercial	N/A
102	VACANT COMMERCIAL LAND W/MISC IMPS	Commercial	N/A
107	POTENTIAL COMMERCIAL SUBDIVISION	Commercial	N/A
110	SINGLE STORY	Commercial	N/A
111	MULTIPLE STORY STORIES	Commercial	N/A
112	MULTIPLE STORES IN ONE BUILDING	Commercial	N/A
113	STORE WITH RES. UNIT OR UNITS	Commercial	N/A
114	STORE CONDO	Commercial	N/A
120	1 STORE & 1 OFFICE	Office	N/A
121	MULTIPLE COMBINATION OF OFFICES, SHOPS,	Office	N/A

Table A-1
County of San Joaquin GSA ESJ No. 1
County Use Codes and Dwelling Unit Assumptions

Use Code	Description	Regulatory Fee Categorization	Dwelling Units
130	1 STORY DEPARTMENT STORE	Commercial	N/A
131	2 STORY DEPARTMENT STORE	Commercial	N/A
132	MULTI-STORY DEPARTMENT STORE	Commercial	N/A
140	GROCERY STORE	Commercial	N/A
141	SUPERMARKETS	Commercial	N/A
142	CONVENIENCE STORE	Commercial	N/A
143	CONVENIENCE STORE WITH GAS SALES	Commercial	N/A
144	FRUIT STAND	Commercial	N/A
150	REGIONAL SHOPPING CENTER	Commercial	N/A
151	COMMUNITY SHOPPING CENTER	Commercial	N/A
152	NEIGHBORHOOD SHOPPING CENTER	Commercial	N/A
153	INDIVIDUAL PARCEL WITHIN REGIONAL SHOPP	Commercial	N/A
154	INDIVIDUAL PARCEL WITHIN COMMUNITY CEN	Commercial	N/A
155	INDIVIDUAL PARCEL W/IN NEIGHBORHOOD SHO	Commercial	N/A
156	SHOPPING CENTER COMMON AREA	Commercial	N/A
170	1 STORY OFFICE BUILDING	Office	N/A
171	2 STORY OFFICE BUILDING	Office	N/A
172	3 OR MORE STORY OFFICE BLDG.	Office	N/A
173	OFFICE BLDG W/RES UNIT OR UNITS	Office	N/A
180	ASSISTED LIVING RESIDENCE	Commercial	N/A
181	CONGREGATE SENIORS HOUSING	Multi Family Residential	Varies
182	CONTINUING CARE RETIREMENT COMMUNITY	Commercial	N/A
183	SKILLED NURSING FACILITY	Commercial	N/A
184	SPECIALTY HOME (DEVELOPMENTALLY DISABLE)	Commercial	N/A
189	OTHER SENIOR HOUSING TYPE OF PROPERTIES	Commercial	N/A
190	MEDICAL OFFICES	Office	N/A
191	DENTAL OFFICES	Office	N/A
192	MEDICAL DENTAL COMPLEX	Office	N/A
193	VETERINARY HOSPITALS	Commercial	N/A
194	ONE STORY OFFICE CONDO.	Office	N/A
195	TWO STORY OFFICE CONDO.	Office	N/A
196	MEDICAL OFFICE CONDO.	Office	N/A
197	DENTAL OFFICE CONDO.	Office	N/A
200	COMMERCIAL COMMON AREA - NON SHOPPING C	Commercial	N/A
201	MISC. MULTIPLE USES - NONE FULLY DOMINA	Commercial	N/A
202	COMMERCIAL USE(DOES'NT REASONABLY FIT A	Commercial	N/A
203	ANIMAL TRAINING FACILITY	Commercial	N/A
204	DAY CARE CENTER	Commercial	N/A
210	RESTAURANTS	Commercial	N/A
211	FAST FOOD RESTAURANTS	Commercial	N/A

Table A-1
County of San Joaquin GSA ESJ No. 1
County Use Codes and Dwelling Unit Assumptions

Use Code	Description	Regulatory Fee Categorization	Dwelling Units
212	FOOD PREPARATION - TAKE OUT ONLY	Commercial	N/A
213	COCKTAIL LOUNGE - BARS	Commercial	N/A
214	RESTAURANT W/RES UNIT OR UNITS	Commercial	N/A
230	WALK-IN THEATERS	Commercial	N/A
231	MULTIPLE SCREEN THEATERS	Commercial	N/A
240	BANKS	Commercial	N/A
250	FULL SERVICE STATIONS	Commercial	N/A
251	SELF SERV. STATION(HAS NO FACILITIES FO	Commercial	N/A
252	SERVICE STATION W/CAR WASH	Commercial	N/A
253	TRUCK TERMINALS	Commercial	N/A
254	BULK PLANTS	Commercial	N/A
255	SELF SERVICE STATION W/MINI MART	Commercial	N/A
256	CONVENIENCE STORE (MINI-MART) W/ GAS SA	Commercial	N/A
260	AUTO SALES W/SERVICE CENTER	Commercial	N/A
261	AUTO SALES W/O SERVICE CENTER	Commercial	N/A
262	USED CAR LOT	Commercial	N/A
263	OTHER SALES CENTERS (TRAILERS, MOBILE H	Commercial	N/A
270	FARM OR CONTS. MACH. SALES & SERVICE	Commercial	N/A
271	FARM OR CONTS. MACH. SALES ONLY	Commercial	N/A
272	FARM OR CONST. MACH. SERVICE ONLY	Commercial	N/A
280	AUTO & TRUCK REPAIRS & ACCESSORIES	Commercial	N/A
281	SPECIALTY SHOPS (TIRES, BRAKES, ETC.)	Commercial	N/A
282	CAR WASH	Commercial	N/A
283	SELF SERVICE CAR WASH	Commercial	N/A
284	LAUNDRY	Commercial	N/A
285	AUTO BODY SHOP	Commercial	N/A
290	RETAIL NURSERY	Commercial	N/A
291	COMMERCIAL/WHOLESALE NURSERY	Commercial	N/A
300	VACANT INDUSTRIAL LAND UNDEVELOPED	Exempt	0
301	VACANT INDUSTRIAL LAND - DEVELOPED WITH	Exempt	0
302	VACANT INDUSTRIAL LAND W/MISC IMPS	Exempt	0
307	POTENTIAL INDUSTRIAL SUBDIVISION	Exempt	0
310	LIGHT MFG. & LIGHT INDUSTRIAL	Industrial	N/A
311	LIGHT INDUSTRIAL & WAREHOUSING	Industrial	N/A
312	LIGHT INDUSTRIAL WHSE MULTIPLE TENNANTS	Industrial	N/A
313	INDUSTRIAL CONDO	Industrial	N/A
314	SHOP-WORK AREA W/SMALL OFFICE	Industrial	N/A
320	WAREHOUSING - ACTIVE	Industrial	N/A
321	WAREHOUSING - INACTIVE	Industrial	N/A
323	WAREHOUSING - YARD	Exempt	N/A

Table A-1
County of San Joaquin GSA ESJ No. 1
County Use Codes and Dwelling Unit Assumptions

Use Code	Description	Regulatory Fee Categorization	Dwelling Units
324	MINI STORAGE WAREHOUSING	Industrial	N/A
330	LUMBER MILLS	Industrial	N/A
331	RETAIL LUMBER YARDS	Industrial	N/A
332	SPECIALTY LUMBER PRODUCTS(MOULDINGS, SA	Industrial	N/A
340	PACKING PLANTS	Industrial	N/A
341	COLD STORAGE OR REFRIGERATED WHSE	Industrial	N/A
342	BOTTLING PLANT	Industrial	N/A
350	FRUIT & VEGETABLE	Industrial	N/A
351	MEAT PRODUCTS	Industrial	N/A
352	LARGE WINERY	Industrial	N/A
353	SMALL/BOUTIQUE WINERY	Industrial	N/A
354	SUGAR REFINERY	Industrial	N/A
355	OTHER FOOD PROCESSING	Industrial	N/A
360	FEED & GRAIN MILLS	Industrial	N/A
361	RETAIL FEED & GRAIN SALES	Industrial	N/A
362	STOCKYARDS	Industrial	N/A
363	AG CHEMICAL SALES AND/OR APPLICATION	Industrial	N/A
370	HEAVY INDUSTRY	Industrial	N/A
371	SHIPYARD	Industrial	N/A
380	MINERAL PROCESSING	Industrial	N/A
381	SAND & GRAVEL - SHALE	Industrial	N/A
382	GAS OR OIL WELL	Exempt	N/A
390	INDUSTRIAL COMMON AREA	Industrial	N/A
391	MISC. INDUSTRIAL MULT. USES - NONE FULL	Industrial	N/A
392	INDUST. USE(DOES'NT REASONABLY FIT ANY	Industrial	N/A
393	AIRPORT(PRIVATE	Industrial	N/A
400	IRRIGATED ORCHARD	Irrigated Orchard	0
401	IRRIGATED ORCHARD W/RESIDENCE	Irrigated Orchard	1
410	IRRIGATED NUT ORCHARD W/O RESIDENCE **Retired 12/2005 (Re-assigned to Use 400)	Irrigated Orchard	0
411	IRRIGATED NUT ORCHARD W/RESIDENCE **Retired 12/2005 (Re-assigned to Use 401)	Irrigated Orchard	1
420	IRRIGATED VINEYARD	Irrigated Vineyard	0
421	IRRIGATED VINEYARD W/RESIDENCE	Irrigated Vineyard	1
422	MIXED ORCHARD & VINEYARD **Retired 12/2005	Irrigated Orchard	0
423	MIXED ORCHARD & VINEYARD W/RESIDENCE **Retired 12/2005	Irrigated Orchard	1
450	IRRIGATED ROW CROPS	Irrigated Row Crops	0
451	IRRIGATED ROW CROPS W/RESIDENCE	Irrigated Row Crops	1
460	IRRIGATED PASTURE	Irrigated Pasture	0

Table A-1
County of San Joaquin GSA ESJ No. 1
County Use Codes and Dwelling Unit Assumptions

Use Code	Description	Regulatory Fee Categorization	Dwelling Units
461	IRRIGATED PASTURE W/RESIDENCE	Irrigated Pasture	1
462	HORSE RANCH	Non-Irrigated Agricultural	0
463	HORSE RANCH W/RESIDENCE	Non-Irrigated Agricultural	1
470	DAIRY	Dairy	0
471	DAIRY W/RESIDENCE	Dairy	1
480	POULTRY RANCH	Poultry Ranch	0
481	POULTRY RANCH W/RESIDENCE	Poultry Ranch	1
500	DRY FARM	Non-Irrigated Agricultural	0
501	DRY FARM W/RESIDENCE	Non-Irrigated Agricultural	1
510	DRY GRAZE	Non-Irrigated Agricultural	0
511	DRY GRAZE W/RESIDENCE	Non-Irrigated Agricultural	1
520	NON-IRRIGATED VINEYARDS	Non-Irrigated Agricultural	0
521	NON-IRRIGATED VINEYARDS W/RESIDENCE	Non-Irrigated Agricultural	1
530	SPECIALTY FARMS	Non-Irrigated Agricultural	0
540	PASTURE **Retired 12/2005 (Re-assigned to Use 510)	Non-Irrigated Agricultural	0
541	PASTURE W/RES **Retired 12/2005 (Re-assigned to Use 511)	Non-Irrigated Agricultural	1
550	TREE FARM	Irrigated Orchard	0
551	TREE FARM (W/ OR W/O RESIDENCE)	Irrigated Orchard	0
570	WASTE LAND **Retired 12/2005 (Re-assigned to Use 590)	Exempt	0
580	TIDELANDS **Retired 12/2005 (Re-assigned to Use 590)	Exempt	0
590	WASTE LANDS	Exempt	0
591	BERMS	Exempt	0
610	SWIM CENTERS	Commercial	N/A
611	RECREATOPMAL CENTERS	Commercial	N/A
612	MARINA OR YACHTING CLUB	Commercial	N/A
613	RAQUETBALL CLUB	Commercial	N/A
614	TENNIS CLUB	Commercial	N/A
615	PRIVATE CAMPGROUND OR RESORT	Commercial	N/A
620	PRIVATELY OWNED DANCE HALLS	Commercial	N/A
630	BOWLING ALLEYS	Commercial	N/A
631	ARCADES & AMUSEMENT CENTERS	Commercial	N/A
632	SKATING RINK	Commercial	N/A
640	CLUBS, LODGE HALLS	Commercial	N/A
650	PRIVATELY OWNED AUDITORIUMS & STADIUMS	Commercial	N/A
651	MUSEUMS	Commercial	N/A
660	18 HOLE PUBLIC GOLF COURSE	Parks	0
661	9 HOLE PUBLIC GOLF COURSE	Parks	0
662	COUNTRY CLUB	Commercial	N/A
663	MINIATURE	Commercial	N/A

Table A-1
County of San Joaquin GSA ESJ No. 1
County Use Codes and Dwelling Unit Assumptions

Use Code	Description	Regulatory Fee Categorization	Dwelling Units
664	DRIVING RANGE	Parks	0
670	PRIVATELY OWNED RACE TRACKS	Commercial	N/A
680	NON-PROFIT ORG. CAMPS (BOY SCOUTS, ETC.)	Commercial	N/A
681	OTHER PRIVATELY OWNED CAMPS	Commercial	N/A
690	PRIVATELY OWNED PARKS	Parks	0
691	PRIVATELY OWNED GAME REFUGE	Exempt	0
710	CHURCH, SYNAGOGUE OR TEMPLE	Commercial	N/A
711	OTHER CHURCH PROPERTY	Commercial	N/A
720	PRIVATE SCHOOL	Commercial	N/A
721	PAROCHIAL SCHOOL	Commercial	N/A
722	SPECIAL SCHOOL	Commercial	N/A
730	PRIVATE COLLEGES	Commercial	N/A
740	FULL SERVICE HOSPITAL	Commercial	N/A
742	CLINIC	Commercial	N/A
760	ORPHANAGES	Commercial	N/A
770	CEMETERIES (NON-PROFIT)	Parks	0
771	MORTUARIES & FUNERAL HOMES	Commercial	N/A
772	CEMETARY TAXABLE (PROFIT)	Parks	0
780	VOLUNTEER FIRE DEPTS.	Commercial	N/A
810	SBE VALUED	Commercial	N/A
811	UTILITY WATER COMPANY	Exempt	0
812	MUTUAL WATER COMPANY	Exempt	0
813	CABLE T.V.	Commercial	N/A
814	RADIO & TV BROADCAST SITE	Commercial	N/A
815	PIPELINE RIGHT-OF-WAY	Exempt	1
820	MINTERAL PRODUCING PROPERTY	Exempt	0
821	MINING RIGHTS	Exempt	0
822	TIMBER RIGHTS	Exempt	0
823	PROPERTY IN A STEAM PRODUCING FIELD	Exempt	0
824	STEAM RIGHTS	Exempt	0
830	PETROLEUM & GAS PRODUCING PROPERTIES	Exempt	0
840	WATER RIGHTS	Exempt	0
841	AIR RIGHTS	Exempt	0
850	RIGHT-OF-WAY	Exempt	0
851	PRIVATE ROAD	Exempt	0
860	WELL SITE	Exempt	0
861	TANK SITE	Exempt	0
862	SPRINGS & OTHER WATER SOURCES	Exempt	0
870	RIVERS & LAKES	Exempt	0
890	PARKING LOTS - FEE	Exempt	0

Table A-1
County of San Joaquin GSA ESJ No. 1
County Use Codes and Dwelling Unit Assumptions

Use Code	Description	Regulatory Fee Categorization	Dwelling Units
891	PARKING LOTS - NO FEE	Exempt	0
892	PARKING GARAGES	Exempt	0
900	VACANT FEDERAL LANDS	Exempt	0
901	FEDERAL BUILDINGS	Exempt	0
902	MILITARY INSTALLATION	Exempt	0
903	MISC FEDERAL PROPERTY	Exempt	0
910	VACANT STATE LANDS	Exempt	0
911	STATE BUILDINGS	Commercial	N/A
912	STATE SHOPS & YARDS	Commercial	N/A
913	STATE PARKS & OTHER REC FACILITIES	Commercial	N/A
914	STATE SCHOOLS, COLLEGES	Commercial	N/A
915	STATE HOSPITALS	Commercial	N/A
916	MISC STATE PROPERTY	Exempt	0
920	VACANT COUNTY LAND	Exempt	0
921	COUNTY BUILDINGS	Commercial	N/A
922	COUNTY SHOPS & YARDS	Commercial	N/A
923	COUNTY PARKS & OTHER REC FACILITIES	Parks	0
924	COUNTY HOSPITALS	Commercial	N/A
925	MISC COUNTY PROPERTY	Commercial	N/A
930	VACANT CITY LANDS	Exempt	0
931	CITY BUILDINGS	Commercial	N/A
932	CITY SHOPS & YARD	Commercial	N/A
933	CITY PARKS & OTHER REC. FACILITIES	Commercial	N/A
934	MUNI. UTILITY PROP.(RESERVOIRS,SEWER PL	Exempt	0
935	PARKING LOTS - GARAGES	Exempt	0
936	MUNICIPAL AIRPORTS	Commercial	N/A
937	MISC CITY PROPERTY	Exempt	0
940	SCHOOL DISTRICT PROPERTIES	Commercial	N/A
941	FIRE DISTRICTS	Exempt	0
942	FLOOD CONTROL DISTRICT PROPERTY	Exempt	0
943	WATER DISTRICT PROPERTY	Exempt	0
944	MISC. DISTRICT PROPERTY	Exempt	0
950	PUBLIC OWNED LAND - NON-TAXABLE	Exempt	0
951	PUBLIC OWNED LAND - TAXABLE [Section 11]	Exempt	0

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Appendix B: FY 2026/2027 Fee Roll

**County of San Joaquin GSA ESJ No. 1 Regulatory Fee
 FY 2026/2027 Fee Roll**

#	APN	Fee	#	APN	Fee	#	APN	Fee
1	001-030-050-000	250.84	45	001-080-140-000	34.56	89	001-120-070-000	50.66
2	001-030-060-000	122.84	46	001-080-280-000	10.50	90	001-120-130-000	73.60
3	001-030-070-000	99.52	47	001-080-290-000	26.90	91	001-120-150-000	99.52
4	001-030-080-000	99.52	48	001-080-300-000	20.50	92	001-120-180-000	377.72
5	001-030-090-000	99.52	49	001-080-310-000	15.98	93	001-120-210-000	24.98
6	001-030-100-000	99.52	50	001-080-320-000	65.36	94	001-130-030-000	45.78
7	001-030-110-000	116.00	51	001-080-340-000	38.16	95	001-130-040-000	96.92
8	001-030-120-000	107.88	52	001-080-370-000	35.28	96	001-130-110-000	14.36
9	001-030-130-000	103.90	53	001-080-460-000	16.42	97	001-130-150-000	17.82
10	001-040-050-000	15.20	54	001-080-470-000	3.60	98	001-130-160-000	23.58
11	001-040-060-000	248.80	55	001-080-520-000	207.32	99	001-130-170-000	34.06
12	001-040-200-000	36.12	56	001-080-530-000	591.56	100	001-130-180-000	61.48
13	001-040-210-000	658.26	57	001-080-560-000	5.40	101	001-130-200-000	131.46
14	001-040-220-000	162.40	58	001-080-580-000	37.02	102	001-130-230-000	89.30
15	001-050-010-000	34.56	59	001-080-610-000	58.16	103	001-130-240-000	44.62
16	001-050-020-000	73.38	60	001-080-620-000	34.56	104	001-130-290-000	145.50
17	001-050-040-000	6.00	61	001-090-030-000	189.42	105	001-130-340-000	154.46
18	001-050-050-000	96.92	62	001-090-050-000	379.68	106	001-130-380-000	34.64
19	001-050-060-000	73.60	63	001-090-060-000	35.40	107	001-130-410-000	23.46
20	001-050-070-000	1342.18	64	001-090-070-000	78.32	108	001-130-420-000	19.38
21	001-050-100-000	856.16	65	001-090-080-000	115.50	109	001-130-430-000	72.98
22	001-050-250-000	61.44	66	001-100-030-000	591.04	110	001-130-440-000	11.76
23	001-050-260-000	120.12	67	001-100-060-000	74.62	111	001-130-450-000	21.52
24	001-050-270-000	103.76	68	001-100-070-000	74.54	112	001-130-460-000	57.98
25	001-050-280-000	1464.02	69	001-110-020-000	8.24	113	001-130-470-000	71.26
26	001-060-040-000	150.90	70	001-110-050-000	34.60	114	001-130-480-000	2.00
27	001-060-050-000	294.74	71	001-110-090-000	64.36	115	001-130-570-000	46.16
28	001-060-060-000	21.94	72	001-110-150-000	64.64	116	001-130-580-000	63.62
29	001-060-080-000	302.64	73	001-110-160-000	35.90	117	001-140-010-000	69.02
30	001-060-100-000	2.00	74	001-110-170-000	2.00	118	001-140-230-000	20.12
31	001-070-010-000	64.20	75	001-110-200-000	124.46	119	001-140-240-000	14.94
32	001-070-040-000	51.82	76	001-110-220-000	175.58	120	001-140-430-000	18.42
33	001-070-070-000	7.66	77	001-110-240-000	85.28	121	001-140-670-000	37.28
34	001-070-080-000	2.00	78	001-110-250-000	99.42	122	001-140-700-000	71.00
35	001-070-100-000	23.82	79	001-110-270-000	35.70	123	001-140-740-000	35.74
36	001-070-110-000	2.00	80	001-110-280-000	23.46	124	001-140-770-000	2.00
37	001-070-120-000	323.82	81	001-110-290-000	8.14	125	001-140-810-000	4.00
38	001-080-020-000	11.20	82	001-110-360-000	54.96	126	001-140-820-000	13.64
39	001-080-040-000	98.18	83	001-110-370-000	42.24	127	001-140-830-000	3.68
40	001-080-050-000	49.74	84	001-110-380-000	60.02	128	001-140-840-000	3.68
41	001-080-060-000	71.74	85	001-110-420-000	38.68	129	001-140-850-000	4.04
42	001-080-090-000	111.20	86	001-120-010-000	187.14	130	001-140-860-000	7.50
43	001-080-100-000	36.86	87	001-120-020-000	101.30	131	001-150-010-000	120.14
44	001-080-110-000	51.26	88	001-120-060-000	90.92	132	001-150-020-000	118.24

**County of San Joaquin GSA ESJ No. 1 Regulatory Fee
 FY 2026/2027 Fee Roll**

#	APN	Fee	#	APN	Fee	#	APN	Fee
133	001-150-030-000	129.06	177	001-280-070-000	51.84	221	003-090-360-000	71.58
134	001-150-310-000	116.50	178	001-280-090-000	54.72	222	003-090-370-000	48.24
135	001-150-330-000	2.86	179	001-280-120-000	159.32	223	003-090-380-000	78.64
136	001-150-340-000	128.64	180	001-280-130-000	159.48	224	011-020-030-000	720.72
137	001-170-040-000	78.86	181	001-280-140-000	38.48	225	011-020-040-000	846.84
138	001-170-050-000	79.94	182	001-280-150-000	63.24	226	011-030-020-000	1564.22
139	001-170-060-000	164.40	183	001-280-160-000	63.94	227	011-030-170-000	968.96
140	001-170-070-000	164.62	184	003-030-020-000	14.72	228	011-030-210-000	1525.24
141	001-170-080-000	122.84	185	003-030-060-000	108.10	229	011-030-230-000	1361.46
142	001-170-090-000	99.52	186	003-030-070-000	36.04	230	011-140-120-000	68.76
143	001-170-100-000	80.08	187	003-030-100-000	44.72	231	011-150-070-000	96.92
144	001-170-110-000	99.52	188	003-030-130-000	14.32	232	011-150-200-000	53.70
145	001-170-120-000	99.52	189	003-030-140-000	88.82	233	011-150-220-000	83.30
146	001-170-130-000	99.52	190	003-030-150-000	69.38	234	011-160-020-000	43.72
147	001-170-140-000	99.52	191	003-030-160-000	72.14	235	011-160-070-000	61.18
148	001-180-080-000	235.78	192	003-030-170-000	89.08	236	011-170-340-000	2.10
149	001-180-110-000	328.42	193	003-040-030-000	70.32	237	011-180-280-000	68.90
150	001-180-130-000	7.76	194	003-040-040-000	83.78	238	011-190-120-000	28.78
151	001-180-140-000	487.22	195	003-040-070-000	96.00	239	013-020-570-000	105.44
152	001-180-150-000	73.92	196	003-040-140-000	152.12	240	013-020-660-000	3.86
153	001-180-230-000	137.34	197	003-040-170-000	60.06	241	013-020-690-000	22.38
154	001-180-240-000	118.94	198	003-040-190-000	76.80	242	013-020-710-000	6.52
155	001-180-270-000	140.70	199	003-040-200-000	76.92	243	013-020-770-000	59.56
156	001-210-140-000	36.04	200	003-050-020-000	80.08	244	013-030-450-000	52.86
157	001-210-150-000	83.30	201	003-050-030-000	41.72	245	013-040-020-000	86.36
158	001-210-170-000	95.12	202	003-050-040-000	18.40	246	013-040-510-000	21.40
159	001-210-200-000	41.24	203	003-050-060-000	18.40	247	013-040-560-000	63.16
160	001-210-210-000	34.00	204	003-050-080-000	305.76	248	013-090-090-000	43.86
161	001-210-270-000	6.30	205	003-050-110-000	145.18	249	015-020-020-000	36.80
162	001-210-280-000	14.28	206	003-050-130-000	107.58	250	015-020-030-000	15.46
163	001-210-290-000	54.46	207	003-050-140-000	200.64	251	015-020-560-000	27.90
164	001-210-340-000	62.78	208	003-050-150-000	57.88	252	015-020-570-000	44.76
165	001-210-350-000	28.80	209	003-050-160-000	9.20	253	015-040-020-000	47.00
166	001-210-380-000	109.30	210	003-060-030-000	254.36	254	015-040-030-000	49.56
167	001-230-020-000	149.14	211	003-080-010-000	61.42	255	015-040-040-000	34.56
168	001-230-450-000	138.80	212	003-080-020-000	107.58	256	015-040-050-000	34.56
169	001-230-460-000	394.08	213	003-080-030-000	32.12	257	015-040-610-000	45.78
170	001-250-030-000	103.70	214	003-080-050-000	51.62	258	015-050-090-000	48.20
171	001-250-050-000	293.80	215	003-080-060-000	12.12	259	015-140-100-000	78.78
172	001-250-060-000	290.72	216	003-080-100-000	147.16	260	015-140-140-000	52.64
173	001-250-070-000	534.28	217	003-080-110-000	17.40	261	015-170-060-000	26.92
174	001-260-100-000	395.60	218	003-090-090-000	2.00	262	015-210-090-000	2.00
175	001-280-020-000	12.88	219	003-090-100-000	45.22	263	015-210-170-000	2.00
176	001-280-040-000	89.56	220	003-090-110-000	61.50	264	015-210-180-000	84.82

**County of San Joaquin GSA ESJ No. 1 Regulatory Fee
 FY 2026/2027 Fee Roll**

#	APN	Fee	#	APN	Fee	#	APN	Fee
265	015-210-240-000	81.58	309	025-170-570-000	68.40	353	055-190-070-000	73.02
266	015-220-010-000	86.90	310	027-030-100-000	35.70	354	055-220-050-000	98.30
267	015-220-020-000	46.82	311	027-050-020-000	18.40	355	055-220-140-000	34.56
268	015-220-200-000	7.00	312	027-050-030-000	41.72	356	055-220-160-000	58.98
269	015-220-210-000	5.68	313	027-050-150-000	2.00	357	055-220-390-000	4.00
270	015-240-070-000	8.16	314	027-050-200-000	2.00	358	055-220-400-000	89.00
271	015-450-060-000	2.00	315	027-050-220-000	41.62	359	055-220-410-000	36.80
272	015-450-380-000	15.74	316	027-060-280-000	11.08	360	055-230-130-000	93.40
273	015-640-010-000	11.16	317	027-060-350-000	11.70	361	055-230-140-000	34.56
274	025-120-260-000	54.34	318	027-170-130-000	117.86	362	055-230-390-000	27.00
275	025-140-070-000	65.08	319	027-170-200-000	17.56	363	055-230-400-000	109.80
276	025-140-360-000	60.94	320	027-170-210-000	56.62	364	055-240-030-000	110.40
277	025-140-370-000	47.84	321	029-020-130-000	30.20	365	055-240-050-000	64.08
278	025-140-410-000	2.00	322	029-020-150-000	63.18	366	055-240-110-000	50.60
279	025-140-470-000	51.86	323	055-130-010-000	195.04	367	055-240-130-000	73.38
280	025-140-620-000	40.20	324	055-130-020-000	89.92	368	055-240-210-000	143.62
281	025-150-030-000	28.12	325	055-140-100-000	53.86	369	055-240-230-000	121.74
282	025-150-080-000	96.92	326	055-140-180-000	5.24	370	055-240-300-000	103.88
283	025-150-090-000	33.12	327	055-140-190-000	5.24	371	055-240-310-000	151.56
284	025-150-100-000	87.26	328	055-140-210-000	26.74	372	055-250-010-000	68.54
285	025-150-120-000	69.32	329	055-160-170-000	62.44	373	055-250-030-000	50.50
286	025-150-130-000	69.32	330	055-160-180-000	62.74	374	055-250-150-000	45.74
287	025-150-150-000	24.58	331	055-160-330-000	39.46	375	055-250-200-000	65.64
288	025-150-280-000	41.40	332	055-160-340-000	14.14	376	055-250-210-000	21.16
289	025-150-570-000	3.44	333	055-170-070-000	63.34	377	055-250-220-000	33.86
290	025-150-580-000	41.24	334	055-170-210-000	93.60	378	055-250-350-000	40.14
291	025-150-620-000	86.46	335	055-170-290-000	84.02	379	055-250-360-000	16.16
292	025-160-040-000	73.32	336	055-170-490-000	2.00	380	055-250-390-000	49.50
293	025-160-190-000	34.56	337	055-170-510-000	2.00	381	058-020-080-000	48.90
294	025-160-310-000	46.70	338	055-170-530-000	2.00	382	058-020-100-000	25.76
295	025-160-430-000	11.78	339	055-170-550-000	2.00	383	058-020-110-000	57.00
296	025-160-450-000	45.48	340	055-170-580-000	19.16	384	058-020-140-000	133.70
297	025-160-510-000	27.56	341	055-180-050-000	97.00	385	058-020-200-000	92.24
298	025-160-520-000	40.60	342	055-180-130-000	101.44	386	058-020-210-000	5.52
299	025-160-530-000	45.48	343	055-180-140-000	78.60	387	058-060-120-000	103.86
300	025-160-620-000	35.70	344	055-180-150-000	5.70	388	058-060-130-000	18.52
301	025-170-040-000	94.76	345	055-180-160-000	40.00	389	058-060-140-000	41.86
302	025-170-270-000	2.00	346	055-180-180-000	69.64	390	058-060-150-000	12.14
303	025-170-320-000	49.68	347	055-180-200-000	24.34	391	058-060-160-000	66.66
304	025-170-430-000	34.56	348	055-180-230-000	20.02	392	058-060-320-000	200.66
305	025-170-440-000	36.14	349	055-180-240-000	112.10	393	058-070-160-000	23.96
306	025-170-450-000	36.80	350	055-180-250-000	20.02	394	058-070-230-000	259.64
307	025-170-460-000	37.36	351	055-180-260-000	20.02	395	058-070-350-000	36.20
308	025-170-560-000	26.50	352	055-190-030-000	285.82	396	058-090-020-000	45.38

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#	APN	Fee	#	APN	Fee	#	APN	Fee
397	058-090-030-000	59.78	441	187-260-070-000	10.34	485	187-400-630-000	48.22
398	058-090-150-000	50.06	442	187-260-080-000	67.14	486	187-400-640-000	20.04
399	058-090-210-000	36.34	443	187-260-100-000	74.02	487	187-400-650-000	20.04
400	059-020-090-000	15.32	444	187-270-010-000	294.40	488	187-400-660-000	48.22
401	059-040-290-000	59.48	445	187-270-020-000	115.00	489	187-400-670-000	24.90
402	059-040-300-000	12.46	446	187-270-030-000	588.80	490	187-410-030-000	690.82
403	059-040-310-000	36.40	447	187-270-040-000	2.00	491	187-420-100-000	191.08
404	059-040-320-000	49.62	448	187-280-010-000	609.10	492	187-420-110-000	116.60
405	059-070-150-000	55.76	449	187-280-030-000	212.78	493	191-230-020-000	72.96
406	059-080-070-000	43.34	450	187-380-030-000	210.42	494	191-230-120-000	23.28
407	059-080-210-000	110.38	451	187-380-080-000	422.28	495	191-250-050-000	2.10
408	059-080-220-000	38.46	452	187-390-020-000	260.14	496	191-250-060-000	20.62
409	059-080-290-000	51.70	453	187-390-030-000	73.60	497	191-250-070-000	39.12
410	059-080-300-000	50.04	454	187-390-040-000	15.10	498	191-250-090-000	62.00
411	069-020-190-000	1995.84	455	187-390-060-000	218.12	499	201-040-010-000	283.44
412	072-020-560-000	298.02	456	187-390-070-000	224.16	500	201-040-020-000	320.32
413	072-450-110-000	26.52	457	187-390-080-000	99.52	501	201-040-030-000	82.80
414	077-440-010-000	18.38	458	187-400-040-000	45.12	502	201-040-060-000	82.20
415	077-440-020-000	25.44	459	187-400-050-000	45.12	503	201-040-080-000	116.80
416	077-440-030-000	19.80	460	187-400-060-000	66.90	504	201-040-090-000	246.14
417	077-440-040-000	23.32	461	187-400-200-000	123.94	505	201-050-060-000	96.56
418	077-440-050-000	18.38	462	187-400-220-000	663.22	506	201-070-020-000	398.08
419	077-440-060-000	22.62	463	187-400-270-000	57.88	507	201-070-050-000	110.40
420	077-440-070-000	21.20	464	187-400-320-000	25.72	508	201-070-060-000	36.80
421	077-440-080-000	21.20	465	187-400-330-000	45.80	509	201-070-070-000	73.60
422	077-440-090-000	19.80	466	187-400-350-000	42.74	510	201-070-080-000	147.20
423	077-440-100-000	25.44	467	187-400-370-000	45.28	511	201-070-120-000	336.20
424	077-440-110-000	19.80	468	187-400-390-000	24.32	512	201-070-130-000	8.66
425	077-440-120-000	23.32	469	187-400-410-000	45.12	513	201-070-140-000	2.00
426	077-450-010-000	23.32	470	187-400-420-000	45.12	514	201-070-150-000	91.20
427	077-450-020-000	20.50	471	187-400-430-000	2.14	515	201-070-160-000	70.26
428	077-450-030-000	25.44	472	187-400-450-000	45.80	516	201-070-170-000	127.52
429	077-450-040-000	24.74	473	187-400-460-000	45.28	517	201-080-010-000	54.24
430	077-450-060-000	24.74	474	187-400-470-000	19.44	518	201-080-050-000	42.22
431	080-290-100-000	136.88	475	187-400-500-000	46.92	519	201-080-060-000	84.02
432	080-290-390-000	111.82	476	187-400-510-000	45.80	520	201-080-130-000	136.84
433	187-230-030-000	294.40	477	187-400-520-000	2.20	521	201-080-150-000	147.56
434	187-230-040-000	358.80	478	187-400-530-000	45.80	522	201-080-160-000	399.86
435	187-240-020-000	220.80	479	187-400-540-000	24.90	523	201-090-030-000	189.10
436	187-240-150-000	100.84	480	187-400-560-000	34.56	524	201-090-050-000	427.06
437	187-240-160-000	102.70	481	187-400-570-000	16.74	525	201-090-070-000	255.14
438	187-260-010-000	530.66	482	187-400-590-000	45.80	526	201-090-100-000	140.42
439	187-260-020-000	377.20	483	187-400-610-000	20.04	527	201-090-110-000	315.48
440	187-260-050-000	10.44	484	187-400-620-000	48.22	528	201-100-010-000	262.72

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#	APN	Fee	#	APN	Fee	#	APN	Fee
529	201-100-020-000	199.04	573	203-050-120-000	2.64	617	203-100-020-000	2.22
530	201-100-030-000	222.36	574	203-050-140-000	45.50	618	203-100-040-000	2.00
531	201-100-040-000	398.08	575	203-050-150-000	45.08	619	203-100-050-000	2.00
532	201-100-050-000	157.22	576	203-050-160-000	37.42	620	203-100-120-000	2.00
533	201-100-080-000	123.62	577	203-050-170-000	88.40	621	203-100-150-000	2.00
534	201-100-100-000	126.24	578	203-050-180-000	45.08	622	203-100-160-000	2.06
535	201-130-010-000	199.04	579	203-050-200-000	99.52	623	203-110-020-000	222.36
536	201-130-060-000	398.08	580	203-050-210-000	24.88	624	203-110-030-000	272.12
537	201-140-010-000	396.48	581	203-050-260-000	74.64	625	203-110-040-000	146.78
538	201-140-040-000	39.96	582	203-050-270-000	25.52	626	203-110-050-000	2.48
539	201-140-050-000	95.58	583	203-050-290-000	48.20	627	203-110-100-000	34.56
540	201-140-060-000	80.08	584	203-050-300-000	102.06	628	203-110-110-000	127.02
541	201-140-080-000	39.96	585	203-050-310-000	115.46	629	203-110-120-000	76.08
542	201-140-150-000	4.98	586	203-050-320-000	48.20	630	203-110-130-000	40.94
543	201-140-160-000	4.98	587	203-050-340-000	165.78	631	203-110-170-000	98.22
544	201-140-170-000	4.98	588	203-050-360-000	42.40	632	203-110-190-000	121.98
545	201-140-180-000	4.98	589	203-060-010-000	40.72	633	203-110-200-000	100.04
546	201-140-190-000	4.98	590	203-060-030-000	549.34	634	203-110-210-000	48.20
547	201-140-200-000	241.28	591	203-060-040-000	92.14	635	203-110-220-000	72.96
548	201-140-220-000	75.72	592	203-060-050-000	85.52	636	203-110-230-000	98.14
549	201-140-230-000	101.66	593	203-060-070-000	73.60	637	203-110-240-000	97.78
550	201-140-240-000	85.56	594	203-060-080-000	265.50	638	203-120-060-000	199.04
551	201-140-250-000	77.54	595	203-060-190-000	123.96	639	203-120-130-000	194.48
552	201-150-010-000	306.06	596	203-060-230-000	126.90	640	203-120-170-000	157.16
553	201-150-020-000	48.20	597	203-060-280-000	322.14	641	203-120-220-000	119.38
554	201-150-040-000	130.54	598	203-060-320-000	142.90	642	203-120-230-000	98.74
555	201-150-130-000	19.86	599	203-070-050-000	145.04	643	203-120-260-000	114.32
556	201-150-150-000	155.86	600	203-070-060-000	145.04	644	203-120-270-000	43.10
557	201-150-160-000	2.00	601	203-080-100-000	68.78	645	203-200-050-000	421.40
558	201-150-270-000	15.14	602	203-080-110-000	68.78	646	203-200-270-000	123.22
559	201-150-280-000	42.32	603	203-080-230-000	18.14	647	203-200-280-000	73.86
560	201-150-290-000	194.90	604	203-080-290-000	47.72	648	203-200-290-000	43.40
561	201-150-300-000	24.46	605	203-080-300-000	166.82	649	203-200-320-000	157.98
562	201-150-310-000	4.00	606	203-080-310-000	43.48	650	203-210-040-000	66.36
563	201-150-320-000	131.76	607	203-080-340-000	24.88	651	203-210-050-000	199.04
564	201-150-330-000	50.76	608	203-080-350-000	24.88	652	203-210-080-000	195.94
565	201-150-340-000	34.30	609	203-080-360-000	24.88	653	203-210-150-000	197.52
566	203-040-060-000	154.28	610	203-080-370-000	146.48	654	203-210-230-000	45.18
567	203-050-030-000	199.04	611	203-090-050-000	12.24	655	203-210-240-000	69.92
568	203-050-040-000	96.92	612	203-090-080-000	2.16	656	203-210-270-000	90.56
569	203-050-050-000	103.40	613	203-090-090-000	3.86	657	203-210-290-000	34.56
570	203-050-060-000	73.60	614	203-090-110-000	96.78	658	203-210-360-000	55.34
571	203-050-070-000	99.52	615	203-090-150-000	34.22	659	203-210-370-000	53.26
572	203-050-090-000	99.52	616	203-090-170-000	57.48	660	203-210-380-000	52.02

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#	APN	Fee	#	APN	Fee	#	APN	Fee
661	203-210-430-000	24.88	705	207-090-070-000	115.86	749	247-070-150-000	7.46
662	203-210-440-000	124.10	706	207-090-110-000	90.38	750	247-070-160-000	48.20
663	203-210-450-000	60.64	707	207-090-120-000	34.56	751	247-070-170-000	35.06
664	205-050-110-000	198.78	708	207-100-040-000	442.66	752	247-090-050-000	24.44
665	205-050-190-000	198.78	709	207-100-050-000	333.28	753	247-090-210-000	27.64
666	205-060-200-000	122.84	710	207-100-060-000	486.44	754	247-090-230-000	27.38
667	205-060-450-000	93.70	711	207-100-070-000	266.12	755	247-090-310-000	22.00
668	206-120-120-000	24.66	712	207-110-020-000	166.24	756	247-090-370-000	73.08
669	207-050-090-000	2.00	713	207-120-010-000	714.48	757	247-100-040-000	94.56
670	207-050-100-000	2.22	714	207-120-060-000	174.16	758	247-200-120-000	34.60
671	207-050-110-000	46.82	715	207-120-080-000	72.80	759	247-200-130-000	34.56
672	207-050-120-000	26.00	716	241-400-410-000	2.00	760	247-200-140-000	34.56
673	207-050-150-000	181.60	717	245-200-320-000	99.20	761	247-200-150-000	34.56
674	207-050-160-000	13.10	718	245-200-330-000	77.60	762	247-200-160-000	50.52
675	207-060-030-000	124.96	719	245-220-220-000	73.60	763	247-200-170-000	4.98
676	207-060-060-000	77.80	720	245-220-230-000	73.60	764	247-200-190-000	285.20
677	207-060-070-000	88.70	721	245-220-240-000	73.60	765	247-200-230-000	85.68
678	207-060-080-000	9.00	722	245-220-250-000	73.60	766	247-200-240-000	82.20
679	207-060-160-000	35.80	723	245-220-280-000	107.42	767	247-220-320-000	132.54
680	207-060-210-000	34.88	724	245-260-150-000	115.00	768	247-220-350-000	214.16
681	207-060-220-000	34.88	725	245-260-160-000	35.56	769	247-250-100-000	18.94
682	207-060-230-000	34.92	726	245-260-180-000	2.00	770	247-250-140-000	8.30
683	207-060-240-000	34.92	727	245-260-190-000	1011.94	771	247-250-190-000	3.36
684	207-060-270-000	57.90	728	245-270-010-000	90.52	772	247-250-210-000	908.24
685	207-060-290-000	24.42	729	245-270-050-000	160.38	773	249-060-100-000	68.02
686	207-060-300-000	34.58	730	245-270-070-000	99.78	774	249-060-120-000	2.20
687	207-060-350-000	24.42	731	245-270-080-000	29.24	775	249-060-130-000	3.54
688	207-060-390-000	35.78	732	245-270-090-000	118.88	776	249-060-140-000	2.20
689	207-060-400-000	465.78	733	245-270-100-000	95.56	777	249-070-080-000	277.96
690	207-070-040-000	142.74	734	245-270-110-000	2.00	778	249-070-100-000	26.10
691	207-070-050-000	139.76	735	245-280-010-000	149.28	779	249-070-120-000	16.40
692	207-070-100-000	125.94	736	245-280-030-000	380.68	780	249-070-280-000	271.38
693	207-070-140-000	125.94	737	245-280-040-000	816.06	781	249-070-330-000	89.58
694	207-070-180-000	222.32	738	245-280-050-000	166.70	782	249-070-380-000	45.62
695	207-070-190-000	189.32	739	245-290-220-000	133.56	783	249-070-390-000	49.90
696	207-070-200-000	120.98	740	245-290-230-000	57.54	784	249-070-400-000	48.90
697	207-070-210-000	34.56	741	245-290-310-000	864.40	785	249-070-410-000	94.08
698	207-070-220-000	113.74	742	247-050-340-000	26.96	786	249-070-440-000	232.54
699	207-070-230-000	97.42	743	247-070-040-000	66.06	787	249-070-460-000	45.78
700	207-070-240-000	34.56	744	247-070-050-000	585.00	788	249-070-470-000	24.88
701	207-080-030-000	352.00	745	247-070-090-000	17.34	789	249-070-480-000	132.16
702	207-080-040-000	198.74	746	247-070-120-000	7.02	790	249-070-500-000	36.40
703	207-090-030-000	32.42	747	247-070-130-000	84.38	791	249-070-510-000	195.48
704	207-090-060-000	102.82	748	247-070-140-000	88.50	792	249-160-130-000	176.08

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#	APN	Fee	#	APN	Fee	#	APN	Fee
793	249-160-260-000	2.00						
794	249-160-280-000	35.74						
795	249-170-090-000	50.84						
796	249-170-100-000	24.88						
797	249-170-120-000	86.24						
798	257-160-010-000	154.08						
799	257-160-020-000	561.96						
800	257-200-010-000	790.38						
801	257-200-020-000	712.24						
802	257-280-030-000	235.12						
803	257-280-050-000	83.04						
804	257-280-060-000	73.08						
805	257-280-090-000	248.56						
806	257-290-120-000	70.90						