

# Feather River West Levee Financing Authority

**Board of Directors Regular Meeting Agenda – December 14, 2:00 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 Sutter Butte Flood Control Agency at 1445 Butte House Road, Suite B, 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](http://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 office of the Board Clerk at 1445 Butte House Road, Suite B, 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 SBFCA office at 530-755-9859 or [admin@sutterbutteflood.org](mailto: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**

Mike Ziegenmeyer  
Alt: Mat Conant

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 Sutter Butte Flood Control Agency office 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 for the September 14, 2022 Board Meeting

2. Approval of the 2023 schedule for regular FRWLFA Board meetings

**PRESENTATION, DISCUSSION & ACTION ITEMS**

3. Approval of Proposal from Willdan Financial Services for Assessment District Administration Services
4. Status update on LD1 – MA3 Annexation
5. SBFCA Services Update

**ADJOURNMENT**

The next regularly scheduled Board of Directors meeting is scheduled for February 8, 2022 at 2 p.m.

# Feather River West Levee Financing Authority

## Board of Directors Special Meeting Minutes, September 14, 2022, 2:00 p.m.

### MODIFIED BROWN ACT REQUIREMENTS IN LIGHT OF COVID-19

The Feather River West Levee Financing Authority (Authority) Board of Directors (Board), State of California, met on the above date at 2:00 p.m. in Compliance with CA Executive Orders AB361. Members of the Board of Directors and members of the public participated in this meeting in person and by teleconference.

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

**MEMBERS ABSENT:** Mike Ziegenmeyer

**STAFF PRESENT:** Michael Bessette, SBFCA Executive Director; Chris Fritz, SBFCA Director of Engineering; Andrea Clark, SBFCA Counsel; Seth Wurzel, SBFCA Budget Manager, Drew Stresser, Levee Districts 1 & 9 General Manager; Kim Floyd, Public Outreach Manager; Terra Yaney, Board Clerk

#### MEETING/CALL TO ORDER

At 2:00 p.m., Director Charlie Hoppin opened the meeting and led the group in the pledge of allegiance.

#### PUBLIC COMMENT

[No Public Comment](#)

#### CONSENT CALENDAR

1. Approval of the minutes for the July 13, 2022 Board Meeting
2. Continuing Brown Act Resolution No. 2022-10

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

- Charlie Hoppin - yes
- Mike Morris - yes

[No Public Comment](#)

#### PRESENTATION, DISCUSSION & ACTION ITEMS

3. Approval of resolution 2022-11 establishing an assessment Appeal Policy related to the Feather River West Levee Operations and Maintenance Assessment District  
Budget Manager Seth Wurzel gave a presentation outlining the details of the appeal policy and presented the resolution for approval.

**RECOMMENDATION:**

Approve a resolution establishing a formal process and policy related to appeals of property assessments for the Feather River West Levee Operations and Maintenance Assessment District.

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

**A motion to approve Resolution 2022-11 establishing an assessment Appeals Policy was made by Director Mike Morris and seconded by Director Charlie Hoppin. The motion passed with no objection. The motion was approved as follows:**

- Charlie Hoppin - yes
- Mike Morris - yes

**4. Appointment of the Levee District 1 General Manager as the Executive Director of FRWLFA**

**RECOMMENDATION:** Appoint the Levee District 1 General Manager as the Executive Director of the Feather River West Levee Financing Authority.

**A motion to appoint LD1 General Manager as the Executive Director of the FRWLFA was made by Director Mike Morris and seconded by Director Charlie Hoppin. The motion passed with no objection. The motion was approved as follows:**

- Charlie Hoppin - yes
- Mike Morris - yes

**5. Approval of Amendment No. 1 to the Funding and Services Agreement between the Feather River West Levee Financing Authority and Sutter Butte Flood Control Agency**

**RECOMMENDATION:** That the Board of Directors approve Amendment No. 1 to the Funding and Services Agreement with SBFCA to incorporate a limit to the funding amount provided by SBFCA and the term for the repayment of funds back to SBFCA for the services provided under the agreement.

**A motion to approve Amendment No. 1 to the Funding Services Agreement between FRWLFA and SBFCA was made by Director Mike Morris and seconded by Director Charlie Hoppin. The motion passed with no objection. The motion was approved as follows:**

- Charlie Hoppin - yes
- Mike Morris - yes

**No Public Comment**

**6. SBFCA Services Update**

Budget Manager Seth Wurzel presented Items for consideration at future FRWLFA Board Meetings. The items discussed included: scope and contract for annual assessment administration, status update on MA3 annexation by LD1 and to discuss the process for establishing a FRWLFA fund/ Treasury.

**PUBLIC COMMENT**

**No public comment**

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

**ADJOURNMENT**

With no further business coming before the Board, the meeting was adjourned at 2:30 p.m.

**ATTEST BY:** \_\_\_\_\_

**Terra Yaney, Board Clerk**

\_\_\_\_\_

**Charlie Hoppin, Board Chair**

# Feather River West Levee Financing Authority

December 14, 2022

**TO:** Board of Directors

**FROM:** Andrew Stresser – FRWLFA Executive Director

**SUBJECT:** Approval of the 2023 schedule for regular FRWLFA Board meetings

---

## **Recommendation**

Notwithstanding the January 2023 meeting, it is recommended that the Board meet regularly on the second Wednesday of each month at 2:00 p.m. until further notice. The January 2023 Board meeting is cancelled.

## **Background**

The FRWLFA Board of Directors conducts regular meetings regarding Agency business. Meetings will be held at 2:00 p.m. at the City of Yuba City Council Chamber, 1201 Civic Center Blvd., Yuba City, CA.

## **Fiscal Impact**

There is no fiscal impact.

# Feather River West Levee Financing Authority

December 14, 2022

**TO:** Board of Directors

**FROM:** Andrew Stresser – FRWLFA Executive Director  
Seth Wurzel – SBFCA Budget Manager

**SUBJECT:** Approval of Assessment District Administration Services Proposal from Willdan Financial Services

---

## Recommendation

It is recommended that the Board of Directors approve the proposal from Willdan Financial Services (Willdan) to provide annual assessment district administration for the Feather River West Levee Financing Authority Operations and Maintenance Assessment District (FRWLFA O&M AD) and direct the Executive Director to coordinate with SBFCA for the execution of an agreement with Willdan pursuant to the services agreement with SBFCA.

## Discussion

In September 2021 the Board approved an amendment to its administrative services agreement with SBFCA that provides for additional administrative services through FY 2023/24. Included within the budget and scope for the amendment are the needed services for the 1<sup>st</sup> year's administration of the FRWLFA O&M AD.

Staff of FRWLFA and SBFCA recommend that the Agency outsource this work to a consulting firm and highly recommend that the firm that prepared the Assessment Engineer's report for the formation of the FRWLFA O&M AD provide the services for at least the first year of administration, if not the first several years. Willdan provided the Assessment Engineering services for the formation of the district as a subcontractor to HDR and has provided a proposal to the Agency to provide the needed annual assessment administration.

Willdan's proposal, attached to this staff report, covers the services summarized below. All details of the services to be provided are included within the attached proposal.

- Coordination meetings with Agency staff.
- Development of an annual recurring schedule.
- Necessary research to update the assessment database based on any changes to the parcels included within the district.
- Preparation of any resolutions ordering the levy and collection of the assessment by the Board.
- Preparation and submission of the annual assessment roll to the County Auditor Controller for inclusion on annual property tax bills and the preparation of any direct bills.
- Any necessary reporting to FRWLFA regarding the collection.
- Support for any property owner inquiries.

## Budgetary Considerations

The fee for the annual services, as proposed by Willdan, is \$20,800 / year with options to extend the annual services subject to the increase in CPI. The budget included with the FRWLFA O&M AD for Assessment

Administration was included within the estimated \$233,836 of Agency Overhead and Administration budget included within the Final Engineer's Report.

**Attachment**

October 17, 2022 Proposal to Provide Assessment District Administration Services for the Feather River West Levee Finance Authority from Willdan Financial Services





October 17, 2022

Mr. Andrew Stresser  
Executive Director  
Feather River West Levee Financing Authority  
243 Second Street  
Yuba City, California 95991

**Re: Proposal to Provide Assessment District Administration Services for the Feather River West Levee Finance Authority**

Dear Mr. Stresser:

As requested, Willdan Financial Services ("Willdan") is pleased to submit the following proposal to annually administer the Feather River West Levee Finance Authority's ("FRWLFA") Operations and Maintenance Assessment District (the "District"). Since our inception in 1988, Willdan has been a leading industry provider of the services sought by FRWLFA and is uniquely qualified to perform this engagement for the following reasons:

**Similar Project Experience** — Willdan has provided annual assessment administration services to San Joaquin Area Flood Control Agency ("SJAFCA") since fiscal year 1996/1997, as well as to the Sutter Butte Flood Control Agency ("SBFCA") beginning in fiscal year 2019/2020. Willdan coordinates with the flood control agency and their fiduciary municipal agency, in order to properly administer the assessment districts. Project team member Ms. Susana Hernandez, who is proposed to serve in the role of project manager, is intimately familiar with the tasks necessary to properly administer flood control districts and will similarly coordinate with other agencies involved on any necessary administrative tasks identified herein. Furthermore, she will be supported by a team of managers and analysts.

**Ability to Maintain Files and Records / Interactive Data** — Willdan maintains a large volume of parcel data for counties throughout California. We annually purchase and upload the County Assessor's secured property roll along with the parcel change database, when available, into our database management program "MuniMagic+<sup>SM</sup>." **MuniMagic+ is Willdan's proprietary software that maintains parcel data; calculates taxes, assessments, fees and charges; manages delinquency information; and preserves bond-related information.** This system allows Willdan team members to house, manipulate, and process the data (e.g., secured property tax roll, parcel change database, etc.) used for accurate charge administration and historical recordkeeping in a manner that enables us to deliver cost effective, efficient and high-quality service. This software also allows us to make your data available via direct Internet access to FRWLFA staff 24 hours a day, 7 days a week. This provides FRWLFA with real-time access to parcel changes and land use and ownership information. Willdan already submits assessments to Sutter County and has developed a strong working relationship that benefits our clients. As such, this **intimate knowledge ensures that nothing will be missed in Willdan's administration of FRWLFA's District.**

**Proposition 218 Defensibility** — Since the passage of Proposition 218 in November of 1996, greater focus has been placed on assessment methodologies, determination of benefit, and corresponding assessments. Willdan has prepared hundreds of levy reports implementing various assessment methodologies tailored to the specific attributes of the districts. As such, we understand our clients' concerns with respect to the legality of assessments and have years of unmatched experience in developing and implementing appropriate assessment strategies. We are fortunate to be in a position in which our knowledge will provide a tremendous benefit to FRWLFA.

I am confident that our submission clearly demonstrates that Willdan and our assigned staff possess the core competencies, depth of resources, experience, and capabilities required to perform the requested services, while retaining the highest level of professionalism. If you wish to discuss any aspect of our submittal, please contact Senior Project Manager Susana Hernandez directly at (951) 587-3546, or via email to [shernandez@willdan.com](mailto:shernandez@willdan.com).

Sincerely,

**WILLDAN FINANCIAL SERVICES**

A handwritten signature in blue ink that reads "Gladys Medina".

Gladys Medina  
Vice President – Group Director

# Table of Contents

Scope of Services ..... 1  
    Assessment District Annual Administration ..... 1  
Project Team ..... 3  
    Resumes ..... 3  
Experience and Qualifications ..... 9  
    Firm Profile ..... 9  
    Project Experience ..... 10  
Fee for Services ..... 11  
    Reimbursable Expenses ..... 11  
    Additional Services ..... 11

## Scope of Services

Described below are the work plans that will be carried out to properly administer the Feather River West Levee Financing Authority's ("FRWLFA") Operations and Maintenance Assessment District (hereinafter referred to as "District").

### Assessment District Annual Administration

To properly administer FRWLFA's District, Willdan will perform the following tasks on an annual basis.

1. Schedule an annual kick-off meeting with FRWLFA staff to review the existing district information. Identify and discuss possible changes to the District for the upcoming fiscal year, including budget issues, annexations, modification or expansion of district improvements, special cases, as well as legislative changes that may impact the District.
2. Prepare an annual levy timeline identifying key dates and timeframes for pertinent tasks throughout the levy process. This timeline will be reviewed and discussed with FRWLFA staff. As needed, the timeline will also be adjusted to address FRWLFA's scheduling requirements or proposed district changes.
3. Research and update the building square footage and flood depth in order to accurately calculate the proportional flood damage. It is anticipated that square footage information will be gathered from Parcel Quest data and GIS will be utilized to verify flood depth.
4. Maintain and update a parcel levy database by using the parcel information from various sources. As new data becomes available, update the database and enhance the data through parcel research using current secured roll information, County Assessor maps, various third-party resources, and specific information provided by FRWLFA (e.g., up-to-date map approval status, building permits or certificate of occupancy data). Updates to the database will include those necessitated by the addition and/or removal of parcels, land subdivisions and merges, ownership and mailing address changes, and adjusted benefit unit information. This database will serve as the source for the calculation of the annual district assessments.

Based upon their assigned benefit, our MuniMagic+ software will be used to calculate the annual assessments for the parcels within the District. This software is capable of handling complex assessment methodologies and formulas, calculating the annual assessments, and producing files in the required format for submittal to the applicable County Auditor/Controller's Office. The same data can then be used to reproduce databases of assessed parcels in hardcopy, CD-ROM, or other electronic formats. The County secured rolls, Assessor's parcel maps, or any other necessary or required data sources for the calculation of the annual assessments will then be purchased by Willdan; and the cost will be passed onto FRWLFA.

5. Work with City staff to prepare the annual resolution(s) and staff report(s) for presentation to the Board in order to levy the annual assessments.
6. At FRWLFA's request, attend up to one (1) meeting. Willdan will also be available to answer any questions requested by staff. Willdan staff time for these meetings is included in our fee proposal, while travel expenses will be billed separately from actual costs incurred. Please see the Fee for Services section of this submittal for further details.
7. Provide assessment amounts for each parcel by Assessor's Parcel Number to the County Auditor/Controller's Office in the media, format, and configuration required for placement on the annual property tax roll.

Provide resolutions ordering the levy, collection of assessments, and any other documentation required to the County Auditor/Controller's Office. As necessary, Willdan will prepare for FRWLFA staff additional County-required correspondences relating to the submittal, correction, or removal of assessments to the County tax roll.

8. Research the exceptions upon receipt of a parcel exceptions list from the County; and update parcel number changes, as well as report the revised parcels and updated levy amounts to the County. If necessary, Willdan can manually invoice assessments that cannot be collected on the County property tax rolls. This service would be coordinated with FRWLFA staff and the fiduciary agency of FRWLFA providing all treasury and financial functions, the Joint Powers Authority comprising of Levee District 1, Levee District 9 and Sutter County (the "JPA"). Furthermore, we will work with JPA staff to track direct bill payments through the utilization of a Microsoft Excel tracking document.

9. Research and evaluate property owner appeals regarding the reclassification of the property. Willdan will assist FRWLFA staff with the process, as well as revise the database, if necessary, for the future.
10. Provide FRWLFA with a levy summary report comparing budget amounts to the actual applied levy. This levy summary will include a description of the reasons for any significant variances between the amounts budgeted, and the amounts actually applied to the County tax roll.
11. At the request of FRWLFA, act as primary contact to answer property owner questions regarding the District and assessments. Willdan typically provides the County our toll-free telephone number for inclusion on the tax bills for property owners to call with questions.

## **Client Responsibilities**

Willdan will rely on obtaining the following information from FRWLFA:

- Certified copies of the resolution(s) or other documentation required by the County for submittal of the annual levy; and
- Updated boundary diagrams, as required.

If needed, FRWLFA will also assist Willdan in obtaining pertinent development information.

Please note Willdan will rely on the validity and accuracy of FRWLFA data and documentation to complete this engagement. Willdan will rely on the data as being accurate without performing an independent verification of accuracy, and that we will not be responsible for any errors that result from inaccurate data provided by FRWLFA or a third party.

## Project Team

Our management and supervision philosophy for the project team is simple: deliver a superior product that is on time and within budget; and staff every position in sufficient numbers, with experienced and capable personnel. With that philosophy in mind, we have selected experienced professionals for this engagement. We are confident that our team possesses the depth of experience that will successfully fulfill the desired work performance.

We propose Ms. **Susana Hernandez** to serve in the role of **project manager**. Ms. Hernandez will oversee, in an efficient and effective manner, the day-to-day tasks related to the administration of the District. Ms. Hernandez will draw upon her experience assisting the Sutter Butte Flood Control Agency (“SBFCA”) and San Joaquin Area Flood Control Agency (“SJAFCA”) with the annual administration of their assessment districts, generating a revenue stream for flood control improvements.

Ms. **Jo-Anne Bogias** will serve provide **analytical support**; and be responsible for maintaining the parcel database, providing the formatted levy data to the County, researching parcel changes, and responding to property owner inquiries. Ms. Bogias will be assisted by **Senior Project Analyst Brooke Cupell** and our team of analyst assistants and property owner service representatives.

The Willdan Team will be supported by Program Manager **Pauline Nguyen** who will provide **GIS support**. Through the utilization of GIS, she will oversee the determination of the new assessment amount in conjunction with a parcel split or parcel merger.

Principal Consultant **Jim McGuire** will serve as the project’s **technical advisor**. For three decades, Mr. McGuire has focused on finding workable solutions and approaches to effectively utilize assessments. He will share his in-depth knowledge of the methodology utilized to calculate the District assessments.

## Resumes

Resumes for the team members identified above are included on the pages that follow.

## Susana Hernandez, MS

### Senior Project Manager

#### Education

Master Degree in  
Political Science,  
American Public  
University

Bachelor of Science in  
Mathematics / Applied  
Science, with an  
emphasis in  
Management and  
Accounting, University  
of California, Los  
Angeles

#### Areas of Expertise

Assessment Districts

Community Facilities  
Districts

Local Improvement  
Districts

Property and Business  
Improvement Districts

Sewer Districts

Community Services  
Districts

Analyzing District  
Finances

District Audits

Apportionments

Delinquency  
Management

Continuing Disclosure

Special District  
Formations and  
Annexations

Bond Financings,  
Refundings and  
Redemption

#### Professional Affiliations

California Society of  
Municipal Finance  
Officers (CSMFO)

Municipal  
Management  
Association of  
Southern California  
(MMASC)

Landscape and lighting districts, Community Facilities Districts, sewer and flood control districts, local improvement districts, and delinquency management are just some of Ms. Hernandez's areas of expertise. She assists in the research and analysis necessary to resolve local government financial issues related to district formation and administration. She also provides general information to public agencies and property owners on questions pertaining to assessments and special taxes, as well as on the status of property delinquencies.

#### Project Knowledge

- Levy calculations
- Apportionments
- Continuing disclosure
- Delinquency management
- District audits
- Special district formations/annexations
- Bond financings and refundings

Ms. Hernandez manages administration services of various types of land-based special financing districts, including those identified below.

#### Relevant Project Experience

**Sutter Butte Flood Control Agency (SBFCA), CA – Assessment District Administration Services:** Ms. Hernandez serves as the project manager for the annual administration of SJAFCA's Assessment District, which is comprised of approximately 34,000 parcels. Willdan's responsibilities include: coordinating quality control and review of the calculation of the annual assessments and the submission of levies to the Counties of Sutter and Butte.

**General District Administration –** Ms. Hernandez manages the day-to-day district administration of over 200 districts throughout California. General district administration duties include preparing a comprehensive annual report, calculating and apportioning the special taxes, maintaining and updating an electronic database, submitting levies to the County Auditor/Controller's Office, researching and resubmitting installment amounts to the County, fielding inquiries via Willdan's toll-free number, monitoring delinquencies, providing an annual report to CDIAC, preparing Notices of Special Tax, calculating written prepayment quotes for special tax liens, preparing annual continuing disclosure reports, and performing all bond call spreads.

**1972 Act Landscape and Lighting Districts –** Ms. Hernandez manages and serves as the administrator of over 30 landscaping and lighting districts for agencies throughout California, including the Cities of Poway, Indio, Irvine, Arcadia, Camarillo, Covina, Lynwood, Paso Robles and Moreno Valley, Conejo Recreation and Park District, and Irvine Unified School District.

**Community Facilities Districts –** Ms. Hernandez manages and serves as administrator of over 100 CFDs for agencies throughout California including the Cities of Covina, Indio, Irvine, Fairfield, Covina and Paso Robles, Cucamonga Unified School District, Carlsbad Unified School District, Lincoln Unified School District, and San Dieguito Union High School District.

#### 16 Years' Experience

## Jo-Anne Bogias Analyst

### Areas of Expertise

*Assessment Districts*

*Community Facilities Districts*

*Local Improvement Districts*

*Community Services Districts*

*Analyzing District Finances*

*Redeeming Bonds*

*Apportionments*

*Delinquency Management*

*Continuing Disclosure*

*Bond Refundings*

### 6 Years' Experience

Ms. Jo-Anne Bogias is an analyst within Willdan's District Administration Services ("DAS") group. Community Facilities, Benefit Assessment and Landscaping and Lighting Districts are a few of her areas of expertise. She assists in the research and analysis required for local government finance issues related to special district administration, including document data entry and updating, database management, research, and report preparation.

Ms. Bogias provides analytical support under the guidance of Ms. Hernandez. Her assigned tasks include: update content within the Engineer's Report, prepare resolutions for the Intent Meeting and Public Hearing, input and update of parcel data, research parcel changes, prepare the parcel database, review charge-exempt parcels, prepare applied reports and provide general information on questions relating to special assessments/taxes.

Ms. Bogias came to Willdan possessing over 20 years of combined finance and data analysis experience. She previously served as a cost analyst with General Dynamics NASSCO in San Diego, California, working with new construction and repairs contract departments where she trained employees, and created and maintained work and department procedures. Ms. Bogias also created and implemented Professional Improvement Initiatives, which improved the functionality of cost analysts, estimators and contract administrators, as well as supporting departments. Ms. Bogias has excellent organizational and analytical skills and excels as a trouble-shooter.

### Project Experience

Ms. Bogias currently works with the following agencies encompassing various annual administration services including 1972 Act Districts, Community Facilities Districts and Assessment Districts: She administers citywide landscaping and lighting districts on behalf of:

- City of Arcadia, CA
- City of Camarillo, CA
- City of Irwindale, CA
- City of Lynwood, CA

Ms. Bogias also assists the following public agencies with the administration of their special districts.

- City of Covina, CA
- City of Dana Point, CA
- City of Indio, CA
- City of Newport Beach, CA
- Conejo Recreation & Park District; Thousand Oaks, CA
- Cucamonga School District; Rancho Cucamonga, CA
- Mission Springs Municipal Water District; Desert Hot Springs, CA
- Sutter Butte Flood Control Agency; Yuba City, CA
- Upper San Gabriel Municipal Water District; Monrovia, CA

## Brooke Cupell Senior Project Analyst

### Education

*Bachelor of Arts,  
Ottawa University*

### Areas of Expertise

*Community Facilities  
Districts*

*Assessment Districts*

*Landscaping and  
Lighting Districts*

*Standby Charges*

### Professional Affiliations

*California Society of  
Municipal Finance  
Officers (CSMFO)*

*Municipal Management  
Association of Southern  
California (MMASC)*

### 16 Years' Experience

Ms. Brooke Cupell is a senior project analyst with Willdan's District Administration Services group. Her typical responsibilities include performing parcel research and computations, updating data, submitting levies and assisting, as necessary, with the boundary map and assessment diagram preparations. She also provides customer service to property owners and client staff alike.

Ms. Cupell came to Willdan with prior analytical experience acquired while working in the credit card industry, specifically as a project coordinator.

### Project Experience

**City of Irvine, CA** – Ms. Cupell is responsible for ongoing annual administration services for the City's Landscape, Lighting and Park Maintenance District, 58 Assessment Districts, 12 CFDs and 12 Variable Rate Districts (in aggregate over 125,000 parcels). Her responsibilities include the review of the district budgets to assist with accurate cost-recovery accounting, and the preparation and maintenance of a parcel database using parcel information from the current secured roll prepared by the County Assessor's Office. Additional responsibilities include providing payoff quotes to title companies and property owners, reviewing assessment district delinquencies twice a year and providing letter recommendations, preparing the Engineer's Report, verifying the lien amounts for fixed rate bond issues, completing mid-year segregations as requested by the County or Orange, recommending and preparing bond calls and calculating levy-purposes splits to ensure each parcel is assessed correctly by the City.

Ms. Cupell was also a part of the Willdan Team that assisted the City of Irvine with the refunding/reassessment of six re-assessment districts. For each, a district debt service schedule was prepared, whereby the unpaid principal and interest on bonds to be refunded (and total amounts, thereof) was stipulated; a Re-assessment Report was submitted specifying the total estimated principal amount for the reassessment and refunding bonds, the maximum interest rate, and estimates of reassessment costs and of refunding bond issuance costs (as defined by subdivision [a] of Section 9600).



## Pauline Nguyen

### Program Manager

#### Education

*Bachelor of Science,  
Management  
Information System,  
San Jose  
State University*

*Bachelor of Science,  
Finance,  
San Jose State  
University*

#### Areas of Expertise

*Geographical  
Information System  
(GIS) Mapping*

*Landscaping and  
Lighting Districts*

*Benefit Assessment  
Districts*

*Community Facilities  
Districts*

#### 16 Years' Experience

Ms. Pauline Nguyen serves as a program manager within Willdan's District Administration Services group. She assists in the research and analysis specific to local government financial issues related to the annual administration of special districts, including document data entry and updating, database management, research and report preparation. She also provides general information on questions pertaining to assessment districts and special taxes (such as Mello Roos Pools), as well as the status of property delinquencies.

Ms. Nguyen is also responsible for projects involving the use of Geographical Information System (GIS) technology. GIS is utilized to generate maps, shapefiles and boundaries; plot landscaping, lighting, and other public improvements; and create visual aids, tables, and exhibits for special district analyses, memorandums, and reports. In addition, quality control analysis is performed in relation to secured roll data; and by utilizing spatial and attributable data within spreadsheets, data sets, client maps, and shapefiles, existing parcel specifications and improvement data are identified, audited, and verified.

Ms. Nguyen came to Willdan with over 10 years of combined finance and information technology experience. Prior to joining Willdan, she served as an information technology specialist with KeyPoint Credit Union in Santa Clara, California, working with vendors and end users to develop and administer large financial databases.

#### Project Experience

**City of Lynwood, CA – Financial Review of Existing and Anticipated Future Special Assessment Districts:** Ms. Nguyen performed the GIS tasks associated with the review of the City's existing special assessment districts. She assisted with the preparation of a detailed list of improvements associated with the districts through the use of GIS shape file overlays and plotted the City owned streetlights through a special application utilized on Apple iPad.

**City of Claremont, CA – Landscape and Lighting District Benefit Assessment Analysis:** Ms. Nguyen is assisting with the re-engineering of the City's Landscaping & Lighting District No. LL001. This engagement includes a benefit assessment analysis, public outreach, preparation of an updated Engineer's Report and Proposition 218 noticing and balloting. She is responsible for tasks related to GIS mapping.

**City of Poway, CA – Landscape Maintenance District Assessment Re-engineering:** Due in part to an increase in water rates, the City retained Willdan to assist with the re-engineering of five landscape maintenance districts, which are comprised of multiple zones. Ms. Nguyen assisted with the gathering of data, developing the improvement matrix, preparing the parcel database and GIS mapping.

**City of Bell, CA – Assessment and Sewer Service Charge Administration:** Ms. Nguyen is responsible for the annual administration of the City's Landscaping and Lighting and Sanitary Sewer Maintenance Districts and the Sewer Service Fee. In total over 8,000 parcels are levied annually.

**City of Santa Clarita, CA – Special Districts Annual Levy Administration:** Ms. Nguyen assists in the administration of the City's Community Facilities District, Open Space Preservation District (comprised of approximately 63,000 parcels), Landscape Maintenance District (approximately 50 zones and 87,000 parcels), Streetlight Maintenance Districts (54,811 parcels), Benefit Assessment Districts (comprised of 8 districts and 2,646 parcels) and Stormwater Pollution Prevention Fee District (62,000 parcels). Her duties include the review of district budgets, the preparation and update of a parcel database, drafting resolutions, assisting with the preparation of the annual Engineer's Reports, updating and transferring the levy data to the County, and researching exceptions. She also assists with the City's re-engineering, annexation and auditing projects on an as-needed basis.

## Jim McGuire

### Principal Consultant

#### Education

*Bachelor of Science,  
University of California,  
Irvine*

#### Areas of Expertise

*Special District  
Annexations,  
Formations, and  
Administration*

*Parcel and Property-  
related Revenue Audits*

*Feasibility Studies*

*Proposition 218*

#### 29 Years' Experience

Principal Consultant Jim McGuire specializes in parcel and property-related revenue audits; district administration; and annexations/formations of various special districts, such as 1972 Act Landscaping and Lighting Districts, Community Facilities Districts, and Benefit Assessment Districts for streets and storm drain facilities, as well as Property and Business Improvement Districts (PBIDs). Mr. McGuire possesses over two decades of experience working with the public and local governments on special districts. His experience includes study sessions for staff and City Councils, along with facilitation and/or technical support for advisory committees and property owner workshops.

Mr. McGuire has served on several industry working groups and projects comprised of polling firms, public relations firms, and leading legal experts specific to Proposition 218, focused on finding workable solutions and approaches that provide a means for public agencies to effectively utilize assessments, while ensuring that they are defensible and consistent with the California Constitution and court decisions. In addition, Mr. McGuire has spoken at seminars on the subject of assessment benefit issues that have been raised by notable court cases and legislation changes that have come down in recent years.

### Project Experience

**City of Moreno Valley, CA – Needs Assessment of the Moreno Valley Community Services District:** The Moreno Valley Community Services District (CSD) was formed in 1984 to continue the provision of services that were previously provided by the County of Riverside through County Service Areas. Over the past 30 years, additional Zones of Benefit were added to the CSD to provide funding for parks and community services, street lighting, landscape maintenance, and median landscape maintenance. The CSD was experiencing revenue shortfalls in most of its Zones, which required either General Fund support or a reduction in services.

Mr. McGuire assisted the City by performing an initial macro review and evaluation of the CSD and related charges. A comprehensive document was provided to the City outlining the findings of the analysis by Zone, as well as recommendations for their consideration and implementation of various approaches to resolve the issues. Some but not all of these modifications have been implemented including the replacement of a few CSD Zones with new 1972 Act Landscaping and Lighting District and annexations and expansion of the City's Community Facilities District.

**Cities of Yorba Linda, Moreno Valley, La Quinta, Palm Desert, Poway, Thousand Oaks, Tracy and Lemoore, McKinleyville Community Services District, Hollywood Entertainment District, Orange County Vector Control District and Sacramento Metropolitan Fire District:** Conducted benefit analysis studies or restructuring plans and assisted these agencies with implementation strategies related to the identification of special versus general benefit necessary for Proposition 218 compliance and/or the re-engineering of special districts.

**Cities of Guadalupe, Lemoore, Moreno Valley, Murrieta, Palm Desert, Indio, Rancho Mirage, Fairfield, La Quinta, Tehachapi, Tracy, Santa Clarita, Yorba Linda and El Centro; and County of Los Angeles:** Mr. McGuire has managed and provided, on an "as-needed basis" special assessment district formations and annexations, as well as Proposition 218 ballot proceedings for new or increased assessments, for each public agency identified.

## Experience and Qualifications

### Firm Profile

Willdan Financial Services is an operating division within Willdan Group, Inc. (WGI), which was founded in 1964 as an engineering firm working with local governments. Today, WGI is a publicly traded company (NASDAQ: WLDN). WGI, through its subsidiaries, provides professional technical and consulting services that ensure the quality, value and security of our nation's infrastructure, systems, facilities, and environment. The firm has pursued two primary service objectives since its inception—ensuring the success of its clients and enhancing its communities.

A financially stable company, Willdan has approximately 1,500 employees working in more than a dozen states across the U.S. Our employees include a number of nationally recognized subject matter experts for all areas related to the broadest definition of connected communities — a team who will be committed to contribute their expertise throughout the duration of this engagement with FRWLFA.



We have solved economic, engineering and energy challenges for local communities and delivered industry-leading solutions that have transformed government and commerce. Today, Willdan is leading our clients into a future accelerated by change in resources, infrastructure, technology, regulations, and industry trends.

### Willdan Financial Services

Established on June 24, 1988, Willdan Financial Services (“Willdan”) is one of the largest public sector financial consulting firms in the United States. Since that time, we have helped over 800 public agencies successfully address a broad range of financial challenges, such as financing the costs of growth and generating revenues to fund desired services. Willdan assists local public agencies by providing the following services:

- Administration of special taxes, assessments, standby charges, and utility rates;
- District formation services for assessment/local improvement districts, Community Facilities Districts (CFDs), Landscaping and Lighting Districts, and special taxes;
- Arbitrage rebate calculations;
- Continuing disclosure reports preparation and dissemination;
- Staff augmentation support;
- Municipal advisory services;
- Economic studies, such as fiscal analyses of new development and development impact fees; and
- Financial studies to identify funding sources or determine optimal utility rates, standby charges, and cost of services.

Our staff of over 70 full-time employees supports our clients by conducting year-round workshops and on-site training to assist them in keeping current with the latest developments in our areas of expertise.

Willdan's success is based on a corporate philosophy of personal service, and we provide continuous support throughout the year. We can always be reached should any questions or issues arise. Our standardized procedures and reporting formats ensure consistency within the District Administration, Federal Compliance and Financial Consulting groups and our “team approach” to servicing contracts means that if your assigned analyst is unavailable someone else will contact you without delay.

## Project Experience

Since our inception, Willdan has provided public agencies the benefit of a comprehensive approach to special district consulting by including district formation and administration; delinquency management; continuing disclosure; and arbitrage rebate in our service offerings. ***This multi-service approach means we can facilitate the flow of information between the different service areas, which creates less of a draw on FRWLFA staff time and reduces costs for these services.*** We understand the complexities and challenges faced by agencies in your local area.

In view of our experience, Willdan is committed to:

- Having highly qualified core staff actively involved in day-to-day operations.
- Providing comprehensive and proactive customer service.
- Interfacing in a friendly and helpful manner with an agency’s governing body, staff, community organizations, and the public in general. We are always mindful that we represent the public agency and the community.
- Being up to date on the latest technology that allows specific data to be made available via the Internet to FRWLFA staff, investors, and property owners at no additional charge.
- Staying current on legislation impacting the formation and administration of special assessment financing districts and provisions of California Constitution Article XIID (Proposition 218).
- Offering our services at a fair price.
- Additional resources to supplement key team members that are out of the office and/or cannot be reached.
- High-quality deliverables and final work products on account of our quality review process.

In utilizing our broad range of experience, amassed over the years from supervising and being consistently at the forefront of innovative approaches to special district administration services in California, our methods and approaches will support the practical requirements of the FRWLFA’s assessment administration and implementation efforts. In so doing, Willdan will continue to meet and exceed the qualities FRWLFA is looking for in an outside consultant.

## District Administration

Willdan’s District Administration Services (“DAS”) group addresses the ongoing day-to-day activities associated with the long-term administration of bonded and “pay-as-you-go” special taxes, assessments, fees, utility rates, and standby charges. The graphic to the right provides a snapshot of Willdan’s district administration experience specifically for fiscal year 2022/2023.

Our DAS group has an extensive staff of 30 individuals, with over 30 consecutive years devoted wholly to district administration, including the preparation of annual reports, calculating special taxes and assessments, submittal of annual levies, special fund auditing and responding to property owner inquiries generated by such services.



## Fee for Services

The fees below reflect the completion of the work outlined in the scope of services and are based on an approximate parcel count of 27,000. If the number of parcels or scopes of services significantly change, the fees may be adjusted. Furthermore, the fee assigned to the first-year set-up and data update is applicable to the initial levy process and is in addition to the annual administration. Unless another billing format is mutually agreed upon between FRWLFA and Willdan, these fees are payable as the work progresses, on a monthly percentage-completion basis.

| FY 2023/2024 Annual Administration Services    |                 |
|--|-----------------|
| First-Year Levy Set-up and Data Update         | \$ 5,000        |
| Operations and Maintenance Assessment District | <u>15,800</u>   |
| <b>Annual Fee</b>                              | <b>\$20,800</b> |

The annual administration fee quoted above may be subject to an increase, which will not exceed the change in the annual Consumer Price Index (CPI) for the applicable geographic region, as calculated by the United States Department of Labor.

## Reimbursable Expenses

Willdan will be reimbursed for out-of-pocket expenses, plus a ten-percent mark-up. Examples of reimbursable expenses include, but are not limited to:

- Postage,
- Travel expenses,
- Mileage (current prevailing rate),
- Maps,
- Electronic data provided from the county/counties and/or other applicable resources,
- Construction cost periodicals, and
- Copying (currently 6¢ per copy).

Any additional expense for reports or from outside services will be billed to FRWLFA. Charges for meeting and consulting with counsel, FRWLFA, or other parties regarding services not listed in the scope of work will be at our then-current hourly rates. In the event that a third party requests any documents, Willdan may charge such third party for providing said documents in accordance with Willdan’s applicable rate schedule.

## Additional Services

Our current hourly rates are listed below.

| Willdan Financial Services<br>Hourly Rate Schedule |             |
|--|-------------|
| Position   | Hourly Rate |
| Group Director                                     | \$210       |
| Principal Consultant / Assistant Director          | \$200       |
| Senior Project Manager                             | \$165       |
| Project Manager / Program Director                 | \$145       |
| Senior Project Analyst                             | \$130       |
| Senior Analyst                                     | \$120       |
| Analyst  | \$100       |
| Assistant Analyst                                  | \$75        |

# Feather River West Levee Financing Authority

December 14, 2022

**TO:** Board of Directors

**FROM:** Andrew Stresser – FRWLFA Executive Director

**SUBJECT:** LD1 – MA 3 Annexation Status Update

---

Time has been set aside on the Agenda for Staff to provide an informational status briefing to the FRWLFA Board regarding LD1's efforts to advance the following two processes; 1) Assumption of O&M responsibility for the State Maintained MA 3 levee, and 2) the annexation of the MA3 service into LD1's service area through a Local Agency Formation Commission annexation proceeding.