

Feather River West Levee Financing Authority

Board of Directors Regular Meeting Agenda – June 10, 2026 1:30 p.m.
City of Yuba City Council Chambers – 1201 Civic Center Blvd., Yuba City
(or upon conclusion of the Sutter Butte Flood Control Board Meeting)

The agenda is posted in the building of the Levee District No. 1 at 243 Second Street, Yuba City. The agenda summary, backup materials, and approved minutes are also posted on the Feather River West Levee Financing Authority website at FRWLFA.org. Materials related to an item on this agenda and submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the Levee District 1 office at 243 Second Street, Yuba City, during normal business hours. In compliance with the American with Disabilities Act, the meeting room is wheelchair accessible and disabled parking is available. If you have a disability and need, disability related modifications or accommodations to participate in this meeting, please contact the FRWLFA Board Clerk at 530-755-9859 or admin@sutterbutteflood.org. Requests must be made one full business day before the start of the meeting.

Levee District 1

Charlie Hoppin
Alt: Al Montna

Levee District 9

Mike Morris
Alt: Chris Schmidl

Sutter County

Jeff Boone
Alt: Jeff Stephens

Persons wishing to address the Board during consideration of matters listed on the agenda will be allowed to do so. Testimony should always begin with the speaker giving his or her name and place of residence. Requests for assistive listening devices or other accommodations, such as interpretive services, should be made through the FRWLFA Board Clerk at 530-755-9859. Requests should be made at least 72 hours prior to the meeting. Later requests will be accommodated to the extent feasible.

AGENDA SUMMARY

SPECIAL MEETING/CALL TO ORDER

- Roll Call
- Pledge of Allegiance

PUBLIC COMMENT

Members of the public will be allowed to address the Feather River West Levee Financing Authority Board of Directors on items of interest to the public that are within the subject matter jurisdiction of the Board. Any member of the audience who may wish to bring a matter before the Board that has not been placed on the agenda may do so at this time; however, State law provides that no action may be taken on any item not appearing on the posted Agenda.

CONSENT CALENDAR

The Consent Calendar groups together those items which are considered noncontroversial or for which prior policy direction has been given to staff and that require only routine action by the Board. The Chair will advise the audience that the matters may be adopted in total by one motion; however, the Board may, at its option or upon request of a member of the public, consider any matter separately.

1. Approval of the minutes from the February 11, 2026 Board Meeting.

PRESENTATION, DISCUSSION & POTENTIAL ACTION ITEMS

2. Adoption of Resolution 2026-01 approving the 2026-27 Fiscal Year Assessment District Budget and levy and collection of assessments for the Feather River West Levee Financing Authority Operations and Maintenance Assessment District in Sutter County
3. Receive and File Feather River West Levee Audit covering the Fiscal Year Ending June 30, 2025.
4. Executive Director Report of Activities – (Informational Only)

ADJOURNMENT

The next regularly scheduled Board of Directors meeting is scheduled for July 8, 2026 at 1:30 p.m. and will only be conducted if needed.

Feather River West Levee Financing Authority

Board of Directors Special Meeting Minutes, February 11, 2026, 1:30 p.m.

The Feather River West Levee Financing Authority (Agency) Board of Directors (Board), State of California, met on the above date at 1:30 p.m. at the City of Yuba City Council Chambers - 1201 Civic Center Boulevard, Yuba City, CA.

These minutes do not represent a transcript of the meeting and are intended to be a summary of the most important points. For a complete record, please refer to the video recording of the meeting, which is posted on FRWLFA's website: <http://frwlfa.org/governance/meetings>

MEMBERS PRESENT

Levee District 1:	Charlie Hoppin
Levee District 9:	Mike Morris
County of Sutter:	Jeff Stephens

MEMBERS ABSENT:

STAFF PRESENT: Drew Stresser, Executive Director; Michael Bessette, SBFCA Executive Director; Chris Fritz, SBFCA Director of Engineering; Brian Hamilton, SBFCA Counsel; Seth Wurzel, SBFCA Budget Manager; and Terra Yaney, Board Clerk

MEETING/CALL TO ORDER

At 1:30 p.m., Director Charlie Hopping opened the meeting and led the group in the pledge of allegiance.

PUBLIC COMMENT

No Public Comment

CONSENT CALENDAR

1. Approval of the minutes from the June 11, 2025 Board Meeting.
2. Approval of the schedule for future FRWLFA Board meetings.

A motion to approve the Consent Calendar was made by Director Jeff Stephens and seconded by Director Mike Morris. The motion passed with no objection. The motion was approved as follows:

- Charlie Hoppin – yes
- Mike Morris - yes
- Jeff Stephens - yes

PRESENTATION, DISCUSSION & ACTION ITEMS

3. Executive Director Report of Activities – (Informational Only)

Budget Manager Seth Wurzel provided an update on the annual assessment apportionment to the Levee Districts, including the allocation of assessment revenues. He reported that the board adopted the annual budget in June, establishing the assessment amounts and the related expenditures.

The entire recording, along with a PowerPoint presentation is available on the FRWLFA website at: <http://frwlfa.org/governance/meetings>

PUBLIC COMMENT

No public comment

ADJOURNMENT

With no further business coming before the Board, the meeting was adjourned at 2:08 p.m.

ATTEST BY: _____

Terra Yaney, Board Clerk

Board Chair

Feather River West Levee Financing Authority

June 10, 2026

TO: Board of Directors

FROM: Drew Stresser, FRWLFA Executive Director

SUBJECT: Adoption of Resolution 2026-01 approving the Fiscal Year 2026-27 Assessment District Budget and levy and collection of assessments for the Feather River West Levee Financing Authority Operations and Maintenance Assessment District in Sutter County

Recommendation

Adopt a resolution approving the Fiscal Year 2026-27 Assessment District Budget and levy and collection of Feather River West Levee Financing Authority's assessments in Fiscal Year 2026-27 in Sutter County. The assessments will be levied at the rate specified in the Final Engineer's Report.

Background

On June 22, 2022, after completion of a voter-approved Proposition 218 election, the FRWLFA Board approved Resolution 2022-09 adopting the Final Engineer's Report and forming the Feather River West Levee Financing Authority Operations and Maintenance Assessment District. The new district would collect approximately \$2 million per year in assessment revenue, which would fund the local share of the proposed activities.

Discussion

The attached resolution approves the annual budget of the assessment district including the authorized escalation of the maximum assessment rate for FY 2026/27. The Final Engineer's report authorizes an annual increase in the assessments based upon the annual increase in CPI subject to a maximum increase of 4%. The annual increase in CPI (based upon the index specified in the Engineer's Report was 2.18%.) The attached **Table 1** shows the escalated budget based on the 2.18% increase limitation on the levied assessment rate. **Table 2** shows the allocation of the annual assessment levy, based upon the budget and the approved allocation approach by the FRWLFA Board at its May 2026 meeting. The attached resolution also authorizes the assessment roll of all parcels subject to the FRWLFA Operations and Maintenance Assessment District assessments to be filed with the Sutter County Auditor Controller for Fiscal Year 2026-27.

Fiscal Impact

Approval of the attached resolution authorizes the levy of assessments which will generate approximately \$2.28 million in revenue for Fiscal Year 2026-27. The approved budget reflects the types of expenses funded by the \$2.28 million of assessment revenue and the allocation of that budget to FRWLFA's Member Agencies.

**FEATHER RIVER WEST LEVEE FINANCING AUTHORITY
RESOLUTION 2026-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE FEATHER RIVER WEST LEVEE FINANCING AUTHORITY
APPROVING THE FISCAL YEAR 2026-27 ASSESSMENT DISTRICT BUDGET
AND ORDERING LEVY OF ASSESSMENTS WITHIN THE FEATHER RIVER WEST LEVEE
FINANCING AUTHORITY OPERATIONS AND MAINTENANCE ASSESSMENT DISTRICT**

WHEREAS, the Feather River West Levee Financing Authority (“Agency”) is a Joint Powers Authority created in 2022 to finance and construct levee improvements in the west Feather River levees; and

WHEREAS, the Board of Directors of the Agency, after a public hearing and voter election in compliance with Proposition 218 and pursuant to California Government Code Sections 54710, 54710.5 and 54718, adopted Resolution 2022-09 approving the Final Engineer’s Report (“Engineer’s Report”) for the Feather River West Levee Financing Authority Operations and Maintenance Assessment District (“Assessment District”), approving the assessment diagram and assessments therein.

WHEREAS, the annexation of new lands, including State Maintenance Area 3, into Levee District 1 was approved by the Sutter Local Agency Formation Commission and the assumption of levee maintenance responsibility of the State Maintenance Area 3 Levee by Levee District 1 was approved by the Central Valley Flood Protection Board consistent with assumptions reflected in the Final Engineer’s Report prior to the levy of the assessment by the Agency.

WHEREAS, the Agency agrees that it shall be solely liable and responsible, and will defend and hold the County of Sutter harmless from any liability as a result of claims or claims for refunds and related interest due filed by taxpayers against any assessment placed on the roll for the Agency by the County.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The above recitals are true and correct.
2. The Agency approves the budget of the Assessment District as specified in the staff report presented to the Board at its June 10, 2026 Board meeting.
2. The assessments for Fiscal Year 2026-27 shall be levied at the rate as specified in the Engineer’s Report, using the method for apportioning such assessments as provided in the Engineer’s Report. The assessments are levied without regard to property valuation.
3. The Agency staff is directed to file or cause to be filed and to take or cause to be taken all actions necessary to allow collection of the assessment, including the filing of a certified copy of this Resolution with the Auditor/Controller of Sutter County (the “County Auditor/Controller”). Upon such filing, the County Auditor/Controller shall enter on the County tax roll opposite each

lot or parcel of land in the Assessment District the amount of assessment thereupon as shown in the Engineer's Report and described in this Resolution. The benefit assessment shall be collected at the same time and in the same manner as County ad valorem taxes are collected and all laws providing for the collection and enforcement of County ad valorem taxes shall apply to the collection and enforcement of the assessments. After collection by the County Tax Collector, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Agency for the purposes of the Assessment District.

4. For parcels within the Assessment District that are owned by public agencies, utilities or for other reasons are not included in the Direct Levy Secured Roll by the County Auditors/Controller, the Agency staff is directed to direct bill such assessments.

5. The monies representing assessments collected shall be deposited in a separate fund or funds designated for the Assessment District. Amounts deposited to such fund(s) shall be expended only for the services and other activities that specially benefit the lands within the Assessment District as described in the Engineer's Report.

6. The assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board or by order of the Executive Director of the Agency. Any such corrections, cancellations or refunds shall be limited to current or future fiscal years and shall not be granted retroactively.

PASSED AND ADOPTED 10th day of June, 2026, by the following vote of the FRWLFA Board, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Terra Yaney, Board Clerk
Feather River West Levee Financing Authority
County of Sutter
State of California

Charlie Hoppin, Board Chair
Feather River West Levee Financing Authority
County of Sutter
State of California

Table 1

BUDGET ITEMS	BUDGET FISCAL YEAR 2025/2026	BUDGET FISCAL YEAR 2026/2027
Annual Operations & Maintenance Expenses		
Personnel Salaries and Benefits	\$ 797,116	\$ 816,349
Contract and Operational Services	176,267	180,520
Material, Equipment, and Utilities	194,860	199,562
Total Annual Operations and Maintenance Expenses	\$ 1,168,243	\$ 1,196,431
Repair, Rehabilitation, & Replacement Funding (RR&R)		
Operational Services and Activities		
Operational Services and Activities (LD1)	270,001	276,516
Operational Services and Activities (LD9)	99,770	102,177
Operational Services and Activities (MA3)	42,723	43,754
Operational Services and Activities (Adjustments)	-	-
Operational Services and Activities	412,494	422,447
Reimbursed Operational Services and Activities		
Reimbursed Operational Services and Activities (LD1)	15,528	15,903
Reimbursed Operational Services and Activities (LD9)	-	-
Reimbursed Operational Services and Activities (MA3)	-	-
Reimbursed Operational Services and Activities (Adjustments)	-	-
Reimbursed Operational Services and Activities	15,528	15,903
RR&R Services and Activities Funding Collection	\$ 428,022	\$ 438,350
Material, Equipment, and Utilities		
Material, Equipment, and Utilities (LD1)	71,023	72,737
Material, Equipment, and Utilities (LD9)	19,890	20,370
Material, Equipment, and Utilities (MA3)	6,163	6,312
Material, Equipment, and Utilities (Adjustments)	-	-
RR&R Material & Equipment Funding Collection	97,076	99,419
Total RR&R Funding Collection	\$ 525,098	\$ 537,769
Planned Capital Expenditures for Fiscal Year 2026/2027	\$ -	\$ -
Total Repair, Rehabilitation, & Replacement Funding Collection	\$ 525,098	\$ 537,769
Incidental Operational Expenses		
Agency Overhead & Administration	\$ 267,704	\$ 274,163
Professional Administration Services	217,280	222,522
Office Supplies, Equipment, Utilities & Repairs	33,096	33,895
Federal, State, County & Local Fees and Reimbursements	114,078	116,830
Total Annual Incidental Expenses	\$ 632,158	\$ 647,410
TOTAL ANNUAL EXPENSES	\$ 2,325,499	\$ 2,381,608
General Benefit Expenses (Agency Funded)	\$ (99,980)	\$ (99,980)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	\$ 2,225,519	\$ 2,281,628
Funding Adjustments/Contributions		
Additional Agency Contribution	-	-
Total Funding Adjustments / Contributions	\$ -	\$ -
BALANCE TO LEVY	\$ 2,225,519	\$ 2,281,628
District Statistics		
Total Parcels	25,643	25,643
Parcels Levied	25,480	25,480
Estimated Total Flood Damage Reduction Benefits (FDRBs)	3,982,079,846	3,995,459,443
Assessment Rate per FDRB ^[1]	\$0.00055888	\$0.00057106
Maximum Assessment Rate per FDRB	\$0.00055888	\$0.00057106

[1] The Annual Increase in CPI-U for San Francisco-Oakland-Hayward based upon the annual change in the 2024 to 2025 annual Index (the latest data available) is 2.18%. The annual increase is limited to a Maximum of 4%.

Table 2
FY 2026/27 Budgeted Allocation Approach

	<u>Total Budget</u> <u>2026/27</u>	<u>Estimated</u> <u>Agency Funded</u>	<u>Net Levy</u> <u>2026/27</u>	<u>Allocation %</u> <u>(% of LD Work)</u>
FRWLFA	\$98,347		\$98,347	<i>Paid First</i>
LD 1	\$1,451,882	\$0	\$1,451,882	66.5%
MA 3	\$340,592	\$0	\$340,592	15.6%
<i>LD 1 including MA3</i>	<i>\$1,792,474</i>	<i>\$0</i>	<i>\$1,792,474</i>	<i>82.1%</i>
LD 9	\$490,787	\$ (99,980)	\$390,807	17.9%
<i>Subtotal LD Work</i>	<i>\$2,283,261</i>	<i>(\$99,980)</i>	<i>\$2,183,281</i>	<i>100.0%</i>
Total	\$ 2,381,608	(\$99,980)	\$2,281,628	

Feather River West Levee Financing Authority

June 10, 2026

TO: Board of Directors
FROM: Drew Stresser, FRWLFA Executive Director
SUBJECT: Approval of FRWLFA Audit through June 30, 2025

Recommendation

Receive and approve the Agency's financial audit and accompanying reports covering the period through June 30, 2025.

Discussion

A draft of the Agency's audit is currently under review by the Agency's auditor and the document is not available at the time of posting of the Agency. The audit document will be made available at the meeting and staff will be prepared to present the Audit at the meeting.

Fiscal Impact

There is no fiscal impact related to the Audit.